

CEDERBERG MUNICIPALITY



QUARTERLY BUDGET STATEMENT

July – September 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 52(d): Quarterly Budget

52. General responsibilities.—The mayor of a municipality—

(d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality;

Municipal budget and reporting regulations (MBRR) – Section 31 to 32

31. Quarterly reports on implementation of budget

The mayor's quarterly report on the implementation of the budget and the financial state of affairs of the municipality as required by section 52 (d) of the Act must be—

- (a) 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; and
- (b) consistent with the monthly budget statements for September, December, March and June as applicable; and
- (c) submitted to the National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.

32. Publication of quarterly reports on implementation of budget.

When publishing the quarterly reports on the implementation of the budget in terms of section 75 (1) (k) of the Act, the municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the quarterly report on the implementation of the budget and the financial state of affairs of the municipality, including—

- (a) summaries of quarterly report 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.

1.1.3 Other information

None

1.2 Council Resolutions

In terms of the MBRR section 5:

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant -

- (a) noting the monthly budget statement and any supporting documents;
- (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
- (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;
- (d) noting the in-year reports of any municipal entities; and
- (e) any other resolutions that may be required.

It is recommended that:

1. The Council takes note of the Quarterly Budget Statement and supports documentation for the quarter ending September 2026.

1.3 Executive Summary

1.3.1 Introduction

In accordance with section 52(d) of the Municipal Finance Management Act, the Mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

1.3.2 Consolidated Performance

Table 1: Consolidated Overview of the 2026/2027 MTREF

Description	2025/26	Budget Year 2026/27						
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Operating Revenue	529 239 557	562 661 665	562 661 665	39 433 474	154 586 554	150 499 928	4 086 626	2.72%
Total Operating Expenditure	518 471 713	562 200 861	562 200 861	43 218 043	117 731 696	125 828 139	- 8 096 443	-6.43%
<i>Surplus/(Deficit)</i>	10 767 845	460 804	460 804	-	3 784 569	24 671 789	12 183 069	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	-	-	-	-	-	-	-
<i>Surplus/ (Deficit) for the year</i>	69 561 156	80 057 282	80 057 282	-	3 215 583	37 474 364	25 517 311	11 957 053
Total Capital Expenditure	79 437 839	110 667 478	110 667 478	1 778 629	4 419 756	3 567 500	852 256	23.89%

The actuals for operating revenue and expenditure were above and below YTD budget respectively. Variances for revenue was 2.72% above, whilst the variance for operating expenditure was 6.43% below YTD budget.

The operating revenue realised is R 4.087 million above YTD budget while operating expenditure was R 8.096 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 852 thousand above YTD budget. The budget is approved at R 110.667 million and R 4.420 million has been incurred to date. Details on the variance will be explained in section 1.3.2.3.

1.3.2.1 Revenue by Source

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

Table 2: Revenue by Source

WC012 Cedarberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September									
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	14 913	49 920	54 035	(4 115)	-7.62%	185 513
Service charges - Water	34 124	35 218	35 218	3 196	8 514	7 204	1 310	18.18%	35 218
Service charges - Waste Water Management	16 277	16 470	16 470	1 441	4 511	4 075	436	10.70%	16 470
Service charges - Waste management	15 038	15 852	15 852	1 409	4 300	3 952	348	8.81%	15 852
Sale of Goods and Rendering of Services	5 817	6 115	6 115	550	1 761	1 499	261	17.44%	6 115
Agency services	4 455	4 325	4 325	392	1 163	1 108	55	5.00%	4 325
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 273	6 766	6 766	514	1 553	1 595	(42)	-2.64%	6 766
Interest earned from Current and Non Current Assets	12 182	11 234	11 234	1 226	3 352	2 184	1 168	53.48%	11 234
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 386	947	947	9	197	144	52	36.31%	947
Licence and permits	1	2	2	-	-	0	(0)	-100.00%	2
Special rating levies	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-
Development Charges	-	55	55	-	-	-	-	-	55
Operational Revenue	369	394	394	68	237	55	182	331.29%	394
Non-Exchange Revenue									
Property rates	81 166	83 139	83 139	6 463	25 473	27 630	(2 157)	-7.81%	83 139
Surcharges and Taxes	-	700	700	-	-	175	(175)	-100.00%	700
Fines, penalties and forfeits	50 943	57 548	57 548	7 120	15 048	5 065	9 983	197.12%	57 548
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	109 662	103 728	103 728	1 366	36 290	38 612	(2 322)	-6.01%	103 728
Interest earned from Receivables (Non-Exchange)	4 085	4 389	4 389	370	1 079	1 085	(6)	-0.56%	4 389
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	4 371	4 813	4 813	397	1 190	1 267	(76)	-6.03%	4 813
Gains on disposal of Assets	0	10 000	10 000	-	-	-	-	-	10 000
Other Gains	12 264	15 453	15 453	-	-	816	(816)	-100.00%	15 453
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	529 240	562 662	562 662	39 433	154 587	150 500	4 087	2.72%	562 662

Variances for 10% above and below YTD budget have been identified. The reasons for the variances are as follows:

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.

Sale of Goods and Rendering of Services: Variances are due to more income than anticipated on building plan fees and fees for rental of chalets and camping fees. The trend will also be evaluated to determine if 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

1.3.2.2 Operating Expenditure by Type

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

Table 3: Operating Expenditure by Type

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September									
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	13 058	39 176	40 784	(1 608)	-3.94%	181 982
Remuneration of councillors	6 534	6 847	6 847	559	1 676	1 588	88	5.53%	6 847
Bulk purchases - electricity	142 368	161 484	161 484	14 320	38 994	43 263	(4 269)	-9.87%	161 484
Inventory consumed	17 113	17 180	17 650	1 776	3 196	3 354	(157)	-4.69%	17 650
Debt impairment	55 268	46 271	46 271	3 826	11 477	8 057	3 420	42.45%	46 271
Depreciation, amortisation and impairment	34 617	37 690	37 690	2 836	8 507	8 507	(0)	0.00%	37 690
Interest, Dividends and Rent on Land	14 417	12 470	12 470	1 109	3 319	3 319	0	0.01%	12 470
Contracted services	47 645	40 505	40 259	2 602	5 885	5 716	170	2.97%	40 259
Transfers and subsidies	130	850	855	3	6	18	(12)	-68.39%	855
Irrecoverable debts written off	-	13 680	13 680	-	-	3 420	(3 420)	-100.00%	13 680
Operational Cost and Other Cost	33 765	40 055	39 825	3 129	5 495	7 804	(2 309)	-29.58%	39 825
Disposal of Fixed and Intangible Assets	1 533	-	-	-	-	-	-	-	-
Other Losses	9 792	3 188	3 188	-	-	-	-	-	3 188
Total Expenditure	518 472	562 201	562 201	43 218	117 732	125 828	(8 096)	-6.43%	562 201

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

Transfers & Subsidies: Only 1 transaction to date. 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

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	25 668 653	619 506	2.41%
Provincial Grants	53 927 825	53 927 825	-	0.00%
Internally Generated Funds	31 071 000	31 071 000	3 800 250	12.23%
Total	110 667 478	110 667 478	4 419 756	3.99%

Figure 1: Capital Sources of funding & Expenditure

Figure 1, Capital Sources of funding & expenditure above provides a breakdown of the capital performance per source. The capital expenditure is currently at 3.99% 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.

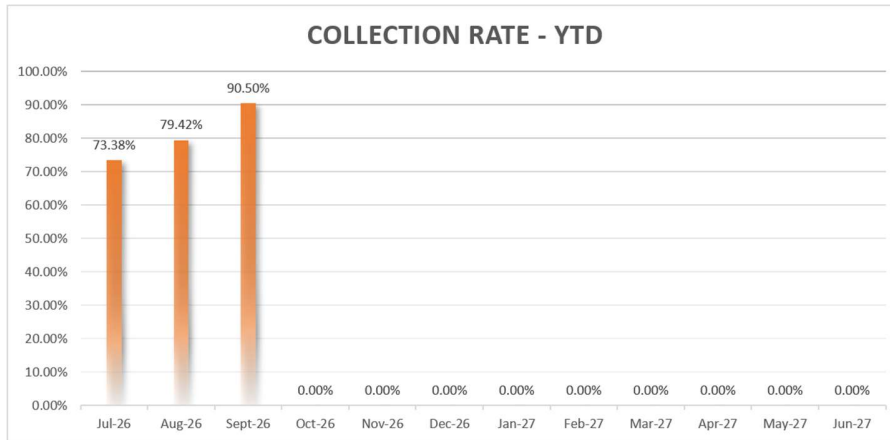
Upgrade of Sewer Network Clanwilliam: In planning and procurement stage.

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 4.70 months and the current ratio to 2.11:1. This is evident from the closing cashbook balance of R 177.697 million.

1.3.2.5 Collection Rate



Collection Rate Assessment					
Total Aggregate Collection		3.September - Reporting for August in September			
		Billing For August	Collection for in September	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	24 799 327	26 553 504	1 249 852	107%
2.Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!
3.Collection: Property Rates		6 475 140	9 475 315	0	146%
4.Total average collection: Electricity (Municipal supplied areas)		11 539 007	11 542 860	0	100%
5.Total average collection: Water		2 969 618	2 681 195	288 422	90%
6.Total average collection: Wastewater		1 517 726	1 284 078	233 647	85%
7.Total average collection: Refuse		1 396 603	1 197 659	198 944	86%
8. 7.Total average collection: Interest		901 234	372 396	528 838	41%

Figure 2: Collection Rate

The monthly collection rate is 92.44% for May in June. The cumulative collection rate is 95.76% as can be seen on the next page with monthly financial ratios. This can be attributed to the continuous tremendous effort from the Credit Control team in collecting outstanding debt. The Municipality continues to implement strict credit control measures on consumers. The municipality has also established a credit control & debt collection sub-committee that convenes every second month to discuss the outstanding debts and the collections efforts.

1.3.2.6 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
1 Capital expenditure to Total expenditure	10% - 20%	13.6%	7.8%	3.4%	3.6%
2 Repairs and maintenance to PPE	8%	2.4%	0.0%	0.1%	0.2%
3 Annual collection rate	95%	95.8%	73.4%	79.4%	90.5%
4 Bad debts written off vs bad debt provision	100%	19.9%	0.2%	0.4%	0.4%
5 Net debtors days	30 days	0.1	21	6	3
6 Cash/Cost coverage ratio	1 - 3 months	3.90	6.17	5.08	4.70
7 Current ratio	1.5 - 2:1	1.91	2.47	2.14	2.11
8 Capital cost as % of total operating expenditure	6% - 8%	0.1%	0.0%	0.0%	0.0%
9 Debt (total borrowings) as a % of Revenue	< 45%	0.0%	0.0%	0.0%	0.0%
10 Net operating surplus margin	0%	4.4%	60.5%	35.3%	23.8%
11 Electricity distribution losses	7% - 10%	12.2%	3.1%	0.3%	5.2%
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
16 Irregular, fruitless and wasteful unauthorised exp.	0%	6.10%			
17 Remuneration as % of total operating expenditure	25% - 40%	32.5%	44.4%	36.6%	34.7%
18 Contracted services as a % of total operating expenditure	2% - 5%	9.5%	0.2%	4.4%	5.0%
19 Capital budget implementation indicator	95% - 100%	89.2%	505.5%	257.7%	123.9%
20 Operating expenditure budget implementation indicator	95% - 100%	90.8%	85.7%	89.2%	93.6%
21 Operating revenue budget implementation indicator	95% - 100%	95.3%	96.3%	97.8%	102.7%
22 Billed revenue budget implementation indicator	95% - 100%	99.6%	86.9%	94.0%	95.7%

Figure 3: Monthly Ratios

The municipality has maintained steady financial performance as is evident from the monthly ratios. The municipality remains focused on increasing debt collection to create a sustainable financial position. This is evident from the cash coverage ratio which is 4.70 and the current ratio which is at 2.11:1, 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				Notes/Comments
 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 Sept26 National Financial Year 2026/27 Demarcation Code of Municipality being assessed WC-012 District West Coast Demarcation Description Cederberg				
I, <u>Mr GF Matthyse</u> , hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below.				
Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list				
Condition	6.3.1	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	6.3.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – refer condition 6.3.2.2</i>	Yes	
2	6.3.2	- 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://uploadportal.treasury.gov.za/ ?	Yes	
3	6.3.2	- 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)? <i>Note – current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "new arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application).</i>	Yes	
5	6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://uploadportal.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	
7	6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)		
8	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	
9	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	
10	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	
11	6.4.1	<i>Note – For example: if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (total 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 (total property rates). If the municipality merely used the debt impairment to balance the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must regard this as "No".</i>		
12	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	
13	6.4.2	<i>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 regard this as "No".</i>		
14	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	
15	6.4.2	<i>Note – If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>		
16	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) – aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note – only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/A	
17	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	
18	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	
19	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:		
20	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	
21	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	
22	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	Yes	
23	6.6.4	- if the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narrative the indigent information in the required NT format.</i>	Yes	

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 107% for August in September, the cumulative collection rate is 90.50%.
	Note: although the norm and standard for collection (MFMA Circular No. 72) is a 90 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 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?	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://uploadportal.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?	6.9.1 = Yes	
	Note: condition 6.9.2 has a typing error and must refer to 6.9.1.		
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://uploadportal.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://uploadportal.treasury.gov.za/ ?	Yes	
	Note: in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.		
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.46.		
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 areas 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?	Yes	
	Note: to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.		
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 2. 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 37 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be provided by the relevant process for appointing an external mechanism as envisaged in Chapter 3 of the Municipal Systems Act, 2000 including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.		

