CEDERBERG MUNICIPALITY



MONTHLY BUDGET STATEMENT

October 2026















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 and 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 October 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	529 239 557	562 661 665	564 810 796	36 556 270	191 142 824	184 775 652	6 367 172	3.45%
Total Operating Expenditure	518 471 713	562 200 861	563 272 861	43 848 816	161 580 512	169 288 207	- 7 707 695	-4.55%
Surplus/(Deficit)	**10 767 845**	**460 804**	**1 537 935**	**- 7 292 546**	**29 562 312**	**15 487 445**	**14 074 867**	**7067.18%**
Capital Transfers and Subsidies (Monetary allocations)	30 191 704	79 596 478	79 596 478	568 986	619 506	845 522	- 226 016	-26.73%
Capital Transfers and Subsidies (Allocations in-kind)	28 601 607	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	**69 561 156**	**80 057 282**	**81 134 413**	**- 6 723 560**	**30 181 818**	**16 332 967**	**13 848 851**	**84.79%**
Total Capital Expenditure	79 437 839	110 667 478	120 270 413	1 300 091	5 719 847	14 336 473	- 8 616 626	-60.10%

The actuals for operating revenue and expenditure were above and below YTD budget respectively. Variances for revenue was 3.45% above, whilst the variance for operating expenditure was 4.55% below YTD budget.

The operating revenue realised is R 6.367 million above YTD budget while operating expenditure was R 7.708 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 8.617 million below YTD budget. The budget has been adjusted to approved at R 120.270 million and R 5.720 million has been incurred to date. Details on the variance will be explained in section 1.3.2.3.

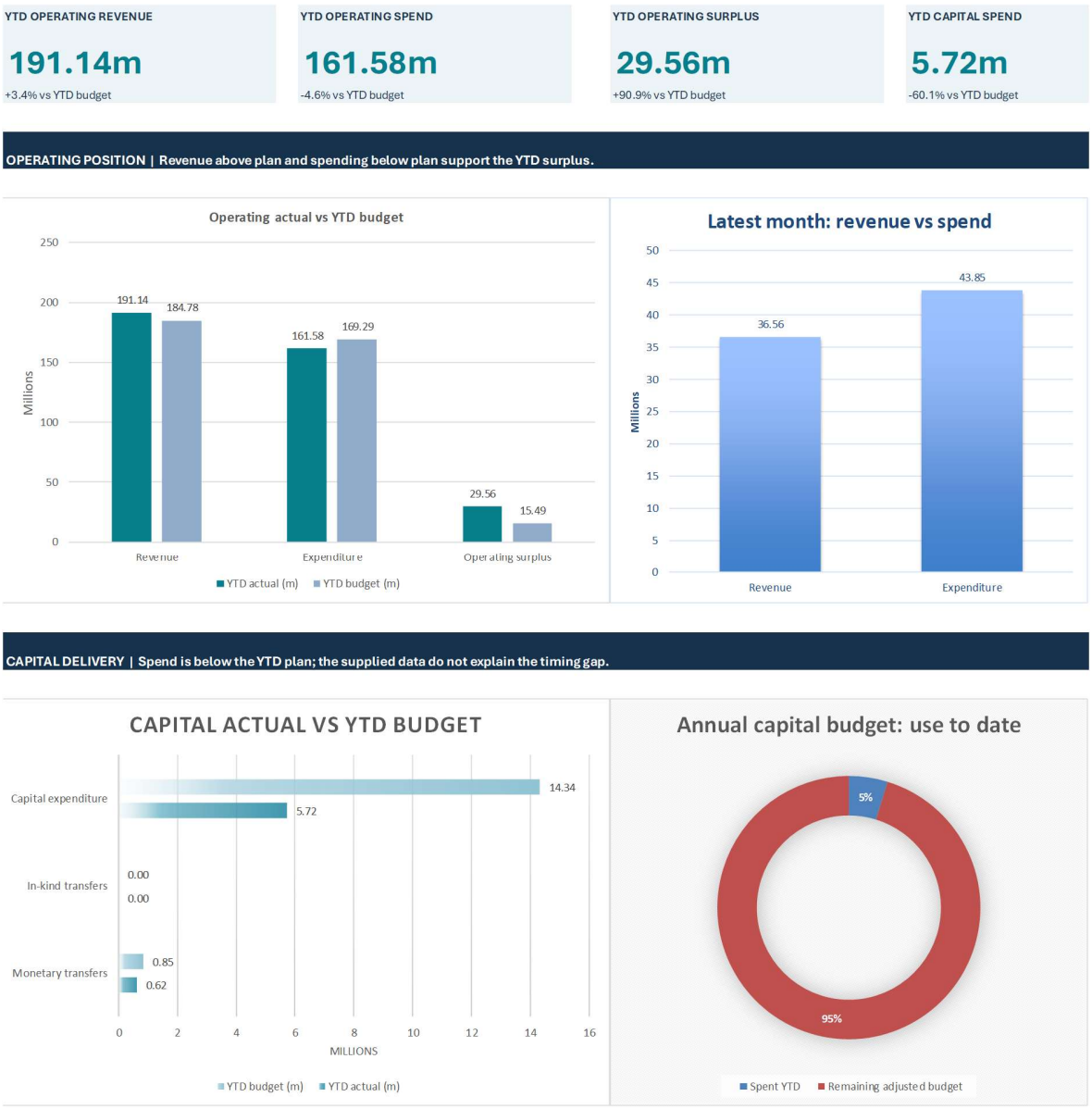


Figure 1: Consolidated Financial Performance

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1.3.2.1 Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ending 31 October 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 October 2026.

Total YTD Revenue	Total YTD Expenditure	YTD Operating Surplus	Revenue YTD Variance	Expenditure YTD Variance
R 191 143	R 161 581	R 29 562	R 6 367	(R 7 708)

MONTHLY PERFORMANCE | M04 OCTOBER		
Monthly Revenue	Monthly Expenditure	Monthly Operating Surplus / (Deficit)
R 36 556	R 43 849	(R 7 293)

Figure 2: Monthly Financial Performance

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October									
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	170 827	185 513	185 513	14 043	63 962	68 568	(4 606)	-6.72%	185 513
Service charges - Water	34 124	35 218	35 218	2 801	11 314	10 251	1 063	10.37%	35 218
Service charges - Waste Water Management	16 277	16 470	16 470	1 413	5 924	5 523	401	7.26%	16 470
Service charges - Waste management	15 038	15 852	15 852	1 354	5 654	5 270	385	7.30%	15 852
Sale of Goods and Rendering of Services	5 817	6 115	6 115	655	2 416	2 562	(147)	-5.72%	6 115
Agency services	4 455	4 325	4 325	428	1 592	1 534	58	3.77%	4 325
Interest	–	–	–	–	–	–	–		–
Interest earned from Receivables	6 273	6 766	6 766	559	2 111	2 133	(22)	-1.03%	6 766
Interest earned from Current and Non Current Assets	12 182	11 234	11 234	1 078	4 429	2 966	1 463	49.31%	11 234
Dividends	–	–	–	–	–	–	–		–
Rent on Land	–	–	–	–	–	–	–		–
Rental from Fixed Assets	1 386	947	947	(2)	195	261	(66)	-25.28%	947
Licence and permits	1	2	2	–	–	0	(0)	-100.00%	2
Special rating levies	–	–	–	–	–	–	–		–
Construction Contract Revenue	–	–	–	–	–	–			–
Development Charges	–	55	55	–	–	28			55
Operational Revenue	369	394	394	157	394	119	275	231.93%	394
Non-Exchange Revenue									
Property rates	81 166	83 139	83 139	6 438	31 910	33 721	(1 811)	-5.37%	83 139
Surcharges and Taxes	–	700	700	–	–	233	(233)	-100.00%	700
Fines, penalties and forfeits	50 943	57 548	57 548	5 171	20 219	6 982	13 238	189.61%	57 548
Licence and permits	–	–	–	–	–	–	–		–
Transfers and subsidies - Operational	109 662	103 728	105 877	1 693	37 983	40 436	(2 452)	-6.06%	105 877
Interest earned from Receivables (Non-Exchange)	4 085	4 389	4 389	374	1 453	1 416	37	2.63%	4 389
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue (Non-Exchange)	4 371	4 813	4 813	394	1 585	1 685	(100)	-5.93%	4 813
Gains on disposal of Assets	0	10 000	10 000	–	–	–	–		10 000
Other Gains	12 264	15 453	15 453	–	–	1 088	(1 088)	-100.00%	15 453
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**529 240**	**562 662**	**564 811**	**36 556**	**191 143**	**184 776**	**6 367**	**3.45%**	**564 811**

Service charges Water: There are variances in the YTD actual and the YTD budget which could be due to the fact that the rebate is no longer applicable. This can also be due to the impact of the installation of the smart water meters. The trend thereof will be evaluated to determine whether there should be adjustments to the budget.

Interest earned from Current and Non-Current Assets: The variance is largely due to more interest earned than anticipated to date. The budget was in line with actuals for the previous year.

Rental from Fixed Assets: The difference is largely due to the billing for commonage and rental of sports fields.

License and Permits: No transactions YTD

Operational Revenue: The difference is due to actuals on admin fees. A correcting journal will be processed.

Surcharges and Taxes: No transactions YTD

Fines, Penalties and Forfeits: Actuals for speeding fines are more than anticipated. The trend will also be evaluated to determine if there should be adjustments to the budget.

Other Gains: No transactions YTD

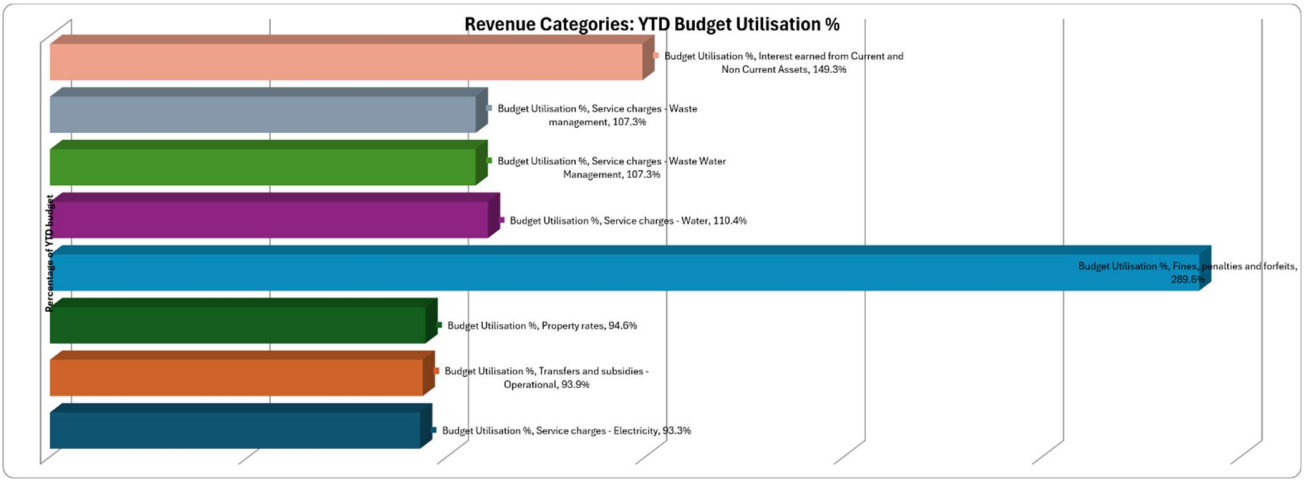


Figure 3: YTD Budget utilization - Revenue

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 October 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 October 2026.

Table 3: Operating Expenditure by Type

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October									
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	155 288	181 982	181 982	14 852	54 028	55 278	(1 249)	-2.26%	181 982
Remuneration of councillors	6 534	6 847	6 847	507	2 183	2 134	49	2.32%	6 847
Bulk purchases - electricity	142 368	161 484	161 484	10 937	49 931	53 561	(3 630)	-6.78%	161 484
Inventory consumed	17 113	17 180	19 135	1 143	4 339	5 774	(1 435)	-24.86%	19 135
Debt impairment	55 268	46 271	46 271	3 826	15 302	10 743	4 560	42.45%	46 271
Depreciation, amortisation and impairment	34 617	37 690	37 690	2 836	11 342	11 342	(0)	0.00%	37 690
Interest, Dividends and Rent on Land	14 417	12 470	12 470	1 105	4 424	4 425	(0)	-0.01%	12 470
Contracted services	47 645	40 505	39 692	3 031	8 916	8 779	137	1.56%	39 692
Transfers and subsidies	130	850	852	14	19	69	(49)	-71.70%	852
Irrecoverable debts written off	–	13 680	13 680	–	–	4 560	(4 560)	-100.00%	13 680
Operational Cost and Other Cost	33 765	40 055	39 983	5 599	11 094	12 624	(1 530)	-12.12%	39 983
Disposal of Fixed and Intangible Assets	1 533	–	–	–	–	–	–		–
Other Losses	9 792	3 188	3 188	–	–	–	–		3 188
Total Expenditure	**518 472**	**562 201**	**563 273**	**43 849**	**161 581**	**169 288**	**(7 708)**	**-4.55%**	**563 273**

Inventory Consumed: Additional projects added with adjustment budget, where procurement is set to commence.

Debt Impairment: Reversal of impairment loss journals to be processed.

Transfers & Subsidies: Bulk of the budget has been allocated to Tourism. Procurement process for tourism and other funds to follow.

Irrecoverable Debt Written Off: Journals to be processed.

Operational Cost and Other Cost: The variance is due to underspending on various line items. This includes SALGA, Regional Waste Facilities and others.

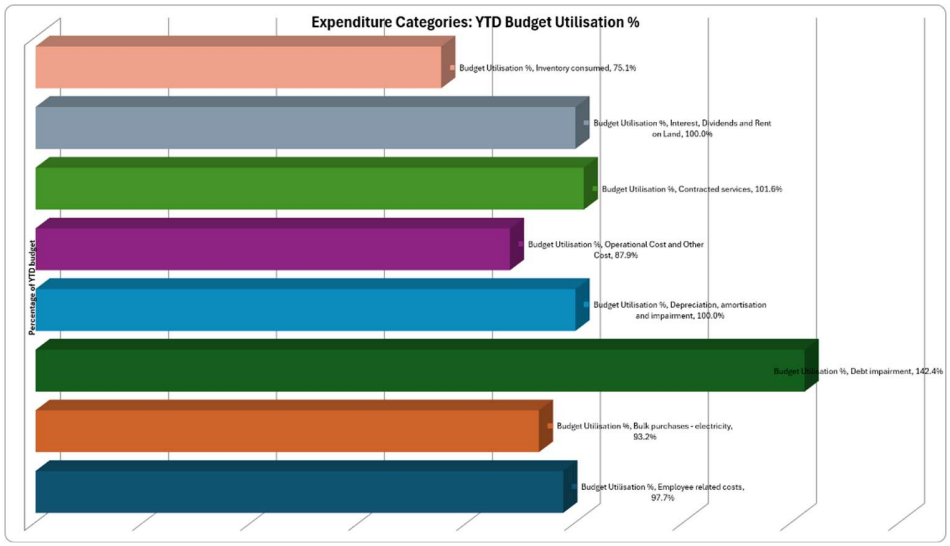


Figure 4: YTD Budget utilization - Expenditure

1.3.2.3 Capital Expenditure

The breakdown for capital expenditure is as follows:

	Original Budget (R'000)	Adjustment Budget (R'000)	Actual (R'000)	% Expenditure
National Grants	25 668 653	29 146 913	619 506	2.13%
Provincial Grants	53 927 825	58 110 434	-	0.00%
Internally Generated Funds	31 071 000	33 013 066	5 100 341	15.45%
Total	**110 667 478**	**120 270 413**	**5 719 847**	**4.76%**

Figure 5: Capital Sources of funding & Expenditure

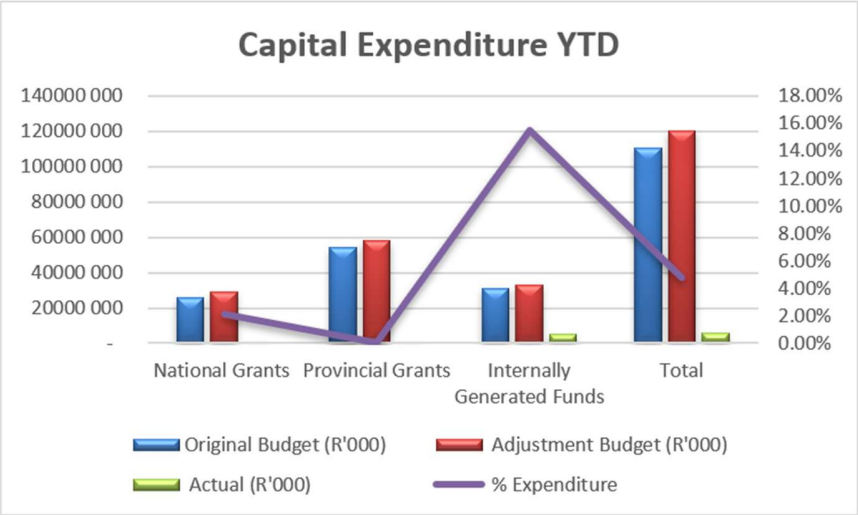


Figure 6: Capital Budget vs Expenditure YTD

Figure 1, Capital Sources of funding & expenditure above provides a breakdown of the capital performance per source. The overall capital expenditure is currently at 4.76% excluding commitments.

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.

MIG:

Upgrade Roads and Stormwater Clanwilliam: BSC was held on 11 August 2026. Tender advertised 21 August 2026 and closed 21 September 2026. The consultants are currently in the process of evaluating the tenders received. A bid evaluation committee will be scheduled thereafter.

Drop-Off Facility: A BAC was held on 08 October 2026. Appointment has been made, subject to the 14-day appeal period.

ISUPG

Clanwilliam Khayelitsha Water Services: Designs are completed and awaiting approval from the Municipal Manager. DoI is in the process with limited bid for appointment of a contractor.

Citrusdal Riverview: Designs are completed and awaiting approval from the Municipal Manager. DoI is in the process with limited bid for appointment of a contractor.

Water Services Infrastructure Grant:

WWTW Clanwilliam: Tender advertised and closes 30 October 2026.

Borrowing: No projects are funded by means of borrowing.

Own Funds:

Construction of multi-purpose centre (phase 1) Graafwater: Construction is in progress; estimated completion date is 20 November 2026.

Upgrade roads: Cederberg: Tender process has been completed, and a contractor has been appointed. Prices are being reviewed due to increase in fuel price.

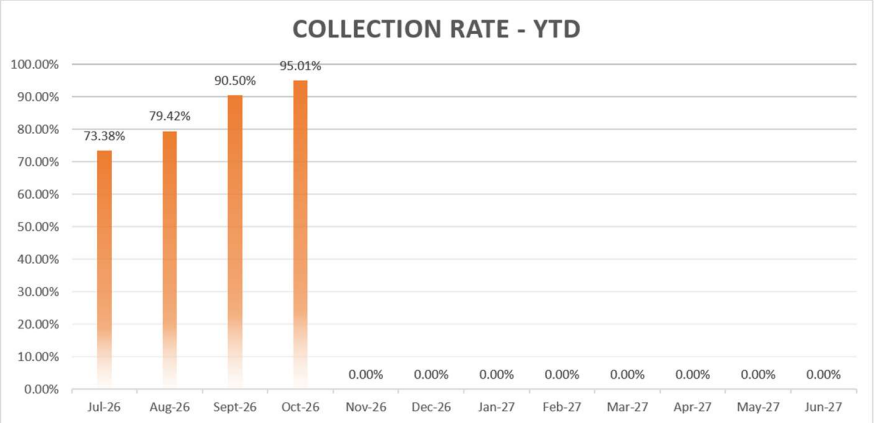
Upgrade of Sewer Network Clanwilliam: In planning and procurement stage

1.3.2.4 Cash Flow

The Municipality is continuously implementing cost containment measures. Strict credit control procedures are implemented. Delegations for approval of requisitions and orders have been reviewed for the new financial year.

As stated, the municipality continues to make strides in improving the effectiveness and efficiency in the credit control & debt collection unit. The Municipality is also managing and monitoring expenditure closely. The Cash/ Cost coverage ratio has is at 4.49 months and the current ratio to 2.02:1. This is evident from the closing cashbook balance of R 185.683 million.

1.3.2.5 Collection Rate



Collection Rate Assessment

Total Aggregate Collection		4.October - Reporting for September in October				
		Billing For September	Collection in October	R - Billing not collected	% Collection	
1.Collection for whole demarcation	Summary	22 064 937	24 321 243	1 201 103	110%	Click to view/close months
2.Collection excl Eskom supplied areas		-	-	-	#DIV/0!	
3.Collection: **Property Rates**		6 300 059	9 222 246	0	146%	
4.Total average collection: **Electricity** (Municipal supplied areas)		8 940 488	9 475 710	0	106%	
5.Total average collection: **Water**		3 188 424	3 062 667	125 757	96%	
6.Total average collection: **Wastewater**		1 376 324	1 282 485	93 838	93%	
7.Total average collection: **Refuse**		1 386 150	1 226 278	159 872	88%	
8. 7.Total average collection: **Interest**		873 492	51 856	821 635	6%	

Figure 7: Collection Rate

The monthly collection rate is 110% for September in October. The cumulative collection rate is 95.01% as can be seen on the next page with monthly financial ratios. The collection rate is also impacted by the receipt of annual levied property rates that are due in September. 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.

1.3.2.6 Monthly Financial Ratios

Cederberg Local Municipality
Financial Ratios
Financial year: 2026/27

	Ratio	Norm	YEAR Jun 2026	YTD Jul 2026	YTD Aug 2026	YTD Sep 2026	YTD Oct 2026
1	Capital expenditure to Total expenditure	10% - 20%	13.6%	7.8%	3.4%	3.6%	3.4%
2	Repairs and maintenance to PPE	8%	2.4%	0.0%	0.1%	0.2%	0.4%
3	Annual collection rate	95%	95.8%	73.4%	79.4%	90.5%	95.0%
4	Bad debts written off vs bad debt provision	100%	19.9%	0.2%	0.4%	0.4%	0.8%
5	Net debtors days	30 days	0.1	21	6	3	1
6	Cash/Cost coverage ratio	1 - 3 months	3.90	6.17	5.08	4.70	4.49
7	Current ratio	1.5 - 2:1	1.91	2.47	2.14	2.11	2.02
8	Capital cost as % of total operating expenditure	6% - 8%	0.1%	0.0%	0.0%	0.0%	0.0%
9	Debt (total borrowings) as a % of Revenue	< 45%	0.0%	0.0%	0.0%	0.0%	0.0%
10	Net operating surplus margin	0%	4.4%	60.5%	35.3%	23.8%	15.5%
11	Electricity distribution losses	7% - 10%	12.2%	3.1%	0.3%	5.2%	6.7%
12	Water distribution losses	15% - 30%	39.90%	Annual Ratio			
13	Revenue growth %	CPI	TBC	Annual Ratio			
14	Revenue growth % excl capital grants	>5%	TBC	Annual Ratio			
15	Creditors payment period	30 days	43	71	67	62	53
16	Irregular, fruitless and wasteful unauthorised exp.	0%	6.10%	Annual Ratio			
17	Remuneration as % of total operating expenditure	25% - 40%	32.5%	44.4%	36.6%	34.7%	34.8%
18	Contracted services as a % of total operating expenditure	2% - 5%	9.5%	0.2%	4.4%	5.0%	5.5%
19	Capital budget implementation indicator	95% - 100%	89.2%	505.5%	257.7%	123.9%	39.9%
20	Operating expenditure budget implementation indicator	95% - 100%	90.8%	85.7%	89.2%	93.6%	95.4%
21	Operating revenue budget implementation indicator	95% - 100%	95.3%	96.3%	97.8%	102.7%	103.4%
22	Billed revenue budget implementation indicator	95% - 100%	99.6%	86.9%	94.0%	95.7%	96.4%

Figure 8: Monthly Ratios

The municipality has maintained steady financial performance as is evident from the monthly ratios. The municipality remains focused on increasing debt collection to create a sustainable financial position. This is evident from the cash coverage ratio which is 4.49 and the current ratio which is at 2.02:1, both of which are above the norm.

