



# CEDERBERG MUNICIPALITY ADJUSTMENT BUDGET FEBRUARY 2025

Copies of this document can be viewed: All public  
libraries within the municipality Online at  
[www.cederbergmun.gov.za](http://www.cederbergmun.gov.za)

## TABLE OF CONTENTS

<b>1</b>	<b>PART 1: ADJUSTMENT BUDGET.....</b>	<b>2</b>
1.1	MAYOR’S REPORT.....	2
1.2	LEGISLATIVE BACKGROUND:.....	3
1.3	COUNCIL RESOLUTIONS.....	5
1.4	EXECUTIVE SUMMARY .....	6
	1.4.1 Overall effect of the adjustment budget.....	7
	1.4.2 Operating Revenue Framework .....	8
	1.4.3 Operating Expenditure Framework.....	9
	1.4.4 Capital Expenditure Framework.....	11
1.5	ADJUSTMENT BUDGET TABLES .....	12
<b>2</b>	<b>PART 2: SUPPORTING DOCUMENTATION .....</b>	<b>22</b>
2.1	SUPPORTING BUDGET TABLES .....	22
2.2	MUNICIPAL MANAGER’S QUALITY CERTIFICATE .....	23

## LIST OF TABLES

Table 1: Consolidated overview of the Adjustment Budget.....	7
Table 2: Operating Revenue by Source.....	8
Table 3: Operating Expenditure Framework.....	9
Table 4: Capital Expenditure - Functional Classification.....	11
Table 5: Capital Expenditure Funding .....	11
Table 6: B1 Adjustment Budget Summary .....	12
Table 7: B2 Financial Performance (Functional Classification) .....	13
Table 8: B3 Financial Performance (Revenue & Expenditure by Municipal Vote).....	14
Table 9: B4 Financial Performance (Revenue & Expenditure).....	15
Table 10: B5 Capital Expenditure by Vote and Function .....	16
Table 11: B6 Financial Position .....	17
Table 12: B7 Cash Flows.....	18
Table 13: B8 Cash backed accumulated surplus reconciliation .....	18
Table 14: B9 Asset Management .....	19

# **1 Part 1: Adjustment Budget**

## **1.1 Mayor's Report**

The Mayor's budget speech for the 2024/25 February 2025 Adjustment Budget is circulated separately and will be presented by the Executive Mayor, Dr. R. Richards during the council meeting.

## 1.2 Legislative Background:

In terms of Chapter 4, Section 28 of the MFMA;

- (1) A municipality may revise an approved annual budget through an adjustments budget.
- (2) An adjustments budget-
  - (a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
  - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
  - (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
  - (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
  - (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
  - (f) may correct any errors in the annual budget; and
  - (g) May provide for any other expenditure within a prescribed framework.
- (3) An adjustments budget must be in a prescribed form.
- (4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing of frequency.
- (5) When an adjustments budget is tabled, it must be accompanied by –
  - (a) an explanation how the adjustments budget affects the annual budget;
  - (b) a motivation of any material changes to the annual budget;
  - (c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
  - (d) Any other supporting documentation that may be prescribed.
- (6) Municipal tax and tariffs may not be increased during a financial year excepts when required in terms of a financial recovery plan.

- (7) Sections 22(b), 23(3) and 24(3) apply in respect of an adjustments budget, and in such application a reference in those sections to an annual budget must be read as a reference to an adjustments budget.

Municipal Budget and Reporting Regulations further provides:

A. Timeframes for tabling of adjustments budgets

- An adjustments budget referred to in Chapter 4, section 28(2)(b), (d) and (f) of the Act may be tabled in Municipal Council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year;
- Only one adjustments budget referred to in sub regulation (1) may be tabled in the municipal council during a financial year, except when the additional revenues contemplated in Chapter 4, section 28(2)(b) of the Act are allocations to a Municipality in a National or Provincial adjustments budget, in which case sub regulation (3) applies. If a National or Provincial adjustments budget allocates or transfer additional revenue to a Municipality, the Mayor of the Municipality must, at the next available meeting, but within 60 days of the approval of the relevant National or Provincial adjustments budget, table an adjustments budget referred to in Chapter 4, section (28(2) (b) of the Act in the Municipal council to appropriate these additional.
- The roll-overs relate only to Grant Funding. MFMA circular 72 para 6.6 dictates the process for Grant Funding roll-overs.
- “Municipalities may not rollover unspent conditional grant spending in terms of Chapter 4, section 28(2)(e) of the MFMA (read together with regulation 23(5) of the Municipal Budget and Reporting Regulations) because they are national / provincial funds. The applicable rollover process is then given effect through the municipal adjustments budget in January / February each year for all the cash / transfers that had already been transferred to the bank accounts of municipalities prior to the end of the financial year. In this regard refer to MFMA Budget Circular No. 51 for more information.
- Chapter 3, Section 21 of the 2013 Division of Revenue Act requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.”

### **1.3 Council Resolutions**

In respect of the 2024-2025 Adjustments Budget – February 2025:

1. That Council approves the Adjustments Budget for 2024/25 financial year, amendments to income, operational and capital expenditure projections as set out in the following:
  - Municipal Budget tables B1 – B10
  - Municipal Budget Supporting Documentation SB1 – SB19
2. That Council notes that the Service Delivery Budget Implementation Plan be amended in line with these adjustments.

## 1.4 Executive Summary

The purpose of this adjustment budget is to adjust the original and November budget to align with the mid-year performance as tabled in section 72 report. Adjustments have been made to several line items considering the actual performance for the past seven months.

Additionally, the Municipality has revised its allocations based on Government Gazette 9021 issued on 21 January 2025. The Gazette effected increases and decreases to existing allocations, it also effected new allocations. The National Disaster Management Centre has also made funding available to Cederberg to address the damage caused by the 2024 floods.

The adjustments were as follows:

### Provincial Government:

#### New allocations:

- Western Cape Financial Management Capability Grant: R 1.550 million
- Waste Management Compliance: Borehole Installation and Groundwater Quality Monitoring: R 515 thousand
- Provincial Contribution towards the Acceleration of Housing Delivery: R 4.517 million
- Western Cape Municipal Interventions Grant: R 600 thousand

#### Adjustments to allocations:

- Human Settlements Development Grant (Beneficiaries) adjusted downwards with R 462 thousand
- Title Deeds Restoration Grant adjusted upwards with R306 thousand
- Informal Settlements Upgrading Partnership Grant adjusted downwards by R 2.581 million

### National Government:

#### New Allocation:

- Municipal Disaster Response Grant: R 6.100 million

Further detail will be provided in the sections that follow.

### 1.4.1 Overall effect of the adjustment budget

The collection rate remained at a realistic rate of 92% to enable continued service delivery. The overall financial performance shows improvement from the original budget.