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

Signature of HOD/ NT/ MM: 

Date: 14 October 2026

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

*Note – The Signed Certificate to be uploaded on Gomuni must not include comments column - comments need to be incorporated into the related PT report

Figure 4: Municipal Compliance Certificate Municipal Debt Relief

1.3.3.2 Municipal Debt Relief Performance across period of participation

	National Treasury																Province																Scoring and Rating														
	Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003																WC		District		Code Description																										
																	Code																														
																	WC012		West Coast		Cederberg																										
Monthly Performance Report																																															
Municipal Details		Part A				Part B				Part C				Part D				Part E				Overall																									
		Eskom And Bulk water current account				Compliance with a funded MTRF				FRP/BFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges														Maximization of Revenue Base															
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		
26.July25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate	
26.August25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
27.September25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95%	Above Moderate
28.October25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95%	Above Moderate
29.November25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95%	Above Moderate
30.December25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95%	Above Moderate
31.January26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95%	Above Moderate
32.February26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95%	Above Moderate
33.March26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95%	Above Moderate
34.April26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95%	Above Moderate
35.May26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95%	Above Moderate
36.June26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95%	Above Moderate
37.July26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95%	Above Moderate
38.August26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95%	Above Moderate
39.September26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95%	Above Moderate
40.October26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95%	Above Moderate
																														95%		Full Compliance															
																														0%		Not completed															

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

	National Treasury	Province																Scoring and Rating																													
	Municipal Debt Relief	WC																																													
	MFMA Circular No. 124	Code		District		Code Description																																									
	Municipal Finance Management Act No. 56 of 2003	WC012		West Coast		Cederberg																																									
Monthly Performance Report																																															
Municipal Details			Part A				Part B				Part C				Part D				Part E				Scoring and Rating																								
			Eskom And Bulk water current account				Compliance with a funded MTRF				FRP/BFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges						Maximization of Revenue Base				Overnight																		
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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate		
26.August25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate	
27.September25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
28.October25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
29.November25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
30.December25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
31.January26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
32.February26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
33.March26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
34.April26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
35.May26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
36.June26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
38.August26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
39.September26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
40.October26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
41.November26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
42.December26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
43.January27	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
44.February27	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
45.March27	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
46.April27	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
47.May27	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
48.June27	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
49.July27	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
50.August27	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
51.September27	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
52.October27	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
53.November27	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
54.December27	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
55.January28	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
56.February28	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
57.March28	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
58.April28	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
59.May28	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
60.June28	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
61.July28	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
62.August28	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
63.September28	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes</														

Figure 6: Provincial Treasury Compliance Assessment

The figure above reflects the Provincial Treasury's compliance score for the previous month. In accordance with PT's assessment, the Municipality scored compliance of 95% for July 2026.

1.3.3.4 Collection Rate Information

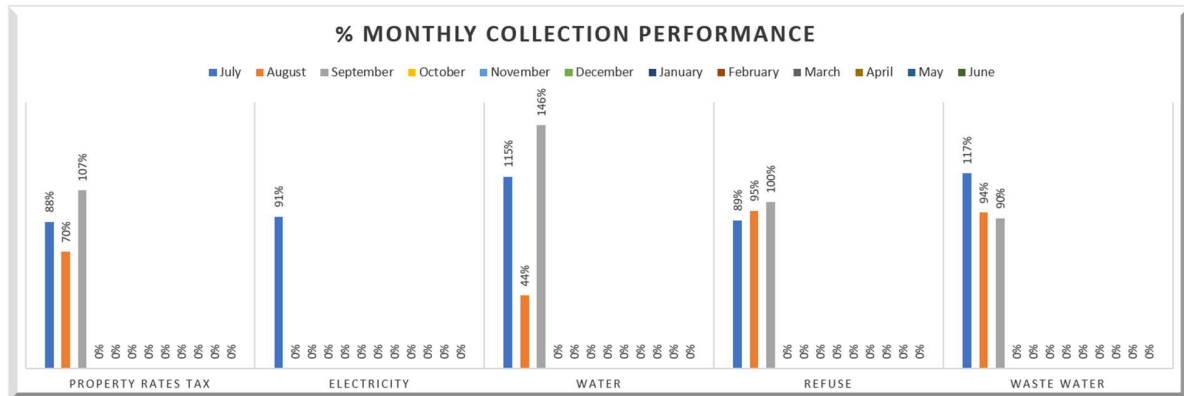


Figure 7: Monthly Collection Performance per service

The figures above depict the monthly and quarterly collection rate from the template as prescribed. Though all information has been filled out, it does not pull through for electricity. The template should be updated accordingly

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		2009		6	

Collection Rate Assessment																				
Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2	Summary - Quarter 3				Q3	Summary - Quarter 4				Q4
	Billing	Collection	R - 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	77 389 919	68 375 581	9 029 337	88%	88%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	
2.Collection - <u>not</u> Eskom supplied areas	-	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	
3.Collection: <u>Property Rates</u>	25 318 428	25 001 797	4 816 631	81%	81%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	
4.Total average collection: Electricity (Municipal supplied areas)	33 762 473	32 176 842	1 531 830	95%	95%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	
5.Total average collection: <u>Water</u>	7 457 560	7 383 087	103 972	99%	99%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	
6.Total average collection: <u>Wastewater</u>	4 427 726	3 846 198	782 638	82%	82%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	
7.Total average collection: <u>Refuse</u>	3 885 520	3 480 288	425 242	89%	89%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	
8.Total average collection: <u>Interest</u>	2 607 982	1 238 888	1 369 124	48%	48%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	

Figure 8: Collection Rate per Quarter

Collection Rate Assessment						
Total Aggregate Collection			3.September - Reporting for August in September			
			Billing For August	Collection for in September	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary		24 799 327	26 553 504	1 249 852	107%
2.Collection <u>excl Eskom supplied areas</u>			-	-	-	#DIV/0!
3.Collection: Property Rates			6 475 140	9 475 315	0	146%
4.Total average collection: Electricity (Municipal supplied areas)			11 539 007	11 542 860	0	100%
5.Total average collection: Water			2 969 618	2 681 195	288 422	90%
6.Total average collection: Wastewater			1 517 726	1 284 078	233 647	85%
7.Total average collection: Refuse			1 396 603	1 197 659	198 944	86%
8. 7.Total average collection: Interest			901 234	372 396	528 838	41%
Complete This Section			Quarter 1 Performance Per Ward			
			3.September			
Services	Electricity Supplier	Ward Name & Number	Billing For August	Collection for August in September	Rand Value of Billing not collected	% Collection
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	400 678	1 841 001	0	459%
Electricity			-	-	-	#DIV/0!
Water			4 199	2 593	1 606	62%
Refuse			3 133	3 133	-	100%
Waste Water			1 927	1 505	422	78%
Interest			56 902	7 191	49 711	13%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	1 021 887	1 231 178	0	120%
Electricity			5 290 557	5 090 856	199 701	96%
Water			931 538	934 269	0	100%
Refuse			325 240	335 901	0	103%
Waste Water			357 721	351 246	6 476	98%
Interest			75 961	32 167	43 794	42%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 728 743	1 877 664	0	109%
Electricity			4 929 174	5 207 640	0	106%
Water			902 587	787 730	114 857	87%
Refuse			500 162	431 041	69 121	86%
Waste Water			639 446	552 611	86 835	86%
Interest			261 410	106 725	154 685	41%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	853 346	1 261 561	0	148%
Electricity			351 679	311 960	39 719	89%
Water			392 369	296 653	95 716	76%
Refuse			227 768	159 786	67 982	70%
Waste Water			201 610	128 141	73 469	64%
Interest			238 037	88 815	149 222	37%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 643 032	2 164 523	0	132%
Electricity			962 927	925 773	37 154	96%
Water			737 410	657 512	79 898	89%
Refuse			327 616	266 303	61 313	81%
Waste Water			304 519	245 431	59 088	81%
Interest			162 740	131 664	31 076	81%
Property Rates Tax	Eskom supplied	Ward 6	827 453	1 099 388	0	133%
Electricity			4 669	6 631	0	142%
Water			1 516	2 439	0	161%
Refuse			12 684	1 495	11 189	12%
Waste Water			12 503	5 145	7 358	41%
Interest			106 184	5 835	100 349	5%

Figure 9: 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																														
Water: (Include All Indigent households also in Eskom supplied areas)																														
Indigent HH's with piped water inside dwelling																														
Indigent HH's with piped water inside yard (but not in dwelling)																														
Indigent HH's using public tap (at least min service level)																														
Indigent HH's with other water supply (at least min service level)																														
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total																														
Indigent HH's using public tap (< min service level)																														
Indigent HH's with other water supply (< min service level)																														
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																														
Status of Water meters:																														
Number of Indigent HH's with prepaid Water																														
Number of Indigent HH's with conventional metered Water																														
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																														
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 kilolitre 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 kilolitre																														
Energy: (Include All Indigent households also in Eskom supplied areas)																														

Figure 10: Indigents information per month

1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2026/2027					
Reconciliation Period	Quarter 1					
Reconciliation Overview						
High Level Reconciliation						
Propety Categories	# of Properties			Market Values		
Property 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	-	10 19 608 000.00	10 19 608 000.00	-
Agricultural	1514	1514	-	4 425 987 000.00	4 425 987 000.00	-
Mining	-	-	-	-	-	-
State Owned for Public Purpose	37	37	-	248 431 000.00	248 431 000.00	-
PSI	490	490	-	73 820 000.00	73 820 000.00	-
PBO	12	12	-	11 650 000.00	11 650 000.00	-
Multi Use	-	-	-	-	-	-
Vacant	697	697	-	190 096 000.00	190 096 000.00	-
POW	-	-	-	-	-	-
Municipal	1031	1031	-	248 422 000.00	248 422 000.00	-
Other	212	212	-	252 443 000.00	252 443 000.00	-
	10 692	10 692	-	9 629 094 000.00	9 629 094 000.00	-
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	3 096 812	3 147 600	- 50 787	9 290 437.22	9 442 798.68	- 152 361.46
Industrial	7 703	7 703	0	23 108.74	23 108.73	0.01
Business and Commercial	170 1094	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	11 275.63	9 872.25	1403.38
Multi Use	-	-	-	-	-	-
Vacant	245 316	174 521	70 796	735 948.58	523 561.65	212 386.93
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	R6 913 752.48	R6 471 821.05	R441 931.43	20 741 257.43	19 415 463.15	1325 794.28

Figure 11: Property Rates Reconciliation

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

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

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

1.3.3.7 Reconciliation of payments to Bulk Suppliers

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
9003059662	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
8829354180	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
9003059662	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
8829354180	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
9003059662	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 Withdrawal 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

Figure 13: mSCOA Reconciliation

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

Bulk Purchases Electricity proof of payment uploaded iro 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	-	-		
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	-	-		
3	8260124924	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	463 721.21	463 721.21	-	-	M01	M01 String
			Provision				463 721.21	463 721.21	-	-		
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	-	-		
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	-	-		
6	5001886097	Eskom	Bulk Purchases	06-07-2026	31-07-2026		-	-	-	-	M01	
			Provision				-	-	-	-		
7	7039295180	Eskom	Bulk Purchases				Account closed	Account closed	-	-		Account closed
8	9871219263	Eskom	Bulk Purchases				Account closed	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	8 969.55	28 898.49	-	-	M01	Internal Usage not included in string
			Provision				20 228.04		-	-		Provision
11	5377939292	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	3 505.06	7 212.11	-	-	M01	Internal Usage not included in string
			Provision				3 505.06		-	-		Provision
12	900355662	Eskom	Bulk Purchases	09-07-2026	08-08-2026	06-08-2026	506.45	3 028.16	-	-	M01	Internal Usage not included in 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
			Provision				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
			Provision				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	Internal Usage not included in 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	41 449.18	82 886.27	-	-	M01	Internal Usage not included in string
			Provision				41 449.18		-	-		Provision
22	6629354180	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	8 476.68	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	655.42	9 357.86	-	-	M01	Internal Usage not included in string
			Provision				8 699.44		-	-		Provision
24	8774598833	Eskom	Bulk Purchases	15-07-2026	14-08-2026	13-08-2026	639.40	2 384.62	-	-	M01	Internal Usage not included in string
			Provision				1 445.22		-	-		Provision
			Provision				9 370 542.76	18 612 748.65	-	-		

Bulk Purchases Electricity proof of payment uploaded iro 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	15-09-2026	3 083 351.18	3 083 351.18	-	-	M02	M02 String
			Provision				3 083 351.18		-	-		
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
			Provision				7 335 760.84		-	-		
3	8260124924	Eskom	Bulk Purchases	17-08-2026	16-09-2026	15-09-2026	1 104 688.31	1 104 688.31	-	-	M02	M02 String
			Provision				1 104 688.31		-	-		
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
			Provision				7 041 846.71		-	-		
5	5633644454	Eskom	Bulk Purchases	18-08-2026	17-09-2026	16-09-2026	723 624.31	723 624.31	-	-	M02	M03 String
			Provision				723 624.31		-	-		
6	5001886097	Eskom	Bulk Purchases	06-08-2026	31-08-2026		-	-	-	-	M02	
			Provision				-	-	-	-		
7	7039295180	Eskom	Bulk Purchases				Account closed	Account closed	-	-		Account closed
8	9871219263	Eskom	Bulk Purchases				Account closed	Account closed	-	-		Account closed
9	9251775291	Eskom	Bulk Purchases	11-09-2026	10-10-2026	10-09-2026	219 859.14	219 859.14	-	-	M02	Internal Usage not included in string
			Provision				312 635.86	312 635.86	-	-		Provision
10	8287424551	Eskom	Bulk Purchases	12-09-2026	11-10-2026	10-09-2026	7 620.18	7 620.18	-	-	M02	Internal Usage not included in string
			Provision				7 620.18		-	-		Provision
11	5377939292	Eskom	Bulk Purchases	16-09-2026	15-10-2026	10-09-2026	3 292.68	3 292.68	-	-	M02	Internal Usage not included in string
			Provision				3 292.68		-	-		Provision
12	900355662	Eskom	Bulk Purchases	12-08-2026	11-09-2026	10-09-2026	3 847.83	3 847.83	-	-	M02	Internal Usage not included in string
			Provision				3 847.83		-	-		Provision
13	9581081208	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
			Provision				2 312.29		-	-		Provision
14	6897791850	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
			Provision				15 530.57		-	-		Provision
15	8926469644	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	3 785.13	3 785.13	-	-	M02	Internal Usage not included in string
			Provision				3 785.13		-	-		Provision
16	7486207260	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
			Provision				100 273.12		-	-		Provision
17	9792412008	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	2 269.41	2 269.41	-	-	M03	Internal Usage not included in string
			Provision				2 269.41		-	-		Provision
18	7460413421	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
			Provision				6 221.80		-	-		Provision
19	9622581180	Eskom	Bulk Purchases	26-08-2026	20-09-2026	16-09-2026	26 374.78	26 374.78	-	-	M03	Internal Usage not included in string
			Provision				26 374.78		-	-		Provision
20	6983620040	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
			Provision				93 569.36		-	-		Provision
21	5710236842	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
			Provision				18 161.26		-	-		Provision
22	6629354180	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	11 031.86	11 031.86	-	-	M02	M02 String
			Provision				11 031.86		-	-		Provision
23	5421499776	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
			Provision				5 271.84		-	-		Provision
24	8774598833	Eskom	Bulk Purchases	13-08-2026	12-09-2026	10-09-2026	17 315 504.44	17 315 504.44	-	-	M02	Internal Usage not included in string
			Provision				17 315 504.44		-	-		Provision

