

**CEDERBERG
MUNICIPALITY**

MID-YEAR BUDGET AND PERFORMANCE REPORT

2025 - 2026



**In-Year Report of the
Municipality**

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

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Glossary

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

Mscosa	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 72: Mid-Year Budget and Performance Assessment

Section 72: Mid-Year Budget and Performance Assessment

- (1) The accounting officer of a municipality must by 25 January of each year–
 - (a) assess the performance of the municipality during the first half of the financial year, taking into account–
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report, and
 - (b) submit a report on such assessment to–
 - (i) the mayor of the municipality;
 - (ii) the National Treasury; and
 - (iii) the relevant provincial treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.
- (3) The accounting officer must, as part of the review–
 - (a) make recommendations as to whether an adjustments budget is necessary; and
 - (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Municipal budget and reporting regulations (MBRR) – Section 33 to 35

(33) Format of a mid-year budget and performance assessment

A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in a 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

(34) Publication of mid-year budget and performance assessments

(1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.

(2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including-

(a) summaries in alternate languages predominant in the community, and

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

(35) Submission of mid-year budget and performance assessments

The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form-

(a) the mid-year budget and performance assessment by 25 January of each year; and

(b) any other information relating to the mid-year budget and performance assessments as may be required by the National Treasury.

Part 1: In-Year Report

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.

The mid-year report is used as a management tool to assess the Municipality's performance and financial position against the approved budget by analysing trends and patterns for the first six months of the 2024/2025 financial year, with a view of giving effect to the Mayor and Council's oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act.

In terms of Section 72(1)(a) and 52(d) of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such an assessment must, in terms of Section 72(1)(b) of the MFMA, be submitted to the Mayor, Provincial and National Treasury. Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

Implementation of budget in terms of SDBIP

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

Financial problems or risks facing the Municipality

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

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

The Municipality participates in the Debt Relief Program, which helps alleviate the burden of the unpaid debt owed to Eskom.

Other information**Remedial Action to be taken on the 2024/25 Audit Outcomes**

The annual report of the 2024/25 financial year is covered in a separate report to Council at the same meeting where this section 72 report is considered. Any problems and/or corrective action identified in the oversight report by Council will be monitored and actioned in terms of OPCAR for correction in the current financial year.

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 Mid-Year Budget and Performance Assessment Report referred to in Section 72 of the Act;
2. The municipality revises the budget during February 2026 to realign budget assumptions on projected revenue collections, expenditure projections and grant funding.

Executive Summary

Introduction

In terms of Section 72(1)(a) and 52(d) of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such an assessment must, in terms of Section 72(1)(b) of the MFMA, be submitted to the Mayor, Provincial and National Treasury. Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

Consolidated Performance

TABLE 1: CONSOLIDATED OVERVIEW OF THE 2025/2026 MTREF

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Operating Revenue	503 674 464	514 609 788	517 807 811	64 078 853	273 961 916	258 104 410	15 857 506	6.14%
Total Operating Expenditure	476 189 111	514 019 873	517 433 917	30 090 013	227 924 487	257 863 329	- 29 938 842	-11.61%
<i>Surplus/(Deficit)</i>	27 485 353	589 915	373 894	33 988 840	46 037 429	241 081	45 796 348	18996.25%
Capital Transfers and Subsidies (Monetary allocations)	37 780 985	39 848 176	48 661 667	1 962 592	11 522 317	22 127 454	- 10 605 137	-47.93%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	-
<i>Surplus/ (Deficit) for the year</i>	65 266 339	40 438 091	49 035 561	35 951 431	57 559 746	22 368 535	35 191 211	157.32%
Total Capital Expenditure	53 751 410	78 459 243	89 011 864	2 706 081	13 770 026	41 867 763	- 28 097 737	-67.11%

The actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 6.14% above, whilst the variance for operating expenditure was 11.61% below YTD budget.

The operating revenue realised is R 15.858 million above YTD budget while operating expenditure was R 29.939 million below year-to-date budget. Detail on variances will be explained in the Revenue by Source and Operating Expenditure by Type sections below.

The capital budget is R 28.098 million below YTD budget. The budget has been adjusted to R89.011 million and R 13.770 million has been expensed to date. Detail on the variance will be explained in section Capital Expenditure.

Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ended 31 December 2025. The figures represented in this section are the accrued amounts and not actual cash receipts; in other words the amounts billed for property rates; service charges and interest as it become due.

TABLE 2: REVENUE BY SOURCE

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	152 838	168 694	168 694	13 090	84 423	84 347	76	0.09%	168 694
Service charges - Water	32 696	34 221	34 221	2 670	16 523	17 111	(587)	-3.43%	34 221
Service charges - Waste Water Management	15 823	15 309	15 309	1 284	8 238	7 654	583	7.62%	15 309
Service charges - Waste management	14 604	14 318	14 318	1 201	7 490	7 159	331	4.62%	14 318
Sale of Goods and Rendering of Services	5 318	4 781	4 781	483	3 418	2 390	1 028	43.01%	4 781
Agency services	4 012	4 171	4 171	358	2 291	2 086	206	9.86%	4 171
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 362	7 265	7 265	490	3 278	3 633	(355)	-9.76%	7 265
Interest earned from Current and Non Current Assets	9 619	7 788	7 788	1 807	5 668	3 894	1 774	45.56%	7 788
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 070	781	781	51	477	391	87	22.19%	781
Licence and permits	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	595	411	411	135	705	205	500	243.57%	411
Non-Exchange Revenue									
Property rates	74 997	76 578	76 578	6 295	43 160	38 289	4 871	12.72%	76 578
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	56 370	45 587	45 587	5 702	23 436	22 794	642	2.82%	45 587
Licence and permits	2	2	2	-	1	1	(0)	-14.40%	2
Transfers and subsidies - Operational	105 686	109 882	113 080	29 815	70 492	55 740	14 752	26.47%	113 080
Interest earned from Receivables (Non-Exchange)	4 500	4 743	4 743	323	2 102	2 372	(270)	-11.38%	4 743
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 863	5 431	5 431	374	2 244	2 716	(471)	-17.36%	5 431
Gains on disposal of Assets	1 428	400	400	-	15	200	(185)	-92.63%	400
Other Gains	12 889	14 248	14 248	-	-	7 124	(7 124)	-100.00%	14 248
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	503 674	514 610	517 808	64 079	273 962	258 104	15 858	6.14%	517 808

Variances for 10% above and below YTD budget have been identified. The variances were due to the following:

Sale of Goods and Rendering of Services: This category is 43.01% above YTD budget due to more than expected revenue from building plan fees & camping fees. This can be attributed to increase in tourist activities over the festive period. The budget will be adjusted in line with the adjustment budget in February.

Interest earned from Current and Non Current Assets: The variance is 45.56% above YTD budget. This is due to more interest earned on investments than expected. Interest for November and December was accounted for during December as the 30th of November fell on a Sunday.

Operational Revenue (Exchange): This relates directly to service charges and is in the process of being investigated. This will be adjusted and corrected with the adjustment budget.

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

License and Permits: No transactions YTD

Transfers and subsidies - Operational: The budget is not yet set-up for seasonal recognition of grants, but rather monthly. Slower expenditure on operational grants also impacts the recognition of operating revenue. Expenditure will be prioritized within the months to come. The budget set-up will be changed in the next financial year.

Operational Revenue (Non-Exchange): This relates directly to service charges and is in the process of being investigated. This will be adjusted and corrected with the adjustment budget.

Gains on disposal of Assets: No transactions YTD, this will usually be done closer to the year-end via auction.

Other Gains: No transactions YTD, will be measured and recorded on year-end.

Operating Expenditure by Type

TABLE 3: OPERATING EXPENDITURE BY TYPE

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	138 386	164 632	164 731	13 251	78 996	82 341	(3 345)	-4.06%	164 731
Remuneration of councillors	6 355	6 831	6 831	501	3 163	3 416	(253)	-7.41%	6 831
Bulk purchases - electricity	124 217	141 209	141 209	10	58 287	70 604	(12 317)	-17.45%	141 209
Inventory consumed	13 314	14 186	14 704	1 262	7 380	7 570	(190)	-2.51%	14 704
Debt impairment	66 019	52 790	52 790	4 402	26 410	26 395	15	0.06%	52 790
Depreciation and amortisation	33 693	33 534	33 534	2 502	15 014	16 767	(1 753)	-10.46%	33 534
Interest	15 150	12 415	12 415	904	5 476	6 207	(731)	-11.78%	12 415
Contracted services	40 502	45 175	47 467	4 706	16 405	22 530	(6 125)	-27.19%	47 467
Transfers and subsidies	164	750	750	-	6	375	(369)	-98.53%	750
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	35 399	40 037	40 543	2 550	16 789	20 429	(3 640)	-17.82%	40 543
Losses on Disposal of Assets	-	400	400	-	-	200	(200)	-100.00%	400
Other Losses	2 989	2 060	2 060	-	-	1 030	(1 030)	-100.00%	2 060
Total Expenditure	476 189	514 020	517 434	30 090	227 924	257 863	(29 939)	-11.61%	517 434

Bulk Purchase - Electricity: The variance is 17.49% below YTD budget. Month-end procedures took place earlier hence the invoices was due and processed after month end.

Interest: The variance is 11.78% under YTD budget. This is mainly due to unwinding of interest of the debt relief which will be recognized when approval and confirmation is received for the 2nd portion write off. Approval is expected before the end of January 2026.

Contracted services: This is 27.19% below YTD budget. Bulk of the variance can be contributed to expenditure still to be incurred for the last phase of the INEP project as well as the Human Settlements Project. Expenditure was recognised for INEP in December 2025. Expenditure is expected to increase in the coming months to ensure all grants is spent.

Transfers and subsidies: This is based on demand. The tourism funds are only payable from January 2026.

Operational costs: Various line items are still under YTD budget, bulk of it can however be contributed to fees still to be incurred on the regional waste facility as well as the housing projects.

Losses on Disposal of Assets: No transactions YTD

Other Losses: No transactions YTD.

Capital Expenditure

The breakdown for capital expenditure is as follows:

	Original Budget (R'000)	Adjustment Budget (R'000)	Actual (R'000)	% Expenditure
Grants	39 848 176	48 400 797	11 441 325	23.64%
Internally Generated Funds	38 611 067	40 611 067	2 328 701	5.73%
Total	78 459 243	89 011 864	13 770 026	15.47%

FIGURE 1: CAPITAL SOURCES OF FUNDING & EXPENDITURE

The capital expenditure is currently at 15.47% as most of the projects are currently in planning and procurement phase and construction paused during the construction break. Expenditure on the projects will increase throughout the year.

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

MIG:

Construction of Multi-Purpose Centre Graafwater: Planned completion date is 22August 2026. Construction in progress

Transfer Station: The transfer station is dependent on council processes and is likely to cause a delay/slow capital expenditure. The municipality is in the process of appointing a consultant.

RBIG:

Consultant Appointed. The municipality is in the process with termination of service provider. Business Case has been submitted to DWS.

Borrowing: No projects are funded by means of borrowing.

Cash Flow

The Municipality is continuously implementing cost containment measures. Strict credit control procedures are implemented. Delegations for approval of requisitions and orders have been reviewed for the new financial year. The Cash Committee is effective and meets on a weekly basis.

As stated, the municipality continues to make strides in improving the effectiveness and efficiency in the credit control & debt collection unit. The Municipality is also managing and monitoring expenditure closely. The Cash/ Cost coverage ratio has is at 4.43 months and the current ratio to 2.09:1.

Collection Rate

Total Aggregate Collection		6.December - Reporting for November in December			
		Billing For November	Collection in December	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	19 977 128	18 001 606	1 975 522	90%
2.Collection <u>excl Eskom</u> supplied areas		-	-	-	#DIV/0!
3.Collection: Property Rates		6 327 845	6 050 312	277 533	96%
4.Total average collection: Electricity (Municipal supplied areas)		6 900 774	6 827 195	73 579	99%
5.Total average collection: Water		3 363 939	2 546 021	817 918	76%
6.Total average collection: Wastewater		1 314 882	1 145 081	169 800	87%
7.Total average collection: Refuse		1 282 594	1 072 204	210 391	84%
8. 7.Total average collection: Interest		787 094	360 793	426 301	46%

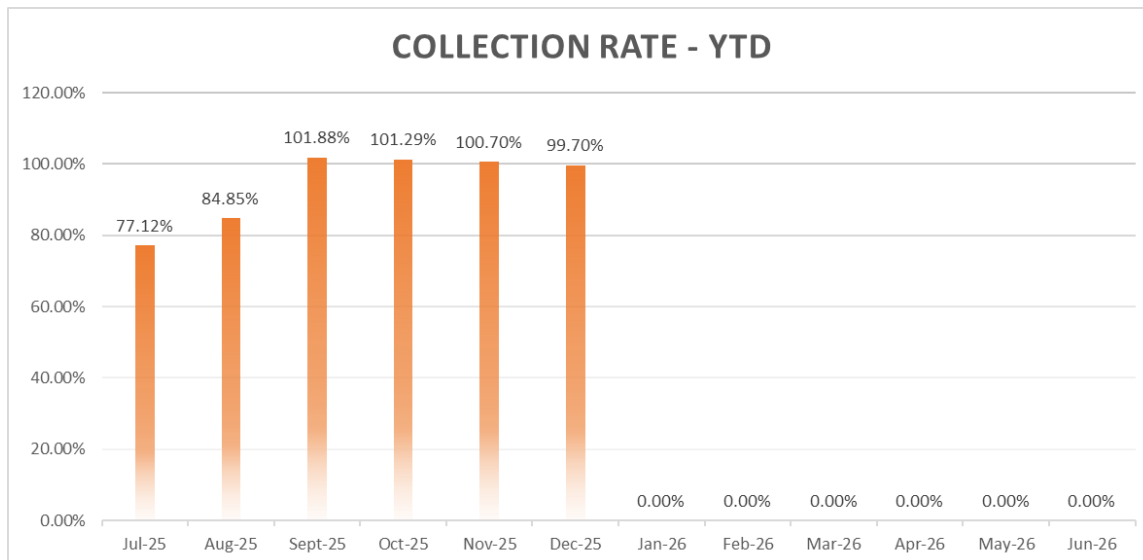


FIGURE 2: COLLECTION RATE

The monthly collection rate is 90% for December. The cumulative collection rate is 99.70% 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 will convene every second month to discuss the outstanding debts and the collections efforts.


Monthly Financial Ratios

Cederberg Local Municipality Financial Ratios Financial year: 2025/26								
Ratio	Norm	YEAR Jun 2025	YTD Jul 2025	YTD Aug 2025	YTD Sep 2025	YTD Oct 2025	YTD Nov 2025	YTD Dec 2025
1 Capital expenditure to Total expenditure	10% - 20%	10.3%	0.0%	0.2%	1.8%	5.7%	5.3%	5.7%
2 Repairs and maintenance to PPE	8%	2.1%	0.0%	0.3%	0.4%	1.2%	0.9%	1.2%
3 Annual collection rate	95%	92.5%	77.1%	84.9%	101.9%	101.3%	100.7%	99.7%
4 Bad debts written off vs bad debt provision	100%	13.4%	0.0%	0.1%	0.8%	1.0%	18.0%	17.3%
5 Net debtors days	30 days	40	62	26	15	38	1	0
6 Cash/Cost coverage ratio	1 - 3 months	3.01	5.02	4.05	4.05	3.82	3.46	4.43
7 Current ratio	1.5 - 2:1	1.79	2.14	1.97	2.00	2.12	1.68	2.09
8 Capital cost as % of total operating expenditure	6% - 8%	1.0%	0.0%	0.0%	0.0%	0.3%	0.3%	0.2%
9 Debt (total borrowings) as a % of Revenue	< 45%	0.1%	0.7%	0.5%	0.3%	0.0%	0.0%	0.0%
10 Net operating surplus margin	0%	8.3%	55.1%	30.3%	19.4%	13.3%	5.7%	16.8%
11 Electricity distribution losses	7% - 10%	5.77%	Annual Ratio					
12 Water distribution losses	15% - 30%	39.19%	Annual Ratio					
13 Revenue growth %	CPI	11.82%	Annual Ratio					
14 Revenue growth % excl capital grants	>5%	4.04%	Annual Ratio					
15 Creditors payment period	30 days	62	132	50	30	65	63	49
16 Irregular, fruitless and wasteful unauthorised exp.	0%	2.49%	Annual Ratio					
17 Remuneration as % of total operating expenditure	25% - 40%	31.3%	39.5%	33.7%	32.6%	31.9%	34.6%	36.0%
18 Contracted services as a % of total operating expenditure	2% - 5%	8.1%	1.0%	3.4%	4.0%	6.0%	5.9%	7.2%
19 Capital budget implementation indicator	95% - 100%	73.1%	0.0%	1.2%	10.2%	24.6%	32.5%	32.9%
20 Operating expenditure budget implementation indicator	95% - 100%	89.7%	71.9%	84.2%	87.0%	89.6%	92.2%	88.4%
21 Operating revenue budget implementation indicator	95% - 100%	97.7%	160.0%	120.6%	107.7%	103.2%	97.7%	106.1%
22 Billed revenue budget implementation indicator	95% - 100%	100.3%	126.5%	115.3%	109.4%	107.0%	104.2%	102.6%

FIGURE 3: MONTHLY RATIOS

The municipality has maintained steady financial performance as is evident from the monthly ratios. The municipality remains focused on increasing debt collection to create a sustainable financial position. This is evident from the cash coverage ratio which is 4.43 and the current ratio moving to 2.09:1, which is still above the norm. The net debtor's days are recorded at 0 due to write-off processed.