**Table 1: Consolidated overview of the Adjustment Budget**

Description	Budget Year 2024/25			
	Original Budget	Adjustment Budget 1	Adjustment Budget 2	Difference
Total Operating Revenue	451 489 659,00	465 983 223,00	491 551 030,00	25 567 807,00
Total Operating Expenditure	451 160 155,00	465 925 617,00	491 366 872,00	25 441 255,00
<i>Surplus/(Deficit)</i>	<b>329 504,00</b>	<b>57 606,00</b>	<b>184 158,00</b>	<b>126 552,00</b>
Capital Transfers and Subsidies (Monetary allocations)	60 734 349,00	58 921 700,00	64 943 557,00	6 021 857,00
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-
<i>Surplus/ (Deficit) for the year</i>	<b>61 063 853,00</b>	<b>58 979 306,00</b>	<b>65 127 715,00</b>	<b>6 148 409,00</b>
Total Capital Expenditure	80 568 025,00	78 755 376,00	88 748 203,00	9 992 827,00

The budget has been adjusted as follows from the original budget:

- The Operating revenue has been adjusted upwards by R 25.568 million
- Total Operating Expenditure has been adjusted upwards by R 25.441 million
- Capital Expenditure has increased by R 9.993 million
- The operating surplus increased by R 127 thousand to R184 thousand (before capital transfers)



## 1.4.2 Operating Revenue Framework

**Table 2: Operating Revenue by Source**

WC012 Cederberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26 February 2025				
Description	Budget Year 2024/25			
	Original Budget	Adjusted Budget 1	Adjusted Budget 2	Difference
<b>R thousands</b>				
<b>Revenue</b>				
<b>Exchange Revenue</b>				
Service charges - Electricity	135 874	135 874	149 631	(13 757)
Service charges - Water	33 443	33 443	32 777	666
Service charges - Waste Water Management	15 305	15 305	14 664	641
Service charges - Waste management	14 436	14 436	13 713	723
Agency services	4 465	4 465	3 995	469
Interest	-	-	-	-
Interest earned from Receivables (Exchange)	6 698	6 698	6 768	(70)
Interest earned from Current and Non Current Assets	1 150	1 150	7 486	(6 336)
Dividends	-	-	-	-
Rent on Land	-	-	-	-
Rental from Fixed Assets	784	784	748	36
Licence and permits	12	12	2	10
Operational Revenue	527	527	336	191
<b>Non-Exchange Revenue</b>				
Property rates	75 998	75 998	74 729	1 269
Surcharges and Taxes	1	1	1	-
Fines, penalties and forfeits	34 907	34 907	45 587	(10 680)
Licence and permits	-	-	-	-
Transfers and subsidies - Operational	94 462	108 955	113 478	(4 523)
Interest	4 353	4 353	4 419	(66)
Fuel Levy	-	-	-	-
Operational Revenue	4 601	4 601	3 957	644
Gains on disposal of Assets	-	-	400	(400)
Other Gains	19 549	19 548	14 248	5 300
Discontinued Operations	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>451 490</b>	<b>465 982</b>	<b>491 551</b>	<b>(25 569)</b>

Overall, the operating revenue increased by R 25.569 million. Majority of the adjustments were due to actual performance year-to-date. The following major adjustments stood out:

**Service charges - Electricity:** This significant increase is due to no loadshedding in the past seven months. The original budget was prepared on the assumption that we will still experience loadshedding. The budget was therefore adjusted based on actual performance.

**Interest earned - external investments:** The budget was adjusted based on actual performance. The municipality was able to invest excess cash and earn more interest than anticipated.

**Fines, penalties and forfeits:** The significant increase in this income category is attributed to the implementation of speed camera fines. The fines issued over the past seven months have surpassed the projected year-to-date budget.

**Transfers and subsidies – Operational:** The increase is due to the adjustments in government grants.

**Other Gains:** The adjustments are as a result of the last actuarial report.

### 1.4.3 Operating Expenditure Framework

**Table 3: Operating Expenditure Framework**

WC012 Cederberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26 February 2025				
Description	Budget Year 2024/25			
	Original Budget	Adjusted Budget 1	Adjusted Budget 2	Difference
<b>Expenditure By Type</b>				
Employee related costs	149 110	149 077	142 683	(6 394)
Remuneration of councillors	6 502	6 502	6 506	4
Bulk purchases - electricity	113 900	113 900	126 850	12 950
Inventory consumed	11 172	12 216	12 785	569
Debt impairment	54 088	54 088	62 980	8 892
Depreciation and amortisation	31 439	31 438	32 967	1 529
Interest	11 926	11 926	12 792	866
Contracted services	27 732	42 015	48 355	6 340
Transfers and subsidies	220	220	220	-
Irrecoverable debts written off	-	-	-	-
Operational costs	37 712	37 183	42 768	5 585
Losses on Disposal of Assets	-	-	400	400
Other Losses	7 360	7 360	2 060	(5 300)
<b>Total Expenditure</b>	<b>451 160</b>	<b>465 925</b>	<b>491 367</b>	<b>25 442</b>

The Operating Expenditure increased by R 25.442 million from the first adjustment budget due to the following:

**Employee Related Costs:** The decrease in ERC is as a result of savings on vacancies.

**Bulk Purchases:** This significant increase is due to no loadshedding in the past seven months. The original budget was prepared on the assumption that we will still experience loadshedding. The budget was therefore adjusted based on the increase in electricity demand.

**Debt Impairment:** Additional provision has been made for the impairment of traffic fines, as well as on debtors due to the increase in indigent consumers.

**Contracted Services:** The adjustments are to several line items, however the increase mostly represents the operating portion of additional grants received. It also includes an increase in the budget for the traffic service provider.

**Operational costs:** The adjustments are to several line items, however the most substantial increase is that to audit fees as result of the 2023-2024 audit cycle.

#### 1.4.4 Capital Expenditure Framework

**Table 4: Capital Expenditure - Functional Classification**

WC012 Cederberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26 February 2025				
Description	Budget Year 2023/24			
	Original Budget	Adjusted Budget 1		Difference
Executive and council	-	-	-	-
Finance and administration	1 471	1 471	1 630	159
Internal audit	-	-	-	-
Community and social services	10 153	10 122	7 469	(2 653)
Sport and recreation	-	-	-	-
Public safety	460	460	2 446	1 986
Housing	5 936	5 936	7 283	1 347
Health	-	-	-	-
Planning and development	500	500	1 483	983
Road transport	2 000	2 957	2 957	-
Environmental protection	-	-	-	-
Energy sources	15 432	7 015	9 728	2 713
Water management	20 389	24 214	25 277	1 063
Waste water management	21 726	23 581	25 520	1 939
Waste management	2 500	2 500	4 955	2 455
Other	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	<b>80 568</b>	<b>78 755</b>	<b>88 748</b>	<b>9 993</b>

**Table 5: Capital Expenditure Funding**

	Original Budget	Adjustment Budget 1	Adjustment Budget 2	Difference
<b>Grants</b>	60 734 349	58 921 700	64 943 527	6 021 827
<b>Internally Generated Funds</b>	19 833 676	19 833 676	23 804 676	3 971 000
<b>Total</b>	<b>80 568 025,00</b>	<b>78 755 376,00</b>	<b>88 748 203,00</b>	<b>9 992 827,00</b>

The capital budget has been increased by R 9.993 million in comparison to the first adjustment budget. The increase is as result of reprioritization of our own funds as well as the additional funds received from the Disaster Management Grant.