Bulk Purchases Electricity proof of payment uploaded iro 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		2 580 360.18	2 580 360.18	-	-	M03	Account not due at reporting date
			Provision				2 580 360.18		-	-		Provision
2	6779486465	Eskom	Bulk Purchases	21-09-2026	21-10-2026		6 014 729.85	6 014 729.85	-	-	M03	Account not due at reporting date
			Provision				6 014 729.85		-	-		Account

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 Statement	Amount	Month
1	22107729	101686231	BREDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	2 442.25	2 442.25	-	M01
2	22107765	101686271	BREDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	1 404.07	1 404.07	-	M01
3	22107783	101686308	BREDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	5 011.99	5 011.99	-	M01
4	22109157	101686931	BREDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	3 497.26	3 497.26	-	M01
5	22109184	101686971	BREDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	1 084.82	1 084.82	-	M01
6	22109371	101687121	BREDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	162.25	162.25	-	M01
7	22107694	101696151	BREDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	761.69	761.69	-	M01
8	22091807	101681401	BREDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	5 272.00	5 272.00	-	M01
9	22091825	101681411	BREDE- 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
11	22107738	101696169	BREDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	604.08	604.08	-	M01
12	22107747	101696176	BREDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	218.45	218.45	-	M01
13	22109175	101696231	BREDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	175.87	175.87	-	M01
14	22114016	101698691	BREDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	1 443.21	1 443.21	-	M01
15	22155515	101708171	BREDE- 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	-	
No	Account No	Contract Acc No	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	BREDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	2 442.25	2 442.25	-	M02
2	22107765	101686271	BREDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	1 404.07	1 404.07	-	M02
3	22107783	101686308	BREDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	5 011.99	5 011.99	-	M02
4	22109157	101686931	BREDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	3 497.26	3 497.26	-	M02
5	22109184	101686971	BREDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	1 084.82	1 084.82	-	M02
6	22109371	101687121	BREDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	162.25	162.25	-	M02
7	22107694	101696151	BREDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	761.69	761.69	-	M02
8	22091807	101681401	BREDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	5 272.00	5 272.00	-	M02
9	22091825	101681411	BREDE- 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
11	22107738	101696169	BREDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	604.08	604.08	-	M02
12	22107747	101696176	BREDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	218.45	218.45	-	M02
13	22109175	101696231	BREDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	175.87	175.87	-	M02
14	22114016	101698691	BREDE- OLIFANTS CMA	Bulk water	31-08-2026	30-09-2026	29-09-2026	1 443.21	1 443.21	-	M02
15	22155515	101708171	BREDE- 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	Contract Acc No	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	BREDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026		2 442.25		2 442.25	M03
2	22107765	101686271	BREDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026		1 404.07		1 404.07	M03
3	22107783	101686308	BREDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026		5 011.99		5 011.99	M03
4	22109157	101686931	BREDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026		3 497.26		3 497.26	M03
5	22109184	101686971	BREDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026		1 084.82		1 084.82	M03
6	22109371	101687121	BREDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026		162.25		162.25	M03
7	22107694	101696151	BREDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026		761.69		761.69	M03
8	22091807	101681401	BREDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026		5 272.00		5 272.00	M03
9	22091825	101681411	BREDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026		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
11	22107738	101696169	BREDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026		604.08		604.08	M03
12	22107747	101696176	BREDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026		218.45		218.45	M03
13	22109175	101696231	BREDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026		175.87		175.87	M03
14	22114016	101698691	BREDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026		1 443.21		1 443.21	M03
15	22155515	101708171	BREDE- OLIFANTS CMA	Bulk water	30-09-2026	30-10-2026		1 928.10		1 928.10	M03
								62 432.79	33 007.55	29 425.24	

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

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

1.3.3.8 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 15: Water Losses

MONTH	SALES / FBE (KWH)				ESKOM PURCHASES	REAL LOSSES		
	CONVENTIONAL	PREPAID	FBE	TOTAL		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	-	-	-	-	-	-	#DIV/0!	
2611	-	-	-	-	-	-	#DIV/0!	
2612	-	-	-	-	-	-	#DIV/0!	#DIV/0! Q2
2701	-	-	-	-	-	-	#DIV/0!	
2702	-	-	-	-	-	-	#DIV/0!	
2703	-	-	-	-	-	-	#DIV/0!	#DIV/0! Q3
2704	-	-	-	-	-	-	#DIV/0!	
2705	-	-	-	-	-	-	#DIV/0!	
2706	-	-	-	-	-	-	#DIV/0!	#DIV/0! Q4
Total	9 109 663.00	4 920 788.60	284 000.00	14 314 451.60	15 092 297.34	777 845.74	5.15%	YTD
WP	9 109 664.00	4 920 788.60	284 000.00	14 314 452.60	15 092 297.34			
Variance	(1.00)	-	-	(1.00)	-			

Figure 16: Electricity Losses

1.3.4 Material variances from SDBIP

None

1.3.5 Remedial or Corrective Steps

No steps need to be taken.

1.4 In-year Budget Statement Tables

As per section 9 of the MBRR Schedule C attachment, the in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely -

- (a) Table C1 s71 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement - Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement - Financial Position
- (g) Table C7 Monthly Budget Statement - Cash Flow

Section 11 states that Supporting information, charts and explanations of trends anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

Table 4: C1 Monthly Budget Statement Summary

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter									
Description	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									
Financial Performance									
Property rates	81 166	83 139	83 139	6 463	25 473	27 630	(2 157)	-8%	83 139
Service charges	236 266	253 053	253 053	20 958	67 245	69 266	(2 021)	-3%	253 053
Investment revenue	12 182	11 234	11 234	1 226	3 352	2 184	1 168	53%	11 234
Transfers and subsidies - Operational	109 662	103 728	103 728	1 366	36 290	38 612	(2 322)	(0)	103 728
Other own revenue	89 964	111 507	111 507	9 420	22 228	12 809	9 419	74%	111 507
Total Revenue (excluding capital transfers and contributions)	529 240	562 662	562 662	39 433	154 587	150 500	4 087	3%	562 662
Employee costs	155 288	181 982	181 982	13 058	39 176	40 784	(1 608)	-4%	181 982
Remuneration of Councillors	6 534	6 847	6 847	559	1 676	1 588	88	6%	6 847
Depreciation, amortisation and impairment	34 617	37 690	37 690	2 836	8 507	8 507	(0)	-0%	37 690
Interest, Dividends and Rent on Land	14 417	12 470	12 470	1 109	3 319	3 319	0	0%	12 470
Inventory consumed and bulk purchases	159 480	178 664	179 134	16 097	42 191	46 617	(4 426)	-9%	179 134
Transfers and subsidies	130	850	855	3	6	18	(12)	-68%	855
Other expenditure	148 004	143 698	143 222	9 557	22 857	24 996	(2 139)	-9%	143 222
Total Expenditure	518 472	562 201	562 201	43 218	117 732	125 828	(8 096)	-6%	562 201
Surplus/(Deficit)	10 768	461	461	(3 785)	36 855	24 672	12 183	49%	461
Transfers and subsidies - capital (monetary allocations)	30 192	79 596	79 596	569	620	846	(226)	-27%	79 596
Transfers and subsidies - capital (in-kind)	28 602	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	69 561	80 057	80 057	(3 216)	37 474	25 517	11 957	47%	80 057
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	69 561	80 057	80 057	(3 216)	37 474	25 517	11 957	47%	80 057
Capital expenditure & funds sources									
Capital expenditure	79 438	110 667	110 667	1 779	4 420	3 568	852	24%	110 667
Capital transfers recognised	30 192	79 596	79 596	569	620	2 000	(1 380)	-69%	79 596
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	49 246	31 071	31 071	1 210	3 800	1 568	2 233	142%	31 071
Total sources of capital funds	79 438	110 667	110 667	1 779	4 420	3 568	852	24%	110 667
Financial position									
Total current assets	215 825	140 896	140 896		267 106				140 896
Total non current assets	761 149	814 803	814 803		757 759				814 803
Total current liabilities	119 942	73 131	73 131		126 499				73 131
Total non current liabilities	143 003	135 215	135 215		146 863				135 215
Community wealth/Equity	714 030	747 352	747 352		751 504				747 352
Cash flows									
Net cash from (used) operating	80 162	83 726	83 726	4 364	45 552	48 318	2 766	6%	83 726
Net cash from (used) investing	(47 285)	(100 667)	(100 667)	(2 441)	(5 117)	(8 002)	(2 885)	36%	(100 667)
Net cash from (used) financing	(286)	174	174	9	73	44	(30)	-69%	174
Cash/cash equivalents at the month/year end	137 189	70 414	70 414	177 697	177 697	127 540	(50 157)	-39%	70 414
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	22 431	11 213	8 994	4 453	3 486	3 230	18 509	83 716	156 031
Creditors Age Analysis									
Total Creditors	17 090	-	-	2 116	-	-	-	4 174	23 380

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter										
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									
Revenue - Functional										
<i>Governance and administration</i>		163 428	174 365	174 365	8 473	41 917	47 204	(5 287)	-11%	174 365
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	117 367	8 473	31 217	32 297	(1 081)	-3%	117 367
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		71 112	125 789	125 789	8 367	18 407	10 939	7 468	68%	125 789
Community and social services		15 749	9 504	9 504	529	1 693	2 311	(618)	-27%	9 504
Sport and recreation		3 480	4 393	4 393	367	1 320	969	350	36%	4 393
Public safety		50 030	57 401	57 401	7 108	15 030	4 983	10 048	202%	57 401
Housing		1 853	54 491	54 491	364	364	2 675	(2 312)	-86%	54 491
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		16 236	19 935	19 935	632	1 812	1 981	(168)	-9%	19 935
Planning and development		3 527	3 105	3 105	240	649	873	(224)	-26%	3 105
Road transport		12 709	16 830	16 830	392	1 163	1 108	55	5%	16 830
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		337 256	322 169	322 169	22 530	93 070	91 222	1 848	2%	322 169
Energy sources		237 962	210 812	210 812	15 270	57 373	60 739	(3 366)	-6%	210 812
Water management		47 448	47 050	47 050	3 426	14 334	12 645	1 690	13%	47 050
Waste water management		30 680	37 037	37 037	2 271	12 015	9 730	2 285	23%	37 037
Waste management		21 166	27 270	27 270	1 562	9 347	8 108	1 239	15%	27 270
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	588 033	642 258	642 258	40 002	155 206	151 345	3 861	3%	642 258
Expenditure - Functional										
<i>Governance and administration</i>		133 969	130 981	130 976	10 979	28 197	26 662	1 535	6%	130 976
Executive and council		15 393	12 237	12 237	824	2 542	3 973	(1 431)	-36%	12 237
Finance and administration		117 278	116 803	116 798	10 055	25 342	22 230	3 112	14%	116 798
Internal audit		1 298	1 940	1 940	100	313	459	(147)	-32%	1 940
<i>Community and public safety</i>		87 465	105 707	105 707	6 416	18 816	21 223	(2 408)	-11%	105 707
Community and social services		11 123	14 919	14 919	846	2 646	3 121	(475)	-15%	14 919
Sport and recreation		12 964	15 932	15 932	1 012	3 067	3 316	(249)	-8%	15 932
Public safety		58 065	67 057	67 057	4 065	12 252	12 819	(567)	-4%	67 057
Housing		5 313	7 798	7 798	493	851	1 967	(1 116)	-57%	7 798
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		31 697	40 728	40 733	2 615	7 633	9 073	(1 440)	-16%	40 733
Planning and development		12 799	19 614	19 619	1 243	3 572	4 600	(1 028)	-22%	19 619
Road transport		18 899	21 114	21 114	1 372	4 061	4 474	(413)	-9%	21 114
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		265 340	284 785	284 785	23 208	63 086	68 870	(5 783)	-8%	284 785
Energy sources		179 665	187 336	187 336	15 846	43 389	48 847	(5 458)	-11%	187 336
Water management		35 286	39 482	39 482	3 095	8 565	8 163	402	5%	39 482
Waste water management		24 907	29 506	29 506	2 194	5 735	6 420	(684)	-11%	29 506
Waste management		25 481	28 461	28 461	2 074	5 397	5 439	(43)	-1%	28 461
<i>Other</i>		—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	518 472	562 201	562 201	43 218	117 732	125 828	(8 096)	-6%	562 201
Surplus/ (Deficit) for the year		69 561	80 057	80 057	(3 216)	37 474	25 517	11 957	0.4685859	80 057