1.3.3 Compliance in terms of Municipal Debt Relief

1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period	Oct'26
National Financial Year	2026/27
Demarcation Code of Municipality being assessed	WC012
District	West Coast
Demarcation Description	Cederberg

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

Municipal Debt Relief Conditions (Monthly reporting)

Condition			*Choose from drop down list*	Notes/Comments
	6.3 + 6.12	**Maintaining the Eskom and bulk water current account –** (current account for the purpose of this exercise means the account for a single month's consumption):		
1	6.12.2	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** *- refer condition 6.12 .2*	Yes	Invoices for October not yet received for Breede-Olifants.
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://iguploadportal.treasury.gov.za?	Yes	
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	
4	6.3.1	- Has the municipality paid its ***Eskom bulk current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note -*** *current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.*	Yes	
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://iguploadportal.treasury.gov.za?	Yes	
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
	6.4	**Compliance with a funded MTREF –** ***(choose from drop down list the MTREF assessed)***		
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	Yes	
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
9	6.4.1	- Has the municipality made adequate provision for debt impairment *(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)* on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
		Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also propert rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".		
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment *(considering its asset register and physical state of assets)* on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
		Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".		
11	6.4.2	- ***If the municipality's MTREF is not funded***, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	N/A - the MTREF is funded	
		Note - If the municipality has an FRP, a separate budget funding plan is not necesary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strenghtening.		
12	6.4.2	- ***If the municipality's MTREF is not funded and it has an FRP per the legislative framework***, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? ***Note*** *- only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.*	N/a	
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends *(For example higher winter Eskom tariffs, lower January collection rates, etc.?)*	Yes	
14	6.5	**Cost reflective tariffs –** (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	

	6.6	**Electricity and water as collection tools –** has the municipality, with effect from the tabling of the 2023/24 MTREF, ***demonstrated, through its by-laws and budget related policies*** that:		
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The municipality has completed the consolidation exercise for all business and residental properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes	The municipality has started installing smart water meters. This enables the municipality to restrict and interupt the supply of water to defaulting customers. It also ensure indigents is managed to receive the 6kl free basic water. Funding is sourced from NT & PT to replace all conventional meters.
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? ***Note** – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.*	Yes	Indigents are limited to the National Limit for FBS of 6kl and 50KwH. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.
	6.6	***Supporting evidence**: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.*		
	6.7	**Maintain a minimum average quarterly collection of property rates and services charges –**		
19	6.7.1	- Has the municipality achieved a minimum of *80 per cent average quarterly collection* of property rates and service charges **with effect from 01 April 2023** and *85 per cent average quarterly collection* **with effect from 01 April 2024** during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes	The monthly collection rate is 110% for September in October, the cumulative collection rate is 95.01%.
		***Note** - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.*		
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, **has the municipality demonstrated to the satisfaction of National Treasury the following** :		
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	6.7.1 = Yes	
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes	
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	6.7.1 = Yes	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes	The municipality replaces all prepaid electricity meters (by virtue of damage or theft) with smart meters. Water meters are however still conventional, a smart-meter project will start to replace the conventional meters at indigent households. The municipality will spend the PT grant allocations for both water and electricity
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes	
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	
	6.8	**Municipality's Completeness of the revenue base –**		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	The audit was done for verification of variance between the VR roll and billing system, and the municipality is currently billing the properties on monthly basis, except those that were billed once in July 2026, which is the main cause of the
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? ***Note** - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement*	N/a	
28	6.8.2	- **For the latest ending Quarter** -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za?	Yes	
	6.9	**Monitor and report on implementation –**		
29	6.9.1	- **MFMA section 71 reporting –** has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the **active intervention evident** from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? ***Note** - condition 6.9.2 has a typing error and must refer to 6.9.1.*	6.9.1 = Yes	
31	6.9.3	- **Municipalities with financial recovery plans (FRP)** – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	No FRP	
		Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.		
	6.10	*Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:*		
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? ***Note** - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.*	Yes	
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
		***Note** - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.*		
36	6.11	**Limitation on municipality borrowing powers** - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
		***Note** - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.*		

	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
37	6.12.1	- has the municipality **apportioned and ring-fenced in a sub-account** to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) **the component of the** Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes	
		Note: *Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).*		
39		***Supporting evidence*** : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	
40	6.13	**Accounting Treatment** - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? ***Note*** *- to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.*	Yes	
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	
		Note: *By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.*		

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

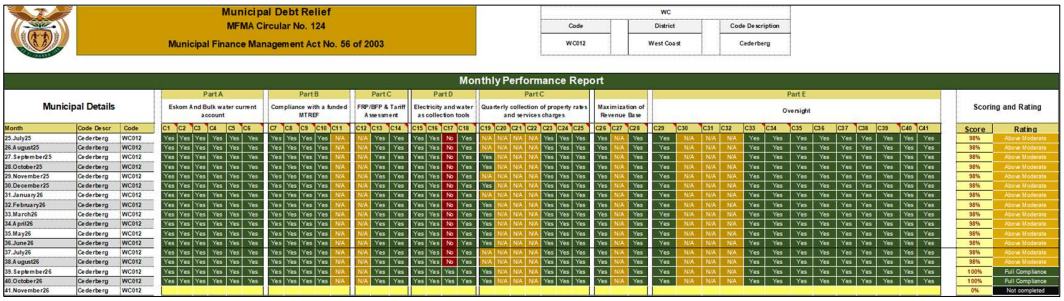
Signature of HOD/ NT/ MM:

Date: 16 November 2026

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

Figure 9: Municipal Compliance Certificate Municipal Debt Relief

1.3.3.2 Municipal Debt Relief Performance across period of participation



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

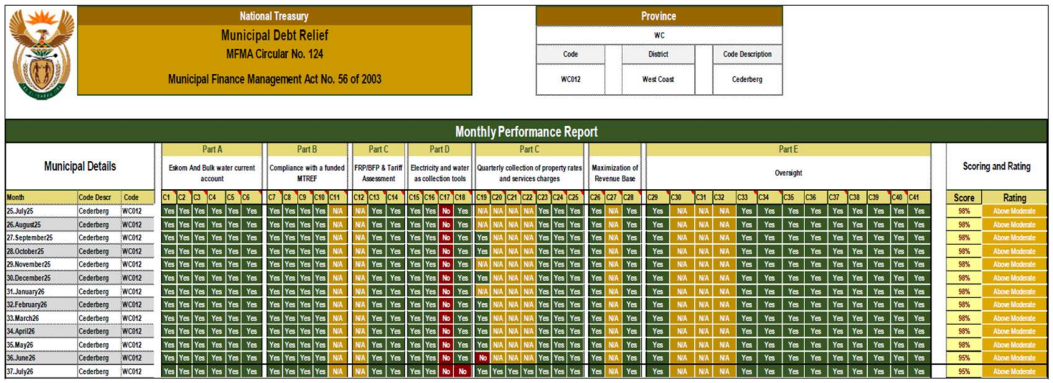
Code	District	Code Description
WC012	West Coast	Cederberg

Monthly Performance Report

Municipal Details			Part A	Part B	Part C	Part D	Part C		Part E		Scoring and Rating	
			Eskom And Bulk water current account	Compliance with a funded MTREF	FRP/IBFP & Tariff Assessment	Electricity and water as collection tools	Quarterly collection of property rates and services charges	Maximization of Revenue Base	Oversight			
Month	Code Descr	Code	C1 C2 C3 C4 C5 C6	C7 C8 C9 C10 C11	C12 C13 C14	C15 C16 C17 C18	C19 C20 C21 C22 C23 C24 C25	C26 C27 C28	C29 C30 C31 C32 C33 C34 C35 C36 C37 C38 C39 C40 C41		Score	Rating
25.July25	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		98%	Above Moderate
26.August25	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		98%	Above Moderate
27.September25	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		98%	Above Moderate
28.October25	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		98%	Above Moderate
29.November25	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		98%	Above Moderate
30.December25	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		98%	Above Moderate
31.January26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		98%	Above Moderate
32.February26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		98%	Above Moderate
33.March26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		98%	Above Moderate
34.April26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		98%	Above Moderate
35.May26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		98%	Above Moderate
36.June26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		98%	Above Moderate
37.July26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		98%	Above Moderate
38.August26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		98%	Above Moderate
39.September26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes Yes Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		100%	Full Compliance
40.October26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A Yes Yes	Yes Yes Yes Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes Yes		100%	Full Compliance
41.November26	Cederberg	WC012									0%	Not completed

Figure 10: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment



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

Province		
WC		
Code	District	Code Description
WC012	West Coast	Cederberg

Monthly Performance Report

Municipal Details			Part A	Part B	Part C	Part D	Part C	Part C	Part E	Scoring and Rating	
			Eskom And Bulk water current account	Compliance with a funded MTREF	FRP/BFP & Tariff Assessment	Electricity and water as collection tools	Quarterly collection of property rates and services charges	Maximization of Revenue Base	Oversight		
Month	Code Descr	Code	C1 C2 C3 C4 C5 C6	C7 C8 C9 C10 C11	C12 C13 C14	C15 C16 C17 C18	C19 C20 C21 C22 C23 C24 C25	C26 C27 C28	C29 C30 C31 C32 C33 C34 C35 C36 C37 C38 C39 C40 C41	Score	Rating
25.July25	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A N/A Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes	98%	Above Moderate
26.August25	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A N/A Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes	98%	Above Moderate
27.September25	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A N/A Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes	98%	Above Moderate
28.October25	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A N/A Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes	98%	Above Moderate
29.November25	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A N/A Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes	98%	Above Moderate
30.December25	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A N/A Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes	98%	Above Moderate
31.January26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A N/A Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes	98%	Above Moderate
32.February26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A N/A Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes	98%	Above Moderate
33.March26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A N/A Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes	98%	Above Moderate
34.April26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A N/A Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes	98%	Above Moderate
35.May26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A N/A Yes	Yes Yes No Yes	N/A N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes	98%	Above Moderate
36.June26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A N/A Yes	Yes Yes No Yes	No N/A N/A N/A Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes	95%	Above Moderate
37.July26	Cederberg	WC012	Yes Yes Yes Yes Yes Yes	Yes Yes Yes Yes N/A	N/A N/A Yes	Yes Yes No No	Yes Yes Yes Yes Yes Yes Yes	Yes N/A Yes	Yes N/A N/A N/A Yes Yes Yes Yes Yes Yes Yes Yes	95%	Above Moderate

Figure 11: Provincial Treasury Compliance Assessment

The figure above reflects the Provincial Treasury's compliance score for the previous month. As stated in PT's assessment letter, the Municipality scored compliance of 95% for July 2026. No new assessment has been received.

1.3.3.4 Collection Rate Information

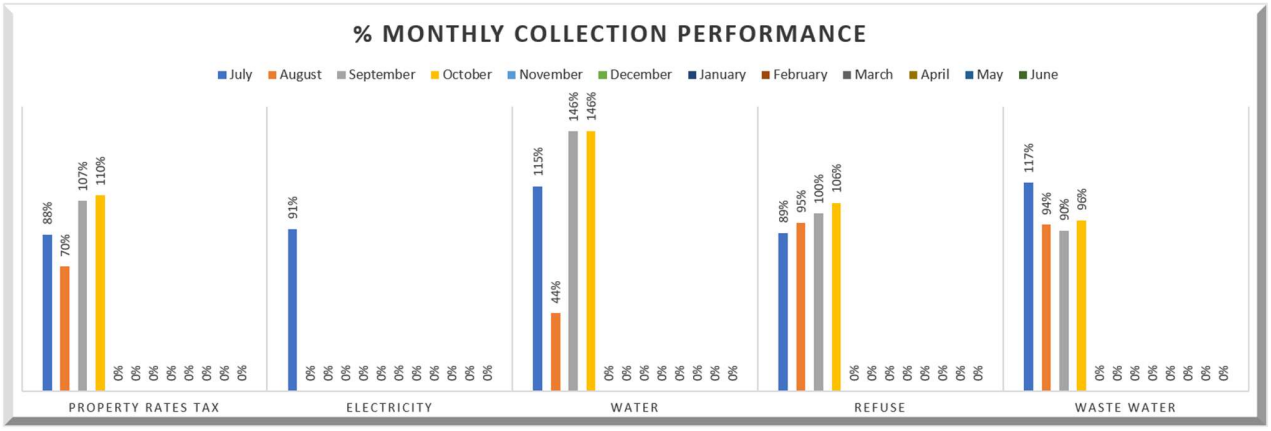
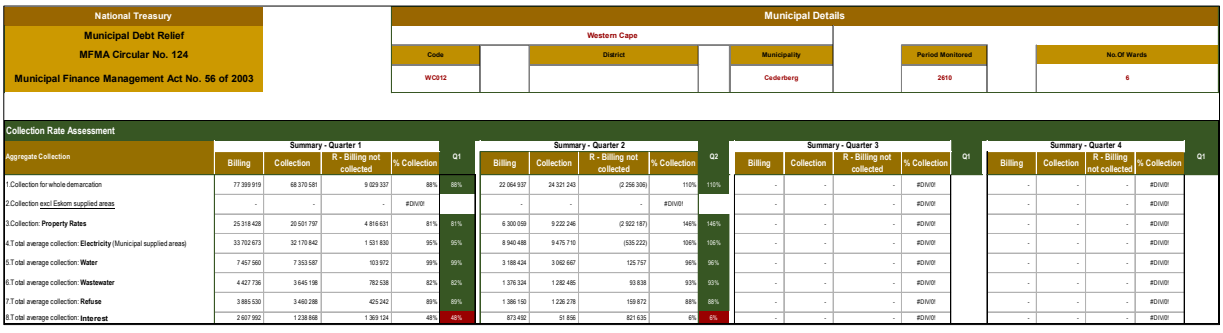


Figure 12: Monthly Collection Performance per service



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

Municipal Details				
Western Cape				
Code	District	Municipality	Period Monitored	No.Of Wards
WC012		Cederberg	2610	6

Collection Rate Assessment

Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2	Summary - Quarter 3				Q1	Summary - Quarter 4				Q1
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	77 399 919	68 370 581	9 029 337	88%	88%	22 064 937	24 321 243	(2 256 306)	110%	110%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
3.Collection: **Property Rates**	25 318 428	20 501 797	4 816 631	81%	81%	6 300 059	9 222 246	(2 922 187)	146%	146%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
4.Total average collection: **Electricity** (Municipal supplied areas)	33 702 673	32 170 842	1 531 830	95%	95%	8 940 488	9 475 710	(535 222)	106%	106%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
5.Total average collection: **Water**	7 457 560	7 353 587	103 972	99%	99%	3 188 424	3 062 667	125 757	96%	96%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
6.Total average collection: **Wastewater**	4 427 736	3 645 198	782 538	82%	82%	1 376 324	1 282 485	93 838	93%	93%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
7.Total average collection: **Refuse**	3 885 530	3 460 288	425 242	89%	89%	1 386 193	1 226 278	159 872	88%	88%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
8.Total average collection: **Interest**	2 607 992	1 238 868	1 369 124	48%	48%	873 492	51 856	821 635	6%	6%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	

Figure 13: Collection Rate per Quarter

Collection Rate Assessment

Total Aggregate Collection		4.October - Reporting for September in October				
		Billing For September	Collection in October	R - Billing not collected	% Collection	Click to view/close months
1.Collection for whole demarcation	Summary	22 064 937	24 321 243	1 201 103	110%	
2.Collection excl Eskom supplied areas		-	-	-	#DIV/0!	
3.Collection: **Property Rates**		6 300 059	9 222 246	0	146%	
4.Total average collection: **Electricity** (Municipal supplied areas)		8 940 488	9 475 710	0	106%	
5.Total average collection: **Water**		3 188 424	3 062 667	125 757	96%	
6.Total average collection: **Wastewater**		1 376 324	1 282 485	93 838	93%	
7.Total average collection: **Refuse**		1 386 150	1 226 278	159 872	88%	
8. 7.Total average collection: **Interest**		873 492	51 856	821 635	6%	

Complete This Section

Quarter 2 Performance Per Ward

4.October

Services	Electricity Supplier	Ward Name & Number	Billing For September	Collection for September in October	Rand Value of Billing not collected	% Collection
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	400 678	743 434	0	186%
Electricity			-	791	0	#DIV/0!
Water			748	4 199	0	561%
Refuse			3 133	3 133	-	100%
Waste Water			(27 009)	1 505	0	-6%
Interest			59 066	(18 631)	77 696	-32%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	1 041 032	1 451 382	0	139%
Electricity			3 666 554	4 062 614	0	111%
Water			1 186 168	1 250 769	0	105%
Refuse			318 137	305 999	12 138	96%
Waste Water			334 553	347 115	0	104%
Interest			60 728	29 231	31 497	48%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 565 695	2 915 905	0	186%
Electricity			4 188 590	4 361 872	0	104%
Water			1 021 897	923 776	98 120	90%
Refuse			479 013	448 372	30 641	94%
Waste Water			598 715	556 168	42 548	93%
Interest			262 632	148 241	114 391	56%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	855 496	1 090 649	0	127%
Electricity			296 411	331 416	0	112%
Water			357 211	305 899	51 312	86%
Refuse			230 295	179 263	51 031	78%
Waste Water			168 292	121 952	46 340	72%
Interest			212 205	70 721	141 484	33%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 606 969	2 046 440	0	127%
Electricity			785 647	716 754	68 893	91%
Water			620 543	577 654	42 890	93%
Refuse			342 888	288 391	54 498	84%
Waste Water			284 211	247 858	36 353	87%
Interest			168 488	(196 137)	364 624	-116%
Property Rates Tax	Eskom supplied	Ward 6	830 189	974 435	0	117%
Electricity			3 287	2 263	1 023	69%
Water			1 856	370	1 486	20%
Refuse			12 684	1 120	11 563	9%
Waste Water			17 562	7 888	9 673	45%
Interest			110 373	18 431	91 942	17%

Figure 14: Monthly Collection

1.3.3.5 Indigent Information

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

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

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

Description	Ref	As Per Debt Relief Application	Current Year - 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	1 852	1 973	2 162								
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**	**1 852**	**1 973**	**2 162**	–	–	–	–	–	–	–	–
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**	**1 852**	**1 973**	**2 162**	–	–	–	–	–	–	–	–
Status of Water meters :																	
Number of Indigent HH's with prepaid Water																	
Number of Indigent HH's with conventional metered Water						1 642	1 832	1 973	2 162								
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**	**1 832**	**1 973**	**2 162**	–	–	–	–	–	–	–	–
Status of unlimited supply of Water :																	
Number of Indigent HH's with conventional metered Water - where the municipality *is NOT physically restricting Water to the national free basic limit of 6 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	1 784	1 943	1 960								
Indigent HH's with other energy sources																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		–	–	–	–	**1 594**	**1 784**	**1 943**	**1 960**	–	–	–	–	–	–	–	–
Total number of registered indigent households	5	–	–	–	–	**1 594**	**1 784**	**1 943**	**1 960**	–	–	–	–	–	–	–	–
Status of Electricity meters :																	
Number of Indigent HH's with prepaid Electricity						1 594	1 915	1 943	1 960								
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**	**1 915**	**1 943**	**1 960**	–	–	–	–	–	–	–	–
Status of unlimited supply of Electricity :																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is *NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month*																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households receiving unlimited supply - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's **billed for consumption above the 50 kwh**	13																
Number of ALL Households receiving Free Basic Service *(including registered Indigent Households)*	7																
Water (6 kilolitres per household per month)						1 642	1 832	1 973	2 162								
Electricity/other energy (50kwh per household per month)						1 594	1 915	1 943	1 960								
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Total cost of FBS Water and Electricity provided to ALL Households	8	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)																	
Water (kilolitres per household per month)						6	6	6	6								
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)						312	312	312	312								
Electricity (kwh per household per month)						50	50	50	50								
Refuse (average litres per week)						240	240	240	240								
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category : Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)	14(a)																
PSI Category : Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)	14(b)																
Additional Subsidies: Property rates exemptions, reductions and rebates **in excess of section 17 of MPRA)**																	
Water **(in excess of 6 kilolitres per indigent household per month)**	15																
Sanitation **(in excess of free sanitation service to indigent households)**	16																
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**																	
Refuse **(in excess of one removal a week for indigent households)**																	
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
Other																	
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Figure 15: Indigents information per month

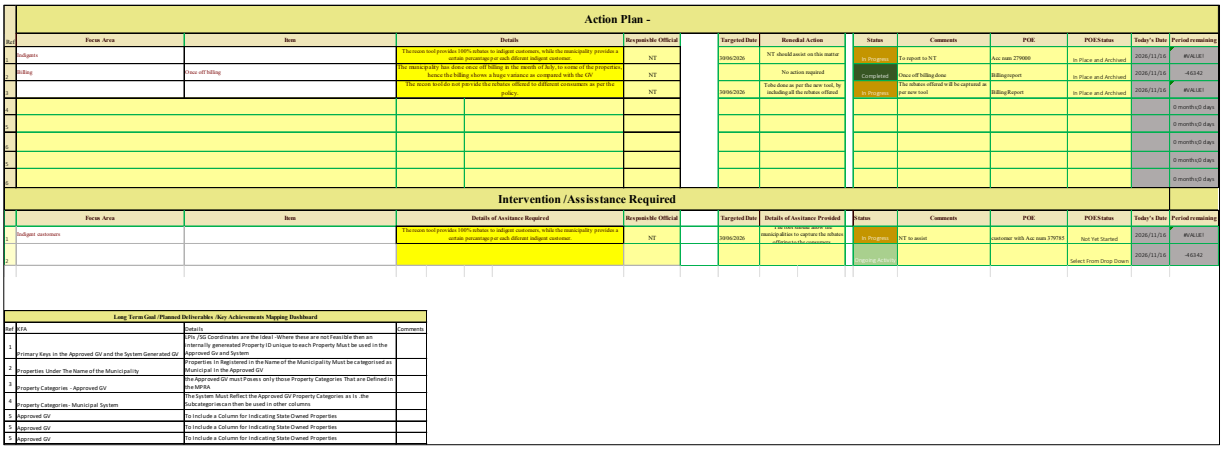
1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2026/2027					
Reconciliation Period	Quarter 2					
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	-	1019 608 000.00	1019 608 000.00	-
Agricultural	1514	1514	-	4 425 987 000.00	4 425 987 000.00	-
Mining	-	-	-	-	-	-
State Owned for Public Purpose	37	37	-	248 431000.00	248 431000.00	-
PSI	490	490	-	73 820 000.00	73 820 000.00	-
PBO	12	12	-	11650 000.00	11650 000.00	-
Multi Use	-	-	-	-	-	-
Vacant	697	697	-	190 096 000.00	190 096 000.00	-
POW	39	39	-	78 993 000.00	78 993 000.00	-
Municipal	1031	1031	-	248 422 000.00	248 422 000.00	-
Other	173	173	-	173 450 000.00	173 450 000.00	-
	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	3 086 748	3 137 705	- 50 957	9 260 243.72	9 413 114.37	- 152 870.65
Industrial	7 703	7 703	0	23 108.74	23 108.73	0.01
Business and Commercial	1701094	1623 265	77 830	5 103 283.33	4 869 794.22	233 489.11
Agricultural	1427 919	1 128 068	299 852	4 283 757.91	3 384 202.71	899 555.20
Mining	-	-	-	-	-	-
State Owned for Public Purpose	414 478	367 546	46 932	1243 432.56	1 102 637.88	140 794.68
PSI	16 671	19 829	- 3 158	50 013.46	59 487.03	- 9 473.57
PBO	3 759	3 291	468	11275.63	9 872.25	1403.38
Multi Use	-	-	-	-	-	-
Vacant	245 316	174 650	70 667	735 948.58	523 948.80	211999.78
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	R6 903 687.98	R6 462 055.33	R441632.65	20 711063.93	19 386 165.99	1324 897.94

Figure 16: 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



Action Plan -

Ref	Focus Area	Item	Details	Responsible Official		Targeted Date	Remedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	Indigents		The town tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage or such different indigent customer.	NT		30/06/2026	NT should assist on this matter	In Progress	To report to NT	Acc num 279000	In Place and Archived	2026/11/16	#VALUE!
2	Billing	Once off billing	The municipality has done once off billing in the month of July to some of the properties, hence the billing shows a huge variance as compared with the GV	NT			No action required	Completed	Once off billing done	Billingreport	In Place and Archived	2026/11/16	-61342
3			The recon tool do not provide the rebates offered to different consumers as per the policy.	NT		30/06/2026	To be done as per the new tool, by including all the rebates offered	In Progress	The rebates offered will be captured in our new tool	BillingReport	In Place and Archived	2026/11/16	#VALUE!
4													0 months,0 days
5													0 months,0 days
6													0 months,0 days
7													0 months,0 days
8													0 months,0 days

Intervention /Assisstance Required

	Focus Area	Item	Details of Assitance Required	Responsible Official		Targeted Date	Details of Assitance Provided	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	Indigent customers		The town tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage or such different indigent customer.	NT		30/06/2026	The town tool do not provide the rebates offered to the consumers.	In Progress	NT to assist	customer with Acc num 279785	Not Yet Started	2026/11/16	#VALUE!
2								Ongoing Activity			Select From Drop Down	2026/11/16	-61342

Long Term Goal /Planned Deliverables /Key Achievements Mapping Dashboard

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

Figure 17: Property Rates Action Plan

Payment per mSCOA Data String M01

Payment per mSCOA Data Strings **20 742 814.04**

Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 13 August 2026
9003055662	Eskom	Bulk Purchases	09-07-2026	08-08-2026	06-08-2026	908.45	M01	M01 String
7486207260	Eskom	Bulk Purchases	06-07-2026	31-07-2026	29-07-2026	214.67	M01	M01 String
5421499776	Eskom	Bulk Purchases	06-07-2026	31-07-2026	29-07-2026	668.42	M01	M01 String
6627012482	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	1 491 696.32	M01	M01 String
8260124924	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	463 721.21	M01	M01 String
9571810478	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	3 454 689.21	M01	M01 String
6627012482	Eskom	Bulk Purchases	17-06-2026	17-07-2026	16-07-2026	2 588 840.62	M01	M01 String
6779486465	Eskom	Bulk Purchases	17-06-2026	17-07-2026	16-07-2026	5 684 668.30	M01	M01 String
8260124924	Eskom	Bulk Purchases	17-06-2026	17-07-2026	16-07-2026	860 931.40	M01	M01 String
9571810478	Eskom	Bulk Purchases	17-06-2026	17-07-2026	16-07-2026	5 575 843.21	M01	M01 String
5633644454	Eskom	Bulk Purchases	22-06-2026	22-07-2026	16-07-2026	620 632.23	M01	M01 String
						20 742 814.04		
					Difference	-		

Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 13 August 2026
9251775291	Eskom	Bulk Purchases	10-07-2026	10-08-2026	06-08-2026	60 796.57	M01	Internal Usage not included in string
8287424551	Eskom	Bulk Purchases	14-07-2026	13-08-2026	06-08-2026	8 669.55	M01	Internal Usage not included in string
5377939292	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	3 606.06	M01	Internal Usage not included in string
9581081208	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	1 699.48	M01	Internal Usage not included in string
6897791850	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	1 061.18	M01	Internal Usage not included in string
8926469644	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	7 247.52	M01	Internal Usage not included in string
9792412008	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	26 302.95	M01	Internal Usage not included in string
7460413421	Eskom	Bulk Purchases	06-07-2026	31-07-2026	30-07-2026	128.68	M01	Internal Usage not included in string
5710236842	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	41 449.14	M01	Internal Usage not included in string
6829354180	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	8 479.68	M01	Internal Usage not included in string
8774598833	Eskom	Bulk Purchases	15-07-2026	14-08-2026	13-08-2026	939.40	M01	Internal Usage not included in string
						160 380.21		

Payment per mSCOA Data String M02

Payment per mSCOA Data Strings **7 861 658.66**

Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 11 September 2026
8260124924	Eskom	Bulk Purchases	17-08-2026	16-09-2026	10-09-2026	1 104 688.31	M02	M02 String
6779486465	Eskom	Bulk Purchases	16-07-2026	15-08-2026	14-08-2026	3 338 956.08	M02	M02 String
6627012482	Eskom	Bulk Purchases	17-08-2026	16-09-2026	10-09-2026	3 083 351.18	M02	M02 String
5633644454	Eskom	Bulk Purchases	23-07-2026	22-08-2026	20-08-2026	316 553.30	M02	M02 String
5421499776	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	11 031.98	M02	M02 String
7486207260	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	3 785.13	M02	M02 String
9003055662	Eskom	Bulk Purchases	12-08-2026	11-09-2026	10-09-2026	3 292.68	M02	M02 String
						7 861 658.66		
					Difference	-		

Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 11 September 2026
9251775291	Eskom	Bulk Purchases	11-08-2026	10-09-2026	10-09-2026	219 859.14	M01	Internal Usage not included in string
8287424551	Eskom	Bulk Purchases	12-08-2026	11-09-2026	10-09-2026	312 635.86	M01	Internal Usage not included in string
5377939292	Eskom	Bulk Purchases	16-08-2026	15-09-2026	10-09-2026	7 620.18	M01	Internal Usage not included in string
9581081208	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	3 847.83	M01	Internal Usage not included in string
6897791850	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	2 312.29	M01	Internal Usage not included in string
8926469644	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	15 530.57	M01	Internal Usage not included in string
7460413421	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	2 269.41	M01	Internal Usage not included in string
5710236842	Eskom	Bulk Purchases	16-08-2026	15-09-2026	10-09-2026	93 569.36	M01	Internal Usage not included in string
6829354180	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	18 161.26	M02	Internal Usage not included in string
8774598833	Eskom	Bulk Purchases	13-08-2026	12-09-2026	10-09-2026	5 271.84	M02	Internal Usage not included in string
						681 077.74		

Payment per mSCOA Data String M03

Payment per mSCOA Data Strings **15 120 717.41**

Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 12 October 2026
6779486465	Eskom	Bulk Purchases	17-08-2026	16-09-2026	15-09-2026	7 335 760.84	M02	M03 String
9571810478	Eskom	Bulk Purchases	17-08-2026	16-09-2026	15-09-2026	7 041 846.71	M02	M03 String
5633644454	Eskom	Bulk Purchases	18-08-2026	17-09-2026	16-09-2026	723 624.31	M02	M03 String
9003055662	Eskom	Bulk Purchases	11-09-2026	12-10-2026	08-10-2026	3 292.68	M03	M03 String
7486207260	Eskom	Bulk Purchases	04-09-2026	29-09-2026	29-09-2026	3 395.70	M03	M03 String
5421499776	Eskom	Bulk Purchases	04-09-2026	29-09-2026	29-09-2026	10 797.17	M03	M03 String
						15 118 717.41		
					Difference	**(2 000.00)**		

The above items are included in the mSCOA string as payments made in September 2026. The R 2 000 was erroneously posted against the Eskom Withdawal account and does not relate to bulk purchases

Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 12 October 2026
9792412008	Eskom	Bulk Purchases	25-08-2026	19-09-2026	16-09-2026	100 273.12	M03	Internal Usage not included in string
9622581180	Eskom	Bulk Purchases	27-08-2026	21-09-2026	16-09-2026	6 221.80	M03	Internal Usage not included in string
6983620040	Eskom	Bulk Purchases	25-08-2026	25-09-2026	16-09-2026	26 374.78	M03	Internal Usage not included in string
9251775291	Eskom	Bulk Purchases	10-09-2026	10-10-2026	08-10-2026	186 017.59	M03	Internal Usage not included in string
9581081208	Eskom	Bulk Purchases	18-09-2026	13-10-2026	08-10-2026	3 281.97	M03	Internal Usage not included in string
9792412008	Eskom	Bulk Purchases	18-09-2026	13-10-2026	08-10-2026	61 325.48	M03	Internal Usage not included in string
7460413421	Eskom	Bulk Purchases	04-09-2026	29-09-2026	29-09-2026	2 032.02	M03	Internal Usage not included in string
						385 526.76		

Payment per mSCOA Data String M04

Payment per mSCOA Data Strings **16 452 333.11**

Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 11 November 2026
6627012482	Eskom	Bulk Purchases	21-09-2026	21-10-2026	20-10-2026	2 580 360.18	M03	M04 String
6779486465	Eskom	Bulk Purchases	21-09-2026	21-10-2026	19-10-2026	6 014 729.85	M03	M04 String
8260124924	Eskom	Bulk Purchases	21-09-2026	21-10-2026	13-10-2026	911 087.55	M03	M04 String
9571810478	Eskom	Bulk Purchases	21-09-2026	21-10-2026	19-10-2026	6 290 351.69	M03	M04 String
5633644454	Eskom	Bulk Purchases	21-09-2026	21-10-2026	13-10-2026	638 603.90	M03	M04 String
8774598833	Eskom	Bulk Purchases	12-10-2026	11-11-2026	05-11-2026	3 292.68	M04	M04 String
9003055662	Eskom	Bulk Purchases	06-10-2026	31-10-2026	28-10-2026	3 512.79	M04	M04 String
5421499776	Eskom	Bulk Purchases	06-10-2026	31-10-2026	28-10-2026	10 394.47	M04	M04 String
						16 452 333.11		
					Difference	**-**		

Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 11 November 2026
8287424551	Eskom	Bulk Purchases	14-09-2026	14-10-2026	13-10-2026	289 920.98	M03	Internal Usage not included in string
5377939292	Eskom	Bulk Purchases	16-09-2026	16-10-2026	13-10-2026	7 620.18	M03	Internal Usage not included in string
6897791850	Eskom	Bulk Purchases	24-09-2026	19-10-2026	13-10-2026	2 032.02	M03	Internal Usage not included in string
8926469644	Eskom	Bulk Purchases	24-09-2026	19-10-2026	13-10-2026	13 646.64	M03	Internal Usage not included in string
9622581180	Eskom	Bulk Purchases	29-09-2026	24-10-2026	22-10-2026	20 269.14	M03	Internal Usage not included in string
6983620040	Eskom	Bulk Purchases	23-09-2026	23-10-2026	22-10-2026	21 305.27	M03	Internal Usage not included in string
5710236842	Eskom	Bulk Purchases	16-09-2026	16-10-2026	13-10-2026	82 549.58	M03	Internal Usage not included in string
6829354180	Eskom	Bulk Purchases	24-09-2026	19-10-2026	13-10-2026	15 960.00	M03	Internal Usage not included in string
8774598833	Eskom	Bulk Purchases	16-09-2026	16-10-2026	13-10-2026	13 282.85	M03	Internal Usage not included in string
9251775291	Eskom	Bulk Purchases	10-10-2026	09-11-2026	05-11-2026	165 831.71	M04	Internal Usage not included in string
8287424551	Eskom	Bulk Purchases	12-10-2026	11-11-2026	05-11-2026	314 306.14	M04	Internal Usage not included in string
7460413421	Eskom	Bulk Purchases	06-10-2026	31-10-2026	28-10-2026	2 102.09	M04	Internal Usage not included in string
						948 826.60		

Figure 18: mSCOA Summary

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

No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	mSCOA	Month	Comment
1	6627012482	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	1 491 696.32	1 491 696.32	-		M01	M01 String
			Provision				1 491 696.31	1 491 696.31				Provision
2	6779486465	Eskom	Bulk Purchases	16-07-2026	15-08-2026	14-08-2026	3 338 956.08	3 338 956.08	-		M01	M02 String
			Provision				3 338 956.07	3 338 956.07				Provision
3	8260124924	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	463 721.21	463 721.21	-		M01	M01 String
			Provision				496 844.15	496 844.15				Provision
4	9571810478	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	3 454 689.21	3 454 689.21	-		M01	M01 String
			Provision				3 454 689.20	3 454 689.20				Provision
5	5633644454	Eskom	Bulk Purchases	23-07-2026	22-08-2026	20-08-2026	316 553.30	316 553.30	-		M01	M02 String
			Provision				316 553.30	316 553.30				Provision
6	5001886097	Eskom	Bulk Purchases	06-07-2026	31-07-2026		-		-		M01	
			Provision				-					
7	7039295180	Eskom	Bulk Purchases	Account closed								Account closed
8	9871219263	Eskom	Bulk Purchases	Account closed								Account closed
9	9251775291	Eskom	Bulk Purchases	10-07-2026	10-08-2026	06-08-2026	60 796.57	202 655.24	-		M01	Internal Usage not included in string
			Provision				141 858.67					Provision
10	8287424551	Eskom	Bulk Purchases	14-07-2026	13-08-2026	06-08-2026	8 669.55	28 898.49	-		M01	Internal Usage not included in string
			Provision				20 228.94					Provision
11	5377939292	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	3 606.06	7 212.11	-		M01	Internal Usage not included in string
			Provision				3 606.05					Provision
12	9003055662	Eskom	Bulk Purchases	09-07-2026	08-08-2026	06-08-2026	908.45	3 028.16	-		M01	M01 String
			Provision				2 119.71					Provision
13	9581081208	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	1 699.48	3 172.37	-		M01	Internal Usage not included in string
			Provison				1 472.89					Provision
14	6897791850	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	1 061.18	1 923.38	-		M01	Internal Usage not included in string
			Provison				862.20					Provision
15	8926469644	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	7 247.52	13 136.13	-		M01	Internal Usage not included in string
			Provision				5 888.61					Provision
16	7 486 207 260.00	Eskom	Bulk Purchases	06-07-2026	31-07-2026	29-07-2026	214.67	3 220.13	-		M01	M01 String
			Provision				3 005.46					Provision
17	9792412008	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	26 302.95	47 674.09	-		M01	Internal Usage not included in string
			Provision				21 371.14					Provision
18	7460413421	Eskom	Bulk Purchases	06-07-2026	31-07-2026	30-07-2026	128.68	1 930.16	-		M01	Internal Usage not included in string
			Provision				1 801.48					Provision
19	9622581180	Eskom	Bulk Purchases	27-07-2027	21-08-2026	20-08-2026	4 220.47	5 137.97	-		M01	Internal Usage not included in string
			Provision				917.50					Provision
20	6983620040	Eskom	Bulk Purchases	23-07-2026	22-08-2026	20-08-2026	10 197.55	20 395.09	-		M01	Internal Usage not included in string
			Provision				10 197.54					Provision
21	5710236842	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	41 449.14	82 898.27	-		M01	Internal Usage not included in string
			Provision				41 449.13					Provision
22	6829354180	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	8 479.68	15 369.43	-		M01	Internal Usage not included in string
			Provision				6 889.75					Provision
23	5 421 499 776.00	Eskom	Bulk Purchases	06-07-2026	31-07-2026	29-07-2026	668.42	9 357.86	-		M01	M01 String
			Provision				8 689.44					Provision
24	8774598833	Eskom	Bulk Purchases	15-07-2026	14-08-2026	13-08-2026	939.40	2 384.62	-		M01	Internal Usage not included in string
			Provision				1 445.22					Provision
			Provision	**9 370 542.76**			**18 612 748.65**	**18 612 748.65**	**-**			

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

No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference		Month	Month-end: 11 September 2026
1	6627012482	Eskom	Bulk Purchases	17-08-2026	16-09-2026	10-09-2026	3 083 351.18	3 083 351.18	-		M02	M02 String
2	6779486465	Eskom	Bulk Purchases	17-08-2026	16-09-2026	15-09-2026	7 335 760.84	7 335 760.84	-		M02	M03 String
3	8260124924	Eskom	Bulk Purchases	17-08-2026	16-09-2026	10-09-2026	1 104 688.31	1 104 688.31	-		M02	M02 String
4	9571810478	Eskom	Bulk Purchases	17-08-2026	16-09-2026	15-09-2026	7 041 846.71	7 041 846.71	-		M02	M03 String
5	5633644454	Eskom	Bulk Purchases	18-08-2026	17-09-2026	16-09-2026	723 624.31	723 624.31	-		M02	M03 String
6	5001886097	Eskom	Bulk Purchases	06-08-2026	31-08-2026		-		-		M02	
7	7039295180	Eskom	Bulk Purchases	Account closed								Account closed
8	9871219263	Eskom	Bulk Purchases	Account closed								Account closed
9	9251775291	Eskom	Bulk Purchases	11-08-2026	10-09-2026	10-09-2026	219 859.14	219 859.14	-		M02	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	12-08-2026	11-09-2026	10-09-2026	312 635.86	312 635.86	-		M02	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	16-08-2026	15-09-2026	10-09-2026	7 620.18	7 620.18	-		M02	Internal Usage not included in string
12	9003055662	Eskom	Bulk Purchases	12-08-2026	11-09-2026	10-09-2026	3 292.68	3 292.68	-		M02	M02 String
13	9581081208	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	3 847.83	3 847.83	-		M02	Internal Usage not included in string
14	6897791850	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	2 312.29	2 312.29	-		M02	Internal Usage not included in string
15	8926469644	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	15 530.57	15 530.57	-		M02	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	3 785.13	3 785.13	-		M02	M02 String
17	9792412008	Eskom	Bulk Purchases	25-08-2026	19-09-2026	16-09-2026	100 273.12	100 273.12	-		M03	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	2 269.41	2 269.41	-		M02	Internal Usage not included in string
19	9622581180	Eskom	Bulk Purchases	27-08-2026	21-09-2026	16-09-2026	6 221.80	6 221.80	-		M03	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases	25-08-2026	25-09-2026	16-09-2026	26 374.78	26 374.78	-		M03	Internal Usage not included in string
21	5710236842	Eskom	Bulk Purchases	16-08-2026	15-09-2026	10-09-2026	93 569.36	93 569.36	-		M02	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	18 161.26	18 161.26	-		M02	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	11 031.98	11 031.98	-		M02	M02 String
24	8774598833	Eskom	Bulk Purchases	13-08-2026	12-09-2026	10-09-2026	5 271.84	5 271.84	-		M02	Internal Usage not included in string
							20 121 328.58	***20 121 328.58***	**-**			

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

No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference		Month	Month-end: 12 October 2026
1	6627012482	Eskom	Bulk Purchases	21-09-2026	21-10-2026	20-10-2026	2 580 360.18	2 580 360.18	-		M03	M04 String
2	6779486465	Eskom	Bulk Purchases	21-09-2026	21-10-2026	19-10-2026	6 014 729.85	6 014 729.85	-		M03	M04 String
3	8260124924	Eskom	Bulk Purchases	21-09-2026	21-10-2026	13-10-2026	911 087.55	911 087.55	-		M03	M04 String
4	9571810478	Eskom	Bulk Purchases	21-09-2026	21-10-2026	19-10-2026	6 290 351.69	6 290 351.69	-		M03	M04 String
5	5633644454	Eskom	Bulk Purchases	21-09-2026	21-10-2026	13-10-2026	638 603.90	638 603.90	-		M03	M04 String
6	5001886097	Eskom	Bulk Purchases	04-09-2026	29-09-2026		-		-			
7	7039295180	Eskom	Bulk Purchases	Account closed								Account closed
8	9871219263	Eskom	Bulk Purchases	Account closed								Account closed
9	9251775291	Eskom	Bulk Purchases	10-09-2026	10-10-2026	08-10-2026	186 017.59	186 017.59	-		M03	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	14-09-2026	14-10-2026	13-10-2026	289 920.98	289 920.98	-		M03	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	16-09-2026	16-10-2026	13-10-2026	7 620.18	7 620.18	-		M03	Internal Usage not included in string
12	9003055662	Eskom	Bulk Purchases	11-09-2026	12-10-2026	08-10-2026	3 292.68	3 292.68	-		M03	M03 String
13	9581081208	Eskom	Bulk Purchases	18-09-2026	13-10-2026	08-10-2026	3 281.97	3 281.97	-		M03	Internal Usage not included in string
14	6897791850	Eskom	Bulk Purchases	24-09-2026	19-10-2026	13-10-2026	2 032.02	2 032.02	-		M03	Internal Usage not included in string
15	8926469644	Eskom	Bulk Purchases	24-09-2026	19-10-2026	13-10-2026	13 646.64	13 646.64	-		M03	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	04-09-2026	29-09-2026	29-09-2026	3 395.70	3 395.70	-		M03	M03 String
17	9792412008	Eskom	Bulk Purchases	18-09-2026	13-10-2026	08-10-2026	61 325.48	61 325.48	-		M03	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	04-09-2026	29-09-2026	29-09-2026	2 032.02	2 032.02	-		M03	Internal Usage not included in string
19	9622581180	Eskom	Bulk Purchases	29-09-2026	24-10-2026	22-10-2026	20 269.14	20 269.14	-		M03	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases	23-09-2026	23-10-2026	22-10-2026	21 305.27	21 305.27	-		M03	Internal Usage not included in string
21	5710236842	Eskom	Bulk Purchases	16-09-2026	16-10-2026	13-10-2026	82 549.58	82 549.58	-		M03	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases	24-09-2026	19-10-2026	13-10-2026	15 960.00	15 960.00	-		M03	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	04-09-2026	29-09-2026	29-09-2026	10 797.17	10 797.17	-		M03	M03 String
24	8774598833	Eskom	Bulk Purchases	16-09-2026	16-10-2026	13-10-2026	13 282.85	13 282.85	-		M03	Internal Usage not included in string
							17 171 862.44	***17 171 862.44***	**-**			

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:												
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference		Month	Month-end: 11 November 2026
1	6627012482	Eskom	Bulk Purchases	16-10-2026	16-11-2026	12-11-2026	2 086 450.62	2 086 450.62	-		M04	Account not due at reporting date
2	6779486465	Eskom	Bulk Purchases	16-10-2026	16-11-2026	13-11-2026	4 091 941.63	4 091 941.63	-		M04	Account not due at reporting date
3	8260124924	Eskom	Bulk Purchases	16-10-2026	16-11-2026	12-11-2026	736 396.77	736 396.77	-		M04	Account not due at reporting date
4	9571810478	Eskom	Bulk Purchases	16-10-2026	16-11-2026	13-11-2026	5 177 460.93	5 177 460.93	-		M04	Account not due at reporting date
5	5633644454	Eskom	Bulk Purchases	21-10-2026	20-11-2026		481 673.28		481 673.28		M04	Account not due at reporting date
6	5001886097	Eskom	Bulk Purchases						-		M04	
7	7039295180	Eskom	Bulk Purchases				Account closed					Account closed
8	9871219263	Eskom	Bulk Purchases				Account closed					Account closed
9	9251775291	Eskom	Bulk Purchases	10-10-2026	09-11-2026	05-11-2026	165 831.71	165 831.71	-		M04	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	12-10-2026	11-11-2026	05-11-2026	314 306.14	314 306.14	-		M04	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	16-10-2026	16-11-2026	12-11-2026	7 601.73	7 601.73	-		M04	Account not due at reporting date
12	9003055662	Eskom	Bulk Purchases	12-10-2026	11-11-2026	05-11-2026	3 292.68	3 292.68	-		M04	M04 String
13	9581081208	Eskom	Bulk Purchases	20-10-2026	14-11-2026	12-11-2026	3 281.97	3 281.97	-		M04	Account not due at reporting date
14	6897791850	Eskom	Bulk Purchases	20-10-2026	14-11-2026	12-11-2026	2 102.09	2 102.09	-		M04	Account not due at reporting date
15	8926469644	Eskom	Bulk Purchases	20-10-2026	14-11-2026	12-11-2026	14 539.00	14 539.00	-		M04	Account not due at reporting date
16	7486207260	Eskom	Bulk Purchases	06-10-2026	31-10-2026	28-10-2026	3 512.79	3 512.79	-		M04	M04 String
17	9792412008	Eskom	Bulk Purchases	20-10-2026	14-11-2026	12-11-2026	63 442.04	63 442.04	-		M04	Account not due at reporting date
18	7460413421	Eskom	Bulk Purchases	06-10-2026	31-10-2026	28-10-2026	2 102.09	2 102.09	-		M04	Internal Usage not included in string
19	9622581180	Eskom	Bulk Purchases	27-10-2026	21-11-2026		10 592.80		10 592.80		M04	Account not due at reporting date
20	6983620040	Eskom	Bulk Purchases	22-10-2026	21-11-2026		21 927.45		21 927.45		M04	Account not due at reporting date
21	5710236842	Eskom	Bulk Purchases	16-10-2026	16-11-2026	12-11-2026	72 667.15	72 667.15	-		M04	Account not due at reporting date
22	6829354180	Eskom	Bulk Purchases	20-10-2026	14-11-2026	12-11-2026	94 957.60	94 957.60	-		M04	Account not due at reporting date
23	5421499776	Eskom	Bulk Purchases	06-10-2026	31-10-2026	28-10-2026	10 394.47	10 394.47	-		M04	M04 String
24	8774598833	Eskom	Bulk Purchases	22-10-2026	21-11-2026		3 355.31		3 355.31		M04	Account not due at reporting date
							13 367 830.25	*12 850 281.41*	*517 548.84*			

Figure 19: Eskom Invoices & Payment Summary

Bulk Purchases Water proof of payment uploaded ito Cir 124 reporting:											
No	Account No:	Contract Acc No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statemei	Amount	Month
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	2 442.25	2 442.25	-	M01
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	1 404.07	1 404.07	-	M01
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	5 011.99	5 011.99	-	M01
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	3 497.26	3 497.26	-	M01
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	1 084.82	1 084.82	-	M01
6	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	162.25	162.25	-	M01
7	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	761.69	761.69	-	M01
8	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	5 272.00	5 272.00	-	M01
9	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	3 650.51	3 650.51	-	M01
10	22110797	100258300	Dept Water and Sanitation	Bulk water	31-07-2026	31-08-2026	13-08-2026	31 958.74	31 958.74	-	M01
		101697201	BREEDE- OLIFANTS CMA		31-07-2026	31-08-2026	13-08-2026	604.08	604.08	-	M01
11	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	1 768.69	1 768.69	-	M01
12	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	218.45	218.45	-	M01
13	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	175.87	175.87	-	M01
14	22114016	101698691	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	1 443.21	1 443.21	-	M01
15	22155515	101708171	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	1 928.10	1 928.10	-	M01
								61 383.98	61 383.98	-	
	Account No:		Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	2 442.25	2 442.25	-	M02
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	1 404.07	1 404.07	-	M02
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	5 011.99	5 011.99	-	M02
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	3 497.26	3 497.26	-	M02
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	1 084.82	1 084.82	-	M02
6	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	162.25	162.25	-	M02
7	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	761.69	761.69	-	M02
8	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	5 272.00	5 272.00	-	M02
9	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	3 650.51	3 650.51	-	M02
10	22110797	100258300	Dept Water and Sanitation	Bulk water	31-08-2026	30-09-2026	29-09-2026	34 064.70	34 064.70	-	M02
		101697201	BREEDE- OLIFANTS CMA		31-08-2026	30-09-2026	29-09-2026	604.08	604.08	-	M02
11	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	1 768.69	1 768.69	-	M02
12	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	218.45	218.45	-	M02
13	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	175.87	175.87	-	M02
14	22114016	101698691	BREEDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	1 443.21	1 443.21	-	M02
15	22155515	101708171	BREEDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	1 928.10	1 928.10	-	M02
16	22110797	100258300	Dept Water and Sanitation	Bulk water	31-01-2026	02-03-2026	17-09-2026	65 203.77	65 203.77	-	
								128 693.71	*128 693.71*	-	
No	Account No:		Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026	27-10-2026	2 442.25	2 442.25	-	M03
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026	27-10-2026	1 404.07	1 404.07	-	M03
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026	27-10-2026	5 011.99	5 011.99	-	M03
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026	27-10-2026	3 497.26	3 497.26	-	M03
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026	27-10-2026	1 084.82	1 084.82	-	M03
6	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026	27-10-2026	162.25	162.25	-	M03
7	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026	27-10-2026	761.69	761.69	-	M03
8	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026	27-10-2026	5 272.00	5 272.00	-	M03
9	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026	27-10-2026	3 650.51	3 650.51	-	M03
10	22110797	100258300	Dept Water and Sanitation	Bulk water	30-09-2026	30-10-2026	08-10-2026	33 007.55	33 007.55	-	M03
		101697201	BREEDE- OLIFANTS CMA		30-09-2026	30-10-2026	27-10-2026	604.08	604.08	-	M03
11	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026	27-10-2026	1 768.69	1 768.69	-	M03
12	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026	27-10-2026	218.45	218.45	-	M03
13	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026	27-10-2026	175.87	175.87	-	M03
14	22114016	101698691	BREEDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026	27-10-2026	1 443.21	1 443.21	-	M03
15	22155515	101708171	BREEDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026	27-10-2026	1 928.10	1 928.10	-	M03
								62 432.79	*62 432.79*	-	

Figure 20: DWS Invoices & Payment Summary

1.3.3.7 Water & Electricity Losses

Figures in Rand		2026	2025
53	**MATERIAL LOSSES**		
53.1	**Water distribution losses**		
	Kilo litres disinfected/purified/purchased	3 433 555	3 214 368
	Kilo litres sold and free basic services	(2 871 768)	(1 954 816)
	Kilo litres lost during distribution	561 787	1 259 552
	Percentage lost during distribution	16.36%	39.19%
	Water losses are mainly caused by pipe bursts and network leaks. The significant reduction in losses is due to the installation of bulk meters in informal settlements, where non-revenue water usage is now metered, unlike in the previous year.		

Figure 21: Water Losses

The figure above is based on the Pre-Audited 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	3 507 128.00	1 623 645.40	97 600.00	**5 228 373.40**	**5 104 248.44**	(124 124.96)	-2.43%		
2609	2 528 253.00	1 601 729.90	102 100.00	**4 232 082.90**	**4 977 755.94**	745 673.04	14.98%	**5.15%**	Q1
2610	2 198 952.00	1 651 258.60	106 400.00	**3 956 610.60**	**4 483 237.49**	526 626.89	11.75%		
2611	-	-	-	-	-	-	#DIV/0!		
2612	-	-	-	-	-	-	#DIV/0!	**11.75%**	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	11 308 615.00	6 572 047.20	390 400.00	**18 271 062.20**	**19 575 534.83**	**1 304 472.63**	**6.66%**	YTD	
WP	11 308 619.00	6 572 047.20	390 400.00	**18 271 066.20**	**19 575 534.83**				
Variance	(4.00)	-	-	(4.00)	-				

Figure 22: 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 - M04 October									
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	81 166	83 139	83 139	6 438	31 910	33 721	(1 811)	-5%	83 139
Service charges	236 266	253 053	253 053	19 610	86 855	89 612	(2 757)	-3%	253 053
Investment revenue	12 182	11 234	11 234	1 078	4 429	2 966	1 463	49%	11 234
Transfers and subsidies - Operational	109 662	103 728	105 877	1 693	37 983	40 436	(2 452)	(0)	105 877
Other own revenue	89 964	111 507	111 507	7 737	29 965	18 040	11 925	66%	111 507
Total Revenue (excluding capital transfers and contributions)	**529 240**	**562 662**	**564 811**	**36 556**	**191 143**	**184 776**	**6 367**	**3%**	**564 811**
Employee costs	155 288	181 982	181 982	14 852	54 028	55 278	(1 249)	-2%	181 982
Remuneration of Councillors	6 534	6 847	6 847	507	2 183	2 134	49	2%	6 847
Depreciation, amortisation and impairment	34 617	37 690	37 690	2 836	11 342	11 342	(0)	-0%	37 690
Interest, Dividends and Rent on Land	14 417	12 470	12 470	1 105	4 424	4 425	(0)	-0%	12 470
Inventory consumed and bulk purchases	159 480	178 664	180 619	12 079	54 270	59 336	(5 066)	-9%	180 619
Transfers and subsidies	130	850	852	14	19	69	(49)	-72%	852
Other expenditure	148 004	143 698	142 813	12 456	35 313	36 705	(1 393)	-4%	142 813
Total Expenditure	**518 472**	**562 201**	**563 273**	**43 849**	**161 581**	**169 288**	**(7 708)**	**-5%**	**563 273**
Surplus/(Deficit)	**10 768**	**461**	**1 538**	**(7 293)**	**29 562**	**15 487**	**14 075**	**91%**	**1 538**
Transfers and subsidies - capital (monetary allocations)	30 192	79 596	87 257	–	620	1 962	(1 343)	-68%	87 257
Transfers and subsidies - capital (in-kind)	28 602	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**69 561**	**80 057**	**88 795**	**(7 293)**	**30 182**	**17 450**	**12 732**	**73%**	**88 795**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**69 561**	**80 057**	**88 795**	**(7 293)**	**30 182**	**17 450**	**12 732**	**73%**	**88 795**
Capital expenditure & funds sources									
Capital expenditure	**79 438**	**110 667**	**120 270**	**1 300**	**5 720**	**14 336**	**(8 617)**	**-60%**	**120 270**
Capital transfers recognised	30 192	79 596	87 257	–	620	10 695	(10 075)	-94%	87 257
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**49 246**	**31 071**	**33 013**	**1 300**	**5 100**	**3 642**	**1 459**	**40%**	**33 013**
Total sources of capital funds	**79 438**	**110 667**	**120 270**	**1 300**	**5 720**	**14 336**	**(8 617)**	**-60%**	**120 270**
Financial position									
Total current assets	215 825	140 896	213 397		269 377				213 397
Total non current assets	761 149	814 803	853 807		756 106				853 807
Total current liabilities	119 942	73 131	106 521		133 037				106 521
Total non current liabilities	143 003	135 215	155 937		148 235				155 937
Community wealth/Equity	**714 030**	**747 352**	**802 825**		**744 212**				**802 825**
Cash flows									
Net cash from (used) operating	80 162	83 726	87 739	9 154	54 706	58 320	3 614	6%	87 739
Net cash from (used) investing	(47 285)	(100 667)	(120 270)	(1 182)	(6 299)	(22 465)	(16 166)	72%	(120 270)
Net cash from (used) financing	(286)	174	–	14	88	58	(30)	-51%	–
Cash/cash equivalents at the month/year end	**137 189**	**70 414**	**104 657**	**185 683**	**185 683**	**173 102**	**(12 582)**	**-7%**	**104 657**
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	20 020	9 821	6 442	6 304	3 648	3 046	18 332	84 329	151 941
Creditors Age Analysis									
Total Creditors	15 629	–	–	–	2 116	–	–	4 174	21 919