## 1.5 Adjustment Budget Tables

Table 6: B1 Adjustment Budget Summary

WC012 Cederberg - Table B1 Adjustments Budget Summary - 26 February 2025											
Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
<b>Financial Performance</b>											
Property rates	75 998	75 998	-	-	-	-	(1 269)	(1 269)	74 729	79 491	83 065
Service charges	199 058	199 058	-	-	-	-	11 727	11 727	210 785	220 228	243 921
Investment revenue	1 150	1 150	-	-	-	-	6 336	6 336	7 486	1 300	1 450
Transfers recognised - operational	94 462	108 955	-	-	-	-	4 523	4 523	113 478	105 514	107 423
Other own revenue	80 821	80 821	-	-	-	-	4 252	4 252	85 073	82 776	84 823
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>451 489</b>	<b>465 982</b>	-	-	-	-	<b>25 569</b>	<b>25 569</b>	<b>491 551</b>	<b>489 309</b>	<b>520 681</b>
Employee costs	149 110	149 077	-	-	-	-	(6 394)	(6 394)	142 683	158 151	169 317
Remuneration of councillors	6 502	6 502	-	-	-	-	4	4	6 506	6 801	7 107
Depreciation & asset impairment	85 526	85 526	-	-	-	-	10 421	10 421	95 947	89 614	94 119
Finance charges	11 926	11 926	-	-	-	-	866	866	12 792	13 137	14 625
Inventory consumed and bulk purchases	125 072	126 116	-	-	-	-	13 519	13 519	139 635	143 467	164 688
Transfers and subsidies	220	220	-	-	-	-	-	-	220	230	241
Other expenditure	72 804	86 558	-	-	-	-	7 025	7 025	93 583	79 008	76 052
<b>Total Expenditure</b>	<b>451 159</b>	<b>465 925</b>	-	-	-	-	<b>25 442</b>	<b>25 442</b>	<b>491 367</b>	<b>490 406</b>	<b>526 148</b>
<b>Surplus/(Deficit)</b>	<b>330</b>	<b>58</b>	-	-	-	-	<b>127</b>	<b>127</b>	<b>184</b>	<b>(1 097)</b>	<b>(5 467)</b>
Transfers and subsidies - capital (monetary allocations)	60 734	58 922	-	-	-	-	6 022	6 022	64 944	71 618	79 488
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>61 064</b>	<b>58 979</b>	-	-	-	-	<b>6 148</b>	<b>6 148</b>	<b>65 128</b>	<b>70 521</b>	<b>74 022</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>61 064</b>	<b>58 979</b>	-	-	-	-	<b>6 148</b>	<b>6 148</b>	<b>65 128</b>	<b>70 521</b>	<b>74 022</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>80 568</b>	<b>78 755</b>	-	-	-	-	<b>9 993</b>	<b>9 993</b>	<b>88 748</b>	<b>86 969</b>	<b>79 788</b>
Transfers recognised - capital	60 734	58 922	-	-	-	-	6 022	6 022	64 944	71 618	79 488
Borrowing	-	0	-	-	-	-	(0)	(0)	-	-	-
Internally generated funds	19 834	19 834	-	-	-	-	3 971	3 971	23 805	15 352	300
<b>Total sources of capital funds</b>	<b>80 568</b>	<b>78 755</b>	-	-	-	-	<b>9 993</b>	<b>9 993</b>	<b>88 748</b>	<b>86 969</b>	<b>79 788</b>
<b>Financial position</b>											
Total current assets	54 183	52 098	-	-	-	-	58 847	58 847	110 946	126 663	157 067
Total non current assets	862 005	862 005	-	-	-	-	(123 912)	(123 912)	738 092	792 183	837 397
Total current liabilities	40 370	40 370	-	-	-	-	45 028	45 028	85 397	85 079	71 567
Total non current liabilities	135 968	135 968	-	-	-	-	(16 023)	(16 023)	119 945	119 550	134 659
Community wealth/Equity	739 850	737 765	-	-	-	-	(94 069)	(94 069)	643 696	714 217	788 238
<b>Cash flows</b>											
Net cash from (used) operating	90 941	88 856	-	-	-	-	(12 844)	(12 844)	76 012	103 425	110 399
Net cash from (used) investing	(80 568)	(80 568)	-	-	-	-	(7 780)	(7 780)	(88 348)	(86 969)	(79 788)
Net cash from (used) financing	(1 747)	(1 747)	-	-	-	-	(51)	(51)	(1 799)	(253)	221
<b>Cash/cash equivalents at the year end</b>	<b>10 155</b>	<b>8 070</b>	-	-	-	-	<b>39 053</b>	<b>39 053</b>	<b>47 123</b>	<b>63 326</b>	<b>94 158</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	10 155	8 070	-	-	-	-	39 053	39 053	47 123	63 326	94 158
Application of cash and investments	(429)	344	-	-	-	-	16 647	16 647	16 991	12 172	10 379
<b>Balance - surplus (shortfall)</b>	<b>10 584</b>	<b>7 727</b>	-	-	-	-	<b>22 406</b>	<b>22 406</b>	<b>30 132</b>	<b>51 154</b>	<b>83 779</b>
<b>Asset Management</b>											
Asset register summary (WDV)	861 933	861 933	-	-	-	-	(125 440)	(125 440)	736 493	790 583	835 798
Depreciation	31 438	31 438	-	-	-	-	1 529	1 529	32 967	32 879	34 574
Renewal and Upgrading of Existing Assets	11 363	15 698	-	-	-	-	4 087	4 087	19 784	22 286	10 734
Repairs and Maintenance	34 008	33 841	-	-	-	-	(468)	(468)	33 372	36 098	38 441
<b>Free services</b>											
Cost of Free Basic Services provided	14 963	14 963	-	-	-	-	2 490	2 490	17 453	15 880	16 857
Revenue cost of free services provided	8 827	8 827	-	-	-	-	221	221	9 048	9 234	9 651
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

**Table 7: B2 Financial Performance (Functional Classification)**

WC012 Cederberg - Table B2 Adjustments Budget Financial Performance (functional classification) - 26 February 2025												
Standard Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2025/26	+2 2026/27
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		157 067	158 218	--	--	--	--	(6 791)	(6 791)	151 427	162 975	170 600
Executive and council		56 582	56 582	--	--	--	--	(2 490)	(2 490)	54 092	59 992	63 392
Finance and administration		100 485	101 636	--	--	--	--	(4 301)	(4 301)	97 335	102 983	107 208
Internal audit		--	--	--	--	--	--	--	--	--	--	--
<b>Community and public safety</b>		63 376	63 485	--	--	--	--	7 390	7 390	70 875	55 231	59 222
Community and social services		15 149	15 232	--	--	--	--	(4 458)	(4 458)	10 774	6 684	7 016
Sport and recreation		3 600	3 600	--	--	--	--	(530)	(530)	3 070	3 765	3 938
Public safety		34 847	34 847	--	--	--	--	10 598	10 598	45 445	35 544	36 256
Housing		9 780	9 807	--	--	--	--	1 780	1 780	11 587	9 238	12 012
Health		--	--	--	--	--	--	--	--	--	--	--
<b>Economic and environmental services</b>		6 560	7 660	--	--	--	--	1 304	1 304	8 963	13 496	13 836
Planning and development		2 095	2 095	--	--	--	--	73	73	2 168	2 284	2 409
Road transport		4 465	5 565	--	--	--	--	1 231	1 231	6 795	11 212	11 427
Environmental protection		--	--	--	--	--	--	--	--	--	--	--
<b>Trading services</b>		285 221	295 541	--	--	--	--	29 687	29 687	325 229	329 225	356 512
Energy sources		166 652	170 442	--	--	--	--	19 673	19 673	190 115	181 129	198 571
Water management		78 784	75 147	--	--	--	--	(6 306)	(6 306)	68 841	101 480	108 288
Waste water management		21 174	31 341	--	--	--	--	13 076	13 076	44 417	22 148	23 145
Waste management		18 611	18 611	--	--	--	--	3 244	3 244	21 855	24 467	26 508
<b>Other</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Total Revenue - Functional</b>	2	512 223	524 904	--	--	--	--	31 591	31 591	556 495	560 927	600 170
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		123 752	124 781	--	--	--	--	2 630	2 630	127 410	129 474	137 177
Executive and council		13 899	13 890	--	--	--	--	(124)	(124)	13 767	14 640	15 414
Finance and administration		108 639	109 676	--	--	--	--	2 762	2 762	112 438	113 535	120 377
Internal audit		1 215	1 215	--	--	--	--	(9)	(9)	1 206	1 298	1 386
<b>Community and public safety</b>		78 357	78 502	--	--	--	--	4 683	4 683	83 185	87 164	87 609
Community and social services		12 758	11 775	--	--	--	--	50	50	11 825	13 589	14 574
Sport and recreation		14 485	14 485	--	--	--	--	(1 183)	(1 183)	13 303	15 411	16 390
Public safety		44 657	45 759	--	--	--	--	6 268	6 268	52 027	46 129	47 655
Housing		6 457	6 483	--	--	--	--	(453)	(453)	6 030	12 034	8 990
Health		--	--	--	--	--	--	--	--	--	--	--
<b>Economic and environmental services</b>		30 190	30 312	--	--	--	--	(2 112)	(2 112)	28 201	31 977	33 904
Planning and development		12 809	12 931	--	--	--	--	(855)	(855)	12 077	13 733	14 634
Road transport		17 381	17 381	--	--	--	--	(1 257)	(1 257)	16 124	18 244	19 270
Environmental protection		--	--	--	--	--	--	--	--	--	--	--
<b>Trading services</b>		218 860	232 329	--	--	--	--	20 242	20 242	252 571	241 791	267 458
Energy sources		136 679	150 148	--	--	--	--	14 701	14 701	164 848	156 406	178 992
Water management		33 757	33 757	--	--	--	--	(2 145)	(2 145)	31 613	36 285	39 016
Waste water management		22 233	22 233	--	--	--	--	3 562	3 562	25 795	24 180	26 502
Waste management		26 192	26 192	--	--	--	--	4 123	4 123	30 315	24 919	22 948
<b>Other</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Total Expenditure - Functional</b>	3	451 159	465 925	--	--	--	--	25 442	25 442	491 367	490 406	526 148
<b>Surplus/ (Deficit) for the year</b>		61 064	58 979	--	--	--	--	6 148	6 148	65 128	70 521	74 022