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by 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) - Q1 First Quarter										
Vote 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										
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	8 232	30 402	31 975	(1 573)	-4.9%	104 513
Vote 4 - Community Development Services		17 399	9 790	9 790	665	2 284	2 071	213	10.3%	9 790
Vote 5 - Corporate and Strategic Services		870	10 543	10 543	95	190	82	108	132.3%	10 543
Vote 6 - Planning and Development Services		3 527	3 105	3 105	240	649	873	(224)	-25.6%	3 105
Vote 7 - Public Safety		55 622	63 751	63 751	7 510	16 226	6 571	9 656	146.9%	63 751
Vote 8 - Electricity		237 962	210 812	210 812	15 270	57 373	60 739	(3 366)	-5.5%	210 812
Vote 9 - Waste Management		21 166	27 270	27 270	1 562	9 347	8 108	1 239	15.3%	27 270
Vote 10 - Waste Water Management		30 051	37 037	37 037	2 271	12 015	9 730	2 285	23.5%	37 037
Vote 11 - Water		47 448	47 050	47 050	3 426	14 334	12 645	1 690	13.4%	47 050
Vote 12 - Housing		1 853	54 491	54 491	364	364	2 675	(2 312)	-86.4%	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	367	1 320	969	350	36.1%	4 393
Total Revenue by Vote	2	588 033	642 258	642 258	40 002	155 206	151 345	3 861	2.6%	642 258
Expenditure by Vote	1									
Vote 1 - Executive and Council		9 311	9 181	9 181	603	1 856	3 296	(1 440)	-43.7%	9 181
Vote 2 - Office of Municipal Manager		12 838	4 996	4 996	321	999	1 136	(137)	-12.1%	4 996
Vote 3 - Financial Administrative Services		76 080	68 710	68 710	5 021	13 853	13 956	(103)	-0.7%	68 710
Vote 4 - Community Development Services		12 651	19 537	19 537	1 268	3 808	4 215	(407)	-9.6%	19 537
Vote 5 - Corporate and Strategic Services		30 368	43 155	43 155	4 774	10 814	7 517	3 297	43.9%	43 155
Vote 6 - Planning and Development Services		13 195	15 219	15 219	850	2 369	3 390	(1 021)	-30.1%	15 219
Vote 7 - Public Safety		63 488	73 780	73 780	4 449	13 401	14 157	(756)	-5.3%	73 780
Vote 8 - Electricity		179 665	187 336	187 336	15 846	43 389	48 847	(5 458)	-11.2%	187 336
Vote 9 - Waste Management		25 481	28 461	28 461	2 074	5 397	5 439	(43)	-0.8%	28 461
Vote 10 - Waste Water Management		23 927	28 548	28 548	2 113	5 557	6 232	(675)	-10.8%	28 548
Vote 11 - Water		35 286	39 482	39 482	3 095	8 565	8 163	402	4.9%	39 482
Vote 12 - Housing		5 313	7 798	7 798	493	851	1 967	(1 116)	-56.7%	7 798
Vote 13 - Road Transport		17 903	20 064	20 064	1 300	3 807	4 197	(390)	-9.3%	20 064
Vote 14 - Sports and Recreation		12 964	15 932	15 932	1 012	3 067	3 316	(249)	-7.5%	15 932
Total Expenditure by Vote	2	518 472	562 201	562 201	43 218	117 732	125 828	(8 096)	-6.4%	562 201
Surplus/ (Deficit) for the year	2	69 561	80 057	80 057	(3 216)	37 474	25 517	11 957	46.9%	80 057

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Council, Municipal Manager, Corporate Services, Financial Services and Engineering Services. Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent.

Table 7: C4 Financial Performance (Revenue and Expenditure)

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter										
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										
Revenue										
Exchange Revenue										
Service charges - Electricity		170 827	185 513	185 513	14 913	49 920	54 035	(4 115)	-8%	185 513
Service charges - Water		34 124	35 218	35 218	3 196	8 514	7 204	1 310	18%	35 218
Service charges - Waste Water Management		16 277	16 470	16 470	1 441	4 511	4 075	436	11%	16 470
Service charges - Waste management		15 038	15 852	15 852	1 409	4 300	3 952	348	9%	15 852
Sale of Goods and Rendering of Services		5 817	6 115	6 115	550	1 761	1 499	261	17%	6 115
Agency services		4 455	4 325	4 325	392	1 163	1 108	55	5%	4 325
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		6 273	6 766	6 766	514	1 553	1 595	(42)	-3%	6 766
Interest earned from Current and Non Current Assets		12 182	11 234	11 234	1 226	3 352	2 184	1 168	53%	11 234
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		1 386	947	947	9	197	144	52	36%	947
Licence and permits		1	2	2	—	—	0	(0)	-100%	2
Special rating levies		—	—	—	—	—	—	—	—	—
Construction Contract Revenue		—	—	—	—	—	—	—	—	—
Development Charges		—	55	55	—	—	—	—	—	55
Operational Revenue		369	394	394	68	237	55	182	331%	394
Non-Exchange Revenue										
Property rates		81 166	83 139	83 139	6 463	25 473	27 630	(2 157)	-8%	83 139
Surcharges and Taxes		—	700	700	—	—	175	(175)	-100%	700
Fines, penalties and forfeits		50 943	57 548	57 548	7 120	15 048	5 065	9 983	197%	57 548
Licences or permits		—	—	—	—	—	—	—	—	—
Transfers and subsidies - Operational		109 662	103 728	103 728	1 366	36 290	38 612	(2 322)	-6%	103 728
Interest earned from Receivables (Non-Exchange)		4 085	4 389	4 389	370	1 079	1 085	(6)	-1%	4 389
Fuel Levy		—	—	—	—	—	—	—	—	—
Operational Revenue - Service Charges		4 371	4 813	4 813	397	1 190	1 267	(76)	-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	—	—	816	(816)	-100%	15 453
Discontinued Operations		—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		529 240	562 662	562 662	39 433	154 587	150 500	4 087	3%	562 662
Expenditure By Type										
Employee related costs		155 288	181 982	181 982	13 058	39 176	40 784	(1 608)	-4%	181 982
Remuneration of councillors		6 534	6 847	6 847	559	1 676	1 588	88	6%	6 847
Bulk purchases - electricity		142 368	161 484	161 484	14 320	38 994	43 263	(4 269)	-10%	161 484
Inventory consumed		17 113	17 180	17 650	1 776	3 196	3 354	(157)	-5%	17 650
Debt impairment		55 268	46 271	46 271	3 826	11 477	8 057	3 420	42%	46 271
Depreciation, amortisation and impairment		34 617	37 690	37 690	2 836	8 507	8 507	(0)	0%	37 690
Interest, Dividends and Rent on Land		14 417	12 470	12 470	1 109	3 319	3 319	0	0%	12 470
Contracted services		47 645	40 505	40 259	2 602	5 885	5 716	170	3%	40 259
Transfers and subsidies		130	850	855	3	6	18	(12)	-68%	855
Irrecoverable debts written off		—	13 680	13 680	—	—	3 420	(3 420)	-100%	13 680
Operational Cost and Other Cost		33 765	40 055	39 825	3 129	5 495	7 804	(2 309)	-30%	39 825
Disposal of Fixed and Intangible Assets		1 533	—	—	—	—	—	—	—	—
Other Losses		9 792	3 188	3 188	—	—	—	—	—	3 188
Total Expenditure		518 472	562 201	562 201	43 218	117 732	125 828	(8 096)	-6%	562 201
Surplus/(Deficit)		10 768	461	461	(3 785)	36 855	24 672	12 183	0	461
Transfers and subsidies - capital (monetary allocations)		30 192	79 596	79 596	569	620	846	(226)	(0)	79 596
Transfers and subsidies - capital (in-kind)		28 602	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		69 561	80 057	80 057	(3 216)	37 474	25 517	11 957	0	80 057
Income Tax		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		69 561	80 057	80 057	(3 216)	37 474	25 517	11 957	0	80 057
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		69 561	80 057	80 057	(3 216)	37 474	25 517	11 957	0	80 057
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		69 561	80 057	80 057	(3 216)	37 474	25 517	11 957	0	80 057

The income and expenditure categories are classified by source and by type respectively.

Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding)

WC012 Cederberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter									
Vote Description	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		5 428	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	-	-	-	-	-	-
Vote 9 - Waste Management		432	8 360	8 284	-	2 641	(77)	2 718	-3548%
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-
Vote 12 - Housing		-	27 000	27 000	-	-	-	-	-
Vote 13 - Road Transport		7 382	16 874	16 874	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	13 242	51 234	51 157	-	2 641	(77)	2 718	-3548%
Single Year expenditure appropriation	2								
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		12	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		21	295	295	-	-	-	-	-
Vote 4 - Community Development Services		7 478	4 140	4 140	692	692	875	(183)	-21%
Vote 5 - Corporate and Strategic Services		566	1 550	1 550	32	32	250	(218)	-87%
Vote 6 - Planning and Development Services		1 468	80	80	-	-	-	-	-
Vote 7 - Public Safety		2 637	2 743	2 743	-	-	125	(125)	-100%
Vote 8 - Electricity		38 281	1 900	1 900	-	-	100	(100)	-100%
Vote 9 - Waste Management		625	2 130	2 207	-	-	202	(202)	-100%
Vote 10 - Waste Water Management		6 191	13 610	13 610	569	569	-	569	#DIV/0!
Vote 11 - Water		7 299	8 661	8 661	486	486	-	486	#DIV/0!
Vote 12 - Housing		-	22 000	22 000	-	-	2 000	(2 000)	-100%
Vote 13 - Road Transport		375	480	480	-	-	-	-	-
Vote 14 - Sports and Recreation		1 243	1 844	1 844	-	-	92	(92)	-100%
Total Capital single-year expenditure	4	66 196	59 434	59 510	1 779	1 779	3 644	(1 865)	-51%
Total Capital Expenditure		79 438	110 667	110 667	1 779	4 420	3 568	852	24%
Capital Expenditure - Functional Classification									
Governance and administration		599	1 795	1 795	32	32	250	(218)	-87%
Executive and council		11	-	-	-	-	-	-	-
Finance and administration		587	1 795	1 795	32	32	250	(218)	-87%
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		11 358	57 728	57 728	692	692	3 093	(2 401)	-78%
Community and social services		8 970	5 683	5 683	692	692	1 000	(308)	-31%
Sport and recreation		1 243	1 844	1 844	-	-	92	(92)	-100%
Public safety		1 145	1 200	1 200	-	-	-	-	-
Housing		-	49 000	49 000	-	-	2 000	(2 000)	-100%
Health		-	-	-	-	-	-	-	-
Economic and environmental services		14 279	16 484	16 484	-	-	-	-	-
Planning and development		6 897	130	130	-	-	-	-	-
Road transport		7 382	16 354	16 354	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-
Trading services		53 203	34 661	34 661	1 055	3 696	225	3 471	1543%
Energy sources		38 281	1 900	1 900	-	-	100	(100)	-100%
Water management		7 299	8 661	8 661	486	486	-	486	#DIV/0!
Waste water management		6 566	13 610	13 610	569	569	-	569	#DIV/0!
Waste management		1 057	10 490	10 490	-	2 641	125	2 516	2013%
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	79 438	110 667	110 667	1 779	4 420	3 568	852	24%
Funded by:									
National Government		22 015	25 669	25 669	569	620	-	620	#DIV/0!
Provincial Government		8 176	53 928	53 928	-	-	2 000	(2 000)	-100%
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm		-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporat		-	-	-	-	-	-	-	-
Higher Educ Institutions)		-	-	-	-	-	-	-	-
Transfers recognised - capital		30 192	79 596	79 596	569	620	2 000	(1 380)	-69%
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		49 246	31 071	31 071	1 210	3 800	1 568	2 233	142%
Total Capital Funding		79 438	110 667	110 667	1 779	4 420	3 568	852	24%

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 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 - Q1 First Quarter						
Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		137 189	70 414	70 414	177 697	70 414
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		49 374	47 278	47 278	48 721	47 278
Receivables from non-exchange transactions		17 657	17 486	17 486	28 437	17 486
Current portion of non-current receivables		–	1 337	1 337	–	1 337
Inventory		1 448	1 329	1 329	1 503	1 329
VAT Receivable		2 936	3 052	3 052	3 121	3 052
Other current assets		7 222	–	–	7 627	–
Total current assets		215 825	140 896	140 896	267 106	140 896
Non current assets						
Investments		–	–	–	–	–
Investment property		73 421	73 692	73 692	73 408	73 692
Property, plant and equipment		682 223	739 579	739 579	678 148	739 579
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		378	195	195	378	195
Trade and other receivables from exchange transactions		7 724	1 337	1 337	8 421	1 337
Non-current receivables from non-exchange transactions		(2 597)	–	–	(2 597)	–
Other non-current assets		–	–	–	–	–
Total non current assets		761 149	814 803	814 803	757 759	814 803
TOTAL ASSETS		976 974	955 699	955 699	1 024 866	955 699
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		3 559	3 598	3 598	3 632	3 598
Trade and other payables from exchange transactions		66 478	49 687	49 687	53 324	49 687
Trade and other payables from non-exchange transactions		8 302	–	–	24 638	–
Provision		14 760	16 560	16 560	14 815	16 560
VAT Payable		24 022	–	–	27 268	–
Other current liabilities		2 822	3 286	3 286	2 822	3 286
Total current liabilities		119 942	73 131	73 131	126 499	73 131
Non current liabilities						
Financial liabilities		31	–	–	31	–
Provision		86 813	84 079	84 079	88 699	84 079
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		56 159	51 136	51 136	58 133	51 136
Total non current liabilities		143 003	135 215	135 215	146 863	135 215
TOTAL LIABILITIES		262 945	208 346	208 346	273 362	208 346
NET ASSETS	2	714 030	747 352	747 352	751 504	747 352
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		714 030	747 352	747 352	751 504	747 352
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	714 030	747 352	747 352	751 504	747 352

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter										
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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		79 375	81 435	81 435	9 278	19 705	25 378	(5 673)	-22%	81 435
Service charges		229 829	250 456	250 456	23 318	65 459	69 991	(4 532)	-6%	250 456
Other revenue		25 172	24 442	24 442	475	8 627	5 419	3 208	59%	24 442
Transfers and Subsidies - Operational		71 177	103 728	103 728	1 157	42 004	36 379	5 625	15%	103 728
Transfers and Subsidies - Capital		57 525	79 596	79 596	5 225	11 241	9 764	1 478	15%	79 596
Interest		16 182	13 905	13 905	2 125	5 558	3 476	2 081	60%	13 905
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(397 163)	(468 921)	(468 921)	(37 208)	(107 032)	(102 010)	5 023	-5%	(468 921)
Finance charges		(1 804)	(65)	(65)	(4)	(4)	-	4	#DIV/0!	(65)
Transfers and Subsidies		(130)	(850)	(850)	(3)	(6)	(80)	(75)	93%	(850)
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 162	83 726	83 726	4 364	45 552	48 318	2 766	6%	83 726
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 405	10 000	10 000	-	-	-	-	#DIV/0!	10 000
Decrease (increase) in non-current receivables		-	-	-	(663)	(697)	-	(697)		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Insurance Refund - Capital		-	-	-	-	-	-	-		-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(48 690)	(110 667)	(110 667)	(1 779)	(4 420)	(8 002)	(3 583)	45%	(110 667)
Retention (Capital)		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(47 285)	(100 667)	(100 667)	(2 441)	(5 117)	(8 002)	(2 885)	36%	(100 667)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		190	174	174	9	73	44	30	69%	174
Payments										
Repayment of borrowing		(476)	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(286)	174	174	9	73	44	(30)	-69%	174
NET INCREASE/ (DECREASE) IN CASH HELD		32 591	(16 767)	(16 767)	1 932	40 508	40 359			(16 767)
Cash/cash equivalents at beginning:		104 598	87 181	87 181	175 765	137 189	87 181			87 181
Cash/cash equivalents at month/year end:		137 189	70 414	70 414	177 697	177 697	127 540			70 414