Compliance in terms of Municipal Debt Relief

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		Dec'25		
National Financial Year		2025/26		
Demarcation Code of Municipality being assessed		WC012		
District		West Coast		
Demarcation Description		Cederberg		
<p>I, Mr G.F. Mattheys, 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:</p>				
Municipal Debt Relief Conditions (Monthly reporting)				Choose from drop down list
6.3 + Maintaining the Eskom and bulk water current account – Condition 6.12 (current account for the purpose of this exercise means the account for a single month's consumption):				
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes	No invoices received for December. Invoices for November paid during December 2025.	
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://uploadportal.treasury.gov.za/ ?	Yes		
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes		
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		
6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://uploadportal.treasury.gov.za/ ?	Yes		
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes		
6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)				Select
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		
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		
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? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also 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 respond to this item as "No".</i>	Yes		
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? <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 respond to this item as "No".</i>	Yes		
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)? <i>Note - If the municipality has on FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	NA - the MTREF is funded		
6.4.2	- If the municipality's MTREF is not funded and it has on 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 on FRP may "N/A" be selected from the dropdown list.</i>	N/A		
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		
6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes		
6.6 Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:				
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The municipality has completed the consolidation exercise for all business and residential properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.	
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		
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>	No	The Municipality does not have flow-meters to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality's indigent policy makes provision for restricting both water and electricity. Indigents are placed on standby until the account is settled. The Municipality successfully received a R1m allocation from PT for the installation of smart water meters. The procurement process for the meters has commenced. The meters have been received, however it has been returned as the service provider will send the correct meters. The Municipality will also implement phase 2 with the allocated grant funding of R2.5m from PT to continue the roll-out of the project. The Municipality will prioritise the full implementation of smart-water meters to its indigent households. The installation of the water meters will commence in March 2025.	

18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	Yes	Indigents are limited to the National Limit for FBS of 6kl and 50KwH. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.
	6.6	Supporting evidence - The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
	6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes	The monthly collection rate is 90% for December, the average quarterly collection rate for quarter 2 is 91%. The cumulative collection rate is for the 6 months is 99.70%.
		<i>Note - although the norm and standard for collection (MFMA Circular No. 72) is a 98 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>		
	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 : "one underservice area" directly "resides" to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.		
20	6.7.2.1		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 by June 2025, however, the installation will only commence with the implementation of the smart-meter project funded by NT. The project approved R46m for the replacement of all pre-paid electricity meters to smart-prepaid meters. The project is currently in implementation phase in Clarensdam with Cirodal almost completed.
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	The funding has been budgeted under operational expenditure in 25/26 as ownership and control will not be with the municipality once meters are installed. The installation of the meters will only be done during Aug - Oct 2025 as part of the NT smart-meter project. Funds are also available in operating expenditure votes for the replacement of existing meters.
	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 complied by the registered municipal valuer?	Yes	The audit was done for verification of variance between the VR roll and billing system, and the municipality is currently billing the properties on monthly basis, except those that were billed once in July 2025, which is the main cause of the variances. The variance emanate from once-off billing because the NT tool does not recognise the once-off billing and the rebates the municipality offers to different customers.
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Na	
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://tuploadportal.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? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes	
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://tuploadportal.treasury.gov.za/	No FRP	
		<i>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.</i>		
	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://tuploadportal.treasury.gov.za/ <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
		<i>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.</i>		
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	
		<i>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.</i>		

	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	
		<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>		
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 arrears 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? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes	
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	
		<i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of Government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>		

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


Signature of HOD/ NT/ MM: 

Date: 12 January 2026

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

FIGURE 4: COMPLIANCE CERTIFICATE MUNICIPAL DEBT RELIEF

Municipal Debt Relief Performance across period of participation

	National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Province WC Cederberg	
			Code District Code Description WC012 West Coast Cederberg	

Monthly Performance Report																																								Scoring and Rating																																																																																											
Municipal Details		Part A										Part B										Part C										Part D										Part E																																																																																									
		Eskom And Bulk water current account										Compliance with a funded BTPFP										FRP/BFP & Tariff Assessment										Electricity and water use collection tools										Quarterly collection of property rates and services charges										Maximization of Revenue Base																																																																															

FIGURE 5: MUNICIPAL SELF-ASSESSMENT COMPLIANCE ASSESSMENT

[illegible]

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 98% for November 2025.

% MONTHLY COLLECTION PERFORMANCE

This bar chart displays the percentage of monthly collection performance for five categories: Property Rates Tax, Electricity, Water, Refuse, and Waste Water. The data is presented for each month from July to June. The Y-axis represents the percentage, ranging from 0% to 171%. The X-axis lists the categories. The legend indicates the months: July (blue), August (orange), September (grey), October (yellow), November (light blue), December (green), January (dark blue), February (brown), March (dark grey), April (gold), May (dark blue), and June (dark green).

Category	July	August	September	October	November	December	January	February	March	April	May	June
PROPERTY RATES TAX	96%	74%	142%	94%	90%	90%	0%	0%	0%	0%	0%	0%
ELECTRICITY	108%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
WATER	171%	48%	250%	95%	93%	96%	0%	0%	0%	0%	0%	0%
REFUSE	91%	98%	105%	103%	86%	95%	0%	0%	0%	0%	0%	0%
WASTE WATER	97%	97%	106%	96%	98%	76%	0%	0%	0%	0%	0%	0%

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		2012		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	68 658 670	73 373 640	(4 614 970)	107%	107%	61 534 940	66 222 538	(5 312 002)	91%	91%	-	-	-	-	#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>	22 654 948	25 012 627	(3 057 679)	113%	113%	19 005 691	17 947 321	1 058 370	94%	94%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
4.Total average collection: <u>Electricity</u> (Municipal supplied areas)	30 066 347	31 051 603	(985 356)	103%	103%	23 393 093	22 400 791	992 232	96%	96%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
5.Total average collection: <u>Water</u>	5 153 892	7 745 589	(2 591 697)	150%	150%	8 797 171	7 789 953	967 218	88%	88%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
6.Total average collection: <u>Wastewater</u>	4 050 900	3 745 600	305 000	92%	92%	3 985 326	3 614 620	370 409	91%	91%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
7.Total average collection: <u>Refuse</u>	3 729 108	3 268 453	460 704	88%	88%	3 780 348	3 272 631	507 716	87%	87%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
8.Total average collection: <u>Interest</u>	2 653 876	1 948 618	1 054 057	60%	60%	2 613 079	1 197 022	1 416 056	46%	46%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!


FIGURE 8: COLLECTION RATE PER QUARTER

Collection Rate Assessment							
Total Aggregate Collection			6.December - Reporting for November in December				Click to view/close months
			Billing For November	Collection in December	R - Billing not collected	% Collection	
1.Collection for whole demarcation	Summary	19 977 128	18 001 606	1 975 522	90%		
2.Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!		
3.Collection: Property Rates		6 327 845	6 050 312	277 533	96%		
4.Total average collection: Electricity (Municipal supplied areas)		6 900 774	6 827 195	73 579	99%		
5.Total average collection: Water		3 363 939	2 546 021	817 918	76%		
6.Total average collection: Wastewater		1 314 882	1 145 081	169 800	87%		
7.Total average collection: Refuse		1 282 594	1 072 204	210 391	84%		
8. 7.Total average collection: Interest		787 094	360 793	426 301	46%		
Complete This Section			Quarter 2 Performance Per Ward				
			6.December				
			Services	Electricity Supplier	Ward Name & Number	Billing For November	Collection for November in December
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	388 633	275 610	113 023	71%	
Electricity			-	-	-	#DIV/0!	
Water			5 111	2 927	2 184	57%	
Refuse			2 901	2 901	-	100%	
Waste Water			408	5 705	0	1399%	
Interest			49 131	9 011	40 120	18%	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	1 022 132	1 006 422	15 710	98%	
Electricity			2 094 918	2 824 887	0	135%	
Water			663 627	635 176	28 451	96%	
Refuse			302 775	265 753	37 022	88%	
Waste Water			340 819	320 521	20 298	94%	
Interest			64 076	52 837	11 239	82%	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 676 677	1 611 320	65 356	96%	
Electricity			3 715 148	3 040 939	674 209	82%	
Water			1 309 304	1 090 747	218 557	83%	
Refuse			449 315	405 616	43 699	90%	
Waste Water			505 825	474 776	31 048	94%	
Interest			207 468	101 853	105 616	49%	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	846 258	740 909	105 348	88%	
Electricity			319 081	353 260	0	111%	
Water			453 408	308 227	145 182	68%	
Refuse			212 839	132 681	80 158	62%	
Waste Water			185 586	114 942	70 644	62%	
Interest			219 120	70 605	148 516	32%	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 583 553	1 544 743	38 810	98%	
Electricity			769 889	606 507	163 382	79%	
Water			930 969	507 782	423 187	55%	
Refuse			302 864	262 878	39 986	87%	
Waste Water			272 667	215 288	57 379	79%	
Interest			146 429	80 450	65 979	55%	
Property Rates Tax	Eskom supplied	Ward 6	810 593	871 307	0	107%	
Electricity			1 737	1 602	135	92%	
Water			1 520	1 164	357	77%	
Refuse			11 901	2 375	9 526	20%	
Waste Water			9 577	13 849	0	145%	
Interest			100 870	46 038	54 833	46%	

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FIGURE 9: MONTHLY COLLECTION

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 - completes 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		2025/2026 - Monthly Monitoring											
Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1														
Water: (Include All Indigent households also in Eskom supplied areas)															
Indigent HH's with piped water inside dwelling					1 629	1 960	2 032	2 225	2 314	2 326					
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					1 629	1 960	2 032	2 225	2 314	2 326					
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					1 629	1 960	2 032	2 225	2 314	2 326					
Status of Water meters :															
Number of Indigent HH's with prepaid Water															
Number of Indigent HH's with conventional metered Water					1 448	1 773	1 790	2 018	2 264	2 326					
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					1 448	1 773	1 790	2 018	2 264	2 326					
Status of unlimited supply of Water :															
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month															
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water															
Total number of registered indigent households receiving unlimited supply - Water					1 448	1 773	1 790	2 018	2 264	2 326					
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres															
Energy: (Include All Indigent households also in Eskom supplied areas)															
Indigent HH's with Electricity (at least min service level)															
Indigent HH's with Electricity - prepaid (min service level)															
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total					2	2	2	2	2	2					
Indigent HH's with Electricity (< min service level)					984	1 578	2 198	2 487	2 775	2 573					
Indigent HH's with other energy sources															
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total					986	1 580	2 200	2 489	2 777	2 575					
Total number of registered indigent households					986	1 580	2 200	2 489	2 777	2 575					
Status of Electricity meters:															
Number of Indigent HH's with prepaid Electricity					984	1 578	2 198	2 487	2 775	2 573					
Number of Indigent HH's with conventional metered Electricity					2			2	2	2					
Number of Indigent HH's NOT metered currently - Electricity															
Number of Indigent HH's with other energy sources - No metering															
Total number of registered indigent households					986	1 578	2 198	2 489	2 777	2 575					
Status of unlimited supply of Electricity :															
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month															
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity															
Total number of registered indigent households receiving unlimited supply - Electricity															
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh															
Number of ALL Households receiving Free Basic Service (including registered indigent households)															
Water (6 kilolitre per household per month)					1 448	1 773	1 790	2 018	2 264	2 326					
Electricity/other energy (50kwh per household per month)					984	1 578	2 198	2 487	2 775	2 573					
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)															
Water (6 kilolitre per household per month)					249	299	309	331	399	409					
Electricity/other energy (50kwh per household per month)					125	199	269	299	327	377					
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)															
Water (6 kilolitre per household per month)															
Electricity/other energy (50kwh per household per month)															
Total cost of FBS Water and Electricity provided to ALL Households					374	498	578	630	726	786					
Highest level of free service provided per household (ALL Households)															
Property rates (R value threshold)					6	6	6	6	6	6					
Water (kilolitre per household per month)															
Sanitation (kilolitre per household per month)					245	245	245	245	245	271					
Sanitation (Rand per household per month)					50	50	50	50	50	50					
Electricity (kwh per household per month)					240	240	240	240	240	240					
Refuse (average litres per week)															
Revenue cost of subsidised services provided for ALL Households (R'000)															
Residential Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)															
PSI Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)															
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA															
Water (in excess of 6 kilolitres per indigent household per month)															
Sanitation (in excess of free sanitation service to indigent households)															
Electricity/other energy (in excess of 50 kwh per indigent household per month)															
Refuse (in excess of one removal a week for indigent households)															
Municipal Housing - rental rebates															
Housing - top structure subsidies															
Other															
Total revenue cost of subsidised services provided															

FIGURE 10: MONTHLY INDIGENT INFORMATION

Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2025/2026					
Reconciliation Period	Quarter2					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
Property Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6 081	6 081	-	3 142 362 000.00	3 142 362 000.00	-
Industrial	5	5	-	4 617 000.00	4 617 000.00	-
Business and Commercial	584	584	-	1010 118 000.00	1010 118 000.00	-
Agricultural	1512	1512	-	4 429 271 000.00	4 429 271 000.00	-
Mining	-	-	-	-	-	-
State Owned for Public Purpose	38	38	-	248 931 000.00	248 931 000.00	-
PSI	489	489	-	73 320 000.00	73 320 000.00	-
PBO	12	12	-	11650 000.00	11650 000.00	-
Multi Use	-	-	-	-	-	-
Vacant	695	695	-	189 801 000.00	189 801 000.00	-
POW	38	38	-	76 163 000.00	76 163 000.00	-
Municipal	1034	1034	-	249 289 000.00	249 289 000.00	-
Other	174	174	-	176 280 000.00	176 280 000.00	-
	10 662	10 662	-	9 611 802 000.00	9 611 802 000.00	
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	2 978 798	3 032 173	- 53 375	8 936 393.33	9 096 519.57	- 160 126.24
Industrial	7 515	7 515	- 0	22 544.81	22 545.12	- 0.31
Business and Commercial	1644 135	1567 717	76 418	4 932 406.19	4 703 151.90	229 254.29
Agricultural	1394 113	1097 587	296 526	4 182 339.14	3 292 760.13	889 579.01
Mining	-	-	-	-	-	-
State Owned for Public Purpose	405 177	404 526	651	1215 530.07	1213 576.83	1953.24
PSI	16 154	19 187	- 3 033	48 462.69	57 561.48	- 9 098.79
PBO	3 667	3 210	456	11000.51	9 631.47	1369.04
Multi Use	-	-	-	-	-	-
Vacant	238 959	168 811	70 148	7 16 878.38	506 433.54	210 444.84
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	227	227	-	679.86	679.86
Total	R6 688 518.38	R6 300 500.06	R388 018.32	20 065 555.13	18 901 500.18	1 164 054.95

FIGURE 11: PROPERTY RATES RECONCILIATION

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

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

Action Plan -													
Ref	Focus Area	Item	Details	Responsible Official		Targeted Date	Remedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	Billing	Once off billing	The municipality has done once off billing in the month of July, to some of the properties, hence the billing shows a variance as compared with the GV	Revenue			No action required	Completed	Once off billing done	Billing Report	In Place and Archived	2026/01/15	-46037
2	Indigents		The council provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer	NT		31/12/2025	NT should assist on this matter	Ongoing Activity	To report to NT	Acc. num 279000	In Place and Archived	2026/01/15	#VALUE!
3	Affected properties		Most of the properties will not be billed by the municipality on monthly basis, due to once off billing done at the beginning of the year.	Revenue			No action required	Completed	Once off billing done	Billing report	In Place and Archived	2026/01/15	-46037
4			The council tool do not provide the rebates offered to different consumers as per the policy.	NT		31/12/2025	To be done as per the new tool, by including all the rebates offered	Not Yet Started	The rebates offered will be captured as per new tool	Billing Report	In Place and Archived	2026/01/15	#VALUE!
5												2026/01/15	-46037
6												2026/01/15	-46037
7												2026/01/15	-46037
8												2026/01/15	-46037
9												2026/01/15	-46037
Intervention /Assistance Required													
	Focus Area	Item	Details of Assistance Required	Responsible Official		Targeted Date	Details of Assistance Provided	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	Indigent customers		The council tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	NT		31/12/2025	The tool should allow the municipalities to capture the rebates offering to the consumers, especially indigent	Not Yet Started	NT to assist	customer with Acc. num 379785	Not Yet Started	2026/01/15	#VALUE!
2								Ongoing Activity			Select From Drop Down	2026/01/15	-46037
Long Term Goal /Planned Deliverables /Key Achievements Mapping Dashboard													
Ref	KPI	Details	Comments										
1	Primary Keys	UPLs /SG Coordinates are the ideal -Where these are not Feasible then an internally generated Property ID unique to each Property Must be used in the Approved Gv and System											
2	Properties Under	Properties in Registered in the Name of the Municipality Must be categorised as Municipal in the Approved GV											
3	Property Categories	The Approved GV must Follow only those Property Categories That are Defined in the MP&A											
4	Property Catego	The System Must Reflect the Approved GV Property Categories as Is -the Subcategories can then be used in other columns											
5	Approved GV	To include a Column for Indicating State Owned Properties											
5	Approved GV	To include a Column for Indicating State Owned Properties											
5	Approved GV	To include a Column for Indicating State Owned Properties											
6													