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October										
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
Revenue - Functional										
Governance and administration		**163 428**	**174 365**	**175 365**	**8 810**	**50 727**	**55 517**	(4 789)	-9%	**175 365**
Executive and council		59 096	56 998	56 998	–	10 700	14 907	(4 206)	-28%	56 998
Finance and administration		104 332	117 367	118 367	8 810	40 027	40 610	(583)	-1%	118 367
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**71 112**	**125 789**	**125 789**	**6 459**	**24 865**	**14 747**	10 118	69%	**125 789**
Community and social services		15 749	9 504	9 504	527	2 220	3 125	(905)	-29%	9 504
Sport and recreation		3 480	4 393	4 393	418	1 738	1 780	(42)	-2%	4 393
Public safety		50 030	57 401	57 401	5 171	20 201	6 895	13 306	193%	57 401
Housing		1 853	54 491	54 491	343	707	2 947	(2 240)	-76%	54 491
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**16 236**	**19 935**	**23 945**	**728**	**2 540**	**3 272**	(731)	-22%	**23 945**
Planning and development		3 527	3 105	7 115	300	949	1 738	(789)	-45%	7 115
Road transport		12 709	16 830	16 830	428	1 592	1 534	58	4%	16 830
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**337 256**	**322 169**	**326 969**	**20 559**	**113 629**	**113 203**	**427**	0%	**326 969**
Energy sources		237 962	210 812	212 812	14 426	71 800	75 886	(4 086)	-5%	212 812
Water management		47 448	47 050	49 850	3 034	17 368	16 386	983	6%	49 850
Waste water management		30 680	37 037	37 037	1 589	13 604	11 357	2 247	20%	37 037
Waste management		21 166	27 270	27 270	1 510	10 858	9 575	1 283	13%	27 270
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**588 033**	**642 258**	**652 068**	**36 556**	**191 762**	**186 738**	**5 024**	**3%**	**652 068**
Expenditure - Functional										
Governance and administration		**133 969**	**130 981**	**128 448**	**15 003**	**43 199**	**38 450**	4 750	12%	**128 448**
Executive and council		15 393	12 237	12 237	1 350	3 892	4 839	(947)	-20%	12 237
Finance and administration		117 278	116 803	114 270	13 552	38 894	32 986	5 909	18%	114 270
Internal audit		1 298	1 940	1 940	100	413	625	(212)	-34%	1 940
Community and public safety		**87 465**	**105 707**	**109 307**	**7 061**	**25 877**	**29 098**	(3 221)	-11%	**109 307**
Community and social services		11 123	14 919	14 919	821	3 467	4 292	(825)	-19%	14 919
Sport and recreation		12 964	15 932	15 932	1 145	4 212	4 633	(421)	-9%	15 932
Public safety		58 065	67 057	70 657	4 647	16 900	17 540	(640)	-4%	70 657
Housing		5 313	7 798	7 798	448	1 299	2 634	(1 335)	-51%	7 798
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**31 697**	**40 728**	**40 733**	**2 651**	**10 284**	**13 471**	(3 187)	-24%	**40 733**
Planning and development		12 799	19 614	19 619	1 171	4 743	6 752	(2 009)	-30%	19 619
Road transport		18 899	21 114	21 114	1 480	5 541	6 719	(1 178)	-18%	21 114
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**265 340**	**284 785**	**284 785**	**19 133**	**82 220**	**88 269**	**(6 050)**	-7%	**284 785**
Energy sources		179 665	187 336	187 336	12 531	55 920	60 961	(5 041)	-8%	187 336
Water management		35 286	39 482	39 482	2 606	11 171	11 290	(120)	-1%	39 482
Waste water management		24 907	29 506	29 506	2 003	7 738	8 569	(831)	-10%	29 506
Waste management		25 481	28 461	28 461	1 994	7 391	7 448	(57)	-1%	28 461
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**518 472**	**562 201**	**563 273**	**43 849**	**161 581**	**169 288**	**(7 708)**	**-5%**	**563 273**
Surplus/ (Deficit) for the year		**69 561**	**80 057**	**88 795**	**(7 293)**	**30 182**	**17 450**	**12 732**	**0.7296268**	**88 795**

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) - M04 October										
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		59 096	56 998	56 998	–	10 700	14 907	(4 206)	-28.2%	56 998
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Financial Administrative Services		100 675	104 513	104 513	8 600	39 003	39 766	(763)	-1.9%	104 513
Vote 4 - Community Development Services		17 399	9 790	9 790	681	2 966	2 992	(26)	-0.9%	9 790
Vote 5 - Corporate and Strategic Services		870	10 543	11 543	18	208	336	(128)	-38.0%	11 543
Vote 6 - Planning and Development Services		3 527	3 105	7 115	300	949	1 738	(789)	-45.4%	7 115
Vote 7 - Public Safety		55 622	63 751	63 751	5 636	21 863	9 070	12 793	141.0%	63 751
Vote 8 - Electricity		237 962	210 812	212 812	14 426	71 800	75 886	(4 086)	-5.4%	212 812
Vote 9 - Waste Management		21 166	27 270	27 270	1 510	10 858	9 575	1 283	13.4%	27 270
Vote 10 - Waste Water Management		30 051	37 037	37 037	1 589	13 604	11 357	2 247	19.8%	37 037
Vote 11 - Water		47 448	47 050	49 850	3 034	17 368	16 386	983	6.0%	49 850
Vote 12 - Housing		1 853	54 491	54 491	343	707	2 947	(2 240)	-76.0%	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	418	1 738	1 780	(42)	-2.4%	4 393
Total Revenue by Vote	2	**588 033**	**642 258**	**652 068**	**36 556**	**191 762**	**186 738**	**5 024**	**2.7%**	**652 068**
Expenditure by Vote	1									
Vote 1 - Executive and Council		9 311	9 181	9 181	568	2 424	3 920	(1 496)	-38.2%	9 181
Vote 2 - Office of Municipal Manager		12 838	4 996	4 996	882	1 881	1 544	337	21.8%	4 996
Vote 3 - Financial Administrative Services		76 080	68 710	68 710	9 704	23 558	19 985	3 572	17.9%	68 710
Vote 4 - Community Development Services		12 651	19 537	19 537	1 881	5 689	5 828	(139)	-2.4%	19 537
Vote 5 - Corporate and Strategic Services		30 368	43 155	40 627	2 418	13 231	11 711	1 520	13.0%	40 627
Vote 6 - Planning and Development Services		13 195	15 219	15 219	1 324	3 693	5 292	(1 599)	-30.2%	15 219
Vote 7 - Public Safety		63 488	73 780	77 380	5 032	18 433	19 381	(948)	-4.9%	77 380
Vote 8 - Electricity		179 665	187 336	187 336	12 531	55 920	60 961	(5 041)	-8.3%	187 336
Vote 9 - Waste Management		25 481	28 461	28 461	1 994	7 391	7 448	(57)	-0.8%	28 461
Vote 10 - Waste Water Management		23 927	28 548	28 548	1 951	7 509	8 333	(824)	-9.9%	28 548
Vote 11 - Water		35 286	39 482	39 482	2 606	11 171	11 290	(120)	-1.1%	39 482
Vote 12 - Housing		5 313	7 798	7 798	448	1 299	2 634	(1 335)	-50.7%	7 798
Vote 13 - Road Transport		17 903	20 064	20 064	1 364	5 171	6 327	(1 156)	-18.3%	20 064
Vote 14 - Sports and Recreation		12 964	15 932	15 932	1 145	4 212	4 633	(421)	-9.1%	15 932
Total Expenditure by Vote	2	**518 472**	**562 201**	**563 273**	**43 849**	**161 581**	**169 288**	**(7 708)**	**-4.6%**	**563 273**
Surplus/ (Deficit) for the year	2	**69 561**	**80 057**	**88 795**	**(7 293)**	**30 182**	**17 450**	**12 732**	**73.0%**	**88 795**

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) - M04 October										
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
Revenue										
Exchange Revenue										
Service charges - Electricity		170 827	185 513	185 513	14 043	63 962	68 568	(4 606)	-7%	185 513
Service charges - Water		34 124	35 218	35 218	2 801	11 314	10 251	1 063	10%	35 218
Service charges - Waste Water Management		16 277	16 470	16 470	1 413	5 924	5 523	401	7%	16 470
Service charges - Waste management		15 038	15 852	15 852	1 354	5 654	5 270	385	7%	15 852
Sale of Goods and Rendering of Services		5 817	6 115	6 115	655	2 416	2 562	(147)	-6%	6 115
Agency services		4 455	4 325	4 325	428	1 592	1 534	58	4%	4 325
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		6 273	6 766	6 766	559	2 111	2 133	(22)	-1%	6 766
Interest earned from Current and Non Current Assets		12 182	11 234	11 234	1 078	4 429	2 966	1 463	49%	11 234
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 386	947	947	(2)	195	261	(66)	-25%	947
Licence and permits		1	2	2	–	–	0	(0)	-100%	2
Special rating levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	–	–	–	–	–			–
Development Charges		–	55	55	–	–	28			55
Operational Revenue		369	394	394	157	394	119	275	232%	394
Non-Exchange Revenue								–		
Property rates		81 166	83 139	83 139	6 438	31 910	33 721	(1 811)	-5%	83 139
Surcharges and Taxes		–	700	700	–	–	233	(233)	-100%	700
Fines, penalties and forfeits		50 943	57 548	57 548	5 171	20 219	6 982	13 238	190%	57 548
Licences or permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		109 662	103 728	105 877	1 693	37 983	40 436	(2 452)	-6%	105 877
Interest earned from Receivables (Non-Exchange)		4 085	4 389	4 389	374	1 453	1 416	37	3%	4 389
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue - Service Charges		4 371	4 813	4 813	394	1 585	1 685	(100)	-6%	4 813
Gains on disposal of Fixed and Intangible Assets		0	10 000	10 000	–	–	–	–		10 000
Other Gains		12 264	15 453	15 453	–	–	1 088	(1 088)	-100%	15 453
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**529 240**	**562 662**	**564 811**	**36 556**	**191 143**	**184 776**	**6 367**	**3%**	**564 811**
Expenditure By Type										
Employee related costs		155 288	181 982	181 982	14 852	54 028	55 278	(1 249)	-2%	181 982
Remuneration of councillors		6 534	6 847	6 847	507	2 183	2 134	49	2%	6 847
Bulk purchases - electricity		142 368	161 484	161 484	10 937	49 931	53 561	(3 630)	-7%	161 484
Inventory consumed		17 113	17 180	19 135	1 143	4 339	5 774	(1 435)	-25%	19 135
Debt impairment		55 268	46 271	46 271	3 826	15 302	10 743	4 560	42%	46 271
Depreciation, amortisation and impairment		34 617	37 690	37 690	2 836	11 342	11 342	(0)	0%	37 690
Interest, Dividends and Rent on Land		14 417	12 470	12 470	1 105	4 424	4 425	(0)	0%	12 470
Contracted services		47 645	40 505	39 692	3 031	8 916	8 779	137	2%	39 692
Transfers and subsidies		130	850	852	14	19	69	(49)	-72%	852
Irrecoverable debts written off		–	13 680	13 680	–	–	4 560	(4 560)	-100%	13 680
Operational Cost and Other Cost		33 765	40 055	39 983	5 599	11 094	12 624	(1 530)	-12%	39 983
Disposal of Fixed and Intangible Assets		1 533	–	–	–	–	–	–		–
Other Losses		9 792	3 188	3 188	–	–	–	–		3 188
Total Expenditure		**518 472**	**562 201**	**563 273**	**43 849**	**161 581**	**169 288**	**(7 708)**	**-5%**	**563 273**
Surplus/(Deficit)		**10 768**	**461**	**1 538**	**(7 293)**	**29 562**	**15 487**	**14 075**	**0**	**1 538**
Transfers and subsidies - capital (monetary allocations)		30 192	79 596	87 257	–	620	1 962	(1 343)	(0)	87 257
Transfers and subsidies - capital (in-kind)		28 602	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**69 561**	**80 057**	**88 795**	**(7 293)**	**30 182**	**17 450**	**12 732**	**0**	**88 795**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**69 561**	**80 057**	**88 795**	**(7 293)**	**30 182**	**17 450**	**12 732**	**0**	**88 795**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**69 561**	**80 057**	**88 795**	**(7 293)**	**30 182**	**17 450**	12 732	0	**88 795**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**69 561**	**80 057**	**88 795**	**(7 293)**	**30 182**	**17 450**	**12 732**	**0**	**88 795**

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) - M04 October

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	8 284	–	2 641	(77)	2 718	-3548%	8 284
Vote 10 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 11 - Water		–	–	–	–	–	–	–		–
Vote 12 - Housing		–	27 000	27 000	–	–	2 800	(2 800)	-100%	27 000
Vote 13 - Road Transport		7 382	15 874	15 874	–	–	150	(150)	-100%	15 874
Vote 14 - Sports and Recreation		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**13 242**	**51 234**	**51 157**	**–**	**2 641**	**2 873**	**(232)**	**-8%**	**51 157**
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Office of Municipal Manager		12	–	–	–	–	–	–		–
Vote 3 - Financial Administrative Services		21	295	555	–	–	29	(29)	-100%	555
Vote 4 - Community Development Services		7 478	4 140	5 882	1 084	1 776	1 360	415	31%	5 882
Vote 5 - Corporate and Strategic Services		566	1 550	1 550	201	232	333	(101)	-30%	1 550
Vote 6 - Planning and Development Services		1 468	80	3 567	–	–	387	(387)	-100%	3 567
Vote 7 - Public Safety		2 637	2 743	2 943	–	–	1 232	(1 232)	-100%	2 943
Vote 8 - Electricity		38 281	1 900	4 409	–	–	412	(412)	-100%	4 409
Vote 9 - Waste Management		625	2 130	1 177	–	–	1 159	(1 159)	-100%	1 177
Vote 10 - Waste Water Management		6 191	13 610	13 610	–	569	50	519	1038%	13 610
Vote 11 - Water		7 299	8 661	11 096	–	486	331	156	47%	11 096
Vote 12 - Housing		–	22 000	22 000	–	–	6 000	(6 000)	-100%	22 000
Vote 13 - Road Transport		375	480	480	16	16	–	16	#DIV/0!	480
Vote 14 - Sports and Recreation		1 243	1 844	1 844	–	–	169	(169)	-100%	1 844
Total Capital single-year expenditure	4	66 196	59 434	69 113	1 300	3 079	11 463	**(8 384)**	**-73%**	69 113
Total Capital Expenditure		**79 438**	**110 667**	**120 270**	**1 300**	**5 720**	**14 336**	**(8 617)**	**-60%**	**120 270**
Capital Expenditure - Functional Classification										
Governance and administration		**599**	**1 795**	**2 055**	**201**	**232**	**362**	(130)	-36%	**2 055**
Executive and council		11	–	–	–	–	–	–		–
Finance and administration		587	1 795	2 055	201	232	362	(130)	-36%	2 055
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**11 358**	**57 728**	**59 670**	**1 084**	**1 776**	**11 562**	(9 786)	-85%	**59 670**
Community and social services		8 970	5 683	7 426	1 084	1 776	2 570	(795)	-31%	7 426
Sport and recreation		1 243	1 844	1 844	–	–	169	(169)	-100%	1 844
Public safety		1 145	1 200	1 400	–	–	22	(22)	-100%	1 400
Housing		–	49 000	49 000	–	–	8 800	(8 800)	-100%	49 000
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**14 279**	**16 484**	**19 971**	**16**	**16**	**537**	(522)	-97%	**19 971**
Planning and development		6 897	130	3 617	–	–	387	(387)	-100%	3 617
Road transport		7 382	16 354	16 354	16	16	150	(134)	-90%	16 354
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**53 203**	**34 661**	**38 575**	**–**	**3 696**	**1 875**	1 821	97%	**38 575**
Energy sources		38 281	1 900	4 409	–	–	412	(412)	-100%	4 409
Water management		7 299	8 661	11 096	–	486	331	156	47%	11 096
Waste water management		6 566	13 610	13 610	–	569	50	519	1038%	13 610
Waste management		1 057	10 490	9 460	–	2 641	1 082	1 559	144%	9 460
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**79 438**	**110 667**	**120 270**	**1 300**	**5 720**	**14 336**	**(8 617)**	**-60%**	**120 270**
Funded by:										
National Government		22 015	25 669	29 147	–	620	386	233	60%	29 147
Provincial Government		8 176	53 928	58 110	–	–	10 308	(10 308)	-100%	58 110
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**30 192**	**79 596**	**87 257**	**–**	**620**	**10 695**	**(10 075)**	**-94%**	**87 257**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		49 246	31 071	33 013	1 300	5 100	3 642	1 459	40%	33 013
Total Capital Funding		**79 438**	**110 667**	**120 270**	**1 300**	**5 720**	**14 336**	**(8 617)**	**-60%**	**120 270**

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 - M04 October						
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	129 057	185 683	129 057
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		49 374	47 278	55 138	46 705	55 138
Receivables from non-exchange transactions		17 657	17 486	17 597	27 565	17 597
Current portion of non-current receivables		–	1 337	–	–	–
Inventory		1 448	1 329	1 448	1 844	1 448
VAT Receivable		2 936	3 052	2 936	181	2 936
Other current assets		7 222	–	7 222	7 398	7 222
Total current assets		**215 825**	**140 896**	**213 397**	**269 377**	**213 397**
Non current assets						
Investments		–	–	77	–	77
Investment property		73 421	73 692	83 372	73 404	83 372
Property, plant and equipment		682 223	739 579	765 003	676 617	765 003
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		378	195	227	378	227
Trade and other receivables from exchange transactions		7 724	1 337	7 724	8 303	7 724
Non-current receivables from non-exchange transactions		(2 597)	–	(2 597)	(2 597)	(2 597)
Other non-current assets		–	–	–	–	–
Total non current assets		**761 149**	**814 803**	**853 807**	**756 106**	**853 807**
TOTAL ASSETS		**976 974**	**955 699**	**1 067 203**	**1 025 483**	**1 067 203**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	(0)	–	(0)
Consumer deposits		3 559	3 598	3 559	3 646	3 559
Trade and other payables from exchange transactions		66 478	49 687	54 290	53 064	54 290
Trade and other payables from non-exchange transactions		8 302	–	8 302	34 057	8 302
Provision		14 760	16 560	16 349	14 942	16 349
VAT Payable		24 022	–	24 022	24 505	24 022
Other current liabilities		2 822	3 286	–	2 822	–
Total current liabilities		**119 942**	**73 131**	**106 521**	**133 037**	**106 521**
Non current liabilities						
Financial liabilities		31	–	(443)	31	(443)
Provision		86 813	84 079	98 312	89 328	98 312
Long term portion of trade payables		–	–	(0)	–	(0)
Other non-current liabilities		56 159	51 136	58 068	58 876	58 068
Total non current liabilities		**143 003**	**135 215**	**155 937**	**148 235**	**155 937**
TOTAL LIABILITIES		**262 945**	**208 346**	**262 457**	**281 271**	**262 457**
NET ASSETS	2	**714 030**	**747 352**	**804 746**	**744 212**	**804 746**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		714 030	747 352	802 825	744 212	802 825
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**714 030**	**747 352**	**802 825**	**744 212**	**802 825**

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
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
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		79 375	81 435	81 282	9 020	28 725	32 339	(3 615)	-11%	81 282
Service charges		229 829	250 456	248 185	20 547	86 006	91 089	(5 083)	-6%	248 185
Other revenue		25 172	24 442	24 178	2 890	11 516	8 569	2 948	34%	24 178
Transfers and Subsidies - Operational		71 177	103 728	111 153	4 160	46 164	39 082	7 082	18%	111 153
Transfers and Subsidies - Capital		57 525	79 596	82 249	6 953	18 194	21 579	(3 385)	-16%	82 249
Interest		16 182	13 905	–	1 874	7 432	4 635	2 796	60%	–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(397 163)	(468 921)	(459 401)	(36 275)	(143 308)	(138 881)	4 427	-3%	(459 401)
Finance charges		(1 804)	(65)	(65)	–	(4)	–	4	#DIV/0!	(65)
Transfers and Subsidies		(130)	(850)	158	(14)	(19)	(93)	(74)	79%	158
NET CASH FROM/(USED) OPERATING ACTIVITIES		**80 162**	**83 726**	**87 739**	**9 154**	**54 706**	**58 320**	**3 614**	**6%**	**87 739**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 405	10 000	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	118	(579)	–	(579)	#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)	(120 270)	(1 300)	(5 720)	(22 465)	(16 746)	75%	(120 270)
Retention (Capital)		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(47 285)**	**(100 667)**	**(120 270)**	**(1 182)**	**(6 299)**	**(22 465)**	**(16 166)**	**72%**	**(120 270)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		190	174	–	14	88	58	30	51%	–
Payments										
Repayment of borrowing		(476)	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(286)**	**174**	**–**	**14**	**88**	**58**	**(30)**	**-51%**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**32 591**	**(16 767)**	**(32 532)**	**7 986**	**48 494**	**35 912**			**(32 532)**
Cash/cash equivalents at beginning:		104 598	87 181	137 189	177 697	137 189	137 189			137 189
Cash/cash equivalents at month/year end:		137 189	70 414	104 657	185 683	185 683	173 102			104 657

Table 11: SC30 Actuals Monthly Cashflows (All)

WC012 Cederberg - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - M04 October

Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source																
Property rates		5 129	5 297	9 278	9 020	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	17 464	18 389	15 243	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	1 958	2 521	2 948	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	1 005	1 254	1 154	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	1 078	1 154	1 201	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	83	9	(2)	79	79	79	79	79	79	79	79	947	978	1 009
Interest earned - external investments		982	1 143	1 226	1 078	936	936	936	936	936	936	936	936	11 234	11 237	11 241
Interest earned - outstanding debtors		1 025	282	899	796	223	223	223	223	223	223	223	223	2 672	2 753	2 832
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		732	245	1 682	1 056	1 066	1 062	968	968	951	956	937	851	11 904	12 297	12 691
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	2	2	2
Agency services		400	371	392	428	389	303	403	416	345	265	231	281	4 325	4 468	4 611
Transfers and Subsidies - Operational		33 070	7 777	1 157	4 160	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	221	(39)	1 231	948	745	218	455	795	1 361	281	47	7 264	7 589	7 924
Cash Receipts by Source		**63 442**	**36 927**	**37 922**	**38 314**	**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	3 796	5 225	6 953	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 Corporatns, 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	47	9	14	15	15	15	15	15	15	15	15	174	174	174
VAT Control (receipts)		1 901	2 728	(1 568)	176	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		(276)	242	(663)	118	–	–	–	–	–	–	–	–	–	–	–
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**	**43 741**	**40 926**	**45 575**	**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	12 861	12 731	14 458	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	559	559	507	550	550	543	580	542	519	513	855	6 847	7 189	7 549
Finance Charges		–	–	4	–	–	–	–	–	–	–	–	65	65	67	69
Bulk purchases - Electricity		27 994	7 726	16 429	11 196	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	1 185	1 758	1 484	1 461	760	1 348	2 109	1 429	1 690	1 525	1 903	17 180	17 662	18 227
Contracted services		54	3 229	2 602	3 031	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	–	3	14	4	4	72	4	287	46	53	286	850	878	906
Other expenditure		1 068	1 297	3 129	5 599	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**	**26 857**	**37 215**	**36 289**	**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	51	1 779	1 300	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**	**26 907**	**38 994**	**37 589**	**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**	**16 834**	**1 932**	**7 986**	**(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	175 765	177 697	185 683	170 388	187 234	184 157	178 159	169 156	166 990	157 947	137 189	120 422	136 173
Cash/cash equivalents at the month/year end:		158 932	175 765	177 697	185 683	170 388	187 234	184 157	178 159	169 156	166 990	157 947	133 004	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 - M04 October													
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	3 841	1 391	936	835	502	470	3 326	13 734	25 034	18 866		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10 142	3 302	1 711	608	644	320	1 550	6 971	25 248	10 093		
Receivables from Non-exchange Transactions - Property Rates	1400	5 966	2 207	1 433	2 654	986	862	4 650	28 017	46 773	37 168		
Receivables from Exchange Transactions - Waste Water Management	1500	1 650	1 009	757	730	376	318	2 035	11 039	17 913	14 498		
Receivables from Exchange Transactions - Waste Management	1600	1 597	902	649	611	323	276	1 680	6 949	12 987	9 839		
Receivables from Exchange Transactions - Property Rental Debtors	1700	(27)	–	–	–	–	–	–	65	38	65		
Interest on Arrear Debtor Accounts	1810	962	911	855	827	796	778	4 987	17 103	27 218	24 491		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(4 110)	99	102	40	22	21	104	451	(3 271)	638		
Total By Income Source	**2000**	**20 020**	**9 821**	**6 442**	**6 304**	**3 648**	**3 046**	**18 332**	**84 329**	**151 941**	**115 658**	–	–
2025/26 - totals only		17 925	8 497	5 989	5 951	6 027	3 184	20 336	80 691	148 600	**116 189**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(248)	689	459	839	356	283	1 281	4 989	8 648	7 748		
Commercial	2300	11 226	3 676	2 002	1 411	650	584	3 475	19 751	42 775	25 871		
Households	2400	9 042	5 456	3 981	4 054	2 642	2 180	13 576	59 588	100 519	82 039		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**20 020**	**9 821**	**6 442**	**6 304**	**3 648**	**3 046**	**18 332**	**84 329**	**151 941**	**115 658**	–	–

The outstanding debtors' amount to R 151.941 million for October 2026. A total of R 109.345 million is over 120 days. When analyzing the outstanding debt per customer group, R 100.519 million (66.16%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 42.775 million (28.15%) then Organs of State R 8.648 million (5.69%). Though most of Cederberg's population falls within the low category income group, stringent credit control measures are still applied. Electricity is cut once per month, and arrear accounts are also put on auxiliary.

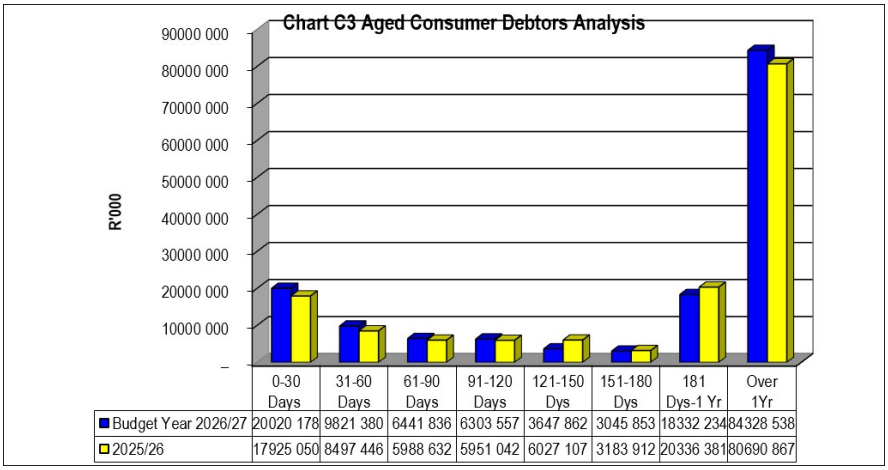


Figure 23: Chart C3 Aged Debtors Analysis

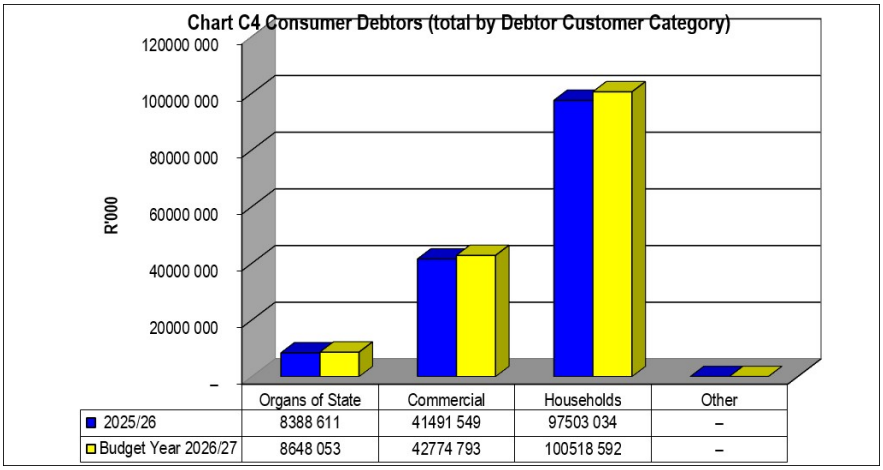


Figure 24: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October											
Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	12 868	–	–	–	–	–	–	–	**12 868**	12 182
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	–	–	–	–	–	–	–	–	–
Auditor General	0800	2 674	–	–	–	–	–	–	–	**2 674**	1 824
Other	0900	87	–	–	–	2 116	–	–	4 174	**6 377**	5 202
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**15 629**	–	–	–	**2 116**	–	–	**4 174**	**21 919**	19 207

The Municipality's outstanding creditors at the end of October 2026 amounted to R 21.919 million. This is mainly due to the current Eskom account. The last portion of 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.