Table 11: SC9 Actuals and Revised Targets for Cash Receipts

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter										
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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		79 375	81 435	81 435	9 278	19 705	25 378	(5 673)	-22%	81 435
Service charges		229 829	250 456	250 456	23 318	65 459	69 991	(4 532)	-6%	250 456
Other revenue		25 172	24 442	24 442	475	8 627	5 419	3 208	59%	24 442
Transfers and Subsidies - Operational		71 177	103 728	103 728	1 157	42 004	36 379	5 625	15%	103 728
Transfers and Subsidies - Capital		57 525	79 596	79 596	5 225	11 241	9 764	1 478	15%	79 596
Interest		16 182	13 905	13 905	2 125	5 558	3 476	2 081	60%	13 905
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(397 163)	(468 921)	(468 921)	(37 208)	(107 032)	(102 010)	5 023	-5%	(468 921)
Finance charges		(1 804)	(65)	(65)	(4)	(4)	-	4	#DIV/0!	(65)
Transfers and Subsidies		(130)	(850)	(850)	(3)	(6)	(80)	(75)	93%	(850)
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 162	83 726	83 726	4 364	45 552	48 318	2 766	6%	83 726
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 405	10 000	10 000	-	-	-	-	#DIV/0!	10 000
Decrease (increase) in non-current receivables		-	-	-	(663)	(697)	-	(697)		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Insurance Refund - Capital		-	-	-	-	-	-	-		-
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(48 690)	(110 667)	(110 667)	(1 779)	(4 420)	(8 002)	(3 583)	45%	(110 667)
Retention (Capital)		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(47 285)	(100 667)	(100 667)	(2 441)	(5 117)	(8 002)	(2 885)	36%	(100 667)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		190	174	174	9	73	44	30	69%	174
Payments										
Repayment of borrowing		(476)	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(286)	174	174	9	73	44	(30)	-69%	174
NET INCREASE/ (DECREASE) IN CASH HELD		32 591	(16 767)	(16 767)	1 932	40 508	40 359			(16 767)
Cash/cash equivalents at beginning:		104 598	87 181	87 181	175 765	137 189	87 181			87 181
Cash/cash equivalents at month/year end:		137 189	70 414	70 414	177 697	177 697	127 540			70 414

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 - Q1 First Quarter												
Description	NT Code	Budget Year 2026/27									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	3 735	1 411	1 021	582	512	568	3 265	13 550	24 642	18 476	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10 846	4 238	1 198	896	430	321	1 528	6 850	26 308	10 026	
Receivables from Non-exchange Transactions - Property Rates	1400	6 209	2 609	4 245	1 253	1 061	950	4 823	28 406	49 555	36 492	
Receivables from Exchange Transactions - Waste Water Management	1500	1 743	1 028	876	430	352	326	2 067	10 926	17 747	14 099	
Receivables from Exchange Transactions - Waste Management	1600	1 645	915	746	372	309	279	1 710	6 814	12 789	9 484	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	69	-	-	-	65	134	134	
Interest on Arrear Debtor Accounts	1810	847	882	850	820	801	764	5 022	16 664	26 650	24 071	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(2 594)	131	57	32	21	22	95	441	(1 796)	611	
Total By Income Source	2000	22 431	11 213	8 994	4 453	3 486	3 230	18 509	83 716	156 031	113 393	-
2025/26 - totals only		17 632	9 024	7 200	6 741	3 633	3 464	20 618	80 147	148 459	114 602	
Debtors Age Analysis By Customer Group												
Organs of State	2200	1 620	748	2 026	545	404	339	1 416	5 111	12 208	7 814	
Commercial	2300	12 330	4 644	2 058	890	736	649	3 581	20 016	44 903	25 871	
Households	2400	8 481	5 821	4 910	3 018	2 346	2 242	13 513	58 589	98 921	79 709	
Other	2500	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	22 431	11 213	8 994	4 453	3 486	3 230	18 509	83 716	156 031	113 393	-

The outstanding debtors' amount to R 156.031 million for September 2026. A total of R108.941 million is over 120 days. When analyzing the outstanding debt per customer group, R 98.921 million (63.40%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 44.903 million (28.78%) then Organs of State R 12.208 million (7.82%). 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.

2.1.1 Indigent Consumers

The Municipality currently has 2 043 registered indigent customers on the Indigent Register for 2026/2027. The indigent customers per town are as follows.

Town	Indigent
Citrusdal	338
Clanwilliam	457
Elandsbaai	194
Graafwater	430
Lambertsbaai	624
Grand Total	2043

- The total applications approved for all services by the end of September 2026 were 2 043.
- 1 943 Consumers receive Free Basic Electricity only
- Number receives free 6 kl water: 1 973
- Total number receives free sewerage: 1 943
- Total number receives Rates rebate: 1 463
- Total number receives free refuse removal: 1 973
- The outstanding amount for Indigent consumers is R 13 042 475.26 of which R 12 489 826.58 is in arrears.

Subsidies were allocated for the following services by September 2026

- Refuse : R 338 764.10
- Rates : R 83 657.96
- Sewerage : R 472 238.25
- Electricity : R 288 899.61
- Water : R 312 898.07

2.1.2 Debt Collection

The Municipality has the following debt collection initiatives in place:

2.1.2.1 Disconnection of Electricity & Auxiliary

Consumers with conventional meters get disconnected if they are in arrears whereas consumers with pre-paid electricity meters, the municipality applies the 60/40 auxiliary if they are in arrears in terms of the policy. Where a customer has made arrangement and failed to keep up with the arrangements than the municipality blocks their electricity for both pre-paid- and conventional electricity meters.

The following statistics were applicable at end of September 2026

- Total Number of Pre-paid meters in September: 7 437
- Number of Final letters indicating restriction and cut of electricity and water: None
- Number Pre-paid electricity meters were blocked: 826
- Total number of meters on auxiliaries: 1 661
- Value of Prepaid Revenue transactions: September 2026: R 7 527 575.35
- **R 466 334.00** (aux) was recovered through pre-paid electricity restriction.

Electricity disconnections/blocking cannot take place in Eskom electricity supplied areas namely:

- Algeria
- Wupperthal
- Farms

2.1.2.2 Staff Collections

There are 69 employees who are in arrears and with their municipal account. 137 Employees agreed for their municipal account to be deducted from Salary by Employer. The total outstanding for 258 employees amounting to R 1 094 495.47 the age of the debt is shown below:

Sept-26										
Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	360 Days	360plus Days	Arrangement Outstanding bal	TOTAL
336 939,04	80 989,51	44 320,75	33 390,12	20 615,67	15 007,45	13 328,51	83 420,08	381 658,97	84 825,37	1 094 495,47

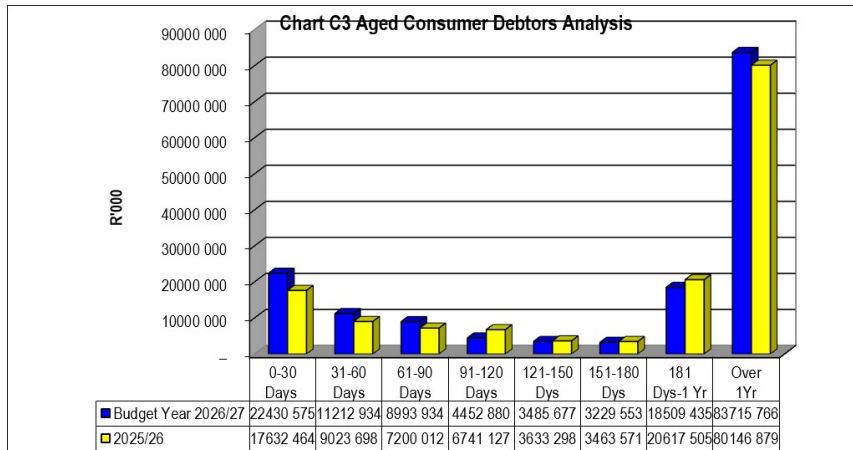


Figure 17: Chart C3 Aged Debtors Analysis

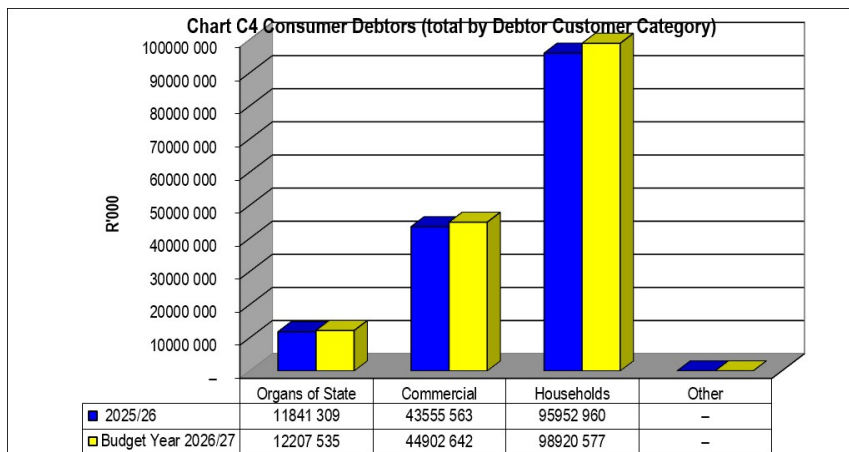


Figure 18: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter											
Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	17 084	-	-	-	-	-	-	-	17 084	15 531
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1	-	-	-	-	-	-	-	1	295
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	6	-	-	2 116	-	-	-	4 174	6 296	5 219
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	17 090	-	-	2 116	-	-	-	4 174	23 380	21 045

The Municipality's outstanding creditors at the end of September 2026 amounted to R 23.380 million. This is mainly due to the current Eskom account. The outstanding amounts due to Eskom have been accounted for under current liabilities. The municipality participated in the Municipal Debt Relief per Circular 124 and was monitored monthly. The other outstanding invoices are currently under dispute and will be paid on resolution.

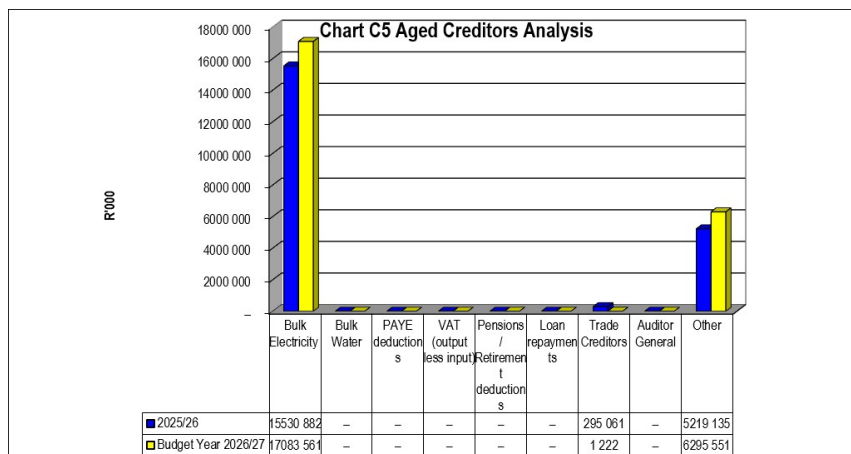


Figure 19: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC16 Investment Portfolio

WC012 Cederberg - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - Q1 First Quarter														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment	No	Variable	6.75%				232	1	-	-	233
Standard Bank 32 Day Call Account		Yrs	Call Investment	No	Variable	7.00%				139	1	-	-	140
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment	No	Variable	7.65%				167 929	1 122	(10 000)	13 000	172 051
														-
														-
Municipality sub-total										168 299	1 124	(10 000)	13 000	172 423
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									168 299	1 124	(10 000)	13 000	172 423

The Municipality has Call Investment accounts with a balance of R 172.423 million at the end of September 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.