FIGURE 12: PROPERTY RATES VARIANCES ACTION PLAN

Reconciliation of payments to Bulk Suppliers

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	BREDEE- OUFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	2 442.25	2 442.25	-	M01
2	22107765	101686271	BREDEE- OUFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 404.07	1 404.07	-	M01
3	22107783	101686308	BREDEE- OUFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	5 011.99	5 011.99	-	M01
4	22109157	101686931	BREDEE- OUFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	3 497.26	3 497.26	-	M01
5	22109184	101686971	BREDEE- OUFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 084.82	1 084.82	-	M01
6	22109371	101687121	BREDEE- OUFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	162.25	162.25	-	M01
7	22107694	101696151	BREDEE- OUFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	761.69	761.69	-	M01
8	22091807	101681401	BREDEE- OUFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	5 272.00	5 272.00	-	M01
9	22091825	101681411	BREDEE- OUFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	3 650.51	3 650.51	-	M01
10	22110797	100258300	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025	604.08	604.08	-	M01
11	22107738	101696169	BREDEE- OUFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 768.69	1 768.69	-	M01
12	22107747	101696176	BREDEE- OUFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	218.45	218.45	-	M01
13	22109175	101696231	BREDEE- OUFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	175.87	175.87	-	M01
								26 053.93	26 053.93	-	
No	Account No	Contract Acc No	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	BREDEE- OUFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	2 442.25	2 442.25	-	M02
2	22107765	101686271	BREDEE- OUFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 404.07	1 404.07	-	M02
3	22107783	101686308	BREDEE- OUFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	5 011.99	5 011.99	-	M02
4	22109157	101686931	BREDEE- OUFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	3 497.26	3 497.26	-	M02
5	22109184	101686971	BREDEE- OUFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 084.82	1 084.82	-	M02
6	22109371	101687121	BREDEE- OUFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	162.25	162.25	-	M02
7	22107694	101696151	BREDEE- OUFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	761.69	761.69	-	M02
8	22091807	101681401	BREDEE- OUFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	5 272.00	5 272.00	-	M02
9	22091825	101681411	BREDEE- OUFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	3 650.51	3 650.51	-	M02
10	22110797	100258300	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	18-09-2025	26 021.02	26 021.02	-	M02
11	22107738	101696169	BREDEE- OUFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	604.08	604.08	-	M02
12	22107747	101696176	BREDEE- OUFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 768.69	1 768.69	-	M02
13	22109175	101696231	BREDEE- OUFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	218.45	218.45	-	M02
								52 074.95	52 074.95	-	
No	Account No	Contract Acc No	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	BREDEE- OUFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	2 442.25	2 442.25	-	M03
2	22107765	101686271	BREDEE- OUFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 404.07	1 404.07	-	M03
3	22107783	101686308	BREDEE- OUFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	5 011.99	5 011.99	-	M03
4	22109157	101686931	BREDEE- OUFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	3 497.26	3 497.26	-	M03
5	22109184	101686971	BREDEE- OUFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 084.82	1 084.82	-	M03
6	22109371	101687121	BREDEE- OUFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	162.25	162.25	-	M03
7	22107694	101696151	BREDEE- OUFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	761.69	761.69	-	M03
8	22091807	101681401	BREDEE- OUFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	5 272.00	5 272.00	-	M03
9	22091825	101681411	BREDEE- OUFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	3 650.51	3 650.51	-	M03
10	22110797	100258300	Dept Water and Sanitation	Bulk water	30-09-2025	30-10-2025	28-10-2025	33 535.56	33 535.56	-	M03
11	22107738	101696169	BREDEE- OUFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	604.08	604.08	-	M03
12	22107747	101696176	BREDEE- OUFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 768.69	1 768.69	-	M03
13	22109175	101696231	BREDEE- OUFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	218.45	218.45	-	M03
								59 589.49	59 589.49	-	
No	Account No	Contract Acc No	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	BREDEE- OUFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	2 442.25	2 442.25	-	M04
2	22107765	101686271	BREDEE- OUFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 404.07	1 404.07	-	M04
3	22107783	101686308	BREDEE- OUFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	5 011.99	5 011.99	-	M04
4	22109157	101686931	BREDEE- OUFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	3 497.26	3 497.26	-	M04
5	22109184	101686971	BREDEE- OUFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 084.82	1 084.82	-	M04
6	22107694	101696151	BREDEE- OUFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	761.69	761.69	-	M04
7	22091807	101681401	BREDEE- OUFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	5 272.00	5 272.00	-	M04
8	22091825	101681411	BREDEE- OUFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	3 650.51	3 650.51	-	M04
9	22110797	100258300	Dept Water and Sanitation	Bulk water	31-10-2025	01-12-2025	11-12-2025	36 611.32	36 611.32	-	M04
10	22107738	101696169	BREDEE- OUFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	604.08	604.08	-	M04
11	22107747	101696176	BREDEE- OUFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 768.69	1 768.69	-	M04
12	22109175	101696231	BREDEE- OUFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	218.45	218.45	-	M04
13	22109371	101687121	BREDEE- OUFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	162.25	162.25	-	M04
								62 665.25	62 665.25	-	
No	Account No	Contract Acc No	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	BREDEE- OUFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	2 442.25	2 442.25	-	M05
2	22107765	101686271	BREDEE- OUFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	1 404.07	1 404.07	-	M05
3	22107783	101686308	BREDEE- OUFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	5 011.99	5 011.99	-	M05
4	22109157	101686931	BREDEE- OUFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	3 497.26	3 497.26	-	M05
5	22109184	101686971	BREDEE- OUFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	1 084.82	1 084.82	-	M05
6	22107694	101696151	BREDEE- OUFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	761.69	761.69	-	M05
7	22091807	101681401	BREDEE- OUFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	5 272.00	5 272.00	-	M05
8	22091825	101681411	BREDEE- OUFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	3 650.51	3 650.51	-	M05
9	22110797	100258300	Dept Water and Sanitation	Bulk water	30-11-2025	30-12-2025	11-12-2025	34 228.14	34 228.14	-	M05
10	22107738	101696169	BREDEE- OUFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	604.08	604.08	-	M05
11	22107747	101696176	BREDEE- OUFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	1 768.69	1 768.69	-	M05
12	22109175	101696231	BREDEE- OUFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	218.45	218.45	-	M05
13	22109371	101687121	BREDEE- OUFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	175.87	175.87	-	M05
								60 283.07	60 283.07	-	
No	Account No	Contract Acc No	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	Dept Water and Sanitation	Bulk water	-	-	-	-	-	-	M06
2	22107765	101686271	Dept Water and Sanitation	Bulk water	-	-	-	-	-	-	M06
3	22107783	101686308	Dept Water and Sanitation	Bulk water	-	-	-	-	-	-	M06
4	22109157	101686931	Dept Water and Sanitation	Bulk water	-	-	-	-	-	-	M06
5	22109184	101686971	Dept Water and Sanitation	Bulk water	-	-	-	-	-	-	M06
6	22107694	101696151	Dept Water and Sanitation	Bulk water	-	-	-	-	-	-	M06
7	22091807	101681401	Dept Water and Sanitation	Bulk water	-	-	-	-	-	-	M06
8	22091825	101681411	Dept Water and Sanitation	Bulk water	-	-	-	-	-	-	M06
9	22110797	100258300	Dept Water and Sanitation	Bulk water	-	-	-	-	-	-	M06
10	22107738	101696169	Dept Water and Sanitation	Bulk water	-	-	-	-	-	-	M06
11	22107747	101696176	Dept Water and Sanitation	Bulk water	-	-	-	-	-	-	M06
12	22109175	101686931	Dept Water and Sanitation	Bulk water	-	-	-	-	-	-	M06
13	22114016	-	Dept Water and Sanitation	Bulk water	-	-	-	-	-	-	M06

Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:												
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	mSCOA	Month	Comment
1	6627012482	Esikom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2025	1 416 832.83	2 833 665.66	-	-	M01	M03 String
2	6779486465	Esikom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 263 663.99	6 527 327.99	-	-	M01	M03 String
3	8260124924	Esikom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2024	512 052.21	1 024 104.42	-	-	M01	M03 String
4	9571810478	Esikom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 479 956.94	6 959 913.88	-	-	M01	M03 String
5	5633644454	Esikom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2025	316 772.19	633 544.38	-	-	M01	M03 String
6	5001886097	Esikom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	104.17	1 406.25	-	-	M01	M02 String
7	7030295180	Esikom	Bulk Purchases				Account closed					Account closed
8	9871219263	Esikom	Bulk Purchases				Account closed					Account closed
9	9251775291	Esikom	Bulk Purchases	10-10-2025	10-10-2025	07-08-2025	48 051.07	160 170.23	-	-	M01	M02 String
10	8287424551	Esikom	Bulk Purchases	15-07-2025	14-08-2025	07-08-2025	112 119.16	366 914.04	-	-	M01	Internal Usage not included in string
11	5377939292	Esikom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	110 074.21	366 914.04	-	-	M01	M02 String
12	9003055662	Esikom	Bulk Purchases	16-07-2025	15-08-2025		3 243.43	6 486.87	-	-	M01	M02 String
13	9581081208	Esikom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	3 243.44		-8 770.02	-	M02	M02 String
14	6897791850	Esikom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	1 336.68	2 673.36	-	-	M01	M02 String
15	8626496644	Esikom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	1 394.17	2 439.80	-	-	M01	M02 String
16	7486207260	Esikom	Bulk Purchases	04-07-2025	29-07-2025		1 065.63		-	-	M01	M02 String
17	9792412008	Esikom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	7 681.74	13 443.05	-	-	M01	M02 String
18	7460413421	Esikom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	1 029.92		-10 729.92	-	M01	Account in credit
19	9622581180	Esikom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	29 912.07	52 403.12	-	-	M01	Internal Usage not included in string
20	6983620040	Esikom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	23 491.05		-	-	M01	Account closed
21	5710236842	Esikom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	237.84	3 210.88	-	-	M01	M02 String
22	6820354180	Esikom	Bulk Purchases	25-07-2025	19-08-2025	14-08-2025	2 973.04		-	-	M01	M02 String
23	5421499776	Esikom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	8 235.42	10 741.85	-	-	M01	M02 String
24	8774598833	Esikom	Bulk Purchases	16-07-2025	15-08-2025	14-08-2025	2 569.43		-	-	M01	M02 String
25	8774598833	Esikom	Bulk Purchases	16-07-2025	15-08-2025	14-08-2025	9 445.41	17 633.29	-	-	M01	M02 String
26	8774598833	Esikom	Bulk Purchases	16-07-2025	15-08-2025	14-08-2025	8 186.98		-	-	M01	Internal Usage not included in string
27	8774598833	Esikom	Bulk Purchases	16-07-2025	15-08-2025	14-08-2025	42 924.96	85 849.93	-	-	M01	M02 String
28	8774598833	Esikom	Bulk Purchases	16-07-2025	15-08-2025	14-08-2025	15 130.68		-	-	M01	M02 String
29	8774598833	Esikom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	14 668.73	25 670.27	-	-	M01	M02 String
30	8774598833	Esikom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	11 001.54		-	-	M01	M02 String
31	8774598833	Esikom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	641.63	9 303.64	-	-	M01	M02 String
32	8774598833	Esikom	Bulk Purchases	29-07-2025	28-08-2025	21-08-2025	1 760.46	4 275.40	-	-	M01	M03 String
33	8774598833	Esikom	Bulk Purchases	29-07-2025	28-08-2025	21-08-2025	2 514.94		-	-	M01	M03 String
34	8774598833	Esikom	Provision	9 473 187.16			18 721 678.37	18 741 178.31	-	-		
Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:												
											Month-end: 10 September 2024	
1	6627012482	Esikom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	2 900 571.01	2 900 571.01	-	-	M02	M03 String
2	6779486465	Esikom	Bulk Purchases	18-08-2025	17-09-2025	16-09-2025	7 050 888.60	14 090 888.60	-	-	M02	M03 String
3	8260124924	Esikom	Bulk Purchases	18-08-2025	17-09-2025	16-09-2025	1 012 413.34	1 012 413.34	-	-	M02	M03 String
4	9571810478	Esikom	Bulk Purchases	18-08-2025	17-09-2025	16-09-2025	6 904 131.95	13 808 339.90	-	-	M02	M03 String
5	5633644454	Esikom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	686 806.90	686 806.90	-	-	M02	M03 String
6	5001886097	Esikom	Bulk Purchases	06-08-2025	01-09-2025				-	-	M02	M02 String
7	7030295180	Esikom	Bulk Purchases				Account closed					Account closed
8	9871219263	Esikom	Bulk Purchases				Account closed					Account closed
9	9251775291	Esikom	Bulk Purchases	11-08-2025	10-09-2025	04-09-2025	159 217.47	159 217.47	-	-	M02	M02 String
10	8287424551	Esikom	Bulk Purchases	14-08-2025	13-09-2025	12-09-2025	364 263.86	364 263.86	-	-	M02	Internal Usage not included in string
11	5377939292	Esikom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	6 839.06	6 839.06	-	-	M02	M02 String
12	9003055662	Esikom	Bulk Purchases	14-08-2025	13-09-2025	12-09-2025	5 710.87	5 710.87	-	-	M02	M02 String
13	9581081208	Esikom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	3 701.57	3 701.57	-	-	M02	M02 String
14	6897791850	Esikom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	2 088.77	2 088.77	-	-	M02	M02 String
15	8626496644	Esikom	Bulk Purchases	04-08-2025	01-09-2025	12-08-2025	15 130.68	15 130.68	-	-	M02	M02 String
16	7486207260	Esikom	Bulk Purchases	06-08-2025	01-09-2025		-7 244.97		-7 244.97	-	M02	Account in credit
17	9792412008	Esikom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	36 952.66	36 952.66	-	-	M02	Internal Usage not included in string
18	7460413421	Esikom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	2 088.77	2 088.77	-	-	M02	M02 String
19	9622581180	Esikom	Bulk Purchases	27-08-2025	22-09-2025	18-09-2025	11 466.90	11 466.90	-	-	M02	M02 String
20	6983620040	Esikom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	18 988.23	18 988.23	-	-	M02	M02 String
21	5710236842	Esikom	Bulk Purchases	18-08-2025	17-09-2025	16-09-2025	85 215.03	85 215.03	-	-	M02	Internal Usage not included in string
22	6820354180	Esikom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	29 630.44	29 630.44	-	-	M02	M02 String
23	5421499776	Esikom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	10 586.91	10 586.91	-	-	M02	M02 String
24	8774598833	Esikom	Bulk Purchases	02-09-2025	02-10-2025	04-09-2025	2 616.55	2 616.55	-	-	M02	M03 String
25	8774598833	Esikom					19 352 064.60	19 309 309.57	-7 244.97	-		
Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:												
											Month-end: 10 October 2024	
1	6627012482	Esikom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	2 555 227.82	2 555 227.82	-	-	M03	M04 String
2	6779486465	Esikom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	5 692 007.38	5 692 007.38	-	-	M03	M04 String
3	8260124924	Esikom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	815 888.80	815 888.80	-	-	M03	M04 String
4	9571810478	Esikom	Bulk Purchases	17-09-2025	17-10-2025	16-10-2025	5 824 271.20	5 824 271.20	-	-	M03	M04 String
5	5633644454	Esikom	Bulk Purchases	23-09-2025	23-10-2025	22-10-2025	573 334.50	573 334.50	-	-	M03	M04 String
6	5001886097	Esikom	Bulk Purchases	04-09-2025	29-09-2025				-	-	M03	Internal Usage not included in string
7	7030295180	Esikom	Bulk Purchases				Account closed					Account closed
8	9871219263	Esikom	Bulk Purchases				Account closed					Account closed
9	9251775291	Esikom	Bulk Purchases	10-09-2025	10-10-2025	07-10-2025	154 006.49	154 006.49	-	-	M03	Internal Usage not included in string
10	8287424551	Esikom	Bulk Purchases	11-09-2025	11-10-2025	07-10-2025	376 580.51	376 580.51	-	-	M03	Internal Usage not included in string
11	5377939292	Esikom	Bulk Purchases	17-09-2025	17-10-2025	14-10-2025	6 839.06	6 839.06	-	-	M03	Internal Usage not included in string
12	9003055662	Esikom	Bulk Purchases	03-10-2025	03-11-2025	08-10-2025	2 933.88	2 933.88	-	-	M03	M03 String
13	9581081208	Esikom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	2 981.82	2 981.82	-	-	M03	Internal Usage not included in string
14	6897791850	Esikom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	1 988.88	1 988.88	-	-	M03	Internal Usage not included in string
15	8626496644	Esikom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	10 996.15	10 996.15	-	-	M03	Internal Usage not included in string
16	7486207260	Esikom	Bulk Purchases	04-09-2025	29-09-2025		-4 288.04		-4 288.04	-	M03	Account in credit
17	9792412008	Esikom	Bulk Purchases	13-09-2025	13-10-2025	07-10-2025	53 865.36	53 865.36	-	-	M03	Internal Usage not included in string
18	7460413421	Esikom	Bulk Purchases	04-09-2025	29-09-2025	25-09-2025	1 772.29	1 772.29	-	-	M03	Internal Usage not included in string
19	9622581180	Esikom	Bulk Purchases	29-09-2025	24-10-2025		-6 436.34		-6 436.34	-	M03	Internal Usage not included in string
20	6983620040	Esikom	Bulk Purchases	16-09-2025	16-10-2025	14-10-2025	17 759.23	17 759.23	-	-	M03	Internal Usage not included in string
21	5710236842	Esikom	Bulk Purchases	16-09-2025	16-10-2025	14-10-2025	70 702.78</					

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

Payment per mSCOA Data String M06						
Payment per mSCOA Data Strings				12 283 026.22		
Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 09 November 2025
6627012482	17-11-2025	17-12-2025	11-12-2025	2 030 890.58	M05	M06 String
6779486465	17-11-2025	17-12-2025	11-12-2025	3 909 349.56	M05	M06 String
8260124924	17-11-2025	17-12-2025	11-12-2025	719 587.04	M05	M06 String
9571810478	17-11-2025	17-12-2025	11-12-2025	5 132 251.85	M05	M06 String
5633644454	19-11-2025	19-12-2025	17-12-2025	472 977.65	M05	M06 String
9003055662	01-12-2025	31-12-2025	17-12-2025	2 901.98	M05	M06 String
8774598833	12-11-2025	12-12-2025	11-12-2025	3 074.99	M05	M06 String
5421499776	10-12-2025	05-01-2026	17-12-2025	9 035.64	M06	M06 String
7486207260	10-12-2025	05-01-2026	17-12-2025	2 956.93	M06	M06 String
				12 283 026.22		
Difference				-		
Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 09 November 2025
9251775291	10-11-2025	10-12-2025	04-12-2025	144 437.76	M05	Internal Usage not included in string
8287424551	11-11-2025	11-12-2025	04-11-2025	277 738.58	M05	Internal Usage not included in string
5377939292	19-11-2025	19-12-2025	17-12-2025	6 839.06	M05	Internal Usage not included in string
9581081208	20-11-2025	15-12-2025	11-12-2025	3 393.11	M05	Internal Usage not included in string
6897791850	20-11-2025	15-12-2025	11-12-2025	2 088.77	M05	Internal Usage not included in string
8926469644	20-11-2025	15-12-2025	11-12-2025	15 130.68	M05	Internal Usage not included in string
9792412008	26-11-2025	22-12-2025	17-12-2025	59 254.72	M05	Internal Usage not included in string
7460413421	06-11-2025	01-12-2025	27-11-2025	2 088.77	M05	Internal Usage not included in string
9622581180	27-11-2025	22-12-2025	04-12-2025	11 466.90	M05	Internal Usage not included in string
6983620040	19-11-2025	19-12-2025	17-12-2025	23 046.23	M05	Internal Usage not included in string
5710236842	17-11-2025	17-12-2025	11-12-2025	76 296.72	M05	Internal Usage not included in string
6829354180	20-11-2025	15-12-2025	11-12-2025	29 630.44	M05	Internal Usage not included in string
5001886097					M06	Internal Usage not included in string
9251775291	10-12-2025	09-01-2026	17-12-2025	166 004.27	M06	Internal Usage not included in string

The table above indicates the Bulk Current Account Reconciliation statement for September 2025 to mSCOA data string uploaded.