**Table 8: B3 Financial Performance (Revenue & Expenditure by Municipal Vote)**

WC012 Cederberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26 February 2025												
Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjus. 8	Total Adjus. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - Executive and Council		56 582	56 582	-	-	-	-	(2 490)	(2 490)	54 092	59 992	63 392
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	500	500	500	-	-
Vote 3 - Financial Administrative Services		92 185	93 185	-	-	-	-	349	349	93 534	96 003	100 008
Vote 4 - Community Development Services		17 237	17 320	-	-	-	-	(4 430)	(4 430)	12 890	7 263	7 622
Vote 5 - Corporate and Strategic Services		489	640	-	-	-	-	470	470	1 110	504	520
Vote 6 - Planning and Development Services		2 095	2 095	-	-	-	-	73	73	2 168	2 284	2 409
Vote 7 - Public Safety		39 373	39 373	-	-	-	-	10 101	10 101	49 474	40 279	41 208
Vote 8 - Electricity		167 411	171 201	-	-	-	-	18 945	18 945	190 146	181 911	199 376
Vote 9 - Waste Management		19 590	19 590	-	-	-	-	2 266	2 266	21 856	25 475	27 546
Vote 10 - Waste Water Management		22 604	32 771	-	-	-	-	10 453	10 453	43 224	23 621	24 662
Vote 11 - Water		81 278	77 641	-	-	-	-	(8 797)	(8 797)	68 844	104 049	110 934
Vote 12 - Housing		9 780	9 807	-	-	-	-	1 780	1 780	11 587	9 238	12 012
Vote 13 - Road Transport		-	1 100	-	-	-	-	2 900	2 900	4 000	6 542	6 542
Vote 14 - Sports and Recreation		3 600	3 600	-	-	-	-	(530)	(530)	3 070	3 765	3 938
<b>Total Revenue by Vote</b>	2	<b>512 223</b>	<b>524 904</b>	-	-	-	-	<b>31 591</b>	<b>31 591</b>	<b>556 495</b>	<b>560 927</b>	<b>600 170</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Executive and Council		9 477	9 477	-	-	-	-	(164)	(164)	9 313	9 907	10 350
Vote 2 - Office of Municipal Manager		16 274	16 274	-	-	-	-	(546)	(546)	15 728	17 334	18 449
Vote 3 - Financial Administrative Services		73 914	74 914	-	-	-	-	1 308	1 308	76 223	78 399	83 266
Vote 4 - Community Development Services		11 246	11 365	-	-	-	-	(1 111)	(1 111)	10 255	10 405	11 250
Vote 5 - Corporate and Strategic Services		22 272	22 423	-	-	-	-	1 717	1 717	24 140	23 506	24 758
Vote 6 - Planning and Development Services		11 221	11 221	-	-	-	-	121	121	11 342	12 071	12 865
Vote 7 - Public Safety		51 468	51 468	-	-	-	-	6 772	6 772	58 241	53 331	55 263
Vote 8 - Electricity		136 679	150 148	-	-	-	-	14 701	14 701	164 848	156 406	178 992
Vote 9 - Waste Management		26 192	26 192	-	-	-	-	4 123	4 123	30 315	24 919	22 948
Vote 10 - Waste Water Management		20 452	20 452	-	-	-	-	3 367	3 367	23 818	22 327	24 573
Vote 11 - Water		33 757	33 757	-	-	-	-	(2 145)	(2 145)	31 613	36 285	39 016
Vote 12 - Housing		6 457	6 483	-	-	-	-	(453)	(453)	6 030	12 034	8 990
Vote 13 - Road Transport		17 265	17 265	-	-	-	-	(1 066)	(1 066)	16 198	18 070	19 035
Vote 14 - Sports and Recreation		14 485	14 485	-	-	-	-	(1 183)	(1 183)	13 303	15 411	16 390
<b>Total Expenditure by Vote</b>	2	<b>451 159</b>	<b>465 925</b>	-	-	-	-	<b>25 442</b>	<b>25 442</b>	<b>491 367</b>	<b>490 406</b>	<b>526 148</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>61 064</b>	<b>58 979</b>	-	-	-	-	<b>6 148</b>	<b>6 148</b>	<b>65 128</b>	<b>70 521</b>	<b>74 022</b>