Table 15: SC17 Borrowings

WC012 Cederberg - Supporting Schedule SC17 Monthly Budget Statement - Borrowings - M03 September										
Borrowing - Categorised by type	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									%	
Borrowings										
Annuity and Bullet Loans										
Total Annuity and Bullet Loans		-	-	-	-	-	-	-		-
Bankers Acceptance Certificate										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-		-
Derivative Financial Liability										
Total Derivative Financial Liability		-	-	-	-	-	-	-		-
Finance Lease Liability										
Total Finance Lease Liability		-	-	-	-	-	-	-		-
Government Loans		-	-	-	-	-	-	-		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-		-
Local Registered Stock										
Banks		-	-	-	-	-	-	-		-
Total Registered Stock		-	-	-	-	-	-	-		-
Marketable Bonds										
Total Marketable Bonds		-	-	-	-	-	-	-		-
Non-annuity Loans										
Total Non-annuity Loans		-	-	-	-	-	-	-		-
Non-marketable Bonds										
Total Non-marketable Bonds		-	-	-	-	-	-	-		-
PPP Liabilities										
Total PPP Liabilities		-	-	-	-	-	-	-		-
Securities										
Total Securities		-	-	-	-	-	-	-		-
Interest Rate Swaps		-	-	-	-	-	-	-		-
Total Borrowings	1	-	-	-	-	-	-	-		-

2.5 Allocation and grant receipts and expenditure

Table 16: SC18 Transfers and Grant Receipts

WC012 Cederberg - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - Q1 First Quarter									
Description	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
RECEIPTS	1.2								
Operating									
National Government									
Monetary Allocations									
EPWP Incentive		1 533	1 452	1 452	–	363	363	–	–
Finance Management		2 000	2 100	2 100	–	2 100	2 100	–	–
Integrated National Electrification Grant (VAT)		9 043	2 122	2 122	–	2 440	2 440	–	–
Local Government Equitable Share		75 765	79 368	79 368	–	33 070	33 070	–	–
Municipal Infrastructure Grant (PMU)		913	922	922	–	–	–	–	–
Municipal Infrastructure Grant (VAT)		2 263	2 285	2 285	–	–	–	–	–
Water Services Infrastructure Grant (VAT)		–	1 565	1 565	–	–	–	–	–
Municipal Disaster Response Grant (VAT)		–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant (OPEX)		–	–	–	1 000	1 000	1 000	–	–
Total Monetary Allocations		91 518	89 814	89 814	1 000	38 973	38 973	–	–
Total Operating/National Government		91 518	89 814	89 814	1 000	38 973	38 973	–	–
Provincial Government									
Monetary Allocations									
CDW Support		151	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	–	–	–	–	–
Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)		2 259	3 259	3 259	–	–	–	–	–
Library Services: MRFG		6 477	7 156	7 156	–	2 385	2 385	–	–
Municipal Interventions Grant (VAT)		745	–	–	–	–	–	–	–
Municipal Water Resilience Grant (VAT)		913	489	489	–	489	489	–	–
Road Maintenance (Proclaimed)		1 260	175	175	–	–	–	–	–
Thusong Service Centre (Sustainability Operational Support)		200	196	196	–	–	–	–	–
Development of Sport and Recreation Facilities Grant (VAT)		–	94	94	–	–	–	–	–
Total Monetary Allocations		15 974	13 914	13 914	157	3 031	3 031	–	–
Total Operating/Provincial Government		15 974	13 914	13 914	157	3 031	3 031	–	–
District Municipalities									
Monetary Allocations									
None		–	–	–	–	–	–	–	–
Total Monetary Allocations		–	–	–	–	–	–	–	–
Allocations In-kind									
None		–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–
Total Operating/District Municipalities		–	–	–	–	–	–	–	–
Other Grant Providers									
Monetary Allocations									
None		–	–	–	–	–	–	–	–
Total Monetary Allocations		–	–	–	–	–	–	–	–
Allocations In-kind									
None		–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers		–	–	–	–	–	–	–	–
Total Operating	5	107 492	103 728	103 728	1 157	42 004	42 004	–	–

Capital							
National Government							
Monetary Allocations							
<i>Municipal Infrastructure Grant (MIG)</i>	15 087	15 234	15 234	–	2 120	2 120	15 234
<i>Water Services Infrastructure Grant</i>	–	10 435	10 435	–	100	100	10 435
<i>Municipal Disaster Response Grant</i>	–	–	–	–	–	–	–
<i>Municipal Disaster Relief Grant (CAPEX)</i>	–	–	–	4 000	4 000	4 000	–
Total Monetary Allocations	15 087	25 669	25 669	4 000	6 220	6 220	25 669
Total Capital/National Government	15 087	25 669	25 669	4 000	6 220	6 220	25 669
Provincial Government							
Monetary Allocations							
<i>Fire Services Capacity Building Grant</i>	870	1 043	1 043	1 043	1 043	1 043	1 043
<i>Human Settlement Development Grant (CAPEX)</i>	5 039	–	–	–	–	–	–
<i>Informal Settlements Upgrading Partnership Grant (ISUPG) (CAPEX)</i>	–	49 000	49 000	182	717	717	49 000
<i>Municipal Water Resilience Grant</i>	4 087	3 261	3 261	–	3 261	3 261	3 261
<i>Development of Sport and Recreation Facilities Grant</i>	–	623	623	–	–	–	623
<i>Financial Management Capability Grant</i>	–	–	–	–	–	–	–
Total Monetary Allocations	9 996	53 928	53 928	1 225	5 021	5 021	53 928
Allocations In-kind							
<i>None</i>	–	–	–	–	–	–	–
Total Allocations In-kind	–	–	–	–	–	–	–
Total Capital/Provincial Government	9 996	53 928	53 928	1 225	5 021	5 021	53 928
District Municipalities							
Monetary Allocations							
<i>None</i>	–	–	–	–	–	–	–
Total Monetary Allocations	–	–	–	–	–	–	–
Allocations In-kind							
<i>None</i>	–	–	–	–	–	–	–
Total Allocations In-kind	–	–	–	–	–	–	–
Total Capital/District Municipalities	–	–	–	–	–	–	–
Other Grant Providers							
Monetary Allocations							
<i>None</i>	–	–	–	–	–	–	–
Total Monetary Allocations	–	–	–	–	–	–	–
Allocations In-kind							
<i>None</i>	–	–	–	–	–	–	–
Total Allocations In-kind	–	–	–	–	–	–	–
Total Capital/Other Grant Providers	–	–	–	–	–	–	–
Total Capital	5	25 083	79 596	5 225	11 241	11 241	79 596
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		132 575	183 325	183 325	6 382	53 245	183 325

Table 17: SC19 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - Q1 First Quarter										
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										
EXPENDITURE	1									
Operating										
<u>National Government</u>										
Monetary Allocations										
EPWP Incentive		1 533	1 452	1 452	140	448	104	343	329.1%	1 452
Finance Management		2 000	2 100	2 100	103	190	142	48	34.0%	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	144	433	285	148	52.2%	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	–	85	#DIV/0!	1 565
Municipal Disaster Response Grant (VAT)		941	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant (OPEX)		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		92 655	89 814	89 814	472	34 234	33 961	273	0.8%	89 814
Total National Government		92 655	89 814	89 814	472	34 234	33 961	273	0.8%	89 814
<u>Provincial Government</u>										
Monetary Allocations										
CDW Support		101	157	157	21	55	4	51	1379.9%	157
Financial Management Capability Grant		–	–	–	–	–	–	–	–	–
Fire Services Capacity Building Grant (VAT)		130	157	157	–	–	39	(39)	-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	364	364	815	(451)	-55.4%	3 259
Library Services: MRFG		5 945	7 156	7 156	509	1 638	1 801	(163)	-9.1%	7 156
Municipal Interventions Grant (VAT)		306	–	–	–	–	–	–	–	–
Municipal Water Resilience Grant (VAT)		570	489	489	–	–	65	(65)	-100.0%	489
Road Maintenance (Proclaimed)		722	175	175	–	–	44	(44)	-100.0%	175
Thusong Service Centre (Sustainability Operational Support)		–	196	196	–	–	–	–	–	196
Development of Sport and Recreation Facilities Grant (VAT)		–	94	94	–	–	23	(23)	-100.0%	94
Total Monetary Allocations		10 384	13 914	13 914	894	2 056	4 651	(2 595)	-55.8%	13 914
Total Provincial Government		10 384	13 914	13 914	894	2 056	4 651	(2 595)	-55.8%	13 914
<u>District Municipalities</u>										
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	-	-	-	-	-	-	-	-
<u>Other Grant Providers</u>										
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	103 728	1 366	36 290	38 612	(2 322)	(0)	103 728

Capital									
National Government									
Monetary Allocations									
<i>Municipal Infrastructure Grant (MIG)</i>	15 087	15 234	15 234	–	51	–	51	#DIV/0!	15 234
<i>Water Services Infrastructure Grant</i>	3 060	10 435	10 435	569	569	–	569	#DIV/0!	10 435
<i>Municipal Disaster Response Grant</i>	3 868	–	–	–	–	–	–		–
<i>Municipal Disaster Relief Grant (CAPEX)</i>	–	–	–	–	–	–	–		–
Total Monetary Allocations	22 015	25 669	25 669	569	620	–	620		25 669
Total National Government	22 015	25 669	25 669	569	620	–	620		25 669
Provincial Government									
Monetary Allocations									
<i>Fire Services Capacity Building Grant</i>	870	1 043	1 043	–	–	261	(261)	-100.0%	1 043
<i>Human Settlement Development Grant (CAPEX)</i>	5 039	–	–	–	–	–	–		–
<i>Informal Settlements Upgrading Partnership Grant (ISUPG) (CAPEX)</i>	–	49 000	49 000	–	–	–	–		49 000
<i>Municipal Water Resilience Grant</i>	2 268	3 261	3 261	–	–	429	–		3 261
<i>Development of Sport and Recreation Facilities Grant</i>	–	623	623	–	–	156	–		623
Total Monetary Allocations	8 176	53 928	53 928	–	–	846	(261)		53 928
Total Provincial Government	8 176	53 928	53 928	–	–	846	(261)		53 928
District Municipalities									
Monetary Allocations									
<i>None</i>	–	–	–	–	–	–	–		–
Total Monetary Allocations	–	–	–	–	–	–	–		–
Allocations In-kind									
<i>None</i>	–	–	–	–	–	–	–		–
Total Allocations In-kind	–	–	–	–	–	–	–		–
Total Capital/District Municipalities	–	–	–	–	–	–	–		–
Other Grant Providers									
Monetary Allocations									
<i>None</i>	–	–	–	–	–	–	–		–
Total Monetary Allocations	–	–	–	–	–	–	–		–
Allocations In-kind									
<i>None</i>	–	–	–	–	–	–	–		–
Total Allocations In-kind	–	–	–	–	–	–	–		–
Total Capital/Other Grant Providers	–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	30 192	79 596	79 596	569	620	846	359		79 596
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	139 854	183 325	183 325	1 935	36 910	39 457	(1 963)		183 325

2.6 Councilor and board member allowances and employee benefits

Table 18: SC20 Councilor and Staff Benefits

WC012 Cederberg - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter										
Summary of Employee and Councilor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Allowances and Service Related Benefits										
Basic Salary		-	-	-	-	-	-	-		-
Cell phone Allowance		461	503	503	40	119	108	10	10%	503
Housing Allowance		-	-	-	-	-	-	-		-
In-kind Benefits		-	-	-	-	-	-	-		-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		480	258	258	20	60	88	(28)	-32%	258
Office-bearer Allowance		5 332	5 804	5 804	472	1 415	1 339	76	6%	5 804
Out of pocket Expenses		-	-	-	-	-	-	-		-
Travelling Allowance		-	-	-	-	-	-	-		-
Use of Personal Facilities		-	-	-	-	-	-	-		-
Total Allowances and Service Related Benefits		6 273	6 566	6 566	531	1 594	1 535	59	4%	6 566
Social Contributions										
Medial Aid Benefits		139	150	150	12	36	23	13	57%	150
Pension Fund Contributions		122	131	131	15	46	30	16	53%	131
Total Social Contributions		261	281	281	27	82	53	29	55%	281
Total Councillors		6 534	6 847	6 847	559	1 676	1 588	88	6%	6 847
% Increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		4 856	7 124	7 124	457	1 364	1 518	(154)	-10%	7 124
Bonuses		-	-	-	-	-	-	-		-
Allowance										
Accommodation, Travel and Incidental		-	-	-	-	-	-	-		-
Cellular and Telephone	3	331	150	150	20	59	26	33	131%	150
Housing Benefits	3	-	-	-	-	-	-	-		-
Non-pensionable	3	-	-	-	-	-	-	-		-
Travel or Motor Vehicle	3	368	431	431	21	63	56	7	12%	431
Voluntary Work		-	-	-	-	-	-	-		-
Total Allowance		699	581	581	41	122	82	40	49%	581
Service Related Benefits										
Acting	3	-	-	-	-	-	-	-		-
Bonus	3	908	509	509	-	-	66	(66)	-100%	509
Danger Allowance	3	-	-	-	-	-	-	-		-
Entertainment	3	-	-	-	-	-	-	-		-
Fire Brigade	3	-	-	-	-	-	-	-		-
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	-	-	66	(66)	-100%	509
Total Salaries and Allowances		6 463	8 214	8 214	498	1 486	1 666	(180)	-11%	8 214
Social Contributions										
Bargaining Council		0	1	1	0	0	0	(0)	-43%	1
Group Life Insurance		14	27	27	2	6	7	(0)	-7%	27
Medical		55	96	96	5	14	14	(0)	-2%	96
Pension		130	172	172	14	41	21	20	94%	172
Unemployment Insurance		6	11	11	0	1	2	(1)	-27%	11
Total Social Contributions		205	307	307	21	62	44	19	42%	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	519	1 548	1 710	(161)	-9%	8 521
% increase	4									

Other Municipal Staff										
Salaries and Allowances										
Basic Salary		93 413	108 951	108 951	7 985	24 064	25 559	(1 495)	-6%	108 951
Bonuses		7 415	8 668	8 668	42	85	247	(162)	-65%	8 668
Allowance										
Accommodation, Travel and Incidental		—	—	—	—	—	—	—		—
Cellular and Telephone	3	351	359	359	28	86	93	(7)	-8%	359
Housing Benefits	3	318	301	301	23	74	52	21	40%	301
Non-pensionable		—	—	—	—	—	—	—		—
Travel or Motor Vehicle	3	6 907	8 434	8 434	614	1 827	2 070	(243)	-12%	8 434
Voluntary Work		—	—	—	—	—	—	—		—
Total Allowance		7 576	9 095	9 095	666	1 986	2 215	(229)	-10%	9 095
Service Related Benefits										
Acting	3	585	527	527	22	102	132	(30)	-23%	527
Bonus	3	—	—	—	—	—	—	—		—
Danger Allowance	3	—	—	—	—	—	—	—		—
Entertainment	3	—	—	—	—	—	—	—		—
Fire Brigade		—	—	—	—	—	—	—		—
In-kind Benefits	3	—	—	—	—	—	—	—		—
Leave Pay	3	1 517	2 033	2 033	131	389	389	—		2 033
Lifeguard/Duty Squads		—	—	—	—	—	—	—		—
Long Service Award		563	620	620	54	157	157	—		620
Overtime		6 980	7 351	7 351	671	1 994	1 697	298	18%	7 351
Scarcity	3	484	550	550	35	104	137	(33)	-24%	550
Standby Allowance	3	4 723	5 556	5 556	425	1 213	1 329	(116)	-9%	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	1 337	3 958	3 839	119	3%	16 636
Total Salaries and Allowances		123 255	143 350	143 350	10 030	30 094	31 861	(1 767)	-6%	143 350
Social Contributions										
Bargaining Council		49	60	60	4	13	15	(2)	-11%	60
Group Life Insurance		2 081	2 509	2 509	185	558	590	(32)	-5%	2 509
Medical		5 722	6 659	6 659	690	2 074	1 486	588	40%	6 659
Pension		15 086	18 141	18 141	1 351	4 064	4 276	(212)	-5%	18 141
Unemployment Insurance		709	833	833	58	176	198	(22)	-11%	833
Total Social Contributions		23 647	28 202	28 202	2 289	6 884	6 563	321	5%	28 202
Post-retirement Benefit										
Medical	6	1 718	1 909	1 909	221	650	650	—		1 909
Other Benefits		—	—	—	—	—	—	—		—
Pension		—	—	—	—	—	—	—		—
Total Post-retirement Benefit		1 718	1 909	1 909	221	650	650	-		1 909
Costs Capitalised to PPE		—	—	—	—	—	—	—		—
Sub Total - Other Municipal Staff		148 620	173 461	173 461	12 540	37 628	39 074	(1 446)		173 461
% increase	4									
Total Parent Municipality		161 823	188 829	188 829	13 617	40 852	42 372	(1 520)	-4%	188 829
TOTAL SALARY, ALLOWANCES & BENEFITS		161 823	188 829	188 829	13 617	40 852	42 372	(1 520)		188 829
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	155 288	181 982	181 982	13 058	39 176	40 784	(1 608)		181 982

2.7 Capital program performance

Table 19: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter									
Month	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	–	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	9 702	–		13 269	–		
November	4 628	13 527	13 240	–		26 509	–		
December	2 706	10 198	10 511	–		37 020	–		
January	609	14 046	10 827	–		47 847	–		
February	780	12 928	10 940	–		58 787	–		
March	6 836	14 800	13 313	–		72 099	–		
April	1 591	10 820	10 332	–		82 432	–		
May	4 041	9 550	7 363	–		89 794	–		
June	51 811	13 579	20 873	–		110 667	–		
Total Capital expenditure	79 438	110 667	110 667	4 420					

The Municipality has a capital budget of R 110.667 million. Expenditure of R 4.420 million has been incurred to date. As it is the beginning of the financial year, most of the projects are in planning and procurement stage.