FIGURE 14: MSCOA RECONCILIATION

Material variances from SDBIP

None

Remedial or Corrective Steps

No steps need to be taken.

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 - Mid-Year Assessment									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	74 997	76 578	76 578	6 295	43 160	38 289	4 871	13%	76 578
Service charges	215 962	232 542	232 542	18 246	116 674	116 271	403	0%	232 542
Investment revenue	9 619	7 788	7 788	1 807	5 668	3 894	1 774	46%	7 788
Transfers and subsidies - Operational	105 686	109 882	113 080	29 815	70 492	55 740	14 752	0	113 080
Other own revenue	97 411	87 820	87 820	7 917	37 967	43 910	(5 943)	-14%	87 820
Total Revenue (excluding capital transfers and contributions)	503 674	514 610	517 808	64 079	273 962	258 104	15 858	6%	517 808
Employee costs	138 386	164 632	164 731	13 251	78 996	82 341	(3 345)	-4%	164 731
Remuneration of Councillors	6 355	6 831	6 831	501	3 163	3 416	(253)	-7%	6 831
Depreciation and amortisation	33 693	33 534	33 534	2 502	15 014	16 767	(1 753)	-10%	33 534
Interest	15 150	12 415	12 415	904	5 476	6 207	(731)	-12%	12 415
Inventory consumed and bulk purchases	137 531	155 395	155 913	1 273	65 667	78 174	(12 507)	-16%	155 913
Transfers and subsidies	164	750	750	-	6	375	(369)	-99%	750
Other expenditure	144 909	140 463	143 260	11 658	59 604	70 584	(10 980)	-16%	143 260
Total Expenditure	476 189	514 020	517 434	30 090	227 924	257 863	(29 939)	-12%	517 434
Surplus/(Deficit)	27 485	590	374	33 989	46 037	241	45 796	18996%	374
Transfers and subsidies - capital (monetary allocations)	37 781	39 848	48 662	1 963	11 522	22 127	###	-48%	48 662
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	65 266	40 438	49 036	35 951	57 560	22 369	35 191	157%	49 036
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	65 266	40 438	49 036	35 951	57 560	22 369	35 191	157%	49 036
Capital expenditure & funds sources									
Capital expenditure	53 751	78 459	89 012	2 706	13 770	41 868	(28 098)	-67%	89 012
Capital transfers recognised	37 781	39 848	48 401	1 882	11 441	22 062	(10 621)	-48%	48 401
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 970	38 611	40 611	824	2 329	19 806	(17 477)	-88%	40 611
Total sources of capital funds	53 751	78 459	89 012	2 706	13 770	41 868	(28 098)	-67%	89 012
Financial position									
Total current assets	169 737	104 463	163 378		220 710				163 378
Total non current assets	706 070	782 618	761 494		706 426				761 494
Total current liabilities	116 889	86 252	88 835		105 383				88 835
Total non current liabilities	126 729	116 694	137 893		132 005				137 893
Community wealth/Equity	632 188	684 134	698 197		689 748				698 197
Cash flows									
Net cash from (used) operating	99 208	68 308	55 971	28 975	76 939	100 413	23 474	23%	55 971
Net cash from (used) investing	(54 127)	(78 059)	(89 012)	(2 516)	(15 356)	(22 423)	(7 067)	32%	(89 012)
Net cash from (used) financing	(1 741)	(306)	(0)	(2)	(366)	-	366	#DIV/0!	(0)
Cash/cash equivalents at the month/year end	104 598	37 066	71 557	165 815	165 815	182 588	16 773	9%	71 557
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	16 474	9 389	5 092	4 028	3 886	4 448	19 210	71 680	134 208
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	4 174	1 020	5 194

TABLE 5: C2 STATEMENT OF FINANCIAL PERFORMANCE (FUNCTIONAL CLASSIFICATION)

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		158 021	156 426	156 677	34 283	92 293	78 276	14 017	18%	156 677
Executive and council		57 461	57 301	57 301	25 255	38 360	28 650	9 710	34%	57 301
Finance and administration		100 559	99 125	99 376	9 028	53 933	49 625	4 307	9%	99 376
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		76 870	75 497	75 497	7 278	33 833	37 748	(3 915)	-10%	75 497
Community and social services		11 253	17 681	17 681	527	7 502	8 841	(1 339)	-15%	17 681
Sport and recreation		3 171	3 205	3 205	437	2 328	1 602	725	45%	3 205
Public safety		55 732	46 710	46 710	5 693	23 383	23 355	27	0%	46 710
Housing		6 714	7 900	7 900	621	621	3 950	(3 329)	-84%	7 900
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 850	12 525	12 525	2 058	8 396	6 263	2 134	34%	12 525
Planning and development		2 721	3 484	3 484	157	1 476	(266)	1 742	-15%	3 484
Road transport		5 129	9 041	9 041	1 901	6 920	4 520	2 400	53%	9 041
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		298 714	310 010	321 770	22 423	150 962	157 945	(6 983)	-4%	321 770
Energy sources		187 387	199 370	203 130	16 752	96 581	100 625	(4 044)	-4%	203 130
Water management		49 924	62 856	66 082	2 884	22 922	32 235	(9 312)	-29%	66 082
Waste water management		38 774	24 053	28 827	1 448	18 641	13 220	5 421	41%	28 827
Waste management		22 630	23 730	23 730	1 339	12 817	11 865	952	8%	23 730
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	541 455	554 458	566 469	66 041	285 484	280 232	5 252	2%	566 469
Expenditure - Functional										
<i>Governance and administration</i>		121 536	132 041	132 388	10 969	61 145	66 179	(5 034)	-8%	132 388
Executive and council		13 521	14 571	14 551	1 549	8 649	7 265	1 384	19%	14 551
Finance and administration		106 813	115 765	116 132	9 327	51 827	58 061	(6 234)	-11%	116 132
Internal audit		1 202	1 705	1 705	92	669	853	(184)	-22%	1 705
<i>Community and public safety</i>		89 350	85 301	87 055	6 646	39 614	43 092	(3 478)	-8%	87 055
Community and social services		9 560	12 785	12 789	789	5 268	6 397	(1 129)	-18%	12 789
Sport and recreation		12 709	14 664	14 664	1 236	6 858	7 332	(474)	-6%	14 664
Public safety		61 575	52 259	52 259	4 452	26 349	26 129	219	1%	52 259
Housing		5 506	5 593	7 343	169	1 140	3 234	(2 094)	-65%	7 343
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 971	33 064	33 104	2 145	16 681	16 572	109	1%	33 104
Planning and development		11 656	14 810	14 710	825	5 963	7 305	(1 342)	-18%	14 710
Road transport		16 314	18 254	18 394	1 320	10 718	9 267	1 451	16%	18 394
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		237 332	263 614	264 887	10 330	110 484	132 021	(21 537)	-16%	264 887
Energy sources		154 920	172 961	173 518	4 358	73 286	86 620	(13 334)	-15%	173 518
Water management		33 545	34 007	34 516	2 493	14 494	17 131	(2 636)	-15%	34 516
Waste water management		22 791	28 051	28 260	1 939	12 633	13 973	(1 340)	-10%	28 260
Waste management		26 075	28 595	28 595	1 540	10 071	14 297	(4 226)	-30%	28 595
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	476 189	514 020	517 434	30 090	227 924	257 863	(29 939)	-12%	517 434
Surplus/ (Deficit) for the year		65 266	40 438	49 036	35 951	57 560	22 369	35 191	1.5732461	49 036

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) - Mid-Year										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		57 461	57 301	57 301	25 255	38 360	28 650	9 710	33.9%	57 301
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		96 265	95 972	95 972	8 644	52 414	47 986	4 428	9.2%	95 972
Vote 4 - Community Development Services		13 558	18 822	18 822	859	7 866	9 411	(1 545)	-16.4%	18 822
Vote 5 - Corporate and Strategic Services		1 921	932	1 183	41	200	529	(329)	-62.2%	1 183
Vote 6 - Planning and Development Services		2 721	3 484	3 484	157	1 476	1 742	(266)	-15.3%	3 484
Vote 7 - Public Safety		59 822	51 917	51 917	6 057	26 617	25 958	659	2.5%	51 917
Vote 8 - Electricity		187 369	199 403	203 163	16 755	96 588	100 642	(4 053)	-4.0%	203 163
Vote 9 - Waste Management		22 630	23 731	23 731	1 339	12 818	11 866	952	8.0%	23 731
Vote 10 - Waste Water Management		38 734	24 061	27 635	1 449	18 644	12 924	5 720	44.3%	27 635
Vote 11 - Water		49 926	62 859	66 085	2 884	22 924	32 236	(9 312)	-28.9%	66 085
Vote 12 - Housing		6 714	7 900	7 900	621	621	3 950	(3 329)	-84.3%	7 900
Vote 13 - Road Transport		1 163	4 870	6 070	1 543	4 629	2 735	1 894	69.3%	6 070
Vote 14 - Sports and Recreation		3 171	3 205	3 205	437	2 328	1 602	725	45.2%	3 205
Total Revenue by Vote	2	541 455	554 458	566 469	66 041	285 484	280 232	5 252	1.9%	566 469
Expenditure by Vote	1									
Vote 1 - Executive and Council		8 998	9 901	9 901	583	5 412	4 950	462	9.3%	9 901
Vote 2 - Office of Municipal Manager		11 405	13 126	13 006	1 442	6 643	6 443	200	3.1%	13 006
Vote 3 - Financial Administrative Services		72 460	74 450	74 450	6 344	34 057	37 225	(3 168)	-8.5%	74 450
Vote 4 - Community Development Services		10 341	12 297	12 297	1 029	5 221	6 149	(928)	-15.1%	12 297
Vote 5 - Corporate and Strategic Services		25 728	31 566	31 937	1 940	13 917	15 966	(2 048)	-12.8%	31 937
Vote 6 - Planning and Development Services		11 223	13 538	13 538	1 049	5 827	6 769	(941)	-13.9%	13 538
Vote 7 - Public Safety		65 916	59 313	59 313	4 795	28 704	29 657	(953)	-3.2%	59 313
Vote 8 - Electricity		154 920	172 961	173 518	4 358	73 286	86 620	(13 334)	-15.4%	173 518
Vote 9 - Waste Management		26 075	28 595	28 595	1 540	10 071	14 297	(4 226)	-29.6%	28 595
Vote 10 - Waste Water Management		21 407	26 591	26 591	1 878	12 270	13 295	(1 026)	-7.7%	26 591
Vote 11 - Water		33 545	34 007	34 516	2 493	14 494	17 131	(2 636)	-15.4%	34 516
Vote 12 - Housing		5 506	5 593	7 343	169	1 140	3 234	(2 094)	-64.8%	7 343
Vote 13 - Road Transport		15 955	17 417	17 765	1 232	10 024	8 796	1 229	14.0%	17 765
Vote 14 - Sports and Recreation		12 709	14 664	14 664	1 236	6 858	7 332	(474)	-6.5%	14 664
Total Expenditure by Vote	2	476 189	514 020	517 434	30 090	227 924	257 863	(29 939)	-11.6%	517 434
Surplus/ (Deficit) for the year	2	65 266	40 438	49 036	35 951	57 560	22 369	35 191	157.3%	49 036

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) - Mid-Year Assessment										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		152 838	168 694	168 694	13 090	84 423	84 347	76	0%	168 694
Service charges - Water		32 696	34 221	34 221	2 670	16 523	17 111	(587)	-3%	34 221
Service charges - Waste Water Management		15 823	15 309	15 309	1 284	8 238	7 654	583	8%	15 309
Service charges - Waste management		14 604	14 318	14 318	1 201	7 490	7 159	331	5%	14 318
Sale of Goods and Rendering of Services		5 318	4 781	4 781	483	3 418	2 390	1 028	43%	4 781
Agency services		4 012	4 171	4 171	358	2 291	2 086	206	10%	4 171
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7 362	7 265	7 265	490	3 278	3 633	(355)	-10%	7 265
Interest from Current and Non Current Assets		9 619	7 788	7 788	1 807	5 668	3 894	1 774	46%	7 788
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 070	781	781	51	477	391	87	22%	781
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		595	411	411	135	705	205	500	244%	411
Non-Exchange Revenue										
Property rates		74 997	76 578	76 578	6 295	43 160	38 289	4 871	13%	76 578
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		56 370	45 587	45 587	5 702	23 436	22 794	642	3%	45 587
Licence and permits		2	2	2	-	1	1	(0)	-14%	2
Transfers and subsidies - Operational		105 686	109 882	113 080	29 815	70 492	55 740	14 752	26%	113 080
Interest earned from Receivables (Non-Exchange)		4 500	4 743	4 743	323	2 102	2 372	(270)	-11%	4 743
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 863	5 431	5 431	374	2 244	2 716	(471)	-17%	5 431
Gains on disposal of Assets		1 428	400	400	-	15	200	(185)	-93%	400
Other Gains		12 889	14 248	14 248	-	-	7 124	(7 124)	-100%	14 248
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		503 674	514 610	517 808	64 079	273 962	258 104	15 858	6%	517 808
Expenditure By Type										
Employee related costs		138 386	164 632	164 731	13 251	78 996	82 341	(3 345)	-4%	164 731
Remuneration of councillors		6 355	6 831	6 831	501	3 163	3 416	(253)	-7%	6 831
Bulk purchases - electricity		124 217	141 209	141 209	10	58 287	70 604	(12 317)	-17%	141 209
Inventory consumed		13 314	14 186	14 704	1 262	7 380	7 570	(190)	-3%	14 704
Debt impairment		66 019	52 790	52 790	4 402	26 410	26 395	15	0%	52 790
Depreciation and amortisation		33 693	33 534	33 534	2 502	15 014	16 767	(1 753)	-10%	33 534
Interest		15 150	12 415	12 415	904	5 476	6 207	(731)	-12%	12 415
Contracted services		40 502	45 175	47 467	4 706	16 405	22 530	(6 125)	-27%	47 467
Transfers and subsidies		164	750	750	-	6	375	(369)	-99%	750
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		35 399	40 037	40 543	2 550	16 789	20 429	(3 640)	-18%	40 543
Losses on Disposal of Assets		-	400	400	-	-	200	(200)	-100%	400
Other Losses		2 989	2 060	2 060	-	-	1 030	(1 030)	-100%	2 060
Total Expenditure		476 189	514 020	517 434	30 090	227 924	257 863	(29 939)	-12%	517 434
Surplus/(Deficit)		27 485	590	374	33 989	46 037	241	45 796	0	374
Transfers and subsidies - capital (monetary allocations)		37 781	39 848	48 662	1 963	11 522	22 127	(10 605)	(0)	48 662
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		65 266	40 438	49 036	35 951	57 560	22 369	35 191	0	49 036
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		65 266	40 438	49 036	35 951	57 560	22 369	35 191	0	49 036
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		65 266	40 438	49 036	35 951	57 560	22 369	35 191	0	49 036
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		65 266	40 438	49 036	35 951	57 560	22 369	35 191	0	49 036