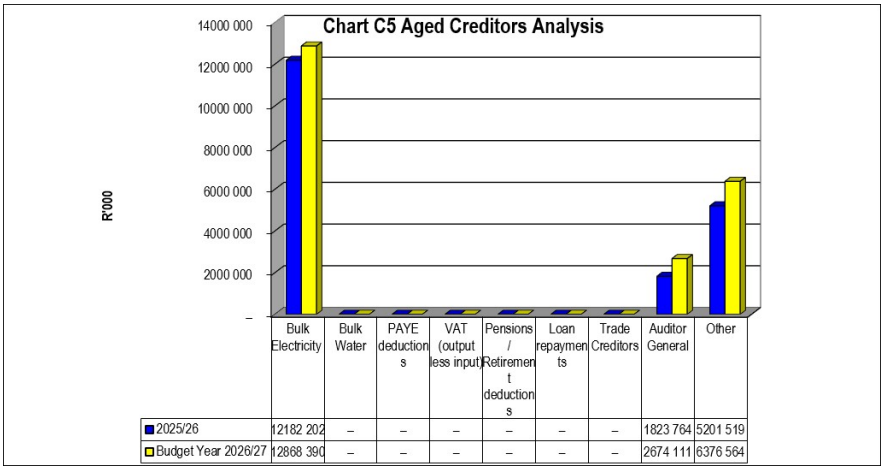


Figure 25: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC16 Investment Portfolio

WC012 Cederberg - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M04 October

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 4	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment	No	Variable	6.75%				233	1	–	–	234
Standard Bank 32 Day Call Account		Yrs	Call Investment	No	Variable	7.00%				140	1	–	–	140
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment	No	Variable	7.65%				172 051	1 156	–	8 000	181 207
														–
														–
														–
														–
Municipality sub-total										172 423	1 158	–	8 000	181 581
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									172 423	1 158	–	8 000	181 581

The Municipality has Call Investment accounts with a balance of R 181.581 million at the end of October 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. The amount below will be investigated and corrected with the adjustment budget.

Table 15: SC17 Borrowings

WC012 Cederberg - Supporting Schedule SC17 Monthly Budget Statement - Borrowings - M04 October										
		2025/26	Budget Year 2026/27							
Borrowing - Categorised by type R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Borrowings										
Annuity and Bullet Loans				-						
Banks		–	–	(474)	–	–	–	–		(474)
Development Bank of South Africa		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
General Public		–	–	–	–	–	–	–		–
Infrastructure Finance Corporation		–	–	–	–	–	–	–		–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–		–
Municipal Pension Funds		–	–	–	–	–	–	–		–
Other Public Pension Funds		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Public Investments Commissioners		–	–	–	–	–	–	–		–
Total Annuity and Bullet Loans		-	-	(474)	-	-	-	-		(474)
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	-	-	(474)	-	-	-	-		(474)

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 - M04 October										
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	–	363	363	–		1 452
Finance Management		2 000	2 100	2 100	–	2 100	2 100	–		2 100
Integrated National Electrification Grant (VAT)		9 043	2 122	2 122	–	2 440	2 440	–		2 122
Local Government Equitable Share		75 765	79 368	79 368	–	33 070	33 070	–		79 368
Municipal Infrastructure Grant (PMU)		913	922	922	465	465	465	–		922
Municipal Infrastructure Grant (VAT)		2 263	2 285	2 285	1 153	1 153	1 153	–		2 285
Water Services Infrastructure Grant (VAT)		–	1 565	1 565	52	52	52	–		1 565
Municipal Disaster Response Grant (VAT)		–	–	522	–	–	–	–		522
Municipal Disaster Relief Grant (OPEX)		–	–	1 000	–	1 000	1 000			1 000
								–		
Total Monetary Allocations		**91 518**	**89 814**	**91 336**	**1 670**	**40 643**	**40 643**	–		**91 336**
Total Operating/National Government		**91 518**	**89 814**	**91 336**	**1 670**	**40 643**	**40 643**	–		**91 336**
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	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	2 385	4 771	4 771	–		7 156
Municipal Interventions Grant (VAT)		745	–	–	–	–	–	–		–
Municipal Water Resilience Grant (VAT)		913	489	593	104	593	593	–		593
Non Motorised Transport Infrastructure Grant (VAT)		1 260	175	698	–	–	–	–		698
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**	**14 542**	**2 490**	**5 521**	**5 521**	–		**14 542**
Total Operating/Provincial Government		**15 974**	**13 914**	**14 542**	**2 490**	**5 521**	**5 521**	–		**14 542**
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**	**105 877**	**4 160**	**46 164**	**46 164**			**105 877**

Capital									
National Government									
Monetary Allocations									
Municipal Infrastructure Grant (MIG)		15 087	15 234	15 234	5 566	7 686	7 686		15 234
Water Services Infrastructure Grant		–	10 435	10 435	348	448	448		10 435
Municipal Disaster Response Grant		–	–	3 478	–	–	–		3 478
Municipal Disaster Relief Grant (CAPEX)		–	–	–	–	4 000	4 000		–
Total Monetary Allocations		**15 087**	**25 669**	**29 147**	**5 914**	**12 134**	**12 134**		**29 147**
Total Capital/National Government		**15 087**	**25 669**	**29 147**	**5 914**	**12 134**	**12 134**		**29 147**
Provincial Government									
Monetary Allocations									
Fire Services Capacity Building Grant		870	1 043	1 043	–	1 043	1 043		1 043
Human Settlement Development Grant (CAPEX)		5 039	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant (ISUPG) (CAPEX)		–	49 000	49 000	343	1 060	1 060		49 000
Municipal Water Resilience Grant		4 087	3 261	3 957	696	3 957	3 957		3 957
Development of Sport and Recreation Facilities Grant		–	623	623	–	–	–		623
Financial Management Capability Grant		–	–	–	–	–	–		–
Non Motorised Transport Infrastructure Grant		–	–	3 487	–	–	–		3 487
Total Monetary Allocations		**9 996**	**53 928**	**58 110**	**1 039**	**6 060**	**6 060**		**58 110**
Allocations In-kind									
None		–	–	–	–	–	–		–
Total Allocations In-kind		-	-	-	-	-	-		-
Total Capital/Provincial Government		**9 996**	**53 928**	**58 110**	**1 039**	**6 060**	**6 060**		**58 110**
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**	**87 257**	**6 953**	**18 194**	**18 194**		**87 257**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		**132 575**	**183 325**	**193 135**	**11 113**	**64 358**	**64 358**		**193 135**

Table 17: SC19 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M04 October										
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
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
EPWP Incentive		1 533	1 452	1 452	199	647	261	387	148.2%	1 452
Finance Management		2 000	2 100	2 100	504	694	446	248	55.7%	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	33 430	(360)	-1.1%	79 368
Municipal Infrastructure Grant (PMU)		913	922	922	158	591	367	224	61.1%	922
Municipal Infrastructure Grant (VAT)		2 081	2 285	2 285	–	8	–	8	#DIV/0!	2 285
Water Services Infrastructure Grant (VAT)		436	1 565	1 565	–	85	–	85	#DIV/0!	1 565
Municipal Disaster Response Grant (VAT)		941	–	1 522	–	–	169	(169)	-100.0%	1 522
Municipal Disaster Relief Grant (OPEX)		–	–	–	–	–	–	–		–
Total Monetary Allocations		**92 655**	**89 814**	**91 336**	**861**	**35 095**	**34 672**	**423**	1.2%	**91 336**
Total National Government		**92 655**	**89 814**	**91 336**	**861**	**35 095**	**34 672**	**423**	1.2%	**91 336**
Provincial Government								–		
Monetary Allocations								–		
CDW Support		101	157	157	8	63	78	(14)	-18.6%	157
Financial Management Capability Grant		–	–	–	–	–	–	–		–
Fire Services Capacity Building Grant (VAT)		130	157	157	–	–	52	(52)	-100.0%	157
Human Settlement Development Grant (OPEX)		756	2 232	2 232	–	–	1 861	(1 861)	-100.0%	2 232
Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)		1 853	3 259	3 259	343	707	1 086	(379)	-34.9%	3 259
Library Services: MRFG		5 945	7 156	7 156	480	2 118	2 444	(326)	-13.3%	7 156
Municipal Interventions Grant (VAT)		306	–	–	–	–	–	–		–
Municipal Water Resilience Grant (VAT)		570	489	593	–	–	95	(95)	-100.0%	593
Non Motorised Transport Infrastructure Grant (VAT)		722	175	698	–	–	116	(116)	-100.0%	698
Thusong Service Centre (Sustainability Operational Support)		–	196	196	–	–	–	–		196
Development of Sport and Recreation Facilities Grant (VAT)		–	94	94	–	–	31	(31)	-100.0%	94
								–		
Total Monetary Allocations		**10 384**	**13 914**	**14 542**	**832**	**2 888**	**5 763**	(2 875)	-49.9%	**14 542**
Total Provincial Government		**10 384**	**13 914**	**14 542**	**832**	**2 888**	**5 763**	**(2 875)**	**-49.9%**	**14 542**
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		**109 662**	**103 728**	**105 877**	**1 693**	**37 983**	**40 436**	**(2 452)**	**(0)**	**105 877**

Capital										
National Government										
Monetary Allocations										
Municipal Infrastructure Grant (MIG)		15 087	15 234	15 234	–	51	–	51	#DIV/0!	15 234
Water Services Infrastructure Grant		3 060	10 435	10 435	–	569	–	569	#DIV/0!	10 435
Municipal Disaster Response Grant		3 868	–	3 478	–	–	386	(386)	-100.0%	3 478
Municipal Disaster Relief Grant (CAPEX)		–	–	–	–	–	–	–		–
								–		
Total Monetary Allocations		**22 015**	**25 669**	**29 147**	**-**	**620**	**386**	**233**		**29 147**
Total National Government		**22 015**	**25 669**	**29 147**	**-**	**620**	**386**	**233**		**29 147**
Provincial Government										
Monetary Allocations										
Fire Services Capacity Building Grant		870	1 043	1 043	–	–	348	(348)	-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	3 957	–	–	633			3 957
Development of Sport and Recreation Facilities Grant		–	623	623	–	–	208			623
Non Motorised Transport Infrastructure Grant		–	–	3 487	–	–	387			3 487
								–		
Total Monetary Allocations		**8 176**	**53 928**	**58 110**	**-**	**-**	**1 576**	**(348)**		**58 110**
Total Provincial Government		**8 176**	**53 928**	**58 110**	**-**	**-**	**1 576**	**(348)**		**58 110**
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 expenditure of Transfers and Grants		**30 192**	**79 596**	**87 257**	**-**	**620**	**1 962**	**(115)**		**87 257**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**139 854**	**183 325**	**193 135**	**1 693**	**38 603**	**42 398**	**(2 567)**		**193 135**

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 - M04 October										
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		855	–	–	2 361	536	536	–		–
Repayment of grants		–	–	–	–	–	–	–		–
Current year receipts		3 533	89 814	91 336	–	2 463	2 463	–		91 336
Conditions met - transferred to revenue		**3 852**	**89 814**	**91 336**	**704**	**1 341**	**1 341**	**–**		**91 336**
Conditions still to be met - transferred to liabilities		536	–	–	1 657	1 657	1 657	–		–
Provincial Government:										
Balance unspent at beginning of the year		597	–	–	6 610	3 478	3 478	–		–
Repayment of grants		(315)	–	–	–	–	–			–
Current year receipts		10 402	13 914	14 542	2 385	7 211	7 211	–		14 542
Conditions met - transferred to revenue		**7 206**	**13 914**	**14 542**	**489**	**2 181**	**2 181**	**–**		**14 542**
Conditions still to be met - transferred to liabilities		3 478	–	–	8 507	8 507	8 507	–		–
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		**11 059**	**103 728**	**105 877**	**1 192**	**3 523**	**3 523**	**–**		**105 877**
Total operating transfers and grants - CTBM	2	**4 013**	**–**	**–**	**10 164**	**10 164**	**10 164**	**–**		**–**
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		9 526	–	–	6 474	399	399	–		–
Repayment of grants		(1 381)	–	–	–	–	–			–
Current year receipts		27 306	25 669	29 147	7 584	14 804	14 804	–		29 147
Conditions met - transferred to revenue		**35 053**	**25 669**	**29 147**	**158**	**1 303**	**1 303**	**–**		**29 147**
Conditions still to be met - transferred to liabilities		399	–	–	13 900	13 900	13 900	–		–
Provincial Government:										
Balance unspent at beginning of the year		1 852	–	–	9 193	3 889	3 889	–		–
Repayment of grants		(11)	–	–	–	–	–			–
Current year receipts		13 535	53 928	58 110	1 143	6 810	6 810	–		58 110
Conditions met - transferred to revenue		**11 486**	**53 928**	**58 110**	**343**	**707**	**707**	**–**		**58 110**
Conditions still to be met - transferred to liabilities		3 889	–	–	9 993	9 993	9 993	–		–
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		**46 539**	**79 596**	**87 257**	**501**	**2 010**	**2 010**	**–**		**87 257**
Total capital transfers and grants - CTBM	2	**4 288**	**–**	**–**	**23 893**	**23 893**	**23 893**	**–**		**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**57 597**	**183 325**	**193 135**	**1 693**	**5 533**	**5 533**	**–**		**193 135**
TOTAL TRANSFERS AND GRANTS - CTBM		**8 302**	**–**	**–**	**34 057**	**34 057**	**34 057**	**–**		**–**

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 - M04 October										
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	505	–	3	5	(3)	-50.0%	505
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Total Monetary Transfers To Organisations		**10**	**500**	**505**	**–**	**3**	**5**	**(3)**	**-50.0%**	**505**
Monetary Transfers to Groups of Individuals										
Households		74	300	300	14	17	17	0	1.6%	300
Total Monetary Transfers To Groups Of Individuals:		**74**	**300**	**300**	**14**	**17**	**17**	**0**	**1.6%**	**300**
TOTAL Monetary TRANSFERS AND GRANTS	6	**83**	**800**	**805**	**14**	**19**	**22**	**(2)**	**-10.3%**	**805**
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	47	–	–	47	(47)	-100.0%	47
Total In-Kind Grants To Groups Of Individuals:										
TOTAL In-Kind TRANSFERS AND GRANTS		**47**	**50**	**47**	**–**	**–**	**47**	**(47)**	**-100.0%**	**47**
TOTAL TRANSFERS AND GRANTS		**47**	**50**	**47**	**–**	**–**	**47**	**(47)**	**-100.0%**	**47**
References	6	**130**	**850**	**852**	**14**	**19**	**69**	**(49)**	**-71.7%**	**852**

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 - M04 October										
Summary of Employee and Councillor remuneration	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		–	–	–	–	–	–	–		–
Cell phone Allowance		461	503	503	34	153	147	6	4%	503
Housing Allowance		–	–	–	–	–	–	–		–
In-kind Benefits		–	–	–	–	–	–	–		–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		480	258	258	20	80	117	(37)	-32%	258
Office-bearer Allowance		5 332	5 804	5 804	436	1 851	1 798	53	3%	5 804
Out of pocket Expenses		–	–	–	–	–	–	–		–
Travelling Allowance		–	–	–	–	–	–	–		–
Use of Personal Facilities		–	–	–	–	–	–	–		–
Total Allowances and Service Related Benefits		**6 273**	**6 566**	**6 566**	**490**	**2 084**	**2 062**	**23**	1%	**6 566**
Social Contributions										
Medial Aid Benefits		139	150	150	6	42	31	11	37%	150
Pension Fund Contributions		122	131	131	11	56	41	15	38%	131
Total Social Contributions		**261**	**281**	**281**	**17**	**99**	**72**	**27**	37%	**281**
Total Councillors		**6 534**	**6 847**	**6 847**	**507**	**2 183**	**2 134**	**49**	2%	**6 847**
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		4 856	7 124	7 124	1 155	2 519	2 146	372	17%	7 124
Bonuses		–	–	–	–	–	–	–		–
Allowance								–		
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	331	150	150	16	75	39	36	91%	150
Housing Benefits	3	–	–	–	–	–	–	–		–
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	368	431	431	21	84	98	(14)	-14%	431
Voluntary Work		–	–	–	–	–	–			–
Total Allowance		**699**	**581**	**581**	**37**	**159**	**137**	**22**	16%	**581**
Service Related Benefits										
Acting	3	–	–	–	–	–	–	–		–
Bonus	3	908	509	509	–	–	88	(88)	-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		**908**	**509**	**509**	**-**	**-**	**88**	**(88)**	-100%	**509**
Total Salaries and Allowances		**6 463**	**8 214**	**8 214**	**1 192**	**2 678**	**2 372**	**306**	13%	**8 214**

Social Contributions										
Bargaining Council		0	1	1	0	0	0	(0)	-51%	1
Group Life Insurance		14	27	27	3	9	9	0	1%	27
Medical		55	96	96	5	18	23	(4)	-18%	96
Pension		130	172	172	18	59	38	21	56%	172
Unemployment Insurance		6	11	11	1	2	3	(1)	-29%	11
Total Social Contributions		**205**	**307**	**307**	**26**	**88**	**72**	**16**	22%	**307**
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–		–
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**6 668**	**8 521**	**8 521**	**1 218**	**2 766**	**2 444**	**322**	13%	**8 521**
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		93 413	108 951	108 951	9 251	33 315	34 764	(1 449)	-4%	108 951
Bonuses		7 415	8 668	8 668	–	85	279	(194)	-69%	8 668
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	351	359	359	28	114	123	(9)	-7%	359
Housing Benefits	3	318	301	301	23	97	70	27	39%	301
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	6 907	8 434	8 434	614	2 441	2 763	(321)	-12%	8 434
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		**7 576**	**9 095**	**9 095**	**666**	**2 652**	**2 955**	**(303)**	-10%	**9 095**
Service Related Benefits										
Acting	3	585	527	527	32	134	176	(42)	-24%	527
Bonus	3	–	–	–	–	–	–	–		–
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	1 517	2 033	2 033	131	520	520	–		2 033
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		563	620	620	54	211	211	–		620
Overtime		6 980	7 351	7 351	541	2 535	2 236	300	13%	7 351
Scarcity	3	484	550	550	35	138	182	(44)	-24%	550
Standby Allowance	3	4 723	5 556	5 556	409	1 622	1 741	(119)	-7%	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**	**1 203**	**5 160**	**5 065**	**95**	2%	**16 636**
Total Salaries and Allowances		**123 255**	**143 350**	**143 350**	**11 119**	**41 213**	**43 064**	**(1 851)**	-4%	**143 350**
Social Contributions										
Bargaining Council		49	60	60	4	17	19	(2)	-11%	60
Group Life Insurance		2 081	2 509	2 509	186	743	807	(64)	-8%	2 509
Medical		5 722	6 659	6 659	687	2 761	1 995	766	38%	6 659
Pension		15 086	18 141	18 141	1 355	5 419	5 810	(391)	-7%	18 141
Unemployment Insurance		709	833	833	59	235	265	(30)	-11%	833
Total Social Contributions		**23 647**	**28 202**	**28 202**	**2 291**	**9 176**	**8 896**	**280**	3%	**28 202**
Post-retirement Benefit	6									
Medical		1 718	1 909	1 909	223	874	874	–		1 909
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		**1 718**	**1 909**	**1 909**	**223**	**874**	**874**	**-**		**1 909**
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**148 620**	**173 461**	**173 461**	**13 634**	**51 262**	**52 833**	**(1 571)**		**173 461**
% increase	4									
Total Parent Municipality		**161 823**	**188 829**	**188 829**	**15 359**	**56 212**	**57 412**	**(1 200)**	-2%	**188 829**
TOTAL SALARY, ALLOWANCES & BENEFITS		**161 823**	**188 829**	**188 829**	**15 359**	**56 212**	**57 412**	**(1 200)**		**188 829**
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	**155 288**	**181 982**	**181 982**	**14 852**	**54 028**	**55 278**	**(1 249)**		**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) - M04 October							
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	228 594	43 394	14 400	–		286 388
Chief Whip		–	–	–	–		–
Executive Mayor		300 638	–	–	–		300 638
Deputy Executive Mayor		232 524	–	28 800	–		261 324
Executive Committee		510 991	–	108 800	–		619 791
Total for all other councillors		578 409	55 480	81 290	–		715 179
Section 79 committee chairperson		–	–	–	–		
Total Councillors	8	**1 851 156**	**98 874**	**233 290**	**–**	**–**	**2 183 320**
Senior Managers of the Municipality	5						
Municipal Manager (MM)		636 788	–	38 000	–	–	674 788
Chief Finance Officer		438 254	31 111	52 053	–	–	521 418
Director Community Development Services		973 625	47 511	68 149	–	–	1 089 286
Director Engineering Services		48 064	531	–	–	–	48 595
Director Corporate Services		422 026	–	10 000	–	–	432 026
							–
Total Senior Managers of the Municipality	8,10	**2 518 757**	**79 154**	**168 202**	**–**	**–**	**2 766 112**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**4 369 912**	**178 027**	**401 492**	**–**	**–**	**4 949 432**

2.7 Capital program performance

Table 22: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
Month	2025/26	Budget Year 2026/27							
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	51	2 641	1 025	(1 616)	-157.7%	2%
September	1 856	2 030	2 543	1 779	4 420	3 568	(852)	-23.9%	4%
October	4 428	9 189	10 769	1 300	5 720	14 336	8 617	60.1%	5%
November	4 628	13 527	14 306	–		28 643	–		
December	2 706	10 198	11 578	–		40 221	–		
January	609	14 046	11 894	–		52 115	–		
February	780	12 928	12 007	–		64 122	–		
March	6 836	14 800	14 379	–		78 501	–		
April	1 591	10 820	11 399	–		89 901	–		
May	4 041	9 550	8 429	–		98 330	–		
June	51 811	13 579	21 940	–		120 270	–		
Total Capital expenditure	**79 438**	**110 667**	**120 270**	**5 720**					

The Municipality has a capital budget of R 120.270 million. Expenditure of R 5.720 million has been incurred to date. Commitments of R2 245 110.46 are captured on the system. As it is still the first half of the financial year, most of the projects are in planning and procurement stage, with procurement heading to finalisation.

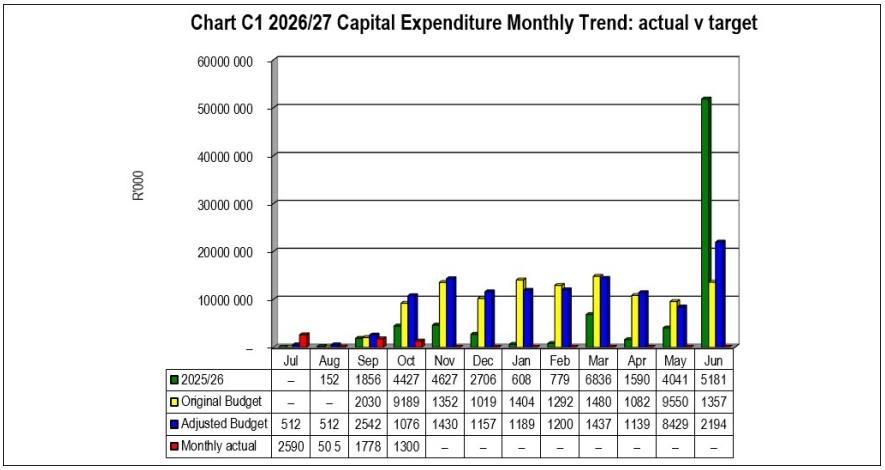


Figure 26: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M04 October										
Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**41 531**	**74 856**	**74 456**	**–**	**3 696**	**8 533**	4 837	**56.7%**	**74 456**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		29 807	400	–	–	–	(267)	(267)	**100.0%**	–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		29 807	400	–	–	–	(267)	(267)	**100.0%**	–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		5 645	54 911	54 911	–	486	8 800	8 314	**94.5%**	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	–	486	8 800	8 314	**94.5%**	51 000
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		5 022	10 585	10 585	–	569	–	(569)	**#DIV/0!**	10 585
Pump Station		–	150	150	–	–	–	–		150
Reticulation		1 962	–	–	–	–	–	–		–
Waste Water Treatment Works		3 060	10 435	10 435	–	569	–	(569)	**#DIV/0!**	10 435
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		1 057	8 960	8 960	–	2 641	–	(2 641)	**#DIV/0!**	8 960
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		66	4 000	3 923	–	2 591	(77)	(2 667)	**3482.0%**	3 923
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		991	4 960	5 037	–	51	77	26	**34.0%**	5 037
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**	**5 224**	**1 084**	**1 776**	**1 358**	**(417)**	**-30.7%**	**5 224**
Community Facilities	7 478	3 500	5 224	1 084	1 776	1 358	(417)	**-30.7%**	5 224
Halls	7 478	3 500	5 224	1 084	1 776	1 358	(417)	-30.7%	5 224
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**	**–**	**–**	**317**	**317**	100.0%	**990**
Computer Equipment		115	990	990	–	–	317	317	100.0%	990
Furniture and Office Equipment		**288**	**1 145**	**1 179**	**201**	**232**	**35**	**(198)**	-569.9%	**1 179**
Furniture and Office Equipment		288	1 145	1 179	201	232	35	(198)	-569.9%	1 179
Machinery and Equipment		**2 456**	**3 556**	**5 638**	**16**	**16**	**554**	**539**	97.2%	**5 638**
Machinery and Equipment		2 456	3 556	5 638	16	16	554	539	97.2%	5 638
Transport Assets		**1 702**	**3 473**	**3 477**	**–**	**–**	**2 244**	**2 244**	100.0%	**3 477**
Transport Assets		1 702	3 473	3 477	–	–	2 244	2 244	100.0%	3 477
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**	**90 964**	**1 300**	**5 720**	**13 042**	**7 322**	**56.1%**	**90 964**

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 - M04

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**	**–**	**1 739**	**–**	**–**	**193**	193	**100.0%**	**1 739**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		5 026	–	1 739	–	–	193	193	**100.0%**	1 739
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		3 217	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		1 809	–	1 739	–	–	193	193	**100.0%**	1 739
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**	**–**	**–**	**83**	**83**	**100.0%**	**1 923**
Community Facilities		1 243	700	700	–	–	83	83	**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	–	–	83	83	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**	**3 663**	**–**	**–**	**277**	**277**	100.0%	**3 663**