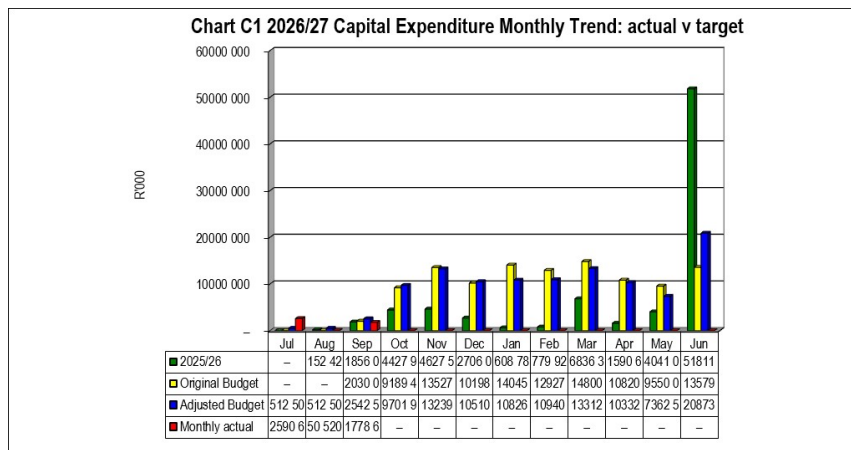


Figure 20: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

Table 20: 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 - Q1 First Quarter										
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	74 556	1 055	3 696	1 800	(1 896)	-105.3%	74 556
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		29 807	400	100	-	-	(200)	(200)	100.0%	100
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		29 807	400	100	-	-	(200)	(200)	100.0%	100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		5 645	54 911	54 911	486	486	2 000	1 514	75.7%	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	486	2 000	1 514	75.7%	51 000
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 022	10 585	10 585	569	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	-	(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	3 500	692	692	875	183	20.9%	3 500
Community Facilities	7 478	3 500	3 500	692	692	875	183	20.9%	3 500
Halls	7 478	3 500	3 500	692	692	875	183	20.9%	3 500
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		115	990	990	-	-	238	238	100.0%	990
Computer Equipment		115	990	990	-	-	238	238	100.0%	990
Furniture and Office Equipment		288	1 145	1 161	32	32	29	(3)	-11.4%	1 161
Furniture and Office Equipment		288	1 145	1 161	32	32	29	(3)	-11.4%	1 161
Machinery and Equipment		2 456	3 556	3 599	-	-	73	73	100.0%	3 599
Machinery and Equipment		2 456	3 556	3 599	-	-	73	73	100.0%	3 599
Transport Assets		1 702	3 473	3 477	-	-	129	129	100.0%	3 477
Transport Assets		1 702	3 473	3 477	-	-	129	129	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	87 283	1 779	4 420	3 143	(1 277)	-40.6%	87 283

Table 21: 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 - Q1										
Description	Ref	2025/26 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class	s/Sub-class									
Infrastructure		5 026	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5 026	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		3 217	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 809	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	1 243	1 923	1 923	-	-	62	62	100.0%	1 923
Community Facilities	1 243	700	700	-	-	62	62	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	-	-	62	62	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		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	6 719	1 923	1 923	-	-	62	62	100.0%	1 923

Table 22: 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 - Q1 First Quarter										
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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		20 716	23 597	23 297	1 187	3 314	4 230	916	21.7%	23 297
Roads Infrastructure		10 814	12 638	12 638	673	1 982	2 458	476	19.4%	12 638
Roads		8 211	9 533	9 533	668	1 966	2 007	41	2.0%	9 533
Road Structures		2 602	3 105	3 105	5	16	450	435	96.5%	3 105
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		291	240	240	6	11	49	38	78.3%	240
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		80	240	240	6	11	49	38	78.3%	240
Attenuation		210	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 823	2 161	2 161	42	105	240	136	56.4%	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	42	105	240	136	56.4%	2 161
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 208	1 275	1 125	30	56	182	126	69.0%	1 125
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		265	365	215	-	2	43	41	96.0%	215
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		943	910	910	30	55	139	85	60.8%	910
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		6 352	6 684	6 684	432	1 151	1 370	219	16.0%	6 684
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 944	6 242	6 242	400	1 118	1 282	164	12.8%	6 242
Waste Water Treatment Works		409	442	442	33	33	88	55	62.8%	442
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		228	600	450	3	10	(69)	(78)	113.9%	450
Landfill Sites		228	600	450	3	10	(69)	(78)	113.9%	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	11 980	738	2 183	2 456	273	11.1%	11 980
Community Facilities	6 988	9 293	9 293	648	1 928	2 027	100	4.9%	9 293
Halls	827	1 858	1 858	83	237	383	146	38.1%	1 858
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	210	210	-	-	53	53	100.0%	210
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	6 161	7 225	7 225	565	1 690	1 591	(99)	-6.2%	7 225
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 599	2 687	2 687	90	255	429	173	40.4%	2 687
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 599	2 687	2 687	90	255	429	173	40.4%	2 687
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	211	1 097	1 017	2	2	3	1	25.6%	1 017
Operational Buildings	211	1 097	1 017	2	2	3	1	25.6%	1 017
Municipal Offices	211	1 097	1 017	2	2	3	1	25.6%	1 017
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		55	221	221	-	29	7	(22)	-344.5%	221
Computer Equipment		55	221	221	-	29	7	(22)	-344.5%	221
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		111	246	97	0	0	57	57	99.1%	97
Machinery and Equipment		111	246	97	0	0	57	57	99.1%	97
Transport Assets		6 452	6 573	6 623	393	965	1 079	115	10.6%	6 623
Transport Assets		6 452	6 573	6 623	393	965	1 079	115	10.6%	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	43 236	2 322	6 493	7 833	1 339	17.1%	43 236

2.8 Material variances to the Service Delivery and Budget Implementation Plan

Kindly refer to the section on Performance Report for Quarter 1

2.9 Other supporting documents

Cederberg Local Municipality	
Bank Reconciliation	
SEPTEMBER 2026	
	Amount
Bank Statement Balance	11 218 490.64
72194774	-0.00
72194480	-0.00
82163324	10 814 032.39
32630263	404 458.25
Cashbook Balance	5 268 480.74
39999010203	-
39999010204	-
39999010301	285 559.05
39999010302	585 447.05
39999010303	-
39999010305	-1 410.00
39999010701	11 010 850.93
39999010702	799 377 834.32
39999010703	-805 537 604.24
39999010704	870 641.24
39999010705	-1 096 886.81
39999010802	-190 582.02
39999010805	-35 368.78
39999010902	52 757.27
39999010905	-52 757.27
Difference	5 950 009.90
Reconciling Items	
	Difference
Cashier Receipts	-642 369.52
Bank Deposits	695.11
Outstanding EFT Payments	3 791 166.35
Post Office	-
Wages, Salaries and Council	2 873 606.23
Other	-73 088.27
	5 950 009.90
Unreconciled Difference	0.00

Figure 21: Bank Reconciliation

2.9.1 Cost Containment

National Treasury has as part of its drive for more efficient use of government resources introduced the Local Government: Cost Containment Regulation (MCCR), promulgated on 7 June 2019 with effective date 01 July 2019.

Municipalities and municipal entities are required to disclose cost containment measures in their in-year budget reports, and annual costs savings in their annual reports. These reports must be submitted to Council for review and resolution. This measure is to enhance transparency and local accountability.

The effective implementation of the MCCR is the responsibility of the municipal council, board of directors of municipal entities, municipal accounting officer and accounting officers of municipal entities. It is also intended to ensure that municipalities and municipal entities achieve value for money in utilising public resources to deliver municipal services. The MCCR applies to all officials and councilors.

Regulation 4(1) of the MCCR requires municipalities and municipal entities to either develop or review their cost containment policies. The MCCR require municipalities to adopt the cost containment policies as part of their budget related policies.

The expenditure items below are reported as required by the Cost Containment Regulations. Thus far it should be noted that on these items, Cederberg has total potential savings of R 16 654 399.92. The approved budget figures are those of the approved budget, including virements. From the original budget to date, the municipality has aimed to significantly limit the expenditure on travel & subsistence, domestic accommodation. The increase in use of consultants was due to housing projects included in the operating budget. The above includes grant funding.

TOTAL COST SAVING DISCLOSURE IN THE IN-YEAR REPORT - 30 JUNE 2027								
COST CONTAINMENT IN-YEAR REPORT								
MEASURES	APPROVED BUDGET	Q1: JULY 2026-SEPT 2026	Q2: OCT 2026-DEC 2026	Q3: JAN 2027-MARCH 2027	Q4: APRIL 2027-JUNE 2027	YTD TOTAL	SAVINGS	% SPENT
Travel and Subsistence (Accommodation)	305 399.00	26 185.92	-	-	-	26 185.92	279 213.08	8.57%
Travel and Subsistence	632 550.00	76 365.20	-	-	-	76 365.20	556 184.80	12.07%
Communication	230 000.00	17 807.77	-	-	-	17 807.77	212 192.23	7.74%
Overtime	7 350 755.00	1 994 151.58	-	-	-	1 994 151.58	5 356 603.42	27.13%
Consultants and Professional Services	13 219 188.00	2 999 744.27	-	-	-	2 999 744.27	10 219 443.73	22.69%
Sponsorships, Events & Catering	83 570.00	52 807.34	-	-	-	52 807.34	30 762.66	63.19%

The Municipality is continuously implementing cost containment measures. Strict debt control operating procedures are implemented. Debtors committee has been re-established and meets on a quarterly basis.

The Municipality has applied for debt relief from outstanding ESKOM debt, the second 3rd of which is already written off. The Municipality is in its reporting cycle for approval of the 3rd write-off. It continues the monitoring and reporting monthly. The collection rate is 90.50%. 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.

2.9.2 Quarterly Withdrawals

[illegible]

Figure 22: Quarter 1 Withdrawals

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

I, G.F. 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 1st quarter ending September 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

G.F. Matthyse

Municipal Manager of Cederberg Municipality – WC012

Signature  _____

Date: 2026-10-21

Performance Report for the 1st Quarter ending 30 September 2026



2.11 Top Layer KPI Report

Cederberg Municipality 2026/27: Top Layer KPI Report

Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council

KPI No	Original/Revised KPI	Description of Unit of Measurement	Baseline	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 36	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the equity plan as at 30 June 2027	Number of people employed as at 30 June	3	0	0	NA			0	0	NA
TL 37	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2027 [(Actual amount spent on training/total operational budget)x100]	% of the municipality's personnel budget on training by 30 June 2027 (Actual amount spent on training/total personnel budget)x100	0.38%	0%	0%	NA			0%	0%	NA
TL 38	Spend 90% of the approved capital budget for IT by 30 June 2027 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2027	98%	0%	0%	NA			0%	0%	NA

Summary of Results: Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council

NA	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
0	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
DNO	KPI Did Not Occur	KPIs with a target which did not materialise	0
NU	KPI Not Yet Updated	KPIs which have not yet been updated	0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
Total KPIs:			3

Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade

KPI No	Original/Revised KPI	Description of Unit of Measurement	Baseline	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 51	Complete the construction of a Multi Purpose Centre in Graafwater by 31 December 2026	Construction Completed	100%	0%	0%	NA			0%	0%	NA
TL 68	Spend 90% of the approved ISUPG budget of Citrusdal Riverview Project by 30 June 2027 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2027	100%	0%	0%	NA			0%	0%	NA
TL 69	Spend 90% of the approved ISUPG budget Clanwilliam Khayelitsha Project by 30 June 2027 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2027	100%	0%	0%	NA			0%	0%	NA

Summary of Results: Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade

NA	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
DNO	KPI Did Not Occur	KPIs with a target which did not materialise	0
NU	KPI Not Yet Updated	KPIs which have not yet been updated	0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
Total KPIs:			3