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) - Mid-Year Assessment										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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		261	4 235	4 235	1 342	4 025	2 117	1 908	90%	4 235
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		1 200	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	10 986	10 986	-	66	5 493	(5 427)	-99%	10 986
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	13 927	13 927	-	-	6 963	(6 963)	-100%	13 927
Vote 12 - Housing		1 201	2 517	2 517	-	-	1 259	(1 259)	-100%	2 517
Vote 13 - Road Transport		1 720	6 000	6 000	-	-	3 000	(3 000)	-100%	6 000
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	4 382	37 664	37 664	1 342	4 091	18 832	(14 741)	-78%	37 664
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	30	30	-	11	15	(4)	-25%	30
Vote 3 - Financial Administrative Services		438	10	10	-	1	5	(4)	-75%	10
Vote 4 - Community Development Services		4 883	13 786	13 786	-	3 061	6 893	(3 832)	-56%	13 786
Vote 5 - Corporate and Strategic Services		950	950	950	-	18	475	(457)	-96%	950
Vote 6 - Planning and Development Services		4	1 476	1 476	664	668	738	(70)	-10%	1 476
Vote 7 - Public Safety		2 524	4 420	4 420	77	1 506	2 210	(703)	-32%	4 420
Vote 8 - Electricity		5 332	7 450	10 163	-	-	4 403	(4 403)	-100%	10 163
Vote 9 - Waste Management		3 011	3 000	3 000	-	625	1 500	(875)	-58%	3 000
Vote 10 - Waste Water Management		19 527	425	3 533	84	2 603	990	1 613	163%	3 533
Vote 11 - Water		9 785	4 848	8 884	-	646	3 433	(2 787)	-81%	8 884
Vote 12 - Housing		2 155	2 000	2 000	540	540	1 000	(460)	-46%	2 000
Vote 13 - Road Transport		762	1 200	1 896	-	-	774	(774)	-100%	1 896
Vote 14 - Sports and Recreation		-	1 200	1 200	-	-	600	(600)	-100%	1 200
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	49 369	40 795	51 348	1 364	9 679	23 036	(13 357)	-58%	51 348
Total Capital Expenditure		53 751	78 459	89 012	2 706	13 770	41 868	(28 098)	-67%	89 012
Capital Expenditure - Functional Classification										
Governance and administration		1 388	990	990	-	30	495	(465)	-94%	990
Executive and council		-	30	30	-	11	15	(4)	-25%	30
Finance and administration		1 388	960	960	-	19	480	(461)	-96%	960
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 763	23 923	23 923	617	5 107	11 961	(6 854)	-57%	23 923
Community and social services		5 898	15 456	15 456	52	4 143	7 728	(3 585)	-46%	15 456
Sport and recreation		-	1 200	1 200	-	-	600	(600)	-100%	1 200
Public safety		1 509	2 750	2 750	25	424	1 375	(951)	-69%	2 750
Housing		3 356	4 517	4 517	540	540	2 258	(1 719)	-76%	4 517
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 706	11 711	11 711	2 006	4 693	5 856	(1 163)	-20%	11 711
Planning and development		264	5 711	5 711	2 006	4 693	2 856	1 837	64%	5 711
Road transport		2 442	6 000	6 000	-	-	3 000	(3 000)	-100%	6 000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		38 895	41 835	52 388	84	3 940	23 556	(19 616)	-83%	52 388
Energy sources		6 532	7 450	10 163	-	-	4 403	(4 403)	-100%	10 163
Water management		9 785	18 775	22 810	-	646	10 396	(9 750)	-94%	22 810
Waste water management		19 567	1 625	5 429	84	2 603	1 763	839	48%	5 429
Waste management		3 011	13 986	13 986	-	691	6 993	(6 302)	-90%	13 986
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	53 751	78 459	89 012	2 706	13 770	41 868	(28 098)	-67%	89 012
Funded by:										
National Government		25 141	29 014	36 226	1 342	9 568	16 310	(6 742)	-41%	36 226
Provincial Government		12 640	10 834	12 174	540	1 873	5 752	(3 879)	-67%	12 174
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations,		-	-	-	-	-	-	-	-	-
Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		37 781	39 848	48 401	1 882	11 441	22 062	(10 621)	-48%	48 401
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	15 970	38 611	40 611	824	2 329	19 806	(17 477)	-88%	40 611
Total Capital Funding		53 751	78 459	89 012	2 706	13 770	41 868	(28 098)	-67%	89 012

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 - Mid-Year Assessment						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		104 598	37 066	80 828	165 815	80 828
Trade and other receivables from exchange transactions		30 957	39 417	42 320	25 153	42 320
Receivables from non-exchange transactions		13 971	19 216	20 018	11 154	20 018
Current portion of non-current receivables		–	1 296	–	–	–
Inventory		1 329	1 173	1 329	1 461	1 329
VAT		10 706	6 294	10 706	8 751	10 706
Other current assets		8 176	–	8 176	8 376	8 176
Total current assets		169 737	104 463	163 378	220 710	163 378
Non current assets						
Investments		–	–	0	–	0
Investment property		73 790	74 159	74 084	73 764	74 084
Property, plant and equipment		629 107	706 744	684 574	627 889	684 574
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		499	115	163	499	163
Trade and other receivables from exchange transactions		2 674	1 600	3 476	4 275	3 476
Non-current receivables from non-exchange transactions		–	–	(802)	–	(802)
Other non-current assets		–	–	–	–	–
Total non current assets		706 070	782 618	761 494	706 426	761 494
TOTAL ASSETS		875 807	887 081	924 872	927 137	924 872
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		476	13 706	476	0	476
Consumer deposits		3 350	3 338	3 350	3 461	3 350
Trade and other payables from exchange transactions		58 506	51 533	46 708	30 047	46 708
Trade and other payables from non-exchange transactions		12 831	(698)	12 831	28 075	12 831
Provision		16 071	18 374	21 583	15 974	21 583
VAT		25 655	–	3 887	27 827	3 887
Other current liabilities		–	–	–	–	–
Total current liabilities		116 889	86 252	88 835	105 383	88 835
Non current liabilities						
Financial liabilities		–	–	(474)	–	(474)
Provision		113 023	116 694	86 968	118 299	86 968
Long term portion of trade payables		13 706	(0)	13 706	13 706	13 706
Other non-current liabilities		–	–	37 693	–	37 693
Total non current liabilities		126 729	116 694	137 893	132 005	137 893
TOTAL LIABILITIES		243 618	202 946	226 728	237 389	226 728
NET ASSETS	2	632 188	684 134	698 144	689 748	698 144
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		632 188	684 134	698 197	689 748	698 197
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	632 188	684 134	698 197	689 748	698 197

TABLE 10: C7 CASH FLOW


WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		71 202	70 911	70 140	5 701	47 684	33 842	13 842	41%	70 140
Service charges		207 250	227 229	224 312	17 162	116 814	136 461	(19 647)	-14%	224 312
Other revenue		23 595	22 053	13 672	3 307	14 790	37 092	(22 302)	-60%	13 672
Transfers and Subsidies - Operational		101 344	109 882	111 258	27 064	74 391	57 532	16 858	29%	111 258
Transfers and Subsidies - Capital		37 781	39 848	50 751	6 354	22 869	20 640	2 228	11%	50 751
Interest		12 537	11 787	11 761	3 190	8 132	7 383	749	10%	11 761
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(354 109)	(412 568)	(426 167)	(33 803)	(207 684)	(192 578)	15 105	-8%	(426 167)
Interest		(228)	(84)	(84)	-	(52)	(14)	38	-269%	(84)
Transfers and Subsidies		(164)	(750)	329	-	(6)	55	60	110%	329
NET CASH FROM/(USED) OPERATING ACTIVITIES		99 208	68 308	55 971	28 975	76 939	100 413	23 474	23%	55 971
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 348	400	-	-	15	-	15	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	190	(1 601)	-	(1 601)	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	0	-	-	-	-		0
Payments										
Capital assets		(57 475)	(78 459)	(89 012)	(2 706)	(13 770)	(22 423)	(8 653)	39%	(89 012)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(54 127)	(78 059)	(89 012)	(2 516)	(15 356)	(22 423)	(7 067)	32%	(89 012)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		228	170	(0)	(2)	110	-	110	#DIV/0!	(0)
Payments										
Repayment of borrowing		(1 969)	(476)	-	-	(476)	-	476	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 741)	(306)	(0)	(2)	(366)	-	366	#DIV/0!	(0)
NET INCREASE/ (DECREASE) IN CASH HELD		43 340	(10 057)	(33 041)	26 457	61 217	77 990			(33 041)
Cash/cash equivalents at beginning:		61 258	47 123	104 598	139 359	104 598	104 598			104 598
Cash/cash equivalents at month/year end:		104 598	37 066	71 557	165 815	165 815	182 588			71 557

TABLE 11: SC9 ACTUALS AND REVISED TARGETS FOR CASH RECEIPTS

WC012 Cederberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment																
Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1															
Cash Receipts By Source																
Property rates		5 277	5 260	15 551	6 078	9 818	5 701	5 036	5 192	5 466	5 195	5 653	(4 087)	70 140	75 522	78 919
Service charges - Electricity revenue		15 857	15 986	17 700	14 340	12 800	13 100	10 911	13 636	12 396	13 715	11 826	16 517	168 783	177 883	188 894
Service charges - Water revenue		2 588	2 289	2 367	2 881	111	2 258	3 143	2 955	3 021	3 282	3 000	7 009	34 903	37 196	38 868
Service charges - Waste Water Management		1 005	1 242	1 096	1 481	2 103	908	831	943	846	955	995	(3 177)	9 229	11 893	12 426
Service charges - Waste Mangement		941	996	894	1 304	1 670	896	1 011	1 034	1 024	1 032	1 036	(442)	11 397	13 107	13 700
		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		55	79	153	72	67	51	65	65	65	65	65	(51)	752	816	837
Interest earned - external investments		898	62	1 875	1 002	24	1 807	649	649	649	649	649	(1 225)	7 688	11 373	11 573
Interest earned - outstanding debtors		890	933	119	856	(1 717)	1 384	333	333	333	333	333	(58)	4 073	4 290	4 604
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 255	1 153	966	918	853	996	968	968	951	957	938	(7 115)	3 809	13 086	13 407
Licences and permits		0	–	–	–	1	–	–	–	–	–	–	(1)	–	2	2
Agency services		386	352	429	417	349	358	389	401	333	255	223	279	4 171	4 359	4 468
Transfers and Subsidies - Operational		37 515	4 542	2 724	151	2 396	27 064	1 617	7 916	21 409	2 175	2 012	1 739	111 256	124 725	193 623
Other revenue		309	676	372	881	1 739	1 901	156	326	568	973	201	(3 162)	4 940	5 416	5 552
Cash Receipts by Source		66 975	33 572	44 245	30 380	30 215	56 424	25 109	34 418	47 061	29 585	26 930	6 226	431 142	479 670	566 873
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6 012	–	–	–	10 503	6 354	1 955	388	6 448	5 865	4 587	8 639	50 751	60 127	81 671
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	15	–	–	–	–	–	–	–	(15)	–	2 500	2 500
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		17	40	25	12	18	(2)	14	14	14	14	14	(181)	–	170	170
VAT Control (receipts)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		(565)	(693)	624	(1 187)	29	190	–	–	–	–	–	1 601	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		72 440	32 919	44 894	29 220	40 765	62 966	27 079	34 820	53 523	35 464	31 532	16 271	481 892	542 466	651 214
Cash Payments by Type																
Employee related costs		12 067	11 649	11 550	11 943	18 853	13 180	13 516	13 516	13 516	12 934	13 203	24 129	170 056	173 913	183 981
Remuneration of councillors		538	538	538	538	508	501	541	578	541	518	512	(5 853)	–	7 139	7 317
Interest		–	–	4	36	12	–	7	7	7	7	7	(3)	84	50	50
Bulk purchases - Electricity		15 839	13 980	18 886	12 751	11 676	11 443	9 125	11 405	10 368	11 471	9 891	4 375	141 209	148 778	157 987
Acquisitions - water & other inventory		210	1 557	1 236	1 353	1 731	1 423	1 113	1 742	1 180	1 395	1 259	400	14 600	14 852	15 268
Contracted services		322	2 110	2 078	4 776	2 412	4 706	2 524	5 771	6 074	4 336	5 589	(40 699)	–	56 613	119 902
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		6	–	–	–	–	–	64	4	253	40	47	(743)	(330)	774	788
Other expenditure		2 470	1 630	2 974	5 152	2 013	2 550	3 341	1 549	5 234	1 184	4 981	55 035	88 113	43 649	45 084
Cash Payments by Type		31 452	31 464	37 267	36 549	37 205	33 803	30 232	34 572	37 173	31 886	35 488	36 642	413 734	445 767	530 377
Other Cash Flows/Payments by Type																
Capital assets		–	152	1 856	4 428	4 628	2 706	1 226	4 591	22 045	8 495	7 061	31 823	89 012	60 127	81 671
Repayment of borrowing		–	–	–	476	–	–	–	–	119	–	–	(595)	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		31 452	31 617	39 123	41 453	41 832	36 510	31 458	39 163	59 337	40 381	42 549	67 870	502 746	505 894	612 048
NET INCREASE/(DECREASE) IN CASH HELD																
		40 987	1 302	5 771	(12 233)	(1 067)	26 457	(4 380)	(4 343)	(5 814)	(4 917)	(11 017)	(51 600)	(20 853)	36 573	39 166
Cash/cash equivalents at the month/year beginning:		104 598	145 585	146 887	152 658	140 426	139 359	165 815	161 436	157 093	151 279	146 362	135 345	104 598	83 745	120 317
Cash/cash equivalents at the month/year end:		145 585	146 887	152 658	140 426	139 359	165 815	161 436	157 093	151 279	146 362	135 345	83 745	83 745	120 317	159 484

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

TABLE 12: CASH COMMITMENTS AT 31 DECEMBER 2025

		
REPORTING ON CASH AND COMMITMENTS: 31 December 2025		
	CURRENT MONTH	PREVIOUS MONTH
INVESTMENTS (CALL ACCOUNT STANDARD BANK)	5 147 046.36	5 090 857.97
INVESTMENTS (STANDARD BANK)	132 549.88	131 048.43
INVESTMENTS (NOTICE DEPOSIT CALL ACCOUNT STANDARD BANK)	136 035 036.32	134 305 216.41
CASH ON HAND	283 458.47	179 181.22
STANDARD BANK PRIMARY BANK ACCOUNT	26 286 415.59	7 492 748.90
STANDARD BANK TRAFFIC FINES	-	-
STANDARD BANK DEBTORS	-	-
STANDARD BANK DEBIT ORDERS	318 355.46	446 084.76
	168 202 862.08	147 645 137.69
COMMITMENTS	47 307 193.84	45 396 171.84
TRADE CREDITORS (30 DAYS AND OLDER)	5 194 282.84	5 194 282.84
BULK ELECTRICITY (30 DAYS AND OLDER)	13 705 945.00	13 705 945.00
UNSPENT GRANTS	28 406 966.00	26 495 944.00
SURPLUS/(DEFICIT)	120 895 668.24	102 248 965.85

The commitments includes the long term outstanding debt payable to Eskom.

Part 2: Supporting Documentation

Debtors' Analysis

TABLE 13: SC3 AGED DEBTORS

WC012 Cederberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment													
Description	NT Code	Budget Year 2025/26									Total over 90 days	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	3 024	1 559	813	612	582	584	3 349	12 191	22 713	17 317		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 402	3 060	828	580	400	428	2 165	5 827	21 690	9 400		
Receivables from Non-exchange Transactions - Property Rates	1400	5 328	2 261	1 395	997	1 156	1 909	4 210	24 754	42 010	33 026		
Receivables from Exchange Transactions - Waste Water Management	1500	1 466	866	606	516	436	418	2 635	9 559	16 503	13 565		
Receivables from Exchange Transactions - Waste Water Management	1600	1 494	790	548	452	437	385	1 631	5 822	11 558	8 726		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	25	65	90	90		
Interest on Arrear Debtor Accounts	1810	551	797	836	794	852	704	4 985	13 124	22 644	20 459		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3 790)	56	65	78	24	20	210	338	(3 000)	669		
Total By Income Source	2000	16 474	9 389	5 092	4 028	3 886	4 448	19 210	71 680	134 208	103 253	-	
2024/25 - totals only		17 326	8 368	5 966	4 473	5 778	8 551	21 736	73 560	145 759	114 098	-	
Debtors Age Analysis By Customer Group													
Organs of State	2200	288	1 154	364	257	228	512	1 081	4 132	8 017	6 210		
Commercial	2300	5 908	2 589	987	716	959	581	2 703	12 603	27 046	17 562		
Households	2400	10 278	5 647	3 740	3 056	2 699	3 355	15 425	54 945	99 145	79 480		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	16 474	9 389	5 092	4 028	3 886	4 448	19 210	71 680	134 208	103 253	-	

The outstanding debtors' amount to R 134.208 million for December 2025. A total of R103.252 million is over 120 days. When analyzing the outstanding debt per customer group, R 99.145 million (73.87%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 27.046 million (20.15%) then Organs of State R8.017 million (5.97%). 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..

Monthly Debts Raised

The percentages below represent the actual billing year to date in terms of the budget

- Property Rates, 56.36% has been levied.
- Electricity, 50.04% has been levied.
- Refuse, 52.31% has been levied.
- Sewerage, 53.81% has been levied.
- Water, 48.28% has been levied.

Indigent Consumers

- The total applications approved for all services by the end of December 2025 were 2 348
- 2 278 Consumers receive Free Basic Electricity only
- Number receives free 6 kl water: 2 328
- Total number receives free sewerage: 2 286
- Total number receives Rates rebate: 1 707
- Total number receives free refuse removal: 2 328
- The outstanding amount for Indigent consumers is R 10 801 319.24

Subsidies were allocated for the following services by December 2025

- Water 409 766.29
- Sewer 619 849.79
- Refuse 425 445.41
- Rates 97 936.76

Debt Collection

The Municipality has the following debt collection initiatives in place:

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.