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 - M04 October										
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
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**20 716**	**23 597**	**23 127**	**1 252**	**4 566**	**6 204**	1 637	**26.4%**	**23 127**
Roads Infrastructure		10 814	12 638	12 638	774	2 756	4 012	1 256	**31.3%**	12 638
Roads		8 211	9 533	9 533	650	2 616	2 835	219	**7.7%**	9 533
Road Structures		2 602	3 105	3 105	125	140	1 178	1 037	**88.1%**	3 105
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		291	240	240	5	16	52	36	**69.5%**	240
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		80	240	240	5	16	52	36	**69.5%**	240
Attenuation		210	–	–	–	–	–	–		–
Electrical Infrastructure		1 823	2 161	2 161	8	113	288	176	**60.9%**	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	8	113	288	176	**60.9%**	2 161
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		1 208	1 275	1 125	25	81	76	(5)	**-6.5%**	1 125
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		265	365	215	2	3	(93)	(97)	**103.7%**	215
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		943	910	910	23	78	169	92	**54.2%**	910
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		6 352	6 684	6 514	441	1 591	1 817	226	**12.4%**	6 514
Pump Station		–	–	–	–	–	–	–		–
Reticulation		5 944	6 242	6 242	439	1 557	1 703	146	**8.6%**	6 242
Waste Water Treatment Works		409	442	272	2	35	114	80	**69.7%**	272
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		228	600	450	–	10	(42)	(51)	**123.0%**	450
Landfill Sites		228	600	450	–	10	(42)	(51)	**123.0%**	450
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**	**12 000**	**869**	**3 052**	**3 510**	**457**	**13.0%**	**12 000**
Community Facilities	6 988	9 293	9 293	712	2 639	2 786	147	**5.3%**	9 293
Halls	827	1 858	1 858	105	343	557	214	38.5%	1 858
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	210	210	–	–	70	70	100.0%	210
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	6 161	7 225	7 225	606	2 297	2 159	(137)	-6.4%	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	2 707	158	413	723	311	**42.9%**	2 707
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	1 599	2 687	2 707	158	413	723	311	42.9%	2 707
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**	**1 005**	**19**	**21**	**(49)**	**(70)**	**143.9%**	**1 005**
Operational Buildings	211	1 097	1 005	19	21	(49)	(70)	**143.9%**	1 005
Municipal Offices	211	1 097	1 005	19	21	(49)	(70)	143.9%	1 005
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**	**214**	**–**	**29**	**0**	**(29)**	-8221.4%	**214**
Computer Equipment		55	221	214	–	29	0	(29)	-8221.4%	214
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**111**	**246**	**104**	**–**	**0**	**(67)**	**(67)**	100.7%	**104**
Machinery and Equipment		111	246	104	–	0	(67)	(67)	100.7%	104
Transport Assets		**6 452**	**6 573**	**6 623**	**664**	**1 629**	**1 687**	**59**	3.5%	**6 623**
Transport Assets		6 452	6 573	6 623	664	1 629	1 687	59	3.5%	6 623
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**	**43 074**	**2 805**	**9 298**	**11 285**	**1 987**	**17.6%**	**43 074**

Table 26: SC13d Depreciation by Asset Class

WC012 Cederberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October										
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
Depreciation by Asset Class/Sub-class										
Infrastructure		29	31	31	2	9	9			31
Roads Infrastructure		5 494	5 559	5 559	476	1 904	1 904	–		5 559
Roads		5 494	5 559	5 559	476	1 904	1 904	–		5 559
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		673	657	657	46	185	185	–		657
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		673	657	657	46	185	185	–		657
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		4 557	4 168	4 168	533	2 131	2 131	–		4 168
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		4 557	4 168	4 168	533	2 131	2 131	–		4 168
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		7 497	9 420	9 420	538	2 154	2 154	–		9 420
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		2 983	3 000	3 000	–	–	–	–		3 000
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		4 515	6 420	6 420	538	2 154	2 154	–		6 420
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		7 238	7 648	7 648	635	2 541	2 541	–		7 648
Pump Station		–	–	–	–	–	–	–		–
Reticulation		7 238	7 648	7 648	635	2 541	2 541	–		7 648
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		4 262	3 921	3 921	152	607	607	–		3 921
Landfill Sites		4 262	2 820	2 820	60	240	240	–		2 820
Waste Transfer Stations		–	1 101	1 101	92	367	367	–		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		**894**	**961**	**961**	**80**	**322**	**322**	**–**		**961**
Community Facilities		132	192	192	16	64	64	–		192
Halls		16	75	75	6	25	25	–		75
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		71	72	72	6	24	24	–		72
Cemeteries/Crematoria		45	45	45	4	15	15	–		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		762	769	769	64	258	258	–		769
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		762	769	769	64	258	258	–		769
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		**47**	**49**	**49**	**4**	**17**	**17**	**–**		**49**
Revenue Generating		47	49	49	4	17	17	–		49
Improved Property		47	49	49	4	17	17	–		49
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**141**	**157**	**157**	**13**	**53**	**53**	**–**		**157**
Operational Buildings		141	157	157	13	53	53	–		157
Municipal Offices		141	157	157	13	53	53	–		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		**121**	**151**	**151**	**13**	**50**	**50**	**–**		**151**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		121	151	151	13	50	50	–		151
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		121	151	151	13	50	50	–		151
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–

Computer Equipment		**344**	**355**	**355**	**25**	**99**	**99**	**–**		**355**
Computer Equipment		344	355	355	25	99	99	–		355
Furniture and Office Equipment		**514**	**801**	**801**	**64**	**257**	**257**	**–**		**801**
Furniture and Office Equipment		514	801	801	64	257	257	–		801
Machinery and Equipment		**721**	**1 611**	**1 611**	**117**	**470**	**470**	**–**		**1 611**
Machinery and Equipment		721	1 611	1 611	117	470	470	–		1 611
Transport Assets		**2 115**	**2 232**	**2 232**	**138**	**554**	**554**	**0**	0.0%	**2 232**
Transport Assets		2 115	2 232	2 232	138	554	554	0	0.0%	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	**34 617**	**37 690**	**37 690**	**2 836**	**11 342**	**11 342**	**0**	**0.0%**	**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 - M04											
		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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**18 707**	**20 024**	**24 443**	**–**	**–**	**1 018**	1 018	**100.0%**	**24 443**
Roads Infrastructure		14 244	15 874	19 361	–	–	537	537	**100.0%**	19 361
Roads		14 244	15 874	19 361	–	–	537	537	**100.0%**	19 361
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	846	–	–	77	77	**100.0%**	846
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		1 072	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		518	150	846	–	–	77	77	**100.0%**	846
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		488	2 000	2 237	–	–	237	237	**100.0%**	2 237
Pump Station		–	–	–	–	–	–	–		–
Reticulation		488	2 000	2 237	–	–	237	237	**100.0%**	2 237
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	500	500	–	–	167	167	**100.0%**	500
Landfill Sites		–	500	500	–	–	167	167	**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**	**25 643**	**–**	**–**	**1 018**	**1 018**	**100.0%**	**25 643**

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) - M04 October												
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		290 353	312 657	312 657	21 237	90 101	97 055	(6 954)	-7.2%	312 657
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		76 080	68 710	68 710	9 704	23 558	19 985	3 572	17.9%	68 710
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and	SO3		46 836	51 556	51 611	4 328	15 898	16 230	(332)	-2.0%	51 611
Facilitate, expand and nurture sustainable economic growth and eradicate	Promotion of tourism, agriculture	SO4		3 438	3 161	3 161	282	1 123	941	183	19.4%	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		11 109	15 816	15 816	823	2 879	5 646	(2 767)	-49.0%	15 816
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		77 582	92 253	95 853	6 148	22 829	24 846	(2 017)	-8.1%	95 853
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		13 073	18 048	15 466	1 326	5 192	4 585	607	13.2%	15 466
										–		
Allocations to other priorities			2							–		
Total Expenditure			1	518 472	562 201	563 273	43 849	161 581	169 288	(7 708)		563 273

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) - M04 October												
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	58 665	16	3 712	2 496	1 216	48.7%	58 665
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		21	295	555	–	–	29	(29)	-100.0%	555
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and	SO3		120	1 500	1 500	201	201	317	(116)	-36.7%	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	–	–	8 800	(8 800)	-100.0%	49 080
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		10 115	8 478	10 420	1 084	1 776	2 679	(903)	-33.7%	10 420
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	–	32	17	15	90.4%	50
										–		
Allocations to other priorities		3								–		
Total Capital Expenditure			1	79 438	110 667	120 270	1 300	5 720	14 336	(8 617)		120 270

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 - M04 October										
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
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		-	-	-	-	-	-	–		-
Availability Charges		25 319	27 812	27 812	777	3 112	10 643	(7 532)	-70.8%	27 812
Connection/Reconnection		205	265	265	10	128	160	(32)	-19.9%	265
Electricity Distribution Revenue for Services		-	-	-	-	-	-	–		-
Electricity Sales		148 356	163 783	163 783	13 558	61 826	59 747	2 079	3.5%	163 783
Joint Pole Usage		-	-	-	-	-	-	–		-
Meter Compliance Testing		0	1	1	-	0	-	0	#DIV/0!	1
Meter Reading Fees		-	-	-	-	-	-	–		-
Notice Revenues		-	-	-	-	-	-	–		-
Temporary Service Plant		-	-	-	-	-	-	–		-
Total Service charges - Electricity		**173 881**	**191 861**	**191 861**	**14 345**	**65 066**	**70 549**	**(5 484)**	**(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)		(3 054)	(6 348)	(6 348)	(303)	(1 103)	(1 981)	878	-44.3%	(6 348)
Net Service charges - Electricity		**170 827**	**185 513**	**185 513**	**14 043**	**63 962**	**68 568**	**(4 606)**		**185 513**
Service charges - Water	6									
Agricultural and Rural Water Service		-	-	-	-	-	-	–		-
Availability Charges		12 467	12 897	12 897	-	-	4 294	(4 294)	-100.0%	12 897
Connection/Disconnection		134	215	215	20	75	99	(24)	-24.0%	215
Industrial Water		4	5	5	1	3	-	3	#DIV/0!	5
Meter Reading Fees		0	1	1	-	0	-	0	#DIV/0!	1
Sale		25 352	27 243	27 243	3 120	12 430	7 555	4 875	64.5%	27 243
Urban Higher Level Service		-	-	-	-	-	-	–		-
Total Service charges - Water		**37 957**	**40 361**	**40 361**	**3 140**	**12 509**	**11 948**	**561**		**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)		(3 833)	(5 143)	(5 143)	(340)	(1 194)	(1 697)	503	-29.6%	(5 143)
Net Service charges - Water		**34 124**	**35 218**	**35 218**	**2 801**	**11 314**	**10 251**	**1 063**		**35 218**
Service charges - Waste Water Management	6									
Agricultural and Rural		-	-	-	-	-	-	–		-
Availability Charges		3 042	3 150	3 150	261	1 048	1 051	(2)	-0.2%	3 150
Connection/Reconnection		-	-	-	-	-	-	–		-
Higher Level Service		-	-	-	-	-	-	–		-
Industrial Effluent		-	-	-	-	-	-	–		-
Industrial Waste Water		-	-	-	-	-	-	–		-
Pump/Removal of Waste Water		5	13	13	138	573	4	569	13154.3%	13
Sanitation Charges		19 032	19 642	19 642	1 526	6 106	6 552	(446)	-6.8%	19 642
Treatment of Effluent		-	-	-	-	-	-	–		-
Total Service charges - Waste Water Management		**22 078**	**22 805**	**22 805**	**1 925**	**7 727**	**7 607**	**120**		**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)		(5 801)	(6 335)	(6 335)	(513)	(1 804)	(2 085)	281	-13.5%	(6 335)
Net Service charges - Waste Water Management		**16 277**	**16 470**	**16 470**	**1 413**	**5 924**	**5 523**	**401**		**16 470**
Service charges - Waste Management	6									
Availability Charges		985	1 072	1 072	90	360	355	5	1.4%	1 072
Carrier Bags		-	-	-	-	-	-	–		-
Disposal Facilities		-	-	-	-	-	-	–		-
Refuse Bags		-	-	-	-	-	-	–		-
Refuse Removal		18 033	19 324	19 324	1 632	6 576	6 410	166	2.6%	19 324
Skip		-	-	-	-	-	-	–		-
Waste Bins		-	-	-	-	-	-	–		-
Total refuse removal revenue		**19 018**	**20 396**	**20 396**	**1 722**	**6 936**	**6 766**	**171**		**20 396**
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	–		-
Less Cost of Free Basis Services (removed once a week to indigent households)		(3 980)	(4 544)	(4 544)	(368)	(1 282)	(1 496)	214	-14.3%	(4 544)
Net Service charges - Waste Management		**15 038**	**15 852**	**15 852**	**1 354**	**5 654**	**5 270**	**385**		**15 852**
Sale of Goods and Rendering of Services										
Academic Services		-	-	-	-	-	-	–		-
Advertisements		-	-	-	-	-	-	–		-
Amendment Fees		-	-	-	-	-	-	–		-
Application Fees for Land Usage		123	125	125	9	36	52	(16)	-30.9%	125
Building Plan Approval		1 610	1 666	1 666	102	249	732	(483)	-66.0%	1 666
Building Plan Clause Levy		-	-	-	-	-	-	–		-
Buyers Card		-	-	-	-	-	-	–		-
Camping Fees		3 189	3 332	3 332	393	1 665	1 467	198	13.5%	3 332
Cemetery and Burial		203	209	209	18	80	83	(3)	-3.8%	209
Cleaning and Removal		8	4	4	1	1	1	0	15.9%	4
Clearance Certificates		154	151	151	17	68	39	29	75.1%	151
Computer Services		-	-	-	-	-	-	–		-
Day Care Fees		-	-	-	-	-	-	–		-
Demolition Application Fees		-	-	-	-	-	-	–		-
Development Charges		-	-	-	-	-	-	–		-
Domestic Services		-	-	-	-	-	-	–		-
Drainage Fees		-	-	-	-	-	-	–		-
Encroachment Fees		-	-	-	-	-	-	–		-
Entrance Fees		227	295	295	20	42	59	(17)	-28.6%	295
Escort Fees		-	6	6	0	0	6	(6)	-96.7%	6
Exempted Parking		-	-	-	-	-	-	–		-
Fire Services		61	60	60	17	31	2	29	1820.5%	60
Health Services		-	-	-	-	-	-	–		-
Housing (Boarding Services)		-	-	-	-	-	-	–		-

Immunisation Fees	-	-	-	-	-	-	–		-
Laboratory Services	-	-	-	-	-	-	–		-
Legal Fees	-	-	-	-	-	-	–		-
Library Fees	-	-	-	-	-	-	–		-
Management Fees	-	-	-	-	-	-	–		-
Meal and Refreshment	-	-	-	-	-	-	–		-
Membership Fees	-	-	-	-	-	-	–		-
Objections and Appeals	-	-	-	-	-	-	–		-
Occupation Certificates	-	-	-	-	-	-	–		-
Parking Fees	-	-	-	-	-	-	–		-
Photo copies, Faxes and Telephone charges	13	9	9	2	5	3	2	85.5%	9
Removal of Restrictions	-	-	-	-	-	-	–		-
Sale of Carbon Credits	-	-	-	-	-	-	–		-
Sale of Goods	230	257	257	76	237	118	119	100.8%	257
Scrap, Waste & Other Goods	-	-	-	-	-	-	–		-
Shared Services	-	-	-	-	-	-	–		-
Squatter Re-allocation	-	-	-	-	-	-	–		-
Stone and Gravel	-	-	-	-	-	-	–		-
Streets/Street Markets (Informal Traders)	-	-	-	-	-	-	–		-
Town Planning and Servitudes	-	-	-	-	-	-	–		-
Traffic Control	-	-	-	-	-	-	–		-
Transport Fees	-	-	-	-	-	-	–		-
Valuation Services	0	1	1	-	1	-	1	#DIV/0!	1
Water Meter Protectors	-	-	-	-	-	-	–		-
Weighbridge Fees	-	-	-	-	-	-	–		-
Total Sales of Goods and Rendering of Services	**5 817**	**6 115**	**6 115**	**655**	**2 416**	**2 562**	**(147)**		**6 115**
Agency Services									
District Municipalities									
Eastern Cape	-	-	-	-	-	-	–		-
Free State	-	-	-	-	-	-	–		-
Gauteng	-	-	-	-	-	-	–		-
KwazuluNatal	-	-	-	-	-	-	–		-
Limpopo	-	-	-	-	-	-	–		-
Mpumalanga	-	-	-	-	-	-	–		-
Northern Cape	-	-	-	-	-	-	–		-
Northwest	-	-	-	-	-	-	–		-
Western Cape	-	-	-	-	-	-	–		-
Total District Municipalities	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
National									
AARTO	-	-	-	-	-	-	–		-
Department of Environmental Affairs	-	-	-	-	-	-	–		-
Total National	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Provincial									
Eastern Cape	-	-	-	-	-	-	–		-
Free State	-	-	-	-	-	-	–		-
Gauteng	-	-	-	-	-	-	–		-
KwazuluNatal	-	-	-	-	-	-	–		-
Limpopo	-	-	-	-	-	-	–		-
Mpumalanga	-	-	-	-	-	-	–		-
Northern Cape	-	-	-	-	-	-	–		-
Northwest	-	-	-	-	-	-	–		-
Western Cape	4 455	4 325	4 325	428	1 592	1 534	58	3.8%	4 325
Total Provincial	**4 455**	**4 325**	**4 325**	**428**	**1 592**	**1 534**	**58**		**4 325**
Total Agency Services	**4 455**	**4 325**	**4 325**	**428**	**1 592**	**1 534**	**58**		**4 325**
Interest - Deemed Interest	-	-	-	-	-	-			-
Interest earned from Receivables									
Affiliates/Related Parties/Associated Companies									
Electricity	1 681	1 803	1 803	162	588	597	(9)	-1.5%	1 803
Housing	-	-	-	-	-	-	–		-
Housing Land Sales	-	-	-	-	-	-	–		-
Housing Selling Schemes	0	1	1	0	0	0	(0)	-99.8%	1
Merchandising, Jobbing and Contracts	2	4	4	-	-	1	(1)	-100.0%	4
Property Rental Debtors	10	12	12	1	5	4	1	15.6%	12
SARS	-	-	-	-	-	-	–		-
Service Charges	45	51	51	5	18	13	5	40.8%	51
Sporting and Other Bodies	-	-	-	-	-	-	–		-
Staff	-	-	-	-	-	-	–		-
Waste Management	1 096	1 179	1 179	100	380	350	31	8.7%	1 179
Waste Water Management	1 488	1 618	1 618	128	490	494	(4)	-0.8%	1 618
Water	1 951	2 098	2 098	163	630	674	(44)	-6.5%	2 098
Shared Services	-	-	-	-	-	-	–		-
Total Interest earned from Receivables	**6 273**	**6 766**	**6 766**	**559**	**2 111**	**2 133**	**(22)**		**6 766**
Interest earned from Current and Non Current Assets									
Bank Accounts	585	630	630	(81)	192	215	(24)	-11.0%	630
Financial Assets	70	104	104	-	-	-	–		104
Short Term Investments and Call Accounts	11 527	10 500	10 500	1 158	4 238	2 751	1 486	54.0%	10 500
Total Interest earned from Current and Non Current Assets	**12 182**	**11 234**	**11 234**	**1 078**	**4 429**	**2 966**	**1 463**		**11 234**
Dividends									
External Investment	-	-	-	-	-	-	–		-
Municipal Entities	-	-	-	-	-	-	–		-
Total Dividends	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Rent on Land									
Land	-	-	-	-	-	-	–		-
Prospecting, Mining, Royalties	-	-	-	-	-	-	–		-
Servitudes	-	-	-	-	-	-	–		-
Total Rent on Land	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Rental from Fixed Assets									
Market Related	-	-	-	-	-	-	–		-
Biological Assets	-	-	-	-	-	-	–		-
Heritage Assets	-	-	-	-	-	-	–		-
Investment Property	1 070	673	673	(23)	99	171	(72)	-42.0%	673
Property Plant and Equipment	316	273	273	21	96	90	6	6.6%	273
Total Market Related	**1 386**	**947**	**947**	**(2)**	**195**	**261**	**(66)**		**947**

Non-market Related									
Biological Assets	-	-	-	-	-	-	–		-
Heritage Assets	-	-	-	-	-	-	–		-
Investment Property	-	-	-	-	-	-	–		-
Property Plant and Equipment	-	-	-	-	-	-	–		-
Total Non-market Related	-	-	-	-	-	-	-		-
Total Rental from Fixed Assets	1 386	947	947	(2)	195	261	(66)		947
Licence and permits									
Angling/Fishing	-	-	-	-	-	-	–		-
Atmospheric Emissions	-	-	-	-	-	-	–		-
Boat	-	-	-	-	-	-	–		-
Dog	-	-	-	-	-	-	–		-
Fauna and Flora	-	-	-	-	-	-	–		-
Filming Fees	-	1	1	-	-	0	(0)	-100.0%	1
Game	-	-	-	-	-	-	–		-
Health Certificates	-	-	-	-	-	-	–		-
Hiking Trails	-	-	-	-	-	-	–		-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	–		-
Market Porters	-	-	-	-	-	-	–		-
Road and Transport	1	1	1	-	-	-	–		1
Threatened and Protected Species	-	-	-	-	-	-	–		-
Trading	-	-	-	-	-	-	–		-
Total Licences or Permits	1	2	2	-	-	0	(0)		2
Special Rating Levies									
Agricultural Properties	-	-	-	-	-	-	–		-
Business and Commercial Properties	-	-	-	-	-	-	–		-
Industrial Properties	-	-	-	-	-	-	–		-
Mining Properties	-	-	-	-	-	-	–		-
Public Benefit Organisations	-	-	-	-	-	-	–		-
Public Service Infrastructure Properties	-	-	-	-	-	-	–		-
Public Service Purposes Properties	-	-	-	-	-	-	–		-
Residential Properties	-	-	-	-	-	-	–		-
Residential Sectional Title Garages	-	-	-	-	-	-	–		-
Sport Clubs and Fields	-	-	-	-	-	-	–		-
Vacant Land	-	-	-	-	-	-	–		-
Total Special Rating Levies	-	-	-	-	-	-	-		-
Construction Contract Revenue	-	-	-	-	-	-	–		-
Development Charges	-	55	55	-	-	28	(28)	-100.0%	55
Operational Revenue									
Administrative Handling Fees	17	7	7	120	240	2	238	14390.9%	7
Arbor City Awards Competition	-	-	-	-	-	-	–		-
Bad Debts Recovered	-	-	-	-	-	-	–		-
Bontle Ke Botho Cleaning and Greening Award	-	-	-	-	-	-	–		-
Breakages and Losses Recovered	-	-	-	-	-	-	–		-
Bursary Repayment	-	-	-	-	-	-	–		-
Collection Charges	-	-	-	-	-	-	–		-
Commission	113	68	68	20	20	11	9	83.9%	68
Discounts and Early Settlements	-	-	-	-	-	-	–		-
Incidental Cash Surpluses	6	1	1	-	-	-	–		1
Inspection Fees	40	50	50	18	30	3	26	753.9%	50
Insurance Refund	-	-	-	-	-	-	–		-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	–		-
Recovery Maintenance	-	-	-	-	-	-	–		-
Registration Fees	-	-	-	-	-	-	–		-
Request for Information	-	-	-	-	-	-	–		-
Sale of Property	-	-	-	-	-	-	–		-
Skills Development Levy Refund	193	267	267	-	105	102	2	2.4%	267
Staff and Councillors Recoveries	0	1	1	0	0	1	(0)	-94.6%	1
Total Operational Revenue	369	394	394	157	394	119	275		394
Non-Exchange revenue									
Property Rates									
Agricultural Properties	16 783	17 148	17 148	1 116	8 141	8 027	114	1.4%	17 148
Business and Commercial Properties	20 263	20 437	20 437	1 658	7 610	7 727	(117)	-1.5%	20 437
Industrial Properties	-	-	-	-	-	-	–		-
Mining Properties	-	-	-	-	-	-	–		-
Public Benefit Organisations	-	7	7	-	-	2	(2)	-100.0%	7
Public Service Infrastructure Properties	-	6	6	-	-	2	(2)	-100.0%	6
Public Service Purposes Properties	4 780	5 305	5 305	365	2 024	3 763	(1 740)	-46.2%	5 305
Residential Properties	48 761	49 953	49 953	4 093	17 365	17 518	(153)	-0.9%	49 953
Residential Sectional Title Garages	-	-	-	-	-	-	–		-
Sport Clubs and Fields	-	-	-	-	-	-	–		-
Vacant Land	2	-	-	-	-	-	–		-
Total Property Rates	90 588	92 856	92 856	7 232	35 140	37 040	(1 900)		92 856
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	(9 422)	(9 717)	(9 717)	(794)	(3 230)	(3 319)	89	-2.7%	(9 717)
Net Property Rates	81 166	83 139	83 139	6 438	31 910	33 721	(1 811)		83 139
Surcharges and Taxes									
Surcharges	-	-	-	-	-	-	–		-
Taxes	-	700	700	-	-	233	(233)	-100.0%	700
Total Surcharges and Taxes	-	700	700	-	-	233	(233)		700
Fines, Penalties and Forfeits									
Fines	50 109	57 548	57 548	5 171	20 219	6 982	13 238	189.6%	57 548
Forfeits	834	-	-	-	-	-	–		-
Penalties	-	-	-	-	-	-	–		-
Total Fines, Penalties and Forfeits	50 943	57 548	57 548	5 171	20 219	6 982	13 238		57 548
Licences or Permits									
Angling/Fishing	-	-	-	-	-	-	–		-
Atmospheric Emission	-	-	-	-	-	-	–		-
Boat	-	-	-	-	-	-	–		-
Dog	-	-	-	-	-	-	–		-
Fauna and Flora	-	-	-	-	-	-	–		-
Filming Fees	-	-	-	-	-	-	–		-
Game	-	-	-	-	-	-	–		-