**Table 9: B4 Financial Performance (Revenue & Expenditure)**

WC012 Cederberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26 February 2025												
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	135 874	135 874	--	--	--	--	13 757	13 757	149 631	154 138	174 856
Service charges - Water	2	33 443	33 443	--	--	--	--	(666)	(666)	32 777	34 981	36 555
Service charges - Waste Water Management	2	15 305	15 305	--	--	--	--	(641)	(641)	14 664	16 009	16 730
Service charges - Waste Management	2	14 436	14 436	--	--	--	--	(723)	(723)	13 713	15 100	15 780
Sale of Goods and Rendering of Services		4 926	4 926	--	--	--	--	(315)	(315)	4 611	5 152	5 389
Agency services		4 465	4 465	--	--	--	--	(469)	(469)	3 995	4 670	4 885
Interest		--	--	--	--	--	--	--	--	--	--	--
Interest earned from Receivables (Exchange)		6 698	6 698	--	--	--	--	70	70	6 768	6 899	7 105
Interest earned from Current and Non Current Assets		1 150	1 150	--	--	--	--	6 336	6 336	7 486	1 300	1 450
Dividends		--	--	--	--	--	--	--	--	--	--	--
Rent on Land		--	--	--	--	--	--	--	--	--	--	--
Rental from Fixed Assets		784	784	--	--	--	--	(36)	(36)	748	820	858
Licences and permits		12	12	--	--	--	--	(10)	(10)	2	13	13
Operational Revenue		527	527	--	--	--	--	(191)	(191)	336	551	576
<b>Non-Exchange Revenue</b>												
Property rates	2	75 998	75 998	--	--	--	--	(1 269)	(1 269)	74 729	79 491	83 065
Surcharges and Taxes		1	1	--	--	--	--	--	--	1	1	1
Fines, penalties and forfeits		34 907	34 907	--	--	--	--	10 680	10 680	45 587	35 607	36 321
Licences or permits		--	--	--	--	--	--	--	--	--	--	--
Transfer and subsidies - Operational		94 462	108 955	--	--	--	--	4 523	4 523	113 478	105 514	107 423
Interest earned from Receivables (Non-Exchange)		4 353	4 353	--	--	--	--	66	66	4 419	4 484	4 619
Fuel Levy		--	--	--	--	--	--	--	--	--	--	--
Operational Revenue (Non-Exchange)		4 601	4 601	--	--	--	--	(644)	(644)	3 957	5 031	5 507
Gains on disposal of Assets		--	--	--	--	--	--	400	400	400	--	--
Other Gains		19 548	19 548	--	--	--	--	(5 300)	(5 300)	14 248	19 548	19 548
Discontinued Operations		--	--	--	--	--	--	--	--	--	--	--
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>451 489</b>	<b>465 982</b>	--	--	--	--	<b>25 569</b>	<b>25 569</b>	<b>491 551</b>	<b>489 309</b>	<b>520 681</b>
<b>Expenditure By Type</b>												
Employee related costs		149 110	149 077	--	--	--	--	(6 394)	(6 394)	142 683	158 151	169 317
Remuneration of councillors		6 502	6 502	--	--	--	--	4	4	6 506	6 801	7 107
Bulk purchases - electricity		113 900	113 900	--	--	--	--	12 950	12 950	126 850	131 782	152 472
Inventory consumed		11 172	12 216	--	--	--	--	569	569	12 785	11 685	12 216
Debt impairment		54 088	54 088	--	--	--	--	8 892	8 892	62 980	56 735	59 545
Depreciation and amortisation		31 438	31 438	--	--	--	--	1 529	1 529	32 967	32 879	34 574
Interest		11 926	11 926	--	--	--	--	866	866	12 792	13 137	14 625
Contracted services		27 732	42 015	--	--	--	--	6 340	6 340	48 355	34 225	32 266
Transfers and subsidies		220	220	--	--	--	--	--	--	220	230	241
Irrecoverable debts written off		--	--	--	--	--	--	--	--	--	--	--
Operational costs		37 712	37 183	--	--	--	--	5 585	5 585	42 768	37 423	36 426
Losses on disposal of Assets		--	--	--	--	--	--	400	400	400	--	--
Other Losses		7 360	7 360	--	--	--	--	(5 300)	(5 300)	2 060	7 360	7 360
<b>Total Expenditure</b>		<b>451 159</b>	<b>465 925</b>	--	--	--	--	<b>25 442</b>	<b>25 442</b>	<b>491 367</b>	<b>490 406</b>	<b>526 148</b>
<b>Surplus/(Deficit)</b>												
Transfers and subsidies - capital (monetary allocations)		60 734	58 922	--	--	--	--	6 022	6 022	64 944	71 618	79 488
Transfers and subsidies - capital (in-kind - all)		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) before taxation</b>		<b>61 064</b>	<b>58 979</b>	--	--	--	--	<b>6 148</b>	<b>6 148</b>	<b>65 128</b>	<b>70 521</b>	<b>74 022</b>
Income Tax		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after taxation</b>		<b>61 064</b>	<b>58 979</b>	--	--	--	--	<b>6 148</b>	<b>6 148</b>	<b>65 128</b>	<b>70 521</b>	<b>74 022</b>
Share of Surplus/Deficit attributable to Joint Venture		--	--	--	--	--	--	--	--	--	--	--
Share of Surplus/Deficit attributable to Minorities		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) attributable to municipality</b>		<b>61 064</b>	<b>58 979</b>	--	--	--	--	<b>6 148</b>	<b>6 148</b>	<b>65 128</b>	<b>70 521</b>	<b>74 022</b>
Share of Surplus/Deficit attributable to Associate		--	--	--	--	--	--	--	--	--	--	--
Intercompany/Parent subsidiary transactions		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/ (Deficit) for the year</b>	<b>1</b>	<b>61 064</b>	<b>58 979</b>	--	--	--	--	<b>6 148</b>	<b>6 148</b>	<b>65 128</b>	<b>70 521</b>	<b>74 022</b>



**Table 10: B5 Capital Expenditure by Vote and Function**

WC012 Cederberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26 February 2025												
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>												
Vote 1 - Executive and Council	2	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	1 478	1 478	1 478	5 689	5 689
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		1 320	1 200	-	-	-	-	(0)	(0)	1 200	-	-
Vote 9 - Waste Management		2 500	2 500	-	-	-	-	(2 500)	(2 500)	-	7 848	5 361
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		12 897	12 897	-	-	-	-	(0)	(0)	12 897	18 972	18 993
Vote 12 - Housing		3 200	3 200	-	-	-	-	(2 581)	(2 581)	619	-	3 000
Vote 13 - Road Transport		2 000	2 000	-	-	-	-	-	-	2 000	3 000	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>3</b>	<b>21 917</b>	<b>21 797</b>	-	-	-	-	<b>(3 603)</b>	<b>(3 603)</b>	<b>18 194</b>	<b>35 509</b>	<b>33 042</b>
<b>Single-year expenditure to be adjusted</b>												
Vote 1 - Executive and Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		400	400	-	-	-	-	209	209	609	-	-
Vote 4 - Community Development Services		10 153	10 122	-	-	-	-	(3 853)	(3 853)	6 269	-	-
Vote 5 - Corporate and Strategic Services		1 071	1 071	-	-	-	-	(50)	(50)	1 021	300	300
Vote 6 - Planning and Development Services		500	500	-	-	-	-	(495)	(495)	5	1 152	-
Vote 7 - Public Safety		460	460	-	-	-	-	3 186	3 186	3 646	-	-
Vote 8 - Electricity		14 112	5 815	-	-	-	-	2 713	2 713	8 528	7 826	4 303
Vote 9 - Waste Management		-	-	-	-	-	-	4 955	4 955	4 955	-	-
Vote 10 - Waste Water Management		21 726	23 581	-	-	-	-	1 244	1 244	24 825	36 183	39 130
Vote 11 - Water		7 493	11 317	-	-	-	-	1 063	1 063	12 381	1 000	-
Vote 12 - Housing		2 736	2 736	-	-	-	-	3 928	3 928	6 664	-	3 012
Vote 13 - Road Transport		-	957	-	-	-	-	696	696	1 652	5 000	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>2</b>	<b>58 652</b>	<b>56 959</b>	-	-	-	-	<b>13 596</b>	<b>13 596</b>	<b>70 554</b>	<b>51 460</b>	<b>46 746</b>
<b>Total Capital Expenditure - Vote</b>		<b>80 568</b>	<b>78 755</b>	-	-	-	-	<b>9 993</b>	<b>9 993</b>	<b>88 748</b>	<b>86 969</b>	<b>79 788</b>
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>												
Executive and council		1 471	1 471	-	-	-	-	159	159	1 630	300	300
Finance and administration		-	-	-	-	-	-	-	-	-	-	-
Internal audit		1 471	1 471	-	-	-	-	159	159	1 630	300	300
		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>16 549</b>	<b>16 518</b>	-	-	-	-	<b>679</b>	<b>679</b>	<b>17 198</b>	-	<b>6 012</b>
Community and social services		10 153	10 122	-	-	-	-	(2 653)	(2 653)	7 469	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		460	460	-	-	-	-	1 986	1 986	2 446	-	-
Housing		5 936	5 936	-	-	-	-	1 347	1 347	7 283	-	6 012
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>2 500</b>	<b>3 457</b>	-	-	-	-	<b>983</b>	<b>983</b>	<b>4 440</b>	<b>14 841</b>	<b>5 689</b>
Planning and development		500	500	-	-	-	-	983	983	1 483	6 841	5 689
Road transport		2 000	2 957	-	-	-	-	-	-	2 957	8 000	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>60 048</b>	<b>57 310</b>	-	-	-	-	<b>8 171</b>	<b>8 171</b>	<b>65 481</b>	<b>71 829</b>	<b>67 787</b>
Energy sources		15 432	7 015	-	-	-	-	2 713	2 713	9 728	7 826	4 303
Water management		20 389	24 214	-	-	-	-	1 063	1 063	25 277	19 972	18 993
Waste water management		21 726	23 581	-	-	-	-	1 939	1 939	25 520	36 183	39 130
Waste management		2 500	2 500	-	-	-	-	2 455	2 455	4 955	7 848	5 361
<b>Other</b>		<b>-</b>	<b>-</b>	-	-	-	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	<b>80 568</b>	<b>78 755</b>	-	-	-	-	<b>9 993</b>	<b>9 993</b>	<b>88 748</b>	<b>86 969</b>	<b>79 788</b>
<b>Funded by:</b>												
National Government		47 842	42 610	-	-	-	-	4 227	4 227	46 837	71 618	73 476
Provincial Government		12 893	16 311	-	-	-	-	1 795	1 795	18 106	-	6 012
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	<b>60 734</b>	<b>58 922</b>	-	-	-	-	<b>6 022</b>	<b>6 022</b>	<b>64 944</b>	<b>71 618</b>	<b>79 488</b>
Borrowing		-	0	-	-	-	-	(0)	(0)	-	-	-
Internally generated funds		19 834	19 834	-	-	-	-	3 971	3 971	23 805	15 352	300
<b>Total Capital Funding</b>		<b>80 568</b>	<b>78 755</b>	-	-	-	-	<b>9 993</b>	<b>9 993</b>	<b>88 748</b>	<b>86 969</b>	<b>79 788</b>