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

- Algeria
- Wupperthal
- Farms

Staff Collections

There are 65 employees who are in arrears and with their municipal account. 135 Employees agreed for their municipal account to be deducted from Salary by Employer. The total outstanding for 211 employees amounting to R983 015.05 the age of the debt is shown below:

Dec-25											
	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	360 Days	360plus Days	TOTAL	Arrangement
	305 464,12	88 867,96	42 234,14	28 265,27	21 716,10	22 021,17	22 858,09	117 482,87	334 105,33	983 015,05	125 651,86

TABLE 14: AGEING OF OUTSTANDING EMPLOYEE DEBT

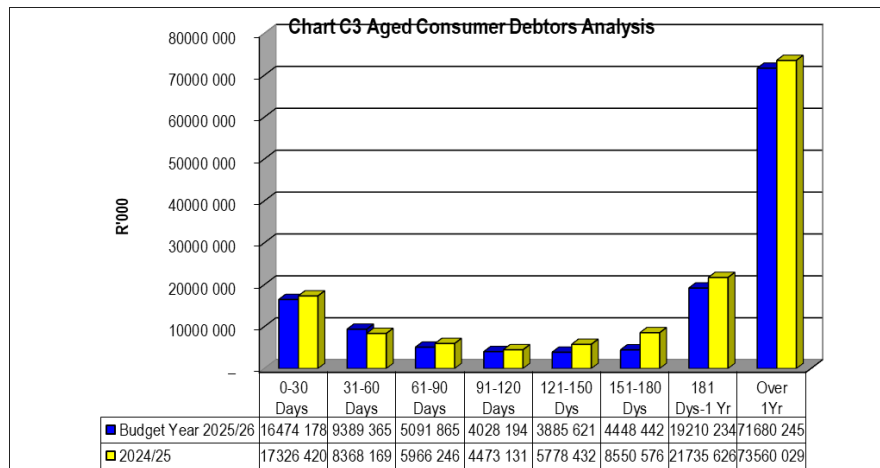


FIGURE 15: AGED DEBTORS ANALYSIS

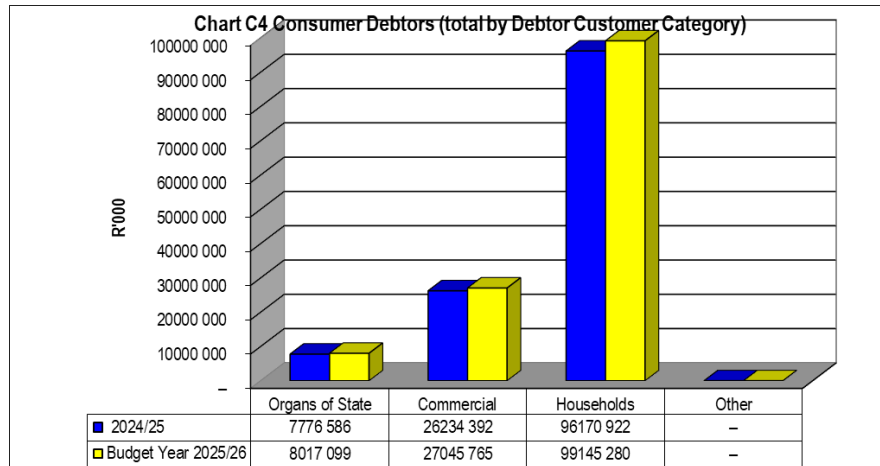


FIGURE 16: CONSUMER DEBTORS BY DEBTOR CUSTOMER CATEGORY

Creditors' Analysis

TABLE 15: SC4 AGED CREDITORS

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
Description	NT Code	Budget Year 2025/26									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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	10 004
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	4 174	1 020	5 194	2 838
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	4 174	1 020	5 194	12 842

The Municipality's outstanding creditors at the end of December 2025 amounted to R 5.194 million. This is mainly due to the current Eskom account. The outstanding amounts due to Eskom have been accounted for under long-term liabilities. The municipality participates in the Municipal Debt Relief per Circular 124 and is monitored monthly. The other outstanding invoices are currently under dispute and will be paid on resolution

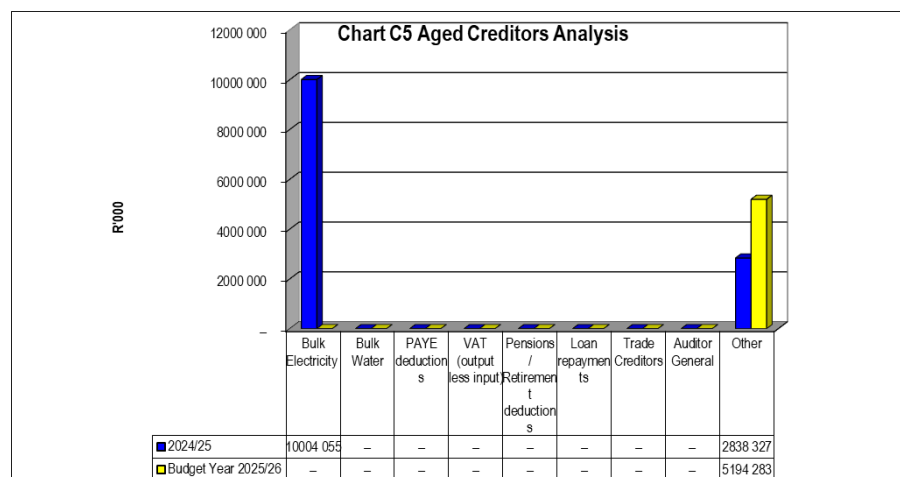


FIGURE 17: AGED CREDITORS ANALYSIS

Investment Portfolio Analysis

TABLE 16: SC5 INVESTMENT PORTFOLIO

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment														
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
R thousands		Yrs/Months												
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment	No	Variable	0.0675				5 091	56	-	-	5 147
Standard Bank 32 Day Call Account		Yrs	Call Investment	No	Variable	0.07				131	2	-	-	133
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment	No	Variable	0.0765				134 305	1 730	-	-	136 035
														-
														-
Municipality sub-total										139 527	1 788	-	-	141 315
Entities														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									139 527	1 788	-	-	141 315

The Municipality has Call Investment accounts with a balance of R 141.315 million at the end of December 2025. The main purpose of the call accounts is to ring fence conditional grants and surplus funds.

Long Term Liabilities

The Municipality no longer has long term liabilities

FIGURE 18: LONG TERM LIABILITIES

Allocation and grant receipts and expenditure

TABLE 17: SC6 TRANSFERS AND GRANT RECEIPTS

WC012 Cederberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		91 784	94 963	94 963	27 335	69 035	69 035	-		94 963
Local Government Equitable Share		71 545	75 765	75 765	25 255	56 824	56 824	-		75 765
Finance Management		1 925	2 000	2 000	-	2 000	2 000	-		2 000
EPWP Incentive		1 534	1 533	1 533	-	1 073	1 073	-		1 533
Municipal Infrastructure Grant (PMU)		880	913	913	-	684	684	-		913
Municipal Infrastructure Grant (VAT)		2 176	2 263	2 263	-	1 695	1 695	-		2 263
Regional Bulk Infrastructure Grant (VAT)		-	2 089	2 089	-	-	-	-		2 089
Water Services Infrastructure Grant (VAT)		1 304	-	-	-	-	-	-		-
Integrated National Electrification Grant (VAT)		-	10 400	10 400	2 080	6 760	6 760	-		10 400
Municipal Disaster Response Grant (VAT)		1 948	-	-	-	-	-	-		-
Integrated National Electrification Programme (INEP)		10 472	-	-	-	-	-	-		-
National Treasury - Audit Fees		-	-	-	-	-	-	-		-
Provincial Government:		12 481	14 919	14 919	132	7 884	7 884	-		14 919
Road Maintenance (Proclaimed)		-	1 260	1 260	-	-	-	-		1 260
Library Services: MRFG		5 662	6 477	6 477	-	4 318	4 318	-		6 477
Thusong Service Centre (Sustainability Operational Support)		-	200	200	-	-	-	-		200
CDW Support		151	151	151	-	151	151	-		151
Human Settlement Development Grant		3 408	3 383	3 383	132	132	132	-		3 383
Financial Management Capability Grant		1 550	2 500	2 500	-	2 500	2 500	-		2 500
Municipal Interventions Grant (VAT)		600	-	-	-	-	-	-		-
Municipal Water Resilience Grant (VAT)		1 043	652	652	-	652	652	-		652
Loadshedding Relief Grant (Vat)		-	-	-	-	-	-	-		-
Municipal Energy Resilience Grant		-	-	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-		-
Municipal Financial Recovery Services		-	-	-	-	-	-	-		-
Waste Management Compliance Grant (VAT)		67	-	-	-	-	-	-		-
Acceleration Of Housing (VAT)		-	-	-	-	-	-	-		-
Fire Services Capacity Building Grant (VAT)		-	130	130	-	130	130	-		130
Non Motorised Transport Infrastructure Grant (VAT)		-	165	165	-	-	-	-		165
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	104 265	109 882	109 882	27 467	76 919	76 919	-		109 882
Capital Transfers and Grants										
National Government:		27 429	29 014	29 014	-	11 298	11 298	-		29 014
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	-	11 298	11 298	-		15 087
Regional Bulk Infrastructure Grant (RBIG)		-	13 927	13 927	-	-	-	-		13 927
Water Services Infrastructure Grant		8 696	-	-	-	-	-	-		-
Integrated National Eelctrification Grant (INEG)		-	-	-	-	-	-	-		-
Municipal Disaster Response Grant		4 152	-	-	-	-	-	-		-
Finance Management (Capital)		75	-	-	-	-	-	-		-
Provincial Government:		10 759	10 834	10 834	6 354	11 571	11 571	-		10 834
Informal Settlements Upgrading Partnership Grant (ISUPG)		3 355	4 517	4 517	6 354	6 354	6 354	-		4 517
Municipal Interventions Grant		-	-	-	-	-	-	-		-
Municipal Water Resilience Grant		6 957	4 348	4 348	-	4 348	4 348	-		4 348
Loadshedding Relief Grant		-	-	-	-	-	-	-		-
Library Services MRF Capital		-	-	-	-	-	-	-		-
Waste Management Compliance Grant		448	-	-	-	-	-	-		-
Acceleration Of Housing (Capital)		-	-	-	-	-	-	-		-
Fire Services Capacity Building Grant		-	870	870	-	870	870	-		870
Non Motorised Transport Infrastructure Grant		-	1 100	1 100	-	-	-	-		1 100
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	38 188	39 848	39 848	6 354	22 869	22 869	-		39 848
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	142 454	149 730	149 730	33 821	99 788	99 788	-		149 730

TABLE 18: SC7(1) TRANSFERS AND GRANT EXPENDITURE

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		92 468	94 963	97 370	29 275	67 315	48 083	19 232	40.0%	97 370
Local Government Equitable Share		71 545	75 765	75 765	25 255	56 824	37 882	18 942	50.0%	75 765
Finance Management		1 938	2 000	2 000	74	769	1 000	(231)	-23.1%	2 000
EPWP Incentive		1 534	1 533	1 533	290	899	767	132	17.2%	1 533
Municipal Infrastructure Grant (PMU)		880	913	913	144	630	457	173	38.0%	913
Municipal Infrastructure Grant (VAT)		2 097	2 263	2 263	201	1 063	1 132	(69)	-6.1%	2 263
Regional Bulk Infrastructure Grant (VAT)		–	2 089	2 089	–	–	1 045	(1 045)	-100.0%	2 089
Water Services Infrastructure Grant (VAT)		826	–	459	–	372	115	258	224.4%	459
Integrated National Electrification Grant (VAT)		–	–	–	–	–	–	–	–	–
Municipal Disaster Response Grant (VAT)		1 190	–	1 948	–	–	487	(487)	-100.0%	1 948
Integrated National Electrification Programme (INEP)		11 712	10 400	10 400	3 311	6 758	5 200	1 558	30.0%	10 400
National Treasury - Audit Fees		746	–	–	–	–	–	–	–	–
Provincial Government:		13 218	14 919	15 710	540	3 177	7 657	(4 480)	-58.5%	15 710
Road Maintenance (Proclaimed)		–	1 260	1 260	–	–	630	(630)	-100.0%	1 260
Library Services: MRFG		5 308	6 477	6 477	513	2 950	3 239	(289)	-8.9%	6 477
Thusong Service Centre (Sustainability Operational Support)		118	200	200	–	–	100	(100)	-100.0%	200
CDW Support		74	151	302	27	27	113	(86)	-75.8%	302
Human Settlement Development Grant		3 358	3 383	3 383	–	–	1 691	(1 691)	-100.0%	3 383
Financial Management Capability Grant		1 550	2 500	2 500	–	–	1 250	(1 250)	-100.0%	2 500
Municipal Interventions Grant (VAT)		500	–	100	–	–	25	(25)	-100.0%	100
Municipal Water Resilience Grant (VAT)		1 243	652	1 192	–	88	461	(374)	-81.0%	1 192
Loadshedding Relief Grant (Vat)		–	–	–	–	–	–	–	–	–
Municipal Energy Resilience Grant		–	–	–	–	–	–	–	–	–
Municipal Service Delivery and Capacity Building Grant		–	–	–	–	–	–	–	–	–
Municipal Financial Recovery Services		999	–	–	–	–	–	–	–	–
Waste Management Compliance Grant (VAT)		67	–	–	–	–	–	–	–	–
Acceleration Of Housing (VAT)		–	–	–	–	–	–	–	–	–
Fire Services Capacity Building Grant (VAT)		–	130	130	–	112	65	47	72.3%	130
Non Motorised Transport Infrastructure Grant (VAT)		–	165	165	–	–	83	(83)	-100.0%	165
District Municipality:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		105 686	109 882	113 080	29 815	70 492	55 740	14 752	26.5%	113 080
Capital expenditure of Transfers and Grants										
National Government:		25 141	29 014	36 226	1 342	9 568	16 310	(6 742)	-41.3%	36 226
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	1 342	7 086	7 543	(457)	-6.1%	15 087
Regional Bulk Infrastructure Grant (RBIG)		–	13 927	13 927	–	–	6 963	(6 963)	-100.0%	13 927
Water Services Infrastructure Grant		5 654	–	3 060	–	2 482	765	1 717	224.4%	3 060
Integrated National Eelctrication Grant (INEG)		–	–	–	–	–	–	–	–	–
Municipal Disaster Response Grant		4 918	–	4 152	–	–	1 038	(1 038)	-100.0%	4 152
Finance Management (Capital)		62	–	–	–	–	–	–	–	–
Provincial Government:		12 640	10 834	12 435	621	1 954	5 817	(3 864)	-66.4%	12 435
Informal Settlements Upgrading Partnership Grant (ISUPG)		3 356	4 517	4 517	621	621	2 258	(1 638)	-72.5%	4 517
Municipal Interventions Grant		–	–	–	–	–	–	–	–	–
Municipal Water Resilience Grant		8 837	4 348	5 949	–	584	2 574	(1 991)	-77.3%	5 949
Loadshedding Relief Grant		–	–	–	–	–	–	–	–	–
Library Services MRF Capital		–	–	–	–	–	–	–	–	–
Waste Management Compliance Grant		448	–	–	–	–	–	–	–	–
Acceleration Of Housing (Capital)		–	–	–	–	–	–	–	–	–
Fire Services Capacity Building Grant		–	870	870	–	749	435	314	72.3%	870
Non Motorised Transport Infrastructure Grant		–	1 100	1 100	–	–	550	(550)	-100.0%	1 100
District Municipality:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		37 781	39 848	48 662	1 963	11 522	22 127	(10 605)	-47.9%	48 662
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		143 467	149 730	161 742	31 778	82 015	77 868	4 147	5.3%	161 742

TABLE 19: UNSPENT GRANTS AT 31 DECEMBER 2025

CEDERBERG LOCAL MUNICIPALITY							
APPENDIX B (UNAUDITED)							
DISCLOSURE OF GRANTS AND SUBSIDIES FOR THE YEAR ENDING 30 JUNE 2026							
	OPENING BALANCE R	GRANTS RECEIVED R	GRANTS REPAID R	TRANSFERRED TO REVENUE (OPERATING) R	TRANSFERRED TO REVENUE (CAPITAL) R	TRANSFERRED TO/(FROM) RECEIVABLES R	CLOSING BALANCE R
NATIONAL GOVERNMENT							
Equitable Share		56 824 000		(56 824 000)			-
Municipal Infrastructure Grant (MIG)		13 676 000		(1 833 804)	(7 086 267)		4 755 929
Financial Management Grant (FMG)		2 000 000		(812 777)			1 187 223
Expanded Public Works Program (EPWP)		1 073 000		(903 251)			169 749
Integrated National Electrification Programme (INEP)		6 760 000		(6 757 956)			2 044
Water Service Infrastructure Grant (WSIG)	3 519 486			(372 333)	(2 482 221)		664 932
Regional Bulk Infrastructure Grant (RBIG)							-
Municipal Disaster Response Grant	7 480 800		(1 380 800)				6 100 000
Total	11 000 286	80 333 000	(1 380 800)	(67 504 121)	(9 568 488)	-	12 879 877
PROVINCIAL GOVERNMENT							
Library Services MRF		4 318 000	(241 844)	(3 464 669)		-	611 487
CDW Support	227 907	151 000	(76 907)	(27 400)		-	274 600
Thusong Service Centre Grant	669		(669)			-	-
Municipal Library Support Grant						-	-
Financial Management Capability Grant	44	2 500 000	(44)			-	2 500 000
Title Deeds Restoration Grant	26 530	132 067	(26 530)	(132 067)		-	-
Human Settlement Development Grant						-	-
Municipal Interventions Grant	100 000					-	100 000
Municipal Water Resilience Grant	1 851 693	5 000 000	(10 665)	(87 544)	(583 628)	-	6 169 856
Loadshedding Relief Grant						-	-
Informal Settlements Upgrading Partnership Grant (ISUPG)		6 353 737		(80 992)	(539 948)	-	5 732 796
Municipal Energy Resilience Grant						-	-
Municipal Service Delivery and Capacity Building Grant						-	-
Municipal Financial Recovery Services	904		(904)			-	-
Fire Service Capacity Building Grant		1 000 000		(112 389)	(749 261)	-	138 350
Total	2 207 747	19 454 804	(357 563)	(3 905 062)	(1 872 837)	-	15 527 089
ALL SPHERES OF GOVERNMENT	13 208 033	99 787 804	(1 738 363)	(71 409 183)	(11 441 325)	-	28 406 966