Health Certificates		-	-	-	-	-	-	–		-
Hiking Trails		-	-	-	-	-	-	–		-
Hoarding (Collecting/Storing)		-	-	-	-	-	-	–		-
Market Porters		-	-	-	-	-	-	–		-
Road and Transport		-	-	-	-	-	-	–		-
Threatened and Protected Species		-	-	-	-	-	-	–		-
Trading		-	-	-	-	-	-	–		-
Total Licences or Permits		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Transfers and subsidies - Operational										
Allocations In-kind										
Departmental Agencies and Accounts		-	-	-	-	-	-	–		-
District Municipalities		-	-	-	-	-	-	–		-
Foreign Government and International Organisations		-	-	-	-	-	-	–		-
Higher Educational Institutions		-	-	-	-	-	-	–		-
Households		-	-	-	-	-	-	–		-
National Government		6 623	-	-	-	-	-	–		-
Non-Profit Institutions		-	-	-	-	-	-	–		-
Parent Municipality		-	-	-	-	-	-	–		-
Private Enterprises		-	-	-	-	-	-	–		-
Provincial Government		-	-	-	-	-	-	–		-
Public Corporations		-	-	-	-	-	-	–		-
Total Allocations In-kind		**6 623**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Monetary Allocations										
Departmental Agencies and Accounts		-	-	-	-	-	-	–		-
District Municipalities		-	-	-	-	-	-	–		-
Foreign Government and International Organisations		-	-	-	-	-	-	–		-
Higher Educational Institutions		-	-	-	-	-	-	–		-
Households		-	-	-	-	-	-	–		-
National Government		16 890	10 446	11 968	861	2 025	1 242	783	63.0%	11 968
National Revenue Fund		75 765	79 368	79 368	-	33 070	33 430	(360)	-1.1%	79 368
Non-Profit Institutions		-	-	-	-	-	-	–		-
Parent Municipality		-	-	-	-	-	-	–		-
Private Enterprises		-	-	-	-	-	-	–		-
Provincial Government		10 384	13 914	14 542	832	2 888	5 763	(2 875)	-49.9%	14 542
Public Corporations		-	-	-	-	-	-	–		-
Total Monetary Allocations		**103 039**	**103 728**	**105 877**	**1 693**	**37 983**	**40 436**	**(2 452)**		**105 877**
Total Transfer and subsidies - Operational		**109 662**	**103 728**	**105 877**	**1 693**	**37 983**	**40 436**	**(2 452)**		**105 877**
Interest earned from Receivables (Non-Exchange)										
Property Rates		4 085	4 389	4 389	374	1 453	1 416	37	2.6%	4 389
Service Charges										
Electricity		-	-	-	-	-	-	–		-
Waste Management		-	-	-	-	-	-	–		-
Waste Water Management		-	-	-	-	-	-	–		-
Water		-	-	-	-	-	-	–		-
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Interest Receivables		**4 085**	**4 389**	**4 389**	**374**	**1 453**	**1 416**	**37**		**4 389**
Fuel Levy (RSC Replacement Grant)		-	-	-	-	-	-			-
Operational Revenue - Service Charges										
Electricity - Availability Charges		2 348	2 687	2 687	222	885	973	(88)	-9.0%	2 687
Waste Management - Availability Charges		617	672	672	55	218	224	(6)	-2.6%	672
Waste Water Management - Availability Charges		593	614	614	48	201	206	(5)	-2.3%	614
Water - Availability Charges		813	840	840	70	281	283	(2)	-0.6%	840
Total Operational Revenue - Service Charges		**4 371**	**4 813**	**4 813**	**394**	**1 585**	**1 685**	**(100)**		**4 813**
Gains on Disposal of Fixed and Intangible Assets										
Biological Assets		-	-	-	-	-	-	–		-
Heritage Assets		-	-	-	-	-	-	–		-
Intangible Assets		-	-	-	-	-	-	–		-
Investment Property		-	10 000	10 000	-	-	-	–		10 000
Living resources		-	-	-	-	-	-	–		-
Property, Plant and Equipment		0	-	-	-	-	-	–		-
Total Disposal of Fixed and Intangible Assets		**0**	**10 000**	**10 000**	**-**	**-**	**-**	**-**		**10 000**
Other Gains										
Debt waived		12 188	12 188	12 188	-	-	-	–		12 188
Discontinued Operations and Disposals of Non-current Assets		-	-	-	-	-	-	–		-
Inventory										
Fair value assessment - Water stock		-	-	-	-	-	-	–		-
Increase to net-realisable Value		-	-	-	-	-	-	–		-
Total Inventory		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Fair Value Adjustment										
Actuarial Assessments								–		-
Leave Gratuity		-	-	-	-	-	-	–		-
Long Service Awards		-	375	375	-	-	125	(125)	-100.0%	375
Medical		-	2 813	2 813	-	-	938	(938)	-100.0%	2 813
Pension Funds		-	-	-	-	-	-	–		-
Total Actuarial Assessments		**-**	**3 188**	**3 188**	**-**	**-**	**1 063**			**3 188**
Biological Assets		-	-	-	-	-	-	–		-
Heritage Assets		-	-	-	-	-	-	–		-
Interest rate Swaps		-	-	-	-	-	-	–		-
Investment Property		-	-	-	-	-	-	–		-
Investments		-	1	1	-	-	-	–		1
Living resources		-	-	-	-	-	-	–		-
Total Fair Value Adjustment		**-**	**3 189**	**3 189**	**-**	**-**	**1 063**	**-**		**3 189**
Foreign Exchange		76	76	76	-	-	25	(25)	-100.0%	76
Contributions to Provisions for landfill sites		-	-	-	-	-	-	–		-
Total Other Gains		**12 264**	**15 453**	**15 453**	**-**	**-**	**1 088**	**(25)**		**15 453**
Discontinued Operations										
Total Revenue		**529 240**	**562 662**	**564 811**	**36 556**	**191 143**	**184 776**	**7 430**		**564 811**
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	2	98 268	116 075	116 075	10 406	35 834	36 911	(1 077)	-2.9%	116 075
Bonuses		7 415	8 668	8 668	-	85	279	(194)	-69.4%	8 668

Allowance										
Accommodation, Travel and Incidental		-	-	-	-	-	-	–		-
Cellular and Telephone		682	509	509	44	189	162	27	16.5%	509
Housing Benefits		318	301	301	23	97	70	27	38.6%	301
Non-pensionable		-	-	-	-	-	-	–		-
Travel or Motor Vehicle		7 275	8 865	8 865	635	2 525	2 861	(335)	-11.7%	8 865
Voluntary Work		-	-	-	-	-	-	–		-
Total Allowance		**8 275**	**9 676**	**9 676**	**703**	**2 811**	**3 093**	**(282)**		**9 676**
Service Related Benefits										
Acting		585	527	527	32	134	176	(42)	-23.7%	527
Bonus		908	509	509	-	-	88	(88)	-100.0%	509
Danger Allowance		-	-	-	-	-	-	–		-
Entertainment		-	-	-	-	-	-	–		-
Fire Brigade		-	-	-	-	-	-	–		-
In-kind Benefits		-	-	-	-	-	-	–		-
Leave Pay		1 517	2 033	2 033	131	520	520	–		2 033
Lifeguard/Duty Squads		-	-	-	-	-	-	–		-
Long Service Award		563	620	620	54	211	211	–		620
Overtime		6 980	7 351	7 351	541	2 535	2 236	300	13.4%	7 351
Scarcity		484	550	550	35	138	182	(44)	-24.2%	550
Standby Allowance		4 723	5 556	5 556	409	1 622	1 741	(119)	-6.8%	5 556
Tools Allowance		-	-	-	-	-	-	–		-
Uniform-Special-Protective Clothing		-	-	-	-	-	-	–		-
Leave gratuity		-	-	-	-	-	-	–		-
Long Term Service Award		-	-	-	-	-	-	–		-
Total Service Related Benefits		**15 759**	**17 145**	**17 145**	**1 203**	**5 160**	**5 154**	**7**		**17 145**
Total Salaries and Allowances		**129 718**	**151 564**	**151 564**	**12 311**	**43 891**	**45 436**			**151 564**
Social Contributions										
Bargaining Council		49	61	61	4	17	20	(2)	-11.5%	61
Group Life Insurance		2 095	2 536	2 536	189	752	816	(64)	-7.8%	2 536
Medical		5 777	6 754	6 754	692	2 779	2 018	762	37.7%	6 754
Pension		15 216	18 313	18 313	1 373	5 478	5 847	(369)	-6.3%	18 313
Unemployment Insurance		715	844	844	60	237	268	(30)	-11.4%	844
Total Social Contributions		**23 853**	**28 509**	**28 509**	**2 317**	**9 264**	**8 968**	296		**28 509**
Post-retirement Benefit										
Medical		1 718	1 909	1 909	223	874	874	–		1 909
Other Benefits		-	-	-	-	-	-	–		-
Pension		-	-	-	-	-	-	–		-
Total Post-retirement Benefit	4	**1 718**	**1 909**	**1 909**	**223**	**874**	**874**	**-**		**1 909**
Sub-Total		**155 288**	**181 982**	**181 982**	**14 852**	**54 028**	**55 278**	**296**		**181 982**
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	–		-
Total Employee Related Cost	1,5	**155 288**	**181 982**	**181 982**	**14 852**	**54 028**	**55 278**	**296**		**181 982**
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary		-	-	-	-	-	-	–		-
Cell phone Allowance		461	503	503	34	153	147	6	4.1%	503
Housing Allowance		-	-	-	-	-	-	–		-
In-kind Benefits		-	-	-	-	-	-	–		-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	–		-
Motor Vehicle Allowance		480	258	258	20	80	117	(37)	-31.5%	258
Office-bearer Allowance		5 332	5 804	5 804	436	1 851	1 798	53	3.0%	5 804
Out of pocket Expenses		-	-	-	-	-	-	–		-
Travelling Allowance		-	-	-	-	-	-	–		-
Use of Personal Facilities		-	-	-	-	-	-	–		-
Total Allowances and Service Related Benefits		**6 273**	**6 566**	**6 566**	**490**	**2 084**	**2 062**			**6 566**
Social Contributions										
Medial Aid Benefits		139	150	150	6	42	31	11	36.7%	150
Pension Fund Contributions		122	131	131	11	56	41	15	37.6%	131
Total Social Contributions		**261**	**281**	**281**	**17**	**99**	**72**	**27**		**281**
Total Remuneration of Councillors	1,5	**6 534**	**6 847**	**6 847**	**507**	**2 183**	**2 134**	**27**		**6 847**
Bulk Purchases - Electricity										
ESKOM		142 368	161 484	161 484	10 937	49 931	53 561	(3 630)	-6.8%	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**	**10 937**	**49 931**	**53 561**	**(3 630)**		**161 484**
Inventory Consumed										
Agricultural		-	-	-	-	-	-	–		-
Consumables		16 021	16 230	18 185	1 113	4 152	5 458	(1 306)	-23.9%	18 185
Finished Goods		-	-	-	-	-	-	–		-
Housing Stock		-	-	-	-	-	-	–		-
Land		-	-	-	-	-	-	–		-
Materials and Supplies		-	-	-	-	-	-	–		-
Water		1 092	950	950	29	187	317	(129)	-40.9%	950
Sub-total		**17 113**	**17 180**	**19 135**	**1 143**	**4 339**	**5 774**	**(1 435)**		**19 135**
Less: Capitalisation of inventory consumed		-	-	-	-	-	-	–		-
Total Inventory Consumed	1	**17 113**	**17 180**	**19 135**	**1 143**	**4 339**	**5 774**	**(1 435)**		**19 135**
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity		1 958	544	544	55	220	181	39	21.6%	544
Shared Services		-	-	-	-	-	-	–		-
Waste Management		2 114	343	343	178	713	(96)	809	-845.1%	343
Waste Water Management		2 529	(196)	(196)	195	781	(312)	1 093	-350.3%	(196)
Water		3 083	(2 393)	(2 393)	243	970	(678)	1 648	-243.2%	(2 393)
Non Specific Accounts		-	(2 090)	(2 090)	-	-	(697)	697	-100.0%	(2 090)
Total Trade and Other Receivables from Exchange Transactions		**9 684**	**(3 793)**	**(3 793)**	**671**	**2 685**	**(1 601)**	**4 286**		**(3 793)**

Other Receivables from Non-exchange Revenue										
Property Rates										
Property Rates General		8 052	4 420	4 420	477	1 907	1 633	274	16.8%	4 420
Agricultural Properties		-	-	-	-	-	-	–		-
Business and Commercial Properties		-	-	-	-	-	-	–		-
Industrial Properties		-	-	-	-	-	-	–		-
Mining Properties		-	-	-	-	-	-	–		-
Public Benefit Organisations		-	-	-	-	-	-	–		-
Public Service Infrastructure Properties		-	-	-	-	-	-	–		-
Public Service Purposes Properties		-	-	-	-	-	-	–		-
Residential Properties		-	-	-	-	-	-	–		-
Residential Sectional Title Garages		-	-	-	-	-	-	–		-
Sport Clubs and Fields		-	-	-	-	-	-	–		-
Vacant Land		-	-	-	-	-	-	–		-
Total Property Rates		**8 052**	**4 420**	**4 420**	**477**	**1 907**	**1 633**	**274**		**4 420**
Service Charges										
Service Charges General		-	-	-	-	-	-	–		-
Electricity		-	-	-	-	-	-	–		-
Waste Management		-	-	-	-	-	-	–		-
Waste Water Management		-	-	-	-	-	-	–		-
Water		-	-	-	-	-	-	–		-
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Non Specific Accounts		37 533	45 643	45 643	2 678	10 711	10 711	–		45 643
Total Other Receivables from Non-exchange Revenue		**45 585**	**50 064**	**50 064**	**3 154**	**12 617**	**12 344**	**274**		**50 064**
Total Debt Impairment	1	**55 268**	**46 271**	**46 271**	**3 826**	**15 302**	**10 743**	**4 560**		**46 271**
Depreciation, Amortisation and Impairment										
Amortisation										
Intangible Assets		121	151	151	13	50	50	–		151
Total Amortisation		**121**	**151**	**151**	**13**	**50**	**50**	**-**		**151**
Depreciation										
Biological or Cultivated Assets		-	-	-	-	-	-	–		-
Coastal Infrastructure		-	-	-	-	-	-	–		-
Community Assets		896	964	964	81	323	323	–		964
Computer Equipment		344	355	355	25	99	99	–		355
Electrical Infrastructure		4 557	4 168	4 168	533	2 131	2 131	–		4 168
Furniture and Office Equipment		512	798	798	64	256	256	–		798
Heritage Assets		-	-	-	-	-	-	–		-
Information and Communication Infrastructure		-	-	-	-	-	-	–		-
Investment Property		47	49	49	4	17	17	–		49
Land		-	-	-	-	-	-	–		-
Libraries		-	-	-	-	-	-	–		-
Living resources		-	-	-	-	-	-	–		-
Machinery and Equipment		721	1 611	1 611	117	470	470	–		1 611
Other Assets		141	157	157	13	53	53	–		157
Rail Infrastructure		-	-	-	-	-	-	–		-
Roads Infrastructure		5 494	5 559	5 559	476	1 904	1 904	–		5 559
Sanitation Infrastructure		7 238	7 648	7 648	635	2 541	2 541	–		7 648
Solid Waste Infrastructure		1 415	2 521	2 521	152	607	607	–		2 521
Storm water Infrastructure		673	657	657	46	185	185	–		657
Transport Assets		2 115	2 232	2 232	138	554	554	(0)	0.0%	2 232
Water Supply Infrastructure		4 515	6 420	6 420	538	2 154	2 154	–		6 420
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	–		-
Total Depreciation		**28 667**	**33 139**	**33 139**	**2 823**	**11 292**	**11 292**	**(0)**		**33 139**
Capital Impairment Losses and Reversals										
Biological or Cultivated Assets		-	-	-	-	-	-	–		-
Construction Work-in-progress		-	-	-	-	-	-	–		-
Heritage Assets		-	-	-	-	-	-	–		-
Intangible Assets		-	-	-	-	-	-	–		-
Investment Property		-	-	-	-	-	-	–		-
Living resources		-	-	-	-	-	-	–		-
Contributions to Provisions for landfill sites		-	-	-	-	-	-	–		-
Property, Plant and Equipment		-	-	-	-	-	-	–		-
Coastal Infrastructure		-	-	-	-	-	-	–		-
Community Assets		-	-	-	-	-	-	–		-
Computer Equipment		-	-	-	-	-	-	–		-
Electrical Infrastructure		-	-	-	-	-	-	–		-
Furniture and Office Equipment		-	-	-	-	-	-	–		-
Housing		-	-	-	-	-	-	–		-
Information and Communication Infrastructure		-	-	-	-	-	-	–		-
Land		-	-	-	-	-	-	–		-
Machinery and Equipment		-	-	-	-	-	-	–		-
Operational Buildings		-	-	-	-	-	-	–		-
Other Assets		-	-	-	-	-	-	–		-
Rails Infrastructure		-	-	-	-	-	-	–		-
Roads Infrastructure		-	-	-	-	-	-	–		-
Sanitation Infrastructure		-	-	-	-	-	-	–		-
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	**34 617**	**37 690**	**37 690**	**2 836**	**11 342**	**11 342**	**(0)**	0.0%	**37 690**
Interest, Dividends and Rent on Land										
Dividends Paid		-	-	-	-	-	-	–		-
Interest Paid		14 417	12 470	12 470	1 105	4 424	4 425	(0)	0.0%	12 470
Rent on Land		-	-	-	-	-	-	–		-
Total Interest, Dividends and Rent on Land	1	**14 417**	**12 470**	**12 470**	**1 105**	**4 424**	**4 425**	**(0)**	0.0%	**12 470**
Contracted Services										
Consultants and Professional Services		15 022	13 219	12 929	881	3 881	2 724	1 157	42.5%	12 929
Contractors		18 272	13 388	12 772	706	1 668	1 660	7	0.4%	12 772
Outsourced Services		14 351	13 898	13 992	1 444	3 368	4 395	(1 027)	-23.4%	13 992
Total Contracted Services	1	**47 645**	**40 505**	**39 692**	**3 031**	**8 916**	**8 779**	**137**		**39 692**

Transfers and Subsidies										
Capital										
Allocations In-kind		-	-	-	-	-	-	–		-
Monetary Allocations		-	-	-	-	-	-	–		-
Total Capital		-	-	-	-	-	-	-		-
Operational										
Allocations In-kind		47	50	47	-	-	47	(47)	-100.0%	47
Monetary Allocations		83	800	805	14	19	22	(2)	-10.3%	805
Total Operational		130	850	852	14	19	69	(49)	-71.7%	852
Total Transfers and Subsidies	1	130	850	852	14	19	69	(49)	-71.7%	852
Irrecoverable Debts Written Off										
Bad debt written off		-	-	-	-	-	-	–		-
Exchange										
Electricity		-	117	117	-	-	39	(39)	-100.0%	117
Non Specific Accounts		-	2 090	2 090	-	-	697	(697)	-100.0%	2 090
Waste Management		-	2 426	2 426	-	-	809	(809)	-100.0%	2 426
Waste Water Management		-	3 280	3 280	-	-	1 093	(1 093)	-100.0%	3 280
Water		-	4 945	4 945	-	-	1 648	(1 648)	-100.0%	4 945
Total Exchange		-	12 859	12 859	-	-	4 286	(4 286)	-100.0%	12 859
Non-exchange										
Non Specific Accounts		-	-	-	-	-	-	–		-
Property Rates		-	821	821	-	-	274	(274)	-100.0%	821
Service Charges		-	-	-	-	-	-	–		-
Total Non-exchange		-	821	821	-	-	274	(274)	-100.0%	821
Total Irrecoverable Debts Written Off	1	-	13 680	13 680	-	-	4 560	(4 560)	-100.0%	13 680
Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards		-	-	-	-	-	-	–		-
Advertising, Publicity and Marketing		330	313	344	27	69	131	(62)	-47.5%	344
Assets less than the Capitalisation Threshold		922	1 294	1 094	6	27	121	(95)	-78.1%	1 094
Atmospheric Emission Licence		-	-	-	-	-	-	–		-
Bank Charges, Facility and Card Fees		739	830	830	63	317	373	(55)	-14.8%	830
Bargaining Council		-	-	-	-	-	-	–		-
Bond Issue Amortisation Costs		-	-	-	-	-	-	–		-
Brokers Fees		-	-	-	-	-	-	–		-
Bursaries (Employees)		-	-	-	-	-	-	–		-
Cash Discount		-	-	-	-	-	-	–		-
Cleaning Services		-	-	-	-	-	-	–		-
Commission		1 282	1 460	1 460	102	314	357	(43)	-12.0%	1 460
Communication		581	230	230	5	23	69	(45)	-66.2%	230
Contribution to Provisions		-	-	-	-	-	-	–		-
Copy Right Fees		-	-	-	-	-	-	–		-
Cost relating to the Sale of Houses		-	-	-	-	-	-	–		-
Courier and Delivery Services		15	-	20	2	8	20	(12)	-60.7%	20
Deeds		25	60	60	8	8	10	(1)	-12.3%	60
Drivers Licences and Permits		269	250	250	34	67	83	(16)	-19.5%	250
Dumping Fees (District Council)		2 141	2 870	2 870	5	10	957	(947)	-99.0%	2 870
Electricity Compliance Certificate		-	-	-	-	-	-	–		-
Entertainment		12	-	20	11	12	20	(8)	-39.3%	20
Entrance Fees		-	-	-	-	-	-	–		-
Environmental Levy		-	-	-	-	-	-	–		-
Eskom Connection Fees		-	27	27	-	-	9	(9)	-100.0%	27
External Audit Fees		5 073	5 500	5 500	4 035	4 035	1 467	2 568	175.1%	5 500
External Computer Service		5 779	7 398	7 398	118	2 088	2 835	(748)	-26.4%	7 398
Fines and Penalties		53	-	-	-	-	-	–		-
Firearm Handling Fees		-	-	-	-	-	-	–		-
Freight Services		-	-	-	-	-	-	–		-
Full Time Union Representative		85	150	150	-	21	33	(11)	-35.0%	150
Hire Charges		1 114	1 167	1 192	52	131	242	(111)	-45.8%	1 192
Honoraria (Voluntarily Workers)		-	-	-	-	-	-	–		-
Indigent Relief		-	-	-	-	-	-	–		-
Insurance Underwriting		1 702	1 950	1 950	276	681	617	63	10.2%	1 950
Capitalisation of Wet Fuel Costs (Credit Account)		-	-	-	-	-	-	–		-
Land Alienation Costs		-	-	-	-	-	-	–		-
Learnerships and Internships		-	-	-	-	-	-	–		-
Levies Paid - Water Resource Management Charges		-	-	-	-	-	-	–		-
Licences		379	500	500	37	115	180	(65)	-35.9%	500
Management Fee		-	-	-	-	-	-	–		-
Municipal Services		6 400	8 140	8 140	529	2 161	2 373	(212)	-8.9%	8 140
Office Decorations		-	-	-	-	-	-	–		-
Parking Fees		-	-	-	-	-	-	–		-
Permits		-	-	1	-	0	1	(1)	-50.5%	1
Personnel Agency Fees [Personnel Recruitment Costs]		-	-	-	-	-	-	–		-
Printing, Publications and Books		529	670	641	3	158	143	15	10.2%	641
Professional Bodies, Membership and Subscription		1 637	1 610	1 610	-	-	1 610	(1 610)	-100.0%	1 610
Registration Fees		354	515	515	-	35	15	20	134.1%	515
Remuneration to Section 79 Committee Members		-	-	-	-	-	-	–		-
Repayment of Forfeited Deposits		-	-	-	-	-	-	–		-
Resettlement Cost		-	25	25	-	-	8	(8)	-100.0%	25
Rewards Incentives		-	-	-	-	-	-	–		-
Road Worthy Test		-	-	-	-	-	-	–		-
Samples and Specimens		-	-	-	-	-	-	–		-
Search Fees		-	-	-	-	-	-	–		-
Seating Allowance for Traditional Leaders		-	-	-	-	-	-	–		-
Servitudes and Land Surveys		-	-	-	-	-	-	–		-
Signage		115	153	153	-	2	19	(18)	-91.1%	153
Skills Development Fund Levy		1 252	1 404	1 404	118	427	426	1	0.2%	1 404
Small Differences Tolerances		-	-	-	-	-	-	–		-
Storage of Assets and Goods		-	-	-	-	-	-	–		-
Storage of Files (Archiving)		-	-	-	-	-	-	–		-
Supplier Development Programme		-	-	-	-	-	-	–		-
System Access and Information Fees		-	-	-	-	-	-	–		-
Taking over Contractual Obligations		-	-	-	-	-	-	–		-
Toll Gate Fees		-	-	-	-	-	-	–		-

Transport Provided as Part of Departmental Activities		-	-	-	-	-	-	–		-
Travel Agency and Visas		-	-	-	-	-	-	–		-
Travel and Subsistence		865	938	945	67	170	244	(74)	-30.3%	945
Uniform and Protective Clothing		722	1 100	1 083	17	19	121	(102)	-84.3%	1 083
Vehicle Tracking		-	-	-	-	-	-	–		-
Ward Committees		22	-	-	-	-	-	–		-
Warrantees and Guarantees		-	-	-	-	-	-	–		-
Wet Fuel		-	-	-	-	-	-	–		-
Witness Fees		-	-	-	-	-	-	–		-
Workmens Compensation Fund		882	900	900	-	-	-	–		900
Total Operational Cost		**33 281**	**39 453**	**39 311**	**5 516**	**10 897**	**12 483**	**(1 586)**	-12.7%	**39 311**
Operating Leases										
Biological Assets		-	-	-	-	-	-	–		-
Community Assets		-	-	-	-	-	-	–		-
Computer Equipment		-	-	-	-	-	-	–		-
Furniture and Office Equipment		-	-	-	-	-	-	–		-
Heritage Assets		-	-	-	-	-	-	–		-
Infrastructure		-	-	-	-	-	-	–		-
Intangible Assets		-	-	-	-	-	-	–		-
Investment Properties		-	-	-	-	-	-	–		-
Land		-	-	-	-	-	-	–		-
Libraries		-	-	-	-	-	-	–		-
Machinery and Equipment		-	-	-	-	-	-	–		-
Other Assets		484	602	672	83	197	141	57	40.3%	672
Transport Assets		-	-	-	-	-	-	–		-
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	–		-
Total Operational Leases		**484**	**602**	**672**	**83**	**197**	**141**	**57**	40.3%	**672**
Discontinued Operations		-	-	-	-	-	-	–		-
Statutory Payments other than Income Taxes		-	-	-	-	-	-	–		-
Total Operational Cost and Other Cost	1	**33 765**	**40 055**	**39 983**	**5 599**	**11 094**	**12 624**	**(1 530)**	-12.1%	**39 983**
Disposal of Fixed and Intangible Assets										
Biological Assets		-	-	-	-	-	-	–		-
Heritage Assets		-	-	-	-	-	-	–		-
Intangible Assets		-	-	-	-	-	-	–		-
Investment Property		-	-	-	-	-	-	–		-
Living resources		-	-	-	-	-	-	–		-
Property, Plant and Equipment		1 533	-	-	-	-	-	–		-
Total Disposal of Fixed and Intangible Assets	1	**1 533**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
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		-	-	-	-	-	-	–		-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	–		-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	–		-
Total Real Losses		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Unavoidable Annual Real Losses		-	-	-	-	-	-	–		-
Total Water Losses		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Fair Value Adjustment		-	-	-	-	-	-			
Actuarial Assessments								–		-
Leave Gratuity		-	-	-	-	-	-	–		-
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**
Biological Assets		-	-	-	-	-	-	–		-
Heritage Assets		-	-	-	-	-	-	–		-
Interest rate Swaps		-	-	-	-	-	-	–		-
Investment Property		-	-	-	-	-	-	–		-
Investments		-	-	-	-	-	-	–		-
Living resources		-	-	-	-	-	-	–		-
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		**518 472**	**562 201**	**563 273**	**43 849**	**161 581**	**169 288**	**(6 185)**	-3.7%	**563 273**
Surplus/(Deficit)		**10 768**	**461**	**1 538**	**(7 293)**	**29 562**	**15 487**			**1 538**
Transfers and subsidies - capital (monetary allocations)										
Departmental Agencies and Accounts		-	-	-	-	-	-	–		-
District Municipalities		-	-	-	-	-	-	–		-
Foreign Government and International Organisations		-	-	-	-	-	-	–		-
Higher Educational Institutions		-	-	-	-	-	-	–		-
Households		-	-	-	-	-	-	–		-
National Government		22 015	25 669	29 147	-	620	386	233	60.3%	29 147
Non-Profit Institutions		-	-	-	-	-	-	–		-
Parent Municipality		-	-	-	-	-	-	–		-
Private Enterprises		-	-	-	-	-	-	–		-
Provincial Governments		8 176	53 928	58 110	-	-	1 576	(1 576)	-100.0%	58 110
Public Corporations		-	-	-	-	-	-	–		-
Total Transfers and subsidies - capital (monetary allocations)		**30 192**	**79 596**	**87 257**	**-**	**620**	**1 962**	**(1 343)**	-68.4%	**87 257**
Transfers and subsidies - capital (in-kind)										
Departmental Agencies and Accounts		-	-	-	-	-	-	–		-
District Municipalities		22	-	-	-	-	-	–		-
Foreign Government and International Organisations		-	-	-	-	-	-	–		-
Higher Educational Institutions		-	-	-	-	-	-	–		-