**Table 11: B6 Financial Position**

WC012 Cederberg - Table B6 Adjustments Budget Financial Position - 26 February 2025												
Description	Ref	Budget Year 2024/25								Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2025/26 Adjusted Budget	+2 2026/27 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		10 155	8 070	-	-	-	-	39 053	39 053	47 123	63 326	94 158
Trade and other receivables from exchange transactions	1	27 244	27 244	-	-	-	-	8 484	8 484	35 727	36 618	37 551
Receivables from non-exchange transactions	1	8 679	8 679	-	-	-	-	8 917	8 917	17 596	17 955	18 331
Current portion of non-current receivables	2	363	363	-	-	-	-	933	933	1 296	1 296	1 296
Inventory		1 047	1 047	-	-	-	-	126	126	1 173	1 173	1 173
VAT		6 696	6 696	-	-	-	-	1 334	1 334	8 030	6 294	4 558
Other current assets		0	0	-	-	-	-	(0)	(0)	-	-	-
<b>Total current assets</b>		<b>54 183</b>	<b>52 098</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58 847</b>	<b>58 847</b>	<b>110 946</b>	<b>126 663</b>	<b>157 067</b>
<b>Non current assets</b>												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		74 207	74 207	-	-	-	-	5	5	74 212	74 159	74 106
Property, plant and equipment	3	787 281	787 281	-	-	-	-	(125 451)	(125 451)	661 830	716 169	761 545
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		445	445	-	-	-	-	7	7	451	255	146
Trade and other receivables from exchange transactions		72	72	-	-	-	-	1 528	1 528	1 600	1 600	1 600
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>862 005</b>	<b>862 005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(123 912)</b>	<b>(123 912)</b>	<b>738 092</b>	<b>792 183</b>	<b>837 397</b>
<b>TOTAL ASSETS</b>		<b>916 188</b>	<b>914 103</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(65 065)</b>	<b>(65 065)</b>	<b>849 038</b>	<b>918 846</b>	<b>994 464</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		474	474	-	-	-	-	12 443	12 443	12 918	13 706	-
Consumer deposits		3 238	3 238	-	-	-	-	(70)	(70)	3 168	3 389	3 610
Trade and other payables from exchange transactions		23 141	23 141	-	-	-	-	28 392	28 392	51 533	50 053	49 834
Trade and other payables from non-exchange transactions		-	-	-	-	-	-	(698)	(698)	(698)	(698)	(698)
Provisions		13 516	13 516	-	-	-	-	4 961	4 961	18 477	18 630	18 821
VAT		-	-	-	-	-	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>40 370</b>	<b>40 370</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45 028</b>	<b>45 028</b>	<b>85 397</b>	<b>85 079</b>	<b>71 567</b>
<b>Non current liabilities</b>												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	108 120	108 120	-	-	-	-	(1 881)	(1 881)	106 239	119 550	134 659
Long term portion of trade payables		27 848	27 848	-	-	-	-	(14 142)	(14 142)	13 706	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>135 968</b>	<b>135 968</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16 023)</b>	<b>(16 023)</b>	<b>119 945</b>	<b>119 550</b>	<b>134 659</b>
<b>TOTAL LIABILITIES</b>		<b>176 338</b>	<b>176 338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29 004</b>	<b>29 004</b>	<b>205 342</b>	<b>204 629</b>	<b>206 226</b>
<b>NET ASSETS</b>	2	<b>739 850</b>	<b>737 765</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(94 069)</b>	<b>(94 069)</b>	<b>643 696</b>	<b>714 217</b>	<b>788 238</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		739 850	737 765	-	-	-	-	(94 069)	(94 069)	643 696	714 217	788 238
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>739 850</b>	<b>737 765</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(94 069)</b>	<b>(94 069)</b>	<b>643 696</b>	<b>714 217</b>	<b>788 238</b>

**Table 12: B7 Cash Flows**

WC012 Cederberg - Table B7 Adjustments Budget Cash Flows - 26 February 2025												
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		69 603	69 603	-	-	-	-	(2 721)	(2 721)	66 882	72 548	75 561
Service charges		193 979	193 979	-	-	-	-	4 215	4 215	198 194	214 317	237 091
Other revenue		13 611	13 611	-	-	-	-	5 989	5 989	19 601	14 164	14 741
Transfers and Subsidies - Operational	1	94 462	94 462	-	-	-	-	11 942	11 942	106 404	105 514	107 423
Transfers and Subsidies - Capital	1	60 734	60 734	-	-	-	-	(5 841)	(5 841)	54 893	71 618	79 488
Interest		5 003	5 003	-	-	-	-	5 861	5 861	10 864	5 232	5 465
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(345 942)	(348 026)	-	-	-	-	(32 291)	(32 291)	(380 317)	(379 599)	(409 019)
Finance charges		(290)	(290)	-	-	-	-	-	-	(290)	(140)	(109)
Transfers and Subsidies	1	(220)	(220)	-	-	-	-	-	-	(220)	(230)	(241)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>90 941</b>	<b>88 856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12 844)</b>	<b>(12 844)</b>	<b>76 012</b>	<b>103 425</b>	<b>110 399</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-	-	-	-	-	400	400	400	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(80 568)	(80 568)	-	-	-	-	(8 180)	(8 180)	(88 748)	(86 969)	(79 788)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(80 568)</b>	<b>(80 568)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 780)</b>	<b>(7 780)</b>	<b>(88 348)</b>	<b>(86 969)</b>	<b>(79 788)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		221	221	-	-	-	-	(51)	(51)	170	221	221
<b>Payments</b>												
Repayment of borrowing		(1 969)	(1 969)	-	-	-	-	-	-	(1 969)	(474)	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 747)</b>	<b>(1 747)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(51)</b>	<b>(51)</b>	<b>(1 799)</b>	<b>(253)</b>	<b>221</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>8 625</b>	<b>6 541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20 676)</b>	<b>(20 676)</b>	<b>(14 135)</b>	<b>16 203</b>	<b>30 832</b>
Cash/cash equivalents at the year begin:	2	1 530	1 530	-	-	-	-	59 729	59 729	61 258	47 123	63 326
Cash/cash equivalents at the year end:	2	10 155	8 070	-	-	-	-	39 053	39 053	47 123	63 326	94 158