The Municipality has received a total of R 99.788 million of its allocated grant budget. It has incurred expenditure of R 82.851 million (83.03%) on those grants. The unspent portion at the end of December 2025 is R 28.407million

Councillor and board member allowances and employee benefits

TABLE 20: SC8 COUNCILLOR AND STAFF BENEFITS

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment										
Summary of Employee and Councillor remuneration	Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2025/26 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 621	6 020	6 020	420	2 703	3 010	(307)	-10%	6 020
Pension and UIF Contributions		33	35	35	13	39	17	22	127%	35
Medical Aid Contributions		104	110	110	12	69	55	14	26%	110
Motor Vehicle Allowance		190	252	252	20	120	126	(6)	-5%	252
Cellphone Allowance		406	415	415	36	231	207	24	11%	415
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 355	6 831	6 831	501	3 163	3 416	(253)	-7%	6 831
% increase	4		7.5%	7.5%						7.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 301	5 086	5 086	383	1 898	2 543	(645)	-25%	5 086
Pension and UIF Contributions		202	274	274	10	51	137	(86)	-63%	274
Medical Aid Contributions		78	120	120	7	25	60	(35)	-59%	120
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		183	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		322	418	418	34	169	209	(41)	-19%	418
Cellphone Allowance		194	257	257	18	90	128	(38)	-30%	257
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	1	2	0	1	463%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 279	6 155	6 155	453	2 234	3 077	(843)	-27%	6 155
% increase	4		16.6%	16.6%						16.6%
Other Municipal Staff										
Basic Salaries and Wages		90 906	108 945	109 043	8 969	54 229	54 497	(268)	0%	109 043
Pension and UIF Contributions		14 411	17 518	17 519	1 317	7 892	8 759	(868)	-10%	17 519
Medical Aid Contributions		4 938	7 144	7 144	448	2 723	3 572	(849)	-24%	7 144
Overtime		5 023	5 912	5 912	529	2 905	2 956	(51)	-2%	5 912
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 748	7 479	7 479	575	3 432	3 739	(308)	-8%	7 479
Cellphone Allowance		329	351	351	28	172	175	(3)	-2%	351
Housing Allowances		598	365	365	23	145	183	(37)	-21%	365
Other benefits and allowances		6 087	6 876	6 876	576	3 314	3 438	(124)	-4%	6 876
Payments in lieu of leave		1 738	1 297	1 297	108	649	649	-	-	1 297
Long service awards		504	562	562	47	281	281	-	-	562
Post-retirement benefit obligations	2	1 343	1 507	1 507	136	764	754	11	1%	1 507
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		481	523	523	43	256	261	(5)	-2%	523
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		133 108	158 478	158 577	12 798	76 762	79 264	(2 502)	-3%	158 577
% increase	4		19.1%	19.1%						19.1%
Total Parent Municipality		144 741	171 464	171 563	13 752	82 158	85 757	(3 598)	-4%	171 563

Capital program performance

TABLE 21: SC12 CAPITAL EXPENDITURE TREND

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment									
Month	2024/25	Budget Year 2025/26							
	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	–	629	6 538	–	–	6 538	6 538	100.0%	0%
August	2 226	3 237	6 538	152	152	13 077	12 924	98.8%	0%
September	1 184	1 807	6 538	1 856	2 008	19 615	17 606	89.8%	3%
October	3 958	10 254	6 538	4 428	6 436	26 153	19 717	75.4%	8%
November	(1 027)	7 860	7 857	4 628	11 064	34 010	22 946	67.5%	14%
December	2 262	4 962	7 857	2 706	13 770	41 868	28 098	67.1%	18%
January	69	1 226	7 857	–	–	49 725	–	–	–
February	4 596	4 591	7 857	–	–	57 582	–	–	–
March	5 254	22 045	7 857	–	–	65 440	–	–	–
April	3 003	8 495	7 857	–	–	73 297	–	–	–
May	8 043	7 061	7 857	–	–	81 155	–	–	–
June	24 184	6 292	7 857	–	–	89 012	–	–	–
Total Capital expenditure	53 751	78 459	89 012	13 770					

The Municipality has an adjusted capital budget of R 89.012 million. Expenditure of R 13.770 million has been incurred to date. Commitments amounting to R 343 327.36 are currently on the system. Procurement has been suspended for construction breakup. Improvement is expected throughout the year.

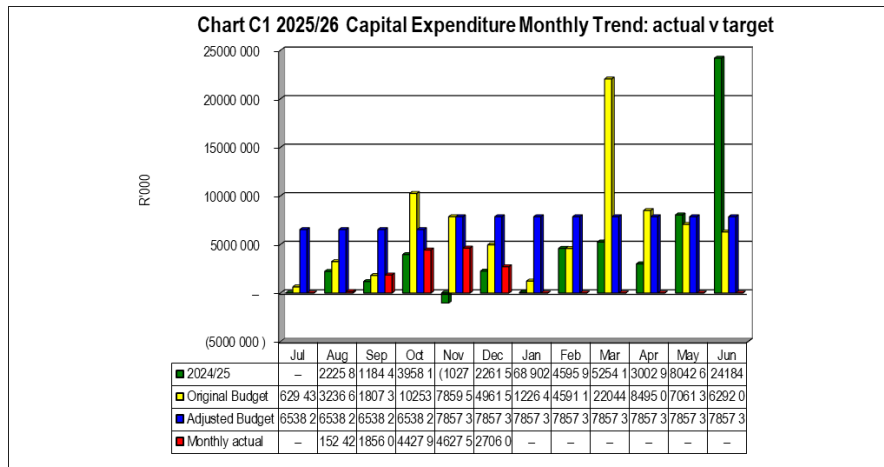


FIGURE 19: CAPITAL EXPENDITURE MONTHLY TREND (ACTUAL VS TARGET)

TABLE 22: 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 - Mid-Year Assessment										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		24 332	37 369	44 070	540	4 296	20 390	16 093	78.9%	44 070
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 200	1 200	-	-	600	600	100.0%	1 200
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	1 200	1 200	-	-	600	600	100.0%	1 200
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2 000	2 000	-	-	1 000	1 000	100.0%	2 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	2 000	2 000	-	-	1 000	1 000	100.0%	2 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		8 769	20 183	23 784	540	1 124	10 992	9 868	89.8%	23 784
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		5 413	1 739	3 340	-	584	1 270	686	54.0%	3 340
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 356	18 444	20 444	540	540	9 722	9 182	94.4%	20 444
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		15 563	-	3 100	-	2 482	805	(1 677)	-208.3%	3 100
Pump Station		-	-	40	-	-	40	40	100.0%	40
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		15 563	-	3 060	-	2 482	765	(1 717)	-224.4%	3 060
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	13 986	13 986	-	691	6 993	6 302	90.1%	13 986
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	8 696	8 696	-	66	4 348	4 282	98.5%	8 696
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	5 290	5 290	-	625	2 645	2 020	76.4%	5 290
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	4 883	13 786	13 786	-	3 061	6 893	3 832	55.6%	13 786
Community Facilities	4 883	13 786	13 786	-	3 061	6 893	3 832	55.6%	13 786
Halls	4 883	13 786	13 786	-	3 061	6 893	3 832	55.6%	13 786
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		997	950	953	24	25	478	453	94.7%	953
Computer Equipment		997	950	953	24	25	478	453	94.7%	953
Furniture and Office Equipment		360	180	297	25	122	207	85	41.1%	297
Furniture and Office Equipment		360	180	297	25	122	207	85	41.1%	297
Machinery and Equipment		2 243	1 875	2 020	135	235	1 046	812	77.6%	2 020
Machinery and Equipment		2 243	1 875	2 020	135	235	1 046	812	77.6%	2 020
Transport Assets		7 623	1 970	1 905	–	1 155	920	(235)	-25.6%	1 905
Transport Assets		7 623	1 970	1 905	–	1 155	920	(235)	-25.6%	1 905
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	40 439	56 130	63 031	724	8 895	29 934	21 039	70.3%	63 031

TABLE 23: 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 - Mid-										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		5 116	1 750	5 159	-	-	1 727	1 727	100.0%	5 159
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 100	1 750	4 463	-	-	1 553	1 553	100.0%	4 463
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	2 478	-	-	620	620	100.0%	2 478
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 100	1 750	1 985	-	-	934	934	100.0%	1 985
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4 016	-	696	-	-	174	174	100.0%	696
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		3 913	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		103	-	696	-	-	174	174	100.0%	696
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	-	1 200	1 200	-	-	600	600	100.0%	1 200
Community Facilities	-	1 200	1 200	-	-	600	600	100.0%	1 200
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	1 200	1 200	-	-	600	600	100.0%	1 200
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	5 116	2 950	6 359	-	-	2 327	2 327	100.0%	6 359

TABLE 24: 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 - Mid-Year										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		16 996	21 997	22 949	1 606	10 270	11 087	816	7.4%	22 949
Roads Infrastructure		8 536	10 004	10 144	654	6 592	5 142	(1 451)	-28.2%	10 144
Roads		6 694	7 794	7 903	617	4 531	4 006	(525)	-13.1%	7 903
Road Structures		1 842	2 210	2 241	36	2 061	1 136	(926)	-81.5%	2 241
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		667	712	921	4	18	304	285	94.0%	921
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		601	712	573	4	18	217	198	91.6%	573
Attenuation		66	-	348	-	-	87	87	100.0%	348
Electrical Infrastructure		1 584	2 625	3 112	91	329	1 382	1 053	76.2%	3 112
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 584	2 625	3 112	91	329	1 382	1 053	76.2%	3 112
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 226	1 270	1 468	329	726	647	(79)	-12.2%	1 468
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		24	400	400	113	195	200	5	2.7%	400
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 201	870	1 068	216	531	447	(84)	-18.9%	1 068
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 859	6 401	6 421	529	2 582	3 220	639	19.8%	6 421
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		4 738	5 591	5 591	501	2 520	2 795	275	9.9%	5 591
Waste Water Treatment Works		121	810	830	28	62	425	363	85.5%	830
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		124	985	885	-	23	392	369	94.1%	885
Landfill Sites		124	985	885	-	23	392	369	94.1%	885
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	8 343	10 206	10 116	834	4 606	5 013	407	8.1%	10 116
Community Facilities	6 876	8 545	8 483	541	3 600	4 210	610	14.5%	8 483
Halls	753	1 247	1 247	46	340	624	283	45.4%	1 247
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	5	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	6 117	7 297	7 235	495	3 260	3 587	327	9.1%	7 235
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 467	1 661	1 633	293	1 006	803	(203)	-25.3%	1 633
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 467	1 661	1 633	293	1 006	803	(203)	-25.3%	1 633
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	554	1 183	1 183	-	123	591	469	79.3%	1 183
Operational Buildings	554	1 183	1 183	-	123	591	469	79.3%	1 183
Municipal Offices	554	1 183	1 183	-	123	591	469	79.3%	1 183
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		122	210	200	10	10	95	85	89.5%	200
Computer Equipment		122	210	200	10	10	95	85	89.5%	200
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		4	587	517	1	1	224	222	99.4%	517
Machinery and Equipment		4	587	517	1	1	224	222	99.4%	517
Transport Assets		5 059	5 015	4 995	462	2 561	2 488	(74)	-3.0%	4 995
Transport Assets		5 059	5 015	4 995	462	2 561	2 488	(74)	-3.0%	4 995
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	31 078	39 198	39 961	2 913	17 572	19 497	1 926	9.9%	39 961

Material variances to the Service Delivery and Budget Implementation Plan

Kindly refer to the Service Delivery Performance Section

Other supporting documents

Bank Reconciliation

TABLE 25: BANK RECONCILIATION

Cederberg Local Municipality	
Bank Reconciliation	
DECEMBER 2025	
	Amount
Bank Statement Balance	26 604 771.05
72194774	0.00
72194480	-
82163324	26 286 415.59
32630263	318 355.46
Cashbook Balance	24 494 510.25
39999010203	-
39999010204	-
39999010301	372 098.52
39999010302	714 648.53
39999010303	-
39999010305	-2 108.00
39999010701	9 645 704.34
39999010702	898 921 895.24
39999010703	-884 196 277.27
39999010704	878 882.08
39999010705	-1 261 403.19
39999010802	-534 435.32
39999010805	-44 494.68
39999010902	53 071.99
39999010905	-53 071.99
Difference	2 110 260.80
Reconciling Items	
	Difference
Cashier Receipts	-283 458.47
Bank Deposits	-29 383.80
Outstanding EFT Payments	-551 080.21
Post Office	9 077.43
Wages, Salaries and Council	3 074 423.37
Other	-109 317.52
	2 110 260.80
Unreconciled Difference	0.00

[illegible]**TABLE 26: WITHDRAWALS DURING THE FIRST HALF OF 2025/2026**

TABLE 27: APPROVED BUDGET VIREMENTS JULY - DECEMBER 2025

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VIREMENT SUMMARY: SEPTEMBER 2025							
DATE	VIREMENT NUMBER	VIREMENT FROM VOTE	DESCRIPTION	VIREMENT TO VOTE	DESCRIPTION	AMOUNT	REASON FOR VIREMENT COMMENT
02/09/2025	260013/5363	01-5513-3803-00	REVENUES (CONTRACTED SERVICES)	01-5513-4415-00	PROTECTIVE CLOTHING	R 10 000.00	Shifting of funds to cover the cost of PPE for technicians
						R 10 000.00	
02/09/2025	260014/5369	01-5513-4801-00	IT EQUIPMENT / SOFTWARE	01-5513-4901-00	OFFICE FURNITURE AND EQUIPMENT	R 25 000.00	Shifting of funds to cover the cost of Office Equipment for the helpdesk department in ICT
						R 25 000.00	
02/09/2025	260015/5370	01-6684-3805-30	WARD 3 MAINTAINING (CONTRACTORS)	01-6684-4415-01	WARD 3 PROTECTIVE CLOTHING-CLW	R 30 000.00	Shifting of funds for parks and garden consumables and protective clothing
						R 15 000.00	
03/09/2025	260016/5420	01-4412-3803-00	GEBOU (CONTRACTED SERVICES)	01-4412-3803-01	GEBOU (MATERIAL)	R 45 000.00	High demand for material as for repair and maintenance of buildings
						R 45 000.00	
15/09/2025	260014/5425	01-6684-3805-50	WARD 4 MAINTAINING (CONTRACTED SERVICES)	01-4421-3805-15	WARD 3 MAINTAINING (CONSUMABLES)	R 15 000.00	Shifting of funds for Sportfields
						R 10 000.00	
15/09/2025	260015/5436	01-4420-3820-01	MAINTENANCE ELANDSBAY RESORT MATERIAL	01-4420-3820-03	ELANDSBAY RESORT SMALL TOOLS	R 2 000.00	Shifting of funds to ensure enough funds for RfQ fit and supply
						R 2 000.00	
16/09/2025	260020/5427	01-6642-3813-33	WARD 3 MAINTENANCE NETWORK (CONTRACTED SERVICES)	01-6642-4463-01	MEDICAL EXAMINATION	R 5 000.00	Shifts funds for injection
						R 5 000.00	
17/09/2025	260021/5428	01-6642-3811-30	WARD 5 MAINTENANCE-NETWORK SEWERAGE (CONTRACTED SERVICES)	01-6642-4463-01	MEDICAL EXAMINATION	R 2 000.00	Shifting of funds for medical examinations
						R 2 000.00	
17/09/2025	260022/5429	01-6654-3815-07	WARD 3 MAINTENANCE PURIFICATION WORKS (CONTRACTED SERVICES)	01-6654-3815-02	MAINTENANCE-PURIFICATION WORKS (CONSUMABLES)	R 52 000.00	Vir die herstel van booster pomp by booster pompstasie in Elandsbaai
						R 65 000.00	
22/09/2025	260023/5431	01-4413-3106-00	VEHICLES	01-4413-0301-09	MACHINERY AND EQUIPMENT	R 65 000.00	Purchase fire skid unit-Graafwater
						R 65 000.00	
22/09/2025	260024/5432	01-4413-4479-00	EMERGENCY/DISASTERS	01-4413-4503-02	TRAVEL AND SUBSISTANCE (DAILY ALLOWANCE)	R 35 000.00	Shifting of funds for SBTs
						R 35 000.00	
25/09/2025	260025/5433	01-6684-3805-50	WARD 4 MAINTAINING (CONTRACTED SERVICES)	01-6684-3805-02	WARD 3 MAINTAINING (CONSUMABLES CLANWILLIAM)	R 20 000.00	Shifting of funds for parks and garden
						R 20 000.00	
25/09/2025	260026/5434	01-4418-3803-01	GEBOU (MATERIAL)	01-4418-3803-01	SMALL TOOLS	R 30 000.00	Shifting of funds for attached invoice (Kaap Agri Invoice Onbruid rondup en Sprayer)
						R 30 000.00	
25/09/2025	260027/5435	01-6684-3805-02	WARD 3 MAINTAINING (CONSUMABLES CLANWILLIAM)	01-684-4431-00	CHEMICALS	R 2 000.00	Shifting of funds for Parks and Garden
						R 2 000.00	
29/09/2025	260028/5436	01-1111-4503-06	TRAVEL AND SUBSISTANCE (OWN TRANSPORT)	01-1111-4503-05	TRAVEL AND SUBSISTANCE (PUBLIC TRANSPORT-ROAD)	R 500.00	Shifting of funds for accommodation and travelling for Mayor and Speaker Local Government Indaba-Gallagher Convention Centre
						R 1 750.00	
29/09/2025	260029/5437	01-1112-4608-00	COMMITTEE MEMBERS STIPEND	01-1112-4503-08	TRAVEL AND SUBSISTANCE(PUBLIC TRANSPORT-AIR)	R 2 250.00	
						R 30 000.00	
29/09/2025	260029/5437	01-6654-3815-06	WARD 5 MAINTENANCE-PURIFICATION (CONTRACTED SERVICES)	01-6654-3815-02	MAINTENANCE-PURIFICATION WORKS (CONSUMABLES)	R 30 000.00	Maintenance-Water treatment facilities
						R 30 000.00	
30/09/2025	260030/5438	01-6695-4801-00	OFFICE FURNITURE & EQUIPMENT	01-6695-4801-00	COMPUTER EQUIPMENT	R 25 000.00	Shifting of funds for Office Equipment
						R 25 000.00	
30/09/2025	260031/5439	01-6695-4503-01	TRAVEL AND SUBSISTANCE (ACCOMMODATION)	01-6695-3805-00	SMALL TOOLS	R 1 000.00	Shifting of funds for Office Equipment
						R 1 000.00	