Facilitate social cohesion, safe and healthy communities

KPI No	Original/Revised KPI	Description of Unit of Measurement	Baseline	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 25	Review the Disaster Management Plan and submit to Council by December 2026	Disaster Management Plan submitted	1	0	0	NA			0	0	NA
TL 26	Review the Disaster Risk Assessment and submit to Council By December 2026	Disaster Risk Assessment submitted	1	0	0	NA			0	0	NA
TL 27	Review the performance of the in-house fire services performance and report to the Mayco bi-annually	In-house fire services performance reviewed and reported to Mayco	1	0	0	NA			0	0	NA
TL 29	Spend 90% of the approved capital budget for the upgrading of Traffic Offices in Clanwilliam by 30 June [(Actual expenditure /total approved budget)x100]	% of budget spent by 30 June 2027	0%	0%	0%	NA			0%	0%	NA
TL 30	Spend 90% of the approved budget for the Fencing of Elands Bay Sportsfield by 30 June 2027 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2027	0%	0%	0%	NA			0%	0%	NA
TL 31	Spend 90% of the approved budget for the Upgrading of Graafwater Sportsfield by 30 June 2027 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2027	0%	0%	0%	NA			0%	0%	NA
TL 32	Develop a Non-motorised Plan and submit to Council By 30 June 2027	Non-motorised Plan submitted	0	0	0	NA			0	0	NA
TL 33	Develop a Targeted Pedestrian Infrastructure Programme and submit to Council By 30 June 2027	Targeted Pedestrian Infrastructure Programme submitted	0	0	0	NA			0	0	NA
TL 34	Develop a formal Road Safety Strategy and submit to Council By 30 June 2027	Road Safety Strategy submitted	0	0	0	NA			0	0	NA
TL 59	Spend 90 % of project budget (own contribution) for the Waste Transfer Station in Clanwilliam by 30 June 2027 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2027	0%	0%	0%	NA			0%	0%	NA

Summary of Results: Facilitate social cohesion, safe and healthy communities

NA	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	10
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
DNO	KPI Did Not Occur	KPIs with a target which did not materialise	0
NU	KPI Not Yet Updated	KPIs which have not yet been updated	0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		10

Facilitate, expand and nurture sustainable economic growth and eradicate poverty

KPI No	Original/Revised KPI	Description of Unit of Measurement	Baseline	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 24	Review the LED Strategy and submit to Council by 30 June	Number of reports submitted to Council	1	0	0	NA			0	0	NA
TL 28	Develop a Tourism Strategy and submit to the Portfolio Committee by 30 September 2026	Tourism Strategy submitted to the Portfolio Committee	1	1	1	G			1	1	G
TL 50	Facilitate 150 jobs opportunities in terms of the Expanded Public Works Programme (EPWP) by 30 June 2027	Number of job opportunities facilitated in terms of EPWP by 30 June 2027	136	0	0	NA			0	0	NA

Summary of Results: Facilitate, expand and nurture sustainable economic growth and eradicate poverty

NA	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
DNO	KPI Did Not Occur	KPIs with a target which did not materialise	0
NU	KPI Not Yet Updated	KPIs which have not yet been updated	0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
Total KPIs:			3

Improve and sustain basic service delivery and infrastructure development

KPI No	Original/Revised KPI	Description of Unit of Measurement	Baseline	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 5	The percentage of the municipal capital budget actually spent on capital projects as at 30 June 2027 (Actual amount spent on capital projects/Total amount budgeted for capital projects)X100	% of the municipal capital budget actually spent on capital projects as at 30 June 2027	74.73%	0%	0%	NA			0%	0%	NA
TL 12	Number of residential account holders that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2027	Number of residential account holders which are billed for water	6 017	6 047	6 059	G2			6 047	6 059	G2
TL 13	Number of residential account holders with electricity which are connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2027	Number of residential account holders billed credit meter and pre paid meters connected to the network.	7 171	7 171	7 288	G2			7 171	7 288	G2
TL 14	Number of residential account holders with sanitation services which are connected to the municipal waste water (sanitation/sewerage) network and are billed for sewerage service, irrespective of the number of water closets (toilets) as at 30 June 2027	Number of residential account holders which are billed for sewerage	5 150	5 150	5 172	G2			5 150	5 172	G2
TL 15	Number of residential account holders for which refuse is removed once per week and billed for the service as at 30 June 2027	Number of residential account holders which are billed for refuse removal	5 983	5 983	6 046	G2			5 983	6 046	G2
TL 16	Provide free basic water to indigent households as per the requirements in the indigent policy as at 30 June 2027	Number of households receiving free basic water	1 663	1 663	1 767	G2			1 663	1 767	G2
TL 17	Provide free basic electricity to indigent households as per the requirements in the indigent policy as at 30 June 2027	Number of households receiving free basic electricity	2 294	2 294	1 943	O			2 294	1 943	O
TL 18	Provide free basic sanitation to indigent households as per the requirements in the indigent policy as at 30 June 2027	Number of households receiving free basic sanitation services	1 846	1 846	1 820	O			1 846	1 820	O

TL 19	Provide free basic refuse removal to indigent households as per the requirements in the indigent policy as at 30 June 2027	Number of households receiving free basic refuse removal	1 918	1 918	1 849	0			1 918	1 849	0
TL 45	Spend 90% of the approved maintenance budget for Technical Services (Water, Waste Water, Electricity, Roads and Stormwater) by 30 June 2027 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2027	82.95%	0%	0%	NA			0%	0%	NA
TL 46	Spend 100% of the MIG grant by 30 June 2027 [(Actual expenditure on MIG funding received/total MIG funding received)x100]	% of budget spent by 30 June 2027	100%	10%	0.33%	R			10%	0.33%	R
TL 47	95% of the water samples comply with SANS 241 micro biological parameters {(Number of water samples that comply with SANS 241 indicators/Number of water samples tested)x100}	% of water samples complying with SANS 241 micro biological parameters	100%	95%	0%	R			95%	0%	R
TL 48	Limit unaccounted for water to less than 25% by 30 June 2027 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold (incl free basic water) / Number of Kilolitres Water Purchased or Purified x 100}	% unaccounted water	25.47%	25%	0%	B			25%	0%	B
TL 49	Limit unaccounted for electricity losses to less than 15% by 30 June 2027 (Number of Electricity Units Purchased and / or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and / or Generated) ? 100	% unaccounted electricity	5.77%	15%	0%	B			15%	0%	B
TL 52	Spend 90% of the approved budget for the bulk electricity upgrade in Clanwilliam: Construction of Substation by 30 June 2027 [(Total actual expenditure on the project/ Approved operational budget for the project)x100]	% of budget spent by 30 June 2027	100%	0%	0%	NA			0%	0%	NA
TL 53	Spend 90% of the approved budget for the upgrade of roads and stormwater infrastructure in Clanwilliam by 30 June 2027 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2027	0%	0%	0%	NA			0%	0%	NA

TL 54	Spend 90% of the approved budget for the new borehole scheme in Lamberts Bay by 30 June 2027 [(Total actual expenditure on the project/Approved capital budget for the project)x 100]	% of budget spent by 30 June 2027	77.76%	0%	0%	NA			0%	0%	NA
TL 55	Submit an annual report to Council on the Blue, Green and NO Drop Status by 30 June 2027	Number of reports submitted	3	0	0	NA			0	0	NA
TL 56	Submit a report on the implementation of the GIS to Council by 30 June 2027	GIS implementation report submitted to Council by 30 June 2027	1	0	0	NA			0	0	NA
TL 57	Submit a report on the progress made on the Clanwilliam By-Pass to Council by 30 June 2027	Clanwilliam By-Pass Progress report submitted to Council by 30 June 2027	1	0	0	NA			0	0	NA
TL 58	Spend 90 % of the project budget for the upgrade of roads in Cederberg by 30 June 2027 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2027	86.02%	0%	0%	NA			0%	0%	NA
TL 60	Spend 90% of the approved budget for the fencing of the Lamberts Bay cemetery by 30 June 2027 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2027	0%	0%	0%	NA			0%	0%	NA
TL 61	Spend 90% of the approved budget of the 11KV Cable Lamberts Bay by 30 June 2027 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2027	0%	10%	0%	R			10%	0%	R
TL 62	Spend 90% of the approved budget of the WWTW Clanwilliam by 30 June 2027 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2027	0%	10%	0%	R			10%	0%	R
TL 63	Spend 90% of the HSDG by 30 June 2027 [(Actual expenditure on HSDG funding received/total HSDG funding received)x100]	% of budget spent by 30 June 2027	0%	10%	0%	R			10%	0%	R
TL 64	Develop and finalise the SDF by 31 May 2027 to Council	SDF submitted	1%	0%	0%	NA			0%	0%	NA

TL 65	Spend 90% of the approved budget for the installation of bulk water - flow meters for all waste water treatment facilities	% of budget spent by 30 June 2027	0%	10%	0%	R			10%	0%	R
TL 66	Spend 100% of the Construct Cirtusdal Reservoir (1ML) by 30 June 2027 [(Actual expenditure funding received/total funding received)x100]	% of budget spent by 30 June 2027	0%	10%	0%	R			10%	0%	R
TL 67	Spend 90% of the approved budget of the Drop Off Facility in Lamberts Bay by 30 June 2027 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2027	0%	10%	0%	R			10%	0%	R

Summary of Results: Improve and sustain basic service delivery and infrastructure development

NA	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	11
R	KPI Not Met	0% <= Actual/Target <= 74.999%	8
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	3
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	5
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
DNO	KPI Did Not Occur	KPIs with a target which did not materialise	0
NU	KPI Not Yet Updated	KPIs which have not yet been updated	0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		29

Promote Good Governance, Community Development & Public Participation

KPI No	Original/Revised KPI	Description of Unit of Measurement	Baseline	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 1	Develop and submit the Risk Based Audit Plan for 2026/27 to the Audit Committee by 30 June 2027	Risk Based Audit Plan submitted to the Audit Committee by 30 June 2027	1	0	0	NA			0	0	NA
TL 2	Compile and submit the Strategic and Operational Risk Register to the Risk Committee by 30 June 2027	Strategic and operational risk register submitted to the Risk Committee by 30 June 2027	1	0	0	NA			0	0	NA
TL 3	Report quarterly to Council on the implementation status of the Government Debt Relief Plan	Number of quarterly reports submitted	4	1	0	R			1	0	R
TL 35	Review and submit the final IDP to Council by 31 May 2027	Final IDP submitted to Council by 31 May 2027	1	0	0	NA			0	0	NA
TL 39	Review the System of Delegations and submit to Council by February 2027	System of delegations reviewed	1	0	0	NA			0	0	NA
TL 40	Review the property register and submit to Council 31 May	Property Register submitted	1	0	0	NA			0	0	NA
TL 41	Submit the Workplace Skills Plan to LGSETA by 30 April	Workplace Skills Plan submitted to LGSETA	1	0	0	NA			0	0	NA
TL 42	Spent 100% of the approved training budget by 30 June [(Actual expenditure /total approved budget)x100]	% of budget spent	101.40%	0%	0%	NA			0%	0%	NA
TL 43	Submit the Employment Equity Report to the Department of Labour by 15 January	Employment Equity Report submitted	1	0	0	NA			0	0	NA
TL 44	Review the Employment Equity Plan and submit to the MM by 31 August 2026	Employment Equity Plan submitted	1	1	1	G			1	1	G
TL 70	Report on the implementation of the alternative bulk water supply service delivery mechanisms and submit to Council by 30 June 2027	Report submitted to Council by 30 June 2027	1	0	0	NA			0	0	NA

Summary of Results: Promote Good Governance, Community Development & Public Participation

NA	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	9
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
0	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
DNO	KPI Did Not Occur	KPIs with a target which did not materialise	0
NU	KPI Not Yet Updated	KPIs which have not yet been updated	0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		11

Strive for financial viability and economically sustainability

KPI No	Original/Revised KPI	Description of Unit of Measurement	Baseline	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 4	Achieve an unqualified audit opinion for the 2025/26 financial year	Unqualified Audit opinion received for the 2025/26 financial year	1	1	0	R			1	0	R
TL 6	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2027 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	% of debt coverage by 30 June 2027	0.10%	0%	0%	NA			0%	0%	NA
TL 7	Financial viability measured in terms of the outstanding service debtors as at 30 June 2027 [(Total outstanding service debtors/annual revenue received for services)x 100]	% of outstanding service debtors by 30 June 2027	4.44%	10%	59.40%	R			10%	59.40%	R
TL 8	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2027 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Number of months it takes to cover fix operating expenditure with available cash	3.01	0	0	NA			0	0	NA
TL 9	100% of the Financial Management Grant spent by 30 June 2027 [(Total actual grant expenditure/Total grant allocation received)x100]	% of Financial Management Grant spent by 30 June 2027	100%	5%	4.89%	0			5%	4.89%	0

TL 10	Submit the annual financial statements to the Auditor-General by 31 August 2026	Approved financial statements submitted to the Auditor-General by 31 August 2026	1	1	1	G			1	1	G
TL 11	Achievement of a payment percentage of 92% by 30 June 2027 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved by 30 June 2027	92.50%	70%	90.50%	G2			70%	90.50%	G2
TL 20	Comply with the Government Debt Relief Plan by September 2026	% of compliance with the Government Debt Relief Plan	98%	95%	100%	G2			95%	100%	G2
TL 21	Address mSCOA issues by 30 June 2027	% of issues addressed by 30 June 2027	90%	0%	0%	NA			0%	0%	NA
TL 22	Submit the draft main budget to Council by 31 March 2027	Draft main budget submitted to Council by 31 March 2027	1	0	0	NA			0	0	NA
TL 23	Submit the adjustments budget to Council by 28 February 2027	Adjustment budget submitted to Council by 28 February 2027	1	0	0	NA			0	0	NA

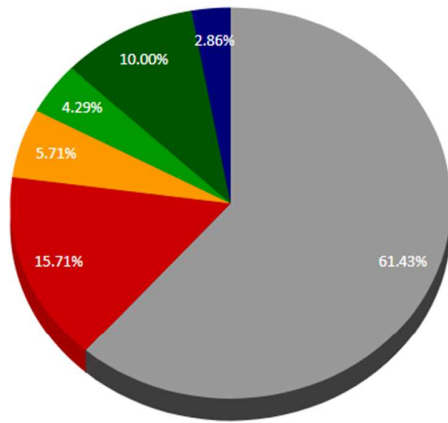
Summary of Results: Strive for financial viability and economically sustainability

NA	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
DNO	KPI Did Not Occur	KPIs with a target which did not materialise	0
NU	KPI Not Yet Updated	KPIs which have not yet been updated	0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
Total KPIs:			11

Overall Summary of Results

NA	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	43
R	KPI Not Met	0% <= Actual/Target <= 74.999%	11
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	4
G	KPI Met	Actual meets Target (Actual/Target = 100%)	3
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	7
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
DNO	KPI Did Not Occur	KPIs with a target which did not materialise	0
NU	KPI Not Yet Updated	KPIs which have not yet been updated	0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
Total KPIs:			70

Cederberg Municipality



Strategic Objective