Households		-	-	-	-	-	-	–		-
Local Municipalities		-	-	-	-	-	-	–		-
National Government		28 130	-	-	-	-	-	–		-
Non Profit Institutions		-	-	-	-	-	-	–		-
Parent Municipality		-	-	-	-	-	-	–		-
Private Enterprises		-	-	-	-	-	-	–		-
Provincial Governments		450	-	-	-	-	-	–		-
Public Corporations		-	-	-	-	-	-	–		-
Total Transfers and subsidies - capital (in-kind)		**28 602**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Surplus/(Deficit) after capital transfers and contributions		**69 561**	**80 057**	**88 795**	**(7 293)**	**30 182**	**17 450**			**88 795**
Income Tax										
Continuing Operations		-	-	-	-	-	-	–		-
Discontinued Operations		-	-	-	-	-	-	–		-
Total Income Tax		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Surplus/(Deficit) after income tax		**69 561**	**80 057**	**88 795**	**(7 293)**	**30 182**	**17 450**			**88 795**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	–		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	–		-
Surplus/(Deficit) attributable to municipality		**69 561**	**80 057**	**88 795**	**(7 293)**	**30 182**	**17 450**	**-**		**88 795**
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	–		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Surplus/(Deficit) for the year		**69 561**	**80 057**	**88 795**	**(7 293)**	**30 182**	**17 450**	**-**		**88 795**
Repairs and Maintenance by Expenditure Item	8									
Employee related costs		19 950	23 163	23 163	1 695	6 758	6 996	(238)	-3.4%	23 163
Inventory Consumed		7 775	8 633	8 663	399	1 005	2 503	(1 497)	-59.8%	8 663
Contracted Services		6 093	9 135	8 693	635	1 313	1 223	91	7.4%	8 693
Operational Cost and Other Cost		2 314	2 784	2 555	76	222	564	(342)	-60.7%	2 555
Total Repairs and Maintenance Expenditure	9	**36 132**	**43 715**	**43 074**	**2 805**	**9 298**	**11 285**	**(1 987)**	-17.6%	**43 074**

Table 31: SC3 Supporting detail to Monthly Budget Financial Position

WC012 Cederberg - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M04 October										
		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										
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		126 344	59 111	126 974	9 158	181 581	181 581	–		126 974
Cash at Bank		10 839	11 297	2 077	(1 172)	4 096	4 096	–		2 077
Cash on Hand		6	6	6	–	6	6	–		6
Total Cash and Cash Equivalents		**137 189**	**70 414**	**129 057**	**7 986**	**185 683**	**185 683**	**-**		**129 057**
Short term Investments										
Deposit Taking Institutions		-		-	-	-	-	–		-
Trade and other receivables from exchange transactions										
Electricity		20 837	27 118	20 728	(1 143)	18 065	18 065	–		20 728
Waste Management		11 651	17 452	14 229	208	13 062	13 062	–		14 229
Waste Water Management		15 505	22 507	18 255	263	16 929	16 929	–		18 255
Water		21 013	26 132	19 805	(141)	22 455	22 455	–		19 805
Other trade receivables from exchange transactions		28 710	40 229	26 669	(177)	28 558	28 558	–		26 669
VAT Receivable Input Tax Accrual		5 487	4 182	5 487	(191)	5 342	5 342	–		5 487
Gross: Trade and other receivables from exchange transactions		**103 202**	**137 620**	**105 172**	**(1 181)**	**104 411**	**104 411**	**-**		**105 172**
Less: Impairment for debt										
Impairment for Electricity		(4 449)	(7 359)	(4 992)	(55)	(4 669)	(4 669)	–		(4 992)
Impairment for Waste Management		(7 360)	(13 519)	(7 703)	(178)	(8 073)	(8 073)	–		(7 703)
Impairment for Waste Water Management		(10 173)	(17 712)	(9 977)	(195)	(10 955)	(10 955)	–		(9 977)
Impairment for Water		(13 044)	(20 248)	(10 651)	(243)	(14 014)	(14 014)	–		(10 651)
Impairment for other trade receivalbes from exchange transactions		(18 802)	(31 504)	(16 712)	(163)	(19 995)	(19 995)	–		(16 712)
Total Less: Impairment for debt		**(53 828)**	**(90 342)**	**(50 035)**	**(835)**	**(57 706)**	**(57 706)**	–		**(50 035)**
Total net Trade and other receivables from Exchange Transactions		**49 374**	**47 278**	**55 138**	**(2 016)**	**46 705**	**46 705**	**-**		**55 138**
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		47 972	19 358	48 315	(35)	49 847	49 847	–		48 315
Business and Commercial Properties		55 342	8 278	55 751	(989)	55 766	55 766	–		55 751
Industrial Properties		-	-	-	-	-	-	–		-
Mining Properties		-	-	-	-	-	-	–		-
Public Benefit Organisations		-	93	0	-	-	-	–		0
Public Service Infrastructure Properties		-	2 124	0	-	-	-	–		0
Public Service Purposes Properties		13 295	1 204	13 401	(1 721)	12 972	12 972	–		13 401
Residential Properties		(71 797)	21 850	(68 283)	163	(70 588)	(70 588)	–		(68 283)
Residential Sectional Title Garages		-	-	-	-	-	-	–		-
Sports Clubs and Fields		-	-	-	-	-	-	–		-
Vacant Land		2	-	2	-	2	2	–		2
Property Rates General		-	-	-	-	-	-	–		-
Gross: Property rates		**44 814**	**52 907**	**49 186**	**(2 582)**	**47 999**	**47 999**	**-**		**49 186**
Less: Impairment of Property rates		(32 697)	(40 407)	(37 117)	-	(32 697)	(32 697)	–		(37 117)
Net Property rates		**12 117**	**12 500**	**12 069**	**(2 582)**	**15 303**	**15 303**	**-**		**12 069**
Other receivables from non-exchange transactions		97 523	173 293	143 156	4 387	114 956	114 956	–		143 156
Less:Impairment for other receivables from non-exchange transactions		(91 984)	(168 306)	(137 627)	(2 678)	(102 694)	(102 694)	–		(137 627)
Net other receivables from non-exchange transactions		**5 540**	**4 987**	**5 528**	**1 710**	**12 262**	**12 262**	**-**		**5 528**
Total net Receivables from non-exchange transactions		**17 657**	**17 486**	**17 597**	**(872)**	**27 565**	**27 565**	**-**		**17 597**
Current Portion of Non-current Receivables										
Associates		-	1 337	-	-	-	-	–		-
Bursary Obligations		-	-	-	-	-	-	–		-
Car		-	-	-	-	-	-	–		-
Computer and Electronic Equipment		-	-	-	-	-	-	–		-
Employee Benefits		-	-	-	-	-	-	–		-
Finance Lease Receivable		-	-	-	-	-	-	–		-
Housing		-	-	-	-	-	-	–		-
Housing Land Sales		-	-	-	-	-	-	–		-
Housing Selling Schemes		-	-	-	-	-	-	–		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Joint Ventures		-	-	-	-	-	-	–		-
Operating Lease		-	-	-	-	-	-	–		-
Public Organisation		-	-	-	-	-	-	–		-
Sporting and Other Bodies		-	-	-	-	-	-	–		-
Staff Loans/Recoveries		-	-	-	-	-	-	–		-
Subsidiaries		-	-	-	-	-	-	–		-
Total Current Portion of Non-current Receivables		**-**	**1 337**	**-**	**-**	**-**	**-**	**-**		**-**
Inventory										
Agricultural		-	-	-	-	-	-	–		-
Consumables		1 354	1 252	1 354	341	1 750	1 750	–		1 354
Finished Goods		94	77	94	-	94	94	–		94
Housing Stock		-	-	-	-	-	-	–		-
Land		-	-	-	-	-	-	–		-
Materials and Supplies		-	-	-	-	-	-	–		-
Water		-	-	0	-	-	-	–		0
Work-in-progress		-	-	-	-	-	-	–		-
Total Inventory		**1 448**	**1 329**	**1 448**	**341**	**1 844**	**1 844**	**-**		**1 448**
VAT Receivable										
Input Tax Capital		-	-	0	-	-	-	–		0
Input Tax General		-	-	0	-	-	-	–		0
VAT Control (Receivable)		2 936	3 052	2 936	(2 940)	181	181	–		2 936
Total VAT Receivable		**2 936**	**3 052**	**2 936**	**(2 940)**	**181**	**181**	**-**		**2 936**
Other current assets										
Construction Contracts and Receivables		-	-	-	-	-	-	–		-
Control, Clearing and Interface Accounts		5 513	-	5 513	(229)	5 689	5 689	–		5 513
Deposits		1 708	-	1 708	-	1 708	1 708	–		1 708
Fair Value Adjustments		-	-	-	-	-	-	–		-
Income Tax Receivable		-	-	-	-	-	-	–		-
Operating Lease - Straight Lining		1	-	1	-	1	1	–		1
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Total Other current assets		**7 222**	**-**	**7 222**	**(229)**	**7 398**	**7 398**	**-**		**7 222**
Total Current Assets		**215 825**	**140 896**	**213 397**	**2 271**	**269 377**	**269 377**	**-**		**213 397**

Non-current Assets									
Investments									
Bank Repurchase Agreements		-	-	-	-	-	-	–	-
Bankers Acceptance Certificate		-	-	77	-	-	-	–	77
Deposit Taking Institutions		-	-	-	-	-	-	–	-
Derivative Financial Assets		-	-	-	-	-	-	–	-
Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	–	-
Interest Rate Swaps		-	-	-	-	-	-	–	-
Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	–	-
Municipal Bonds		-	-	-	-	-	-	–	-
National Government Securities		-	-	-	-	-	-	–	-
Negotiable Certificate of Deposits		-	-	-	-	-	-	–	-
Unamortised Debt Expense		-	-	-	-	-	-	–	-
Unamortised Preference Share Expense		-	-	-	-	-	-	–	-
Total Investments		**-**	**-**	**77**	**-**	**-**	**-**	**-**	**77**
Investment Property									
Investment Property at Cost / Fair Value		74 267	74 623	84 267	-	74 267	74 267	–	84 267
Less: Accumulated Depreciation		(846)	(931)	(895)	(4)	(862)	(862)	–	(895)
Less: Accumulated Impairment		-	-	-	-	-	-	–	-
Total Investment Property		**73 421**	**73 692**	**83 372**	**(4)**	**73 404**	**73 404**	**-**	**83 372**
Property, Plant and Equipment									
Property, Plant and Equipment at Cost / Revaluation		1 081 237	1 223 974	1 201 507	1 300	1 086 956	1 086 956	–	1 201 507
Leases recognised as Property, Plant and Equipment	3	-	-	0	-	-	-	–	0
Less: Accumulated Depreciation		(457 828)	(494 108)	(490 918)	(2 831)	(469 153)	(469 153)	–	(490 918)
Less: Accumulated Impairment		(6 528)	(5 780)	(7 928)	-	(6 528)	(6 528)	–	(7 928)
Total Property, Plant and Equipment	**2**	**616 881**	**724 086**	**702 662**	**(1 531)**	**611 275**	**611 275**	**-**	**702 662**
Construction Work-in-progress									
Acquisitions		14 743	101 503	0	-	14 743	14 743	–	0
Opening Balance		108 575	77 788	123 319	-	108 575	108 575	–	123 319
Prior period corrections		-	-	-	-	-	-	–	-
Transfer to Heritage asset		-	-	-	-	-	-	–	-
Transfer to Intangible Assets		-	-	-	-	-	-	–	-
Transfer to Investment property		-	-	-	-	-	-	–	-
Transfer to PPE		-	(101 503)	-	-	-	-	–	-
Less: Accumulated Impairment		(57 977)	(62 294)	(60 977)	-	(57 977)	(57 977)	–	(60 977)
Total Construction Work-in-progress	**2**	**65 342**	**15 494**	**62 342**	**-**	**65 342**	**65 342**	**-**	**62 342**
Biological Assets									
Biological Assets at Cost / Fair Value		-	-	-	-	-	-	–	-
Less: Accumulated Depreciation		-	-	-	-	-	-	–	-
Less: Accumulated Impairment		-	-	-	-	-	-	–	-
Total Biological Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Living resources									
Living resources at Cost / Revaluation		-	-	-	-	-	-	–	-
Less: Accumulated Depreciation		-	-	-	-	-	-	–	-
Less: Accumulated Impairment		-	-	-	-	-	-	–	-
Total Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Heritage Assets									
Heritage Assets at Cost / Revaluation		-	-	-	-	-	-	–	-
Less: Accumulated Impairment		-	-	-	-	-	-	–	-
Total Heritage Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Intangible Assets									
Intangible Assets at Cost / Revaluation		2 397	2 398	2 397	-	2 397	2 397	–	2 397
Less: Accumulated Amortisation		(2 019)	(2 203)	(2 170)	-	(2 019)	(2 019)	–	(2 170)
Less: Accumulated Impairment		-	-	-	-	-	-	–	-
Total Intangible Assets		**378**	**195**	**227**	**-**	**378**	**378**	**-**	**227**
Trade and other receivables from exchange transactions									
Electricity		-	-	-	-	-	-	–	-
Property Rental Debtors		-	-	-	-	-	-	–	-
Service Charges		7 724	1 337	7 724	(118)	8 303	8 303	–	7 724
Waste Management		-	-	-	-	-	-	–	-
Waste Water Management		-	-	-	-	-	-	–	-
Water		-	-	-	-	-	-	–	-
Total Trade and other Receivables from Exchange Transactions		**7 724**	**1 337**	**7 724**	**(118)**	**8 303**	**8 303**	**-**	**7 724**
Non-current Receivables from Non-exchange Transactions									
Associates		-	-	-	-	-	-	–	-
Bursary Obligations		-	-	-	-	-	-	–	-
Car		-	-	-	-	-	-	–	-
Computer and Electronic Equipment		-	-	-	-	-	-	–	-
Employee Benefits		-	-	-	-	-	-	–	-
Finance Lease Receivable		-	-	-	-	-	-	–	-
Housing Land Sales		-	-	-	-	-	-	–	-
Housing Loans		-	-	-	-	-	-	–	-
Housing Selling Schemes		(2 597)	-	(2 597)	-	(2 597)	(2 597)	–	(2 597)
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–	-
Joint Ventures		-	-	-	-	-	-	–	-
Operating Lease		-	-	-	-	-	-	–	-
Property Rates		-	-	-	-	-	-	–	-
Public Organisation		-	-	-	-	-	-	–	-
Sporting and Other Bodies		-	-	-	-	-	-	–	-
Staff Loans/Recoveries		-	-	-	-	-	-	–	-
Subsidiaries		-	-	-	-	-	-	–	-
Total Non-current Receivables from Non-exchange Transactions		**(2 597)**	**-**	**(2 597)**	**-**	**(2 597)**	**(2 597)**	**-**	**(2 597)**
Other non-current assets									
Deferred Tax Assets		-	-	-	-	-	-	–	-
Defined Benefit Asset		-	-	-	-	-	-	–	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–	-
Investment in Associate		-	-	-	-	-	-	–	-
Investment in Joint Venture		-	-	-	-	-	-	–	-
Investment in Subsidiary		-	-	-	-	-	-	–	-
Operating Lease Receivable		-	-	-	-	-	-	–	-
Deposits		-	-	-	-	-	-	–	-
Total Other non-current assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Non Current Assets		**761 149**	**814 803**	**853 807**	**(1 653)**	**756 106**	**756 106**	**-**	**853 807**
TOTAL ASSETS		**976 974**	**955 699**	**1 067 203**	**617**	**1 025 483**	**1 025 483**	**-**	**1 067 203**

Liabilities									
Current Liabilities									
Bank Overdraft									
ABSA		-	-	-	-	-	-	–	-
First National Bank		-	-	-	-	-	-	–	-
Nedbank		-	-	-	-	-	-	–	-
Rand Merchant Bank		-	-	-	-	-	-	–	-
Standard Bank		-	-	-	-	-	-	–	-
Unspecified		-	-	-	-	-	-	–	-
Total Bank Overdraft		-	-	-	-	-	-	-	-
Financial Liabilities									
Concessionary Loan		-	-	-	-	-	-	–	-
Short-term Borrowings		-	-	-	-	-	-	–	-
Current portion of Finance Lease Liabilities		-	-	-	-	-	-	–	-
Current portion of Non-current Borrowings		-	-	-	-	-	-	–	-
Current portion of Operating Lease Liabilities		-	-	-	-	-	-	–	-
Unamortised Premium on Long-term Debts		-	-	-	-	-	-	–	-
Total Financial Liabilities		-	-	-	-	-	-	-	-
Consumer Deposits									
Building Plans		-	-	-	-	-	-	–	-
Buying Card		-	-	-	-	-	-	–	-
Electricity		(582)	-	(582)	-	(526)	(526)	–	(582)
Hiring of Decorative Items		-	-	-	-	-	-	–	-
Library Books		-	-	-	-	-	-	–	-
Posters		7	6	7	1	11	11	–	7
Refuse		-	-	-	-	-	-	–	-
Rental Properties		136	119	136	6	150	150	–	136
Sewer		-	-	-	-	-	-	–	-
Street Closure		-	-	-	-	-	-	–	-
Valuation Appeal		-	-	-	-	-	-	–	-
Water		3 998	3 473	3 998	7	4 011	4 011	–	3 998
Wayleave		-	-	-	-	-	-	–	-
Total Consumer Deposits		3 559	3 598	3 559	14	3 646	3 646	-	3 559
Trade and Other Payable Exchange Transactions									
Accrued Interest		-	1	(0)	-	-	-	–	(0)
Advance Payments		3 114	3 113	3 114	1 478	4 303	4 303	–	3 114
Affiliates, Related Parties and Associated Companies		-	-	-	-	-	-	–	-
Agency Fees Payable		-	-	-	-	-	-	–	-
Auditor-General of South Africa		-	-	(0)	2 674	2 674	2 674	–	(0)
Bonus		-	-	(8 668)	-	-	-	–	(8 668)
Compensation Commission (COID)		-	-	-	-	-	-	–	-
Control, Clearing and Interface Accounts		1 071	950	15 915	27	1 270	1 270	–	15 915
Deferred Revenue		-	-	-	-	-	-	–	-
Dividends Declared		-	-	-	-	-	-	–	-
Electricity Bulk Purchase		29 037	27 675	16 849	(3 875)	26 280	26 280	–	16 849
Fair Value Adjustment		-	-	-	-	-	-	–	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–	-
Leave Accrual		-	-	(0)	-	-	-	–	(0)
Long Service Award		-	-	(9 054)	-	-	-	–	(9 054)
Municipal Debt Relief		-	-	-	-	-	-	–	-
Overtime		741	395	9 175	-	741	741	–	9 175
Payables and Accruals		22 347	10 619	22 347	(260)	8 380	8 380	–	22 347
PAYE Deductions		-	-	-	-	-	-	–	-
Pension and Retirement Contributions		-	-	-	-	-	-	–	-
Retentions		2 796	2 072	2 796	13	1 821	1 821	–	2 796
Standby		409	356	(5 147)	-	409	409	–	(5 147)
Tender documentation		-	-	-	-	-	-	–	-
Unallocated Deposits		1 690	668	1 690	19	1 759	1 759	–	1 690
Water Inventory Bulk Purchases		-	-	(0)	-	-	-	–	(0)
VAT Payables Output Tax Accrual		10 900	11 008	10 900	(335)	11 053	11 053	–	10 900
VAT Payables Output Tax Provision for Doubtful Debt Impairment		(5 625)	(7 169)	(5 625)	-	(5 625)	(5 625)	–	(5 625)
Total Trade and Other Payable Exchange Transactions	2, 5	66 478	49 687	54 290	(260)	53 064	53 064	-	54 290
Trade and Other Payable Non-exchange Transactions									
Transfers and Subsidies Payable									
Capital		-	-	-	-	-	-	–	-
Operational		-	-	-	-	-	-	–	-
Total Transfers and Subsidies Payable		-	-	-	-	-	-	-	-
Transfers and Subsidies Unspent									
Capital		4 288	-	4 506	8 226	23 893	23 893	–	4 506
Operational		4 013	-	3 795	1 193	10 164	10 164	–	3 795
Total Transfers and Subsidies Unspent		8 302	-	8 302	9 419	34 057	34 057	-	8 302
VAT Payables Output Tax Accrual		-	-	-	-	-	-	–	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	–	-
Total Trade and Other Payable Non-exchange Transactions	2	8 302	-	8 302	9 419	34 057	34 057	-	8 302
Provision									
Alien Vegetation		-	-	-	-	-	-	–	-
Bonus		5 140	4 957	5 140	-	5 140	5 140	–	5 140
Decommissioning, Restoration and Similar Liabilities		-	-	-	-	-	-	–	-
Ex-gratia Pension		-	-	-	-	-	-	–	-
Insurance Claims		-	-	-	-	-	-	–	-
Leave		9 619	11 603	9 619	127	9 802	9 802	–	9 619
Litigation		-	-	-	-	-	-	–	-
Pension Fund Investment Return Shortfall		-	-	-	-	-	-	–	-
Staff Parity		-	-	-	-	-	-	–	-
Impairment		-	-	1 589	-	-	-	–	1 589
Total Provision		14 760	16 560	16 349	127	14 942	14 942	-	16 349
VAT Payable									
VAT Payable: Output Tax		24 022	-	24 022	(47)	24 095	24 095	–	24 022
VAT Payable: VAT Control		0	-	(0)	(2 717)	410	410	–	(0)
Total VAT Payable		24 022	-	24 022	(2 763)	24 505	24 505	-	24 022
Other current liabilities									
Employee Benefits									
Post-employment Benefits		1 921	2 117	-	-	1 921	1 921	–	-
Other Long-Term Benefits		901	1 169	-	-	901	901	–	-
Termination Benefits		-	-	-	-	-	-	–	-
Total Employee Benefits		2 822	3 286	-	-	2 822	2 822	-	-

Deferred Tax Liabilities		-	-	-	-	-	-	–	-
Income Tax Payable		-	-	-	-	-	-	–	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–	-
Total Other current liabilities		**2 822**	**3 286**	**-**	**-**	**2 822**	**2 822**	**-**	**-**
Total Current Liabilities		**119 942**	**73 131**	**106 521**	**6 538**	**133 037**	**133 037**	**-**	**106 521**
Non-current Liabilities									
Financial Liabilities									
Borrowings									
Annuity and Bullet Loans		-	-	(474)	-	-	-	–	(474)
Bankers Acceptance Certificate		-	-	-	-	-	-	–	-
Concessionary Loan		-	-	-	-	-	-	–	-
Derivative Financial Liability		-	-	-	-	-	-	–	-
Finance Lease Liability		-	-	-	-	-	-	–	-
Government Loans		-	-	-	-	-	-	–	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–	-
Local Registered Stock		-	-	-	-	-	-	–	-
Marketable Bonds		-	-	-	-	-	-	–	-
Non-annuity Loans		-	-	-	-	-	-	–	-
Non-marketable Bonds		-	-	-	-	-	-	–	-
PPP Liabilities		-	-	-	-	-	-	–	-
Securities		-	-	-	-	-	-	–	-
Interest Rate Swaps		-	-	-	-	-	-	–	-
Total Borrowings	4	**-**	**-**	**(474)**	**-**	**-**	**-**	**-**	**(474)**
Operating Lease Liability		31	-	31	-	31	31	–	31
Total Financial Liabilities		**31**	**-**	**(443)**	**-**	**31**	**31**	**-**	**(443)**
Provisions									
Alien Vegetation		-	-	-	-	-	-	–	-
Bonus		-	-	-	-	-	-	–	-
Decommissioning, Restoration and Similar Liabilities		86 813	84 079	98 312	629	89 328	89 328	–	98 312
Ex-gratia Pension		-	-	-	-	-	-	–	-
Impairment		-	-	-	-	-	-	–	-
Insurance Claims		-	-	-	-	-	-	–	-
Leave		-	-	-	-	-	-	–	-
Litigation		-	-	-	-	-	-	–	-
Pension Fund Investment Return Shortfall		-	-	-	-	-	-	–	-
Staff Parity		-	-	-	-	-	-	–	-
Total Provisions		**86 813**	**84 079**	**98 312**	**629**	**89 328**	**89 328**	**-**	**98 312**
Long term Trade and other Payables									
Bulk Water		-	-	-	-	-	-	–	-
Electricity Bulk Purchase		-	-	-	-	-	-	–	-
Municipal Debt Relief		-	-	-	-	-	-	–	-
Payables and Accruals		-	-	-	-	-	-	–	-
Total Long term Trade and other Payables		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other non-current liabilities									
Employee Benefits									
Post-employment Benefits		49 096	44 351	51 005	637	51 623	51 623	–	51 005
Other Long-Term Benefits		7 063	6 785	7 063	107	7 253	7 253	–	7 063
Termination Benefits		-	-	-	-	-	-	–	-
Total Employee Benefits		**56 159**	**51 136**	**58 068**	**743**	**58 876**	**58 876**	**-**	**58 068**
Deferred Tax Liabilities		-	-	-	-	-	-	–	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–	-
Total Other non-current liabilities		**56 159**	**51 136**	**58 068**	**743**	**58 876**	**58 876**	**-**	**58 068**
Total non current liabilities		**143 003**	**135 215**	**155 937**	**1 372**	**148 235**	**148 235**	**-**	**155 937**
TOTAL LIABILITIES		**262 945**	**208 346**	**262 457**	**7 910**	**281 271**	**281 271**	**-**	**262 457**
CHANGES IN NET ASSETS		**714 030**	**747 352**	**804 746**	**(7 293)**	**744 212**	**744 212**	**-**	**804 746**
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)									
Changes in Accounting Policy		12 730	-	(0)	-	12 730	12 730	–	(0)
Correction of Prior Period Error		(450)	0	(0)	-	(450)	(450)	–	(0)
Depreciation Offsets		-	-	-	-	-	-	–	-
Opening Balance		632 188	667 295	714 030	-	632 188	632 188	–	714 030
Transfers to/from operating revenue and expenditure		69 561	80 057	88 795	(7 293)	99 743	99 743	–	88 795
Transfers to/from Reserves		-	-	-	-	-	-	–	-
Total Accumulated Surplus/(Deficit)	1	**714 030**	**747 352**	**802 825**	**(7 293)**	**744 212**	**744 212**	**-**	**802 825**
Reserves and Funds									
Capital Replacement Reserve		-	-	-	-	-	-	–	-
Capitalisation Reserve		-	-	-	-	-	-	–	-
Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	–	-
Employee Benefit Reserve		-	-	-	-	-	-	–	-
Housing Development Fund		-	-	-	-	-	-	–	-
Investment in associate account		-	-	-	-	-	-	–	-
Non-current Provisions Reserve		-	-	-	-	-	-	–	-
Revaluation Reserve		-	-	-	-	-	-	–	-
Self Insurance Reserve		-	-	-	-	-	-	–	-
Valuation Reserve		-	-	-	-	-	-	–	-
Total Reserves and Funds	2	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other									
Equity									
Capital Contributed by Other Government Units		-	-	-	-	-	-	–	-
Ordinary Shares		-	-	-	-	-	-	–	-
Preference Shares		-	-	-	-	-	-	–	-
Share Premium		-	-	-	-	-	-	–	-
Total Equity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-controlling Interest									
Opening Balance		-	-	-	-	-	-	–	-
Movement during the year		-	-	-	-	-	-	–	-
Total Non-controlling Interest		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–	-
Total Other	2	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COMMUNITY WEALTH/EQUITY	2	**714 030**	**747 352**	**802 825**	**(7 293)**	**744 212**	**744 212**	**-**	**802 825**

Cederberg Local Municipality
Bank Reconciliation
OCTOBER 2026

		Amount
Bank Statement Balance		**9 098 037.65**
	72194774	-0.00
	72194480	-0.00
	82163324	8 849 385.35
	32630263	248 652.30
Cashbook Balance		**4 096 052.06**
	39999010203	-
	39999010204	-
	39999010301	285 559.05
	39999010302	585 447.05
	39999010303	-
	39999010305	-2 170.00
	39999010701	11 010 850.93
	39999010702	850 089 841.58
	39999010703	-857 223 479.61
	39999010704	870 641.24
	39999010705	-1 160 037.38
	39999010802	-322 443.16
	39999010805	-38 157.64
	39999010902	58 440.01
	39999010905	-58 440.01
Difference		5 001 985.59

Reconciling Items

	Difference
Cashier Receipts	-215 278.03
Bank Deposits	-9 396.60
Outstanding EFT Payments	1 544 666.61
Post Office	-
Wages, Salaries and Council	3 719 751.02
Other	-37 757.41
	5 001 985.59
Unreconciled Difference	-0.00

Figure 27: 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 October 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: 2026-11-16