**Table 13: B8 Cash backed accumulated surplus reconciliation**

WC012 Cederberg - Table B8 Cash backed reserves/accumulated surplus reconciliation - 26 February 2025												
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	10 155	8 070	-	-	-	-	39 053	39 053	47 123	63 326	94 158
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>10 155</b>	<b>8 070</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39 053</b>	<b>39 053</b>	<b>47 123</b>	<b>63 326</b>	<b>94 158</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	(698)	(698)	(698)	(698)	(698)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(429)	344	-	-	-	-	17 346	17 346	17 689	12 870	11 077
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>(429)</b>	<b>344</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16 647</b>	<b>16 647</b>	<b>16 991</b>	<b>12 172</b>	<b>10 379</b>
<b>Surplus(shortfall)</b>		<b>10 584</b>	<b>7 727</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 406</b>	<b>22 406</b>	<b>30 132</b>	<b>51 154</b>	<b>83 779</b>

**Table 14: B9 Asset Management**

WC012 Cederberg - Table B9 Asset Management - 26 February 2025												
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	69 205	63 058	-	-	-	-	5 906	5 906	68 964	64 683	69 054
<i>Roads Infrastructure</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Storm water Infrastructure</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Electrical Infrastructure</i>		11 712	0	-	-	-	-	(0)	(0)	-	7 826	4 303
<i>Water Supply Infrastructure</i>		22 746	26 164	-	-	-	-	(2 133)	(2 133)	24 031	13 927	19 960
<i>Sanitation Infrastructure</i>		19 107	19 890	-	-	-	-	(0)	(0)	19 890	34 783	39 130
<i>Solid Waste Infrastructure</i>		2 500	2 500	-	-	-	-	(2 500)	(2 500)	-	7 848	5 361
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		56 065	48 554	-	-	-	-	(4 633)	(4 633)	43 921	64 383	68 754
<i>Community Facilities</i>		10 153	10 122	-	-	-	-	74	74	10 197	-	-
<i>Sport and Recreation Facilities</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Community Assets</b>		10 153	10 122	-	-	-	-	74	74	10 197	-	-
<i>Heritage Assets</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Revenue Generating</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Operational Buildings</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Housing</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Other Assets</b>	6	-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Biological or Cultivated Assets</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Servitudes</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Licences and Rights</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Intangible Assets</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Computer Equipment</i>		1 071	1 051	-	-	-	-	(25)	(25)	1 026	300	300
<i>Furniture and Office Equipment</i>		-	63	-	-	-	-	389	389	452	-	-
<i>Machinery and Equipment</i>		705	2 213	-	-	-	-	1 060	1 060	3 273	-	-
<i>Transport Assets</i>		1 210	1 053	-	-	-	-	9 041	9 041	10 095	-	-
<i>Land</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Mature</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Immature</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Living Resources</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	2	4 143	4 143	-	-	-	-	3 409	3 409	7 552	-	-
<i>Roads Infrastructure</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Storm water Infrastructure</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Electrical Infrastructure</i>		1 100	1 100	-	-	-	-	2 713	2 713	3 813	-	-
<i>Water Supply Infrastructure</i>		3 043	3 043	-	-	-	-	696	696	3 739	-	-
<i>Sanitation Infrastructure</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Solid Waste Infrastructure</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		4 143	4 143	-	-	-	-	3 409	3 409	7 552	-	-
<i>Community Facilities</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Sport and Recreation Facilities</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Community Assets</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Heritage Assets</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Revenue Generating</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Operational Buildings</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Housing</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Other Assets</b>	6	-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Biological or Cultivated Assets</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Servitudes</i>		-	0	-	-	-	-	(0)	(0)	-	-	-
<i>Licences and Rights</i>		-	0	-	-	-	-	(0)	(0)	-	-	-

Intangible Assets	-	0	-	-	-	-	(0)	(0)	-	-	-
Computer Equipment	-	0	-	-	-	-	(0)	(0)	-	-	-
Furniture and Office Equipment	-	0	-	-	-	-	(0)	(0)	-	-	-
Machinery and Equipment	-	0	-	-	-	-	(0)	(0)	-	-	-
Transport Assets	-	0	-	-	-	-	(0)	(0)	-	-	-
Land	-	0	-	-	-	-	(0)	(0)	-	-	-
Zoo's, Marine and Non-biological Animals	-	0	-	-	-	-	(0)	(0)	-	-	-
Mature	-	0	-	-	-	-	(0)	(0)	-	-	-
Immature	-	0	-	-	-	-	(0)	(0)	-	-	-
Living Resources	-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Total Upgrading of Existing Assets to be adjusted</b>	<b>2a</b>	<b>7 220</b>	<b>11 554</b>	-	-	-	<b>678</b>	<b>678</b>	<b>12 232</b>	<b>22 286</b>	<b>10 734</b>
Roads Infrastructure		2 500	3 457	-	-	-	978	978	4 435	14 841	5 689
Storm water Infrastructure		-	0	-	-	-	696	696	696	-	-
Electrical Infrastructure		2 620	5 645	-	-	-	(0)	(0)	5 645	-	-
Water Supply Infrastructure		-	357	-	-	-	(0)	(0)	357	6 045	5 045
Sanitation Infrastructure		2 100	2 096	-	-	-	(2 096)	(2 096)	-	1 400	-
Solid Waste Infrastructure		-	0	-	-	-	(0)	(0)	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		7 220	11 554	-	-	-	(422)	(422)	11 132	22 286	10 734
Community Facilities		-	0	-	-	-	(0)	(0)	-	-	-
Sport and Recreation Facilities		-	0	-	-	-	(0)	(0)	-	-	-
Community Assets		-	0	-	-	-	(0)	(0)	-	-	-
Heritage Assets		-	0	-	-	-	(0)	(0)	-	-	-
Revenue Generating		-	0	-	-	-	(0)	(0)	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	0	-	-	-	(0)	(0)	-	-	-
Operational Buildings		-	0	-	-	-	1 100	1 100	1 100	-	-
Housing		-	0	-	-	-	(0)	(0)	-	-	-
Other Assets		-	0	-	-	-	1 100	1 100	1 100	-	-
Biological or Cultivated Assets		-	0	-	-	-	(0)	(0)	-	-	-
Servitudes		-	0	-	-	-	(0)	(0)	-	-	-
Licences and Rights		-	0	-	-	-	(0)	(0)	-	-	-
Intangible Assets		-	0	-	-	-	(0)	(0)	-	-	-
Computer Equipment		-	0	-	-	-	(0)	(0)	-	-	-
Furniture and Office Equipment		-	0	-	-	-	(0)	(0)	-	-	-
Machinery and Equipment		-	0	-	-	-	(0)	(0)	-	-	-
Transport Assets		-	0	-	-	-	(0)	(0)	-	-	-
Land		-	0	-	-	-	(0)	(0)	-	-	-
Zoo's, Marine and Non-biological Animals		-	0	-	-	-	(0)	(0)	-	-	-
Mature		-	0	-	-	-	(0)	(0)	-	-	-
Immature		-	0	-	-	-	(0)	(0)	-	-	-
Living Resources		-	0	-	-	-	(0)	(0)	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	<b>4</b>	<b>80 568</b>	<b>78 755</b>	-	-	-	<b>9 993</b>	<b>9 993</b>	<b>88 748</b>	<b>86 969</b>	<b>79 788</b>
Roads Infrastructure		2 500	3 457	-	-	-	978	978	4 435	14 841	5 689
Storm water Infrastructure		-	0	-	-	-	696	696	696	-	-
Electrical Infrastructure		15 432	6 745	-	-	-	2 713	2 713	9 458	7 826	4 303
Water Supply Infrastructure		25 789	29 564	-	-	-	(1 438)	(1 438)	28 127	19 972	25 005
Sanitation Infrastructure		21 207	21 986	-	-	-	(2 096)	(2 096)	19 890	36 183	39 130
Solid Waste Infrastructure		2 500	2 500	-	-	-	(2 500)	(2 500)	-	7 848	5 361
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		67 429	64 252	-	-	-	(1 647)	(1 647)	62 605	86 669	79 488
Community Facilities		10 153	10 122	-	-	-	74	74	10 197	-	-
Sport and Recreation Facilities		-	0	-	-	-	(0)	(0)	-	-	-
Community Assets		10 153	10 122	-	-	-	74	74	10 197	-	-
Heritage Assets		-	0	-	-	-	(0)	(0)	-	-	-
Revenue Generating		-	0	-	-	-	(0)	(0)	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	0	-	-	-	(0)	(0)	-	-	-
Operational Buildings		-	0	-	-	-	1 100	1 100	1 100	-	-
Housing		-	0	-	-	-	(0)	(0)	-	-	-
Other Assets		-	0	-	-	-	1 100	1 100	1 100	-	-
Biological or Cultivated Assets		-	0	-	-	-	(0)	(0)	-	-	-
Servitudes		-	0	-	-	-	(0)	(0)	-	-	-
Licences and Rights		-	0	-	-	-	(0)	(0)	-	-	-
Intangible Assets		-	0	-	-	-	(0)	(0)	-	-	-
Computer Equipment		1 071	1 051	-	-	-	(25)	(25)	1 026	300	300
Furniture and Office Equipment		-	63	-	-	-	389	389	452	-	-
Machinery and Equipment		705	2 213	-	-	-	1 060	1 060	3 273	-	-
Transport Assets		1 210	1 053	-	-	-	9 041	9 041	10 095	-	-
Land		-	0	-	-	-	(0)	(0)	-	-	-
Zoo's, Marine and Non-biological Animals		-	0	-	-	-	(0)	(0)	-	-	-
Mature		-	0	-	-	-	(0)	(0)	-	-	-
Immature		-	0	-	-	-	(0)	(0)	-	-	-
Living Resources		-	0	-	-	-	(0)	(0)	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>4</b>	<b>80 568</b>	<b>78 755</b>	-	-	-	<b>9 993</b>	<b>9 993</b>	<b>88 748</b>	<b>86 969</b>	<b>79 788</b>

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	861 933	861 933	-	-	-	-	(125 440)	(125 440)	736 493	790 583	835 798
<i>Roads Infrastructure</i>		93 767	93 767	-	-	-	-	(4 423)	(4 423)	89 344	98 555	98 387
<i>Storm water Infrastructure</i>		18 843	18 843	-	-	-	-	5 598	5 598	24 441	23 891	23 341
<i>Electrical Infrastructure</i>		161 193	161 193	-	-	-	-	(89 415)	(89 415)	71 778	73 206	70 983
<i>Water Supply Infrastructure</i>		190 046	190 046	-	-	-	-	(42 851)	(42 851)	147 195	159 731	176 776
<i>Sanitation Infrastructure</i>		174 705	174 705	-	-	-	-	(1 729)	(1 729)	172 976	201 510	231 953
<i>Solid Waste Infrastructure</i>		7 594	7 594	-	-	-	-	(3 266)	(3 266)	4 328	11 132	15 316
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		646 148	646 148	-	-	-	-	(136 086)	(136 086)	510 061	568 025	616 756
<b>Community Assets</b>		80 670	80 670	-	-	-	-	184	184	80 855	79 813	78 771
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		74 207	74 207	-	-	-	-	5	5	74 212	74 159	74 106
<b>Other Assets</b>		11 159	11 159	-	-	-	-	701	701	11 861	11 727	11 593
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		445	445	-	-	-	-	7	7	451	255	146
<b>Computer Equipment</b>		3 172	3 172	-	-	-	-	(443)	(443)	2 729	2 778	2 845
<b>Furniture and Office Equipment</b>		2 919	2 919	-	-	-	-	684	684	3 603	2 928	2 327
<b>Machinery and Equipment</b>		9 219	9 219	-	-	-	-	(871)	(871)	8 349	7 799	7 298
<b>Transport Assets</b>		24 595	24 595	-	-	-	-	10 358	10 358	34 953	33 681	32 537
<b>Land</b>		9 398	9 398	-	-	-	-	21	21	9 419	9 419	9 419
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	861 933	861 933	-	-	-	-	(125 440)	(125 440)	736 493	790 583	835 798
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		31 438	31 438	-	-	-	-	1 529	1 529	32 967	32 879	34 574
<b>Repairs and Maintenance by asset class</b>	3	34 008	33 841	-	-	-	-	(468)	(468)	33 372	36 098	38 441
<i>Roads Infrastructure</i>		9 583	9 583	-	-	-	-	(1 213)	(1 213)	8 369	10 208	10 865
<i>Storm water Infrastructure</i>		1 153	1 153	-	-	-	-	82	82	1 235	1 222	1 293
<i>Electrical Infrastructure</i>		1 245	1 175	-	-	-	-	777	777	1 952	1 302	1 361
<i>Water Supply Infrastructure</i>		954	960	-	-	-	-	419	419	1 378	997	1 042
<i>Sanitation Infrastructure</i>		5 516	5 482	-	-	-	-	(459)	(459)	5 024	5 866	6 234
<i>Solid Waste Infrastructure</i>		862	792	-	-	-	-	(100)	(100)	692	902	942
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		19 313	19 145	-	-	-	-	(495)	(495)	18 650	20 497	21 737
<b>Community Facilities</b>		8 160	8 279	-	-	-	-	(640)	(640)	7 639	8 725	9 470
<b>Sport and Recreation Facilities</b>		1 374	1 401	-	-	-	-	262	262	1 663	1 466	1 562
<b>Community Assets</b>		9 534	9 680	-	-	-	-	(379)	(379)	9 302	10 190	11 032
<b>Heritage Assets</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Revenue Generating</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Non-revenue Generating</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Operational Buildings</b>		780	665	-	-	-	-	230	230	895	816	853
<b>Housing</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Other Assets</b>		780	665	-	-	-	-	230	230	895	816	853
<b>Biological or Cultivated Assets</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Servitudes</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Licences and Rights</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Intangible Assets</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Computer Equipment</b>		148	148	-	-	-	-	18	18	166	155	162
<b>Furniture and Office Equipment</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Machinery and Equipment</b>		256	226	-	-	-	-	(116)	(116)	110	267	279
<b>Transport Assets</b>		3 977	3 977	-	-	-	-	273	273	4 249	4 173	4 378
<b>Land</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Mature</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Immature</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>Living Resources</b>		-	0	-	-	-	-	(0)	(0)	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		65 446	65 279	-	-	-	-	1 061	1 061	66 339	68 977	73 015
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		14,1%	19,9%							22,3%	25,6%	13,5%
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		36,1%	49,9%							60,0%	67,8%	31,0%
<b>R&amp;M as a % of PPE</b>		3,9%	3,9%							4,5%	4,6%	4,6%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		5,3%	5,7%							7,2%	7,4%	5,9%

## **2 Part 2: Supporting Documentation**

### **2.1 Supporting Budget Tables**

Supporting Table SB 1 to SB 19 are included in Annexure A & B.

## 2.2 Municipal Manager's quality certificate

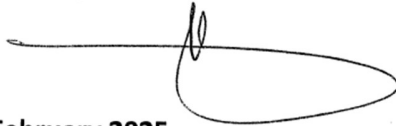
### **Municipal Manager Quality Certificate**

I, **G.F. Matthyse**, Municipal Manager of CEDERBERG MUNICIPALITY, hereby Certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the Municipality,

Print Name: **G.F. Matthyse**

Municipal Manager of **CEDERBERG MUNICIPALITY**

Signature:

A handwritten signature in black ink, consisting of a horizontal line followed by a large, stylized loop that ends in a small flourish.

Date: **26 February 2025**