VIREMENT SUMMARY: OCTOBER 2025							
DATE	VIREMENT NUMBER	VIREMENT FROM VOTE	DESCRIPTION	VIREMENT TO VOTE	DESCRIPTION	AMOUNT	REASON FOR VIREMENT COMMENT
01/10/2025	260032/5460	01-4420-3814-01	MAINTENANCE CLANWILLIAM RESORT MATERIAL	01-4420-3814-01	CLANWILLIAM SMALL TOOLS	R 30 000.00	Shifting of funds to ensure enough funds for RfQ
						R 30 000.00	
01/10/2025	260033/5461	01-1111-4503-06	TRAVEL AND SUBSISTANCE (OWN TRANSPORT)	01-4420-3814-02	MAINTENANCE CLANWILLIAM CONTRACTOR SERVICES	R 3 000.00	Shifting of funds for accommodation and travelling for Mayor and Speaker Local Government Indaba-Gallagher convention Centre
						R 3 000.00	
02/10/2025	260034/5462	01-6641-3802-16	WARD 5 MAINTENANCE OF ROADS (MATERIAL)	01-6641-3802-21	WARD 5 MAINTENANCE OF ROADS (SMALL TOOLS)	R 5 000.00	Shifting of funds for small tools-roads department
						R 5 000.00	
01/10/2025	260035/5463	01-6641-3802-13	WARD 2 MAINTENANCE OF ROADS (MATERIAL)	01-6641-4445-00	HIRING OF EQUIPMENT	R 100 000.00	Shifting of funds for hiring of equipment
						R 100 000.00	
10/10/2025	260036/5488	01-3315-4445-00	HIRING OF EQUIPMENT	01-3315-4533-00	CLEANING MATERIALS	R 20 000.00	Shifting of funds for Cleaning Material
						R 20 000.00	
10/10/2025	260037/5489	01-6650-2300-09	UPGRADE WATER NETWORK CLANWILLIAM	01-6650-0401-16	WATER EQUIPMENT GRAAFWATER & EBAY	R 72 000.00	Shifting of funds for acquisition of pump
						R 72 000.00	
15/10/2025	260038/5492	01-6641-3803-19	WARD 3 MAINTENANCE OF ROADS (SMALL TOOLS)	01-6641-3802-20	WARD 4 MAINTENANCE OF ROADS (SMALL TOOLS)	R 1 000.00	Shifting of funds for roads small tools
						R 1 000.00	
15/10/2025	260039/5493	01-6641-3802-16	WARD 5 MAINTENANCE OF ROADS (MATERIAL)	01-6641-3802-15	WARD 4 MAINTENANCE OF ROADS (MATERIAL)	R 134 000.00	Shifting of funds for roads material
						R 134 000.00	
15/10/2025	260040/5494	01-4421-3805-15	WARD 5 MAINTAINING(CONSUMABLES)	01-4421-3805-16	WARD 4 MAINTAINING (CONSUMABLES)	R 15 000.00	High demand for material as for repair and maintenance of sport facilities
						R 15 000.00	
15/10/2025	260041/5495	01-4420-3820-02	ELANDSBAY CONTRACTED SERVICES	01-4420-4440-00	HIRING OF EQUIPMENT	R 25 000.00	Shifting of funds to ensure enough funds for RfQ fit and supply
						R 10 000.00	
15/10/2025	260042/5496	01-4420-3818-03	LIBAY CONTRACTED SERVICES	01-4420-3818-01	LIBAY MAINTENANCE MATERIAL	R 10 000.00	
						R 10 000.00	
15/10/2025	260043/5497	01-6642-3811-33	WARD 3 MAINTENANCE-NETWORK SEWERAGE (CONTRACTED SERVICES)	01-6642-3811-36	WARD 3 MAINTENANCE -NETWORK SEWERAGE (CONSUMABLES)	R 50 000.00	Shifting of funds for sewerage drain rods
						R 50 000.00	
15/10/2025	260044/5498	01-6654-3815-07	WARD 3 MAINTENANCE-PURIFICATION WORKS (CONTRACTED SERVICES)	01-6654-3815-12	WARD 3 MAINTENANCE -PURIFICATION WORKS (CONSUMABLES)	R 70 000.00	Shifting of funds for material needed in Clanwilliam
						R 70 000.00	
16/10/2025	260045/5499	01-6694-3809-13	WARD 5 MAINTENANCE - NETWORKS ELECTRICAL (MATER	01-6694-4505-10	TRAVEL AND SUBSISTANCE (ACCOMMODATION)	R 50 000.00	Accommodation for training that Marius Baron needs to attend
						R 50 000.00	
16/10/2025	260046/5499	01-4420-3820-02	ELANDSBAY CONTRACTED SERVICES	01-4420-3818-00	LAMBERTSBAY SMALL TOOLS	R 10 000.00	Shifting of funds to ensure enough funds for order
						R 10 000.00	
20/10/2025	260046/5527	01-6641-3802-13	WARD 2 MAINTENANCE OF ROADS (MATERIAL)	01-6641-3802-16	WARD 5 MAINTENANCE OF ROADS (MATERIAL)	R 40 000.00	Shifting of funds for material needed in the roads department
						R 40 000.00	
21/10/2025	260047/5528	01-4418-4437-00	PRINTING & STATIONERY (OWN TRANSPORT)	01-4418-4431-00	CHEMICALS	R 3 000.00	Shifting of funds for attached invoice (Kaap Agri invoice Onbruid rondup en Sprayer)
						R 3 000.00	
22/10/2025	260048/5529	01-1112-4608-00	COMMITTEE MEMBERS STIPEND	01-1112-4503-06	TRAVEL AND SUBSISTANCE (OWN TRANSPORT)	R 5 000.00	Shifting of funds for travel claim: Speaker Heits Local Government Indaba -Gallagher Convention Centre
						R 5 000.00	
22/10/2025	260048/5530	01-4418-1900-00	UPGRADE TRAFFIC OFFICE LAMBERTS BAY	01-4418-2901-00	OFFICE FURNITURE & EQUIPMENT	R 120 000.00	Shifting of funds for attached invoice (B&S quotes bar beams and CCTV Cameras and Operational purposes)
						R 120 000.00	
23/10/2025	260050/5531	01-6684-4415-01	PROTECTIVE CLOTHING CLANWILLIAM	01-6684-4431-00	WARD 3 CHEMICALS	R 3 000.00	Shifting of funds for Chemicals
						R 3 000.00	
24/10/2025	260051/5551	01-1111-4437-00	PRINTING & STATIONERY	01-1111-4503-01	TRAVEL AND SUBSISTANCE ACCOMMODATION	R 2 000.00	Shifting of funds for accommodation Deputy Mayor R Richards 07-08 October 2025
						R 2 000.00	
24/10/2025	260052/5553	01-3312-4403-00	ADVERTISING TENDERS	01-3313-4434-00	PRINTING STATIONERY	R 10 000.00	Purchase of copy paper and stationery for SCM
						R 10 000.00	
30/10/2025	260053/5554	01-6641-3802-13	WARD 2 MAINTENANCE OF ROADS (MATERIAL)	01-6641-3802-16	WARD 5 MAINTENANCE OF ROADS MATERIALS	R 50 000.00	Shifting of funds for material needed in the roads department
						R 50 000.00	
						R 140 000.00	

VIREMENT SUMMARY: NOVEMBER 2025							
DATE	VIREMENT NUMBER	VIREMENT FROM VOTE	DESCRIPTION	VIREMENT TO VOTE	DESCRIPTION	AMOUNT	REASON FOR VIREMENT COMMENT
03/11/2025	260054/5555	01-6642-2300-01	SEWERAGE EQUIPMENT GRAAFWATER	01-6642-2300-09	PENSING PUMP STATIONS CITRUSDAL	R 10 000.00	Vir die VEILING MAAK VAN POMP STATIONS IN CITRUSDAL
		01-6642-2300-02	SEWERAGE EQUIPMENT ELANDSBAY			R 10 000.00	
		01-6642-2300-03	SEWERAGE EQUIPMENT ELANDSBAY			R 10 000.00	
		01-6642-2300-05	SEWERAGE EQUIPMENT CITRUSDAL			R 40 000.00	
09/11/2025	260055/5556	01-6644-3805-04	WARD 5 MAINTAINING CONTRACTED SERVICES	01-6644-3805-01	WARD 2 MAINTAINING CONTRACTED SERVICES	R 20 000.00	Vir die HERSTEL VAN RIOL POMPTASIES IN CEDERBERG AREA (ELANDSBAAI, GRAAFWATER EN CITRUSDAL
						R 20 000.00	
11/11/2025	260056/5557	01-5511-4548-01	CDW OPERATIONAL HIRING	01-5511-4548-05	CDW OPERATIONAL TRANSPORT	R 13 000.00	Shifting of funds for the purpose of transportation to 4 december 2025
						R 13 000.00	
11/11/2025	260057/5558	01-5511-4548-08	CDW PRINTING/STATIONERY	01-5511-4548-13	CDW OPERATIONAL PROMOTIONAL ITEMS	R 12 000.00	Shifting of funds for the purpose of promotional items (branding and radio)
						R 13 000.00	
11/11/2025	260058/5559	01-6655-3813-21	WARD 4 MAINTENANCE NETWORK WATER (CONTRACTED SERVICES)	01-6655-3813-02	WARD 3 MAINTENANCE NETWORK WATER (SMALL TOOLS)	R 1 000.00	Shifting of funds for water networks small tools
						R 1 000.00	

VIREMENT SUMMARY: NOVEMBER 2025							
DATE	VIREMENT NUMBER	VIREMENT FROM VOTE	DESCRIPTION	VIREMENT TO VOTE	DESCRIPTION	AMOUNT	REASON FOR VIREMENT COMMENT
09/12/2025	260060/5594	01-4411-4437-01	PRINTING & STATIONARY CONTRACTED SERVICES	01-4414-4437-01	PRINTING & STATIONARY -OWN	R 4 000.00	SHIFTING OF FUNDS FOR COPY CHARGES SEPTEMBER & OCTOBER 2025 - MAY METHO
09/12/2025	260060/5595	01-5513-4446-00	STAFF WELFARE	01-5513-4483-00	CONSULTANT FEES	R 1 100.00	SHIFTING OF FUNDS FOR PAYMENT OF IGWITE NOVEMBER MONTHLY FEES
10/12/2025	260061/5596	01-5512-4551-00	MOVING EXPENSES	01-5512-4403-00	ADVERTISING(VACANCIES)	R 18 000.00	SHIFTING OF FUNDS FOR ADVERTISING COSTS
11/12/2025	260062/5597	01-6674-4415-00	PROTECTIVE CLOTHING	01-6674-4534-00	CLEANING MATERIALS	R 15 000.00	SHIFTING OF FUNDS FOR CLEANING MATERIALS
		01-5511-4437-00	PRINTING & STATIONARY	01-5515-4501-00	LEGAL EXPENSES	R 6 500.00	
		01-2211-4483-01	ADVERTISING	01-5515-4501-00	LEGAL EXPENSES	R 4 500.00	
		01-2213-4503-07	TRAVEL AND SUBSISTANCE PUBLIC TRANSPORT	01-5515-4501-00	LEGAL EXPENSES	R 10 000.00	
		01-2213-4403-00	ADVERTISING	01-5515-4501-00	LEGAL EXPENSES	R 30 000.00	
12/12/2025	260063/5609	01-2213-4419-00	BULK SMS SYSTEM	01-5515-4501-00	LEGAL EXPENSES	R 10 000.00	Shifting of funds on legal Services vote
		01-2213-4465-00	PERFORMANCE MANAGEMENT IGWITE	01-5515-4501-00	LEGAL EXPENSES	R 30 000.00	
		01-2213-4465-01	DRAFTING OF IDP	01-5515-4501-00	LEGAL EXPENSES	R 30 000.00	
						R 120 000.00	
12/12/2025	260070/5610	01-4412-4431-00	CHEMICALS	01-4412-3803-01	BUILDING MATERIALS	R 1 500.00	SHIFTING OF FUNDS TO COVER COST FOR BUILDING MATERIALS NECESSARY TO FIX THUSINGS

Supply Chain Management Implementation Report

TABLE 28: TENDERS ADVERTISED: CONTRACTS VALUED AT MORE THAN R300 000

ADVERTISING DATE	CLOSING DATE	EXTENSION OF CLOSING DATES	AWARD DATE	CONTRACT REFERENCE NUMBER	DESCRIPTION OF TENDER	CONTRACT OWNER	DEPARTMENT	NAME OF BIDDER	CONTRACT PERIOD/ ENDING	APPROVED CONTRACT AMOUNT / APPROVED SALE AMOUNT	B-BBEE LEVEL	% BLACK WOMAN OWNED	CDE APPLICABLE	COMMENTS
2025-05-30	2025-06-25		2025-08-06	CFD 38/2024-2025	SUPPLY, INSTALLATION AND MONITORING OF VEHICLE TRACKING SYSTEM	G CLIFTE	FINANCE SERVICES	AFRIBENT PTY LTD	5 YEARS	R552 791.58	LEVEL 1	83.33%	N/A	
2025-05-08	2025-06-09		2025-08-06	CFD 40/2024-2025	THE SUPPLY, INSTALLATION AND MANAGEMENT OF A SFS COMPLIANT PERMANENT ELECTRICITY VENDING SYSTEM	E VYSER	FINANCE SERVICES	CONTOUR TECHNOLOGY PTY LTD	ONE YEAR WITH THE OPTION BY THE MUNICIPALITY TO EXTEND THE CONTRACT UP TO A MAXIMUM PERIOD OF THREE YEARS	R40 698.50 PER MONTH	LEVEL 1	20.39%	N/A	
2025-05-22	2025-05-30		2025-08-06	CFD 44/2024-2025	SUPPLY AND DELIVERY OF 64 WEP BINS TO CEDERBERG MUNICIPALITY	E KLAASSEN	TECHNICAL SERVICES	WINELANDS RETAIL AND TRADE PTY LTD	ONCE OFF	R624 845.00	LEVEL 2	55%	N/A	

TABLE 29: FORMAL WRITTEN PRICE QUOTATIONS: AWARDS VALUED AT MORE THAN R30 000 BUT LESS THAN R300 000

FORMAL WRITTEN PRICE QUOTATION AWARDS -JULY 2025						
AWARD DATE	CONTRACT REFERENCE NUMBER	CONTRACT DESCRIPTION	AWARDED DATE	NAME SUCCESSFUL BIDDER	BBBEE LEVEL	AMOUNT
30-07-2025	Q03-2025-2026	SUPPLY AND DELIVERY OF COPY PAPER TO CEDERBERG MUNICIPALITY	30-07-2025	BIDVEST WALTONS	LEVEL 1	RATE BASED

FORMAL WRITTEN PRICE QUOTATION AWARDS -AUGUST 2025						
AWARD DATE	CONTRACT REFERENCE NUMBER	CONTRACT DESCRIPTION	AWARDED DATE	NAME SUCCESSFUL BIDDER	BBBEE LEVEL	AMOUNT
01-08-2025	Q02-2025-2026	APPOINTMENT OF A SERVICE PROVIDER TO ASSIST WITH THE RECRUITMENT AND	01-08-2025	ROY STEELE & ASSOCIATES CC	LEVEL 4	RATE BASED
05-08-2025	Q04-2025-2026	SUPPLY AND DELIVERY OF WATER MATERIALS TO CEDERBERG MUNICIPALITY	05-08-2025	NOLADA 8 (PTY) LTD	LEVEL 1	RATE BASED
05-08-2025	Q05-2025-2026	SUPPLY, DELIVERY AND FITMENT OF LIGHT BAR AND PA SIREN SYSTEM ON TRAFFIC	05-08-2025	MPI EMERGENCY SOLUTIONS	LEVEL 2	R143 329,48
25-08-2025	Q07-2025-2026	SUPPLY AND DELIVERY OF ROAD MATERIALS TO CEDERBERG MUNICIPALITY	25-08-2025	MANNEL CONSULTING CC	LEVEL 1	R292 330,00
25-08-2025	Q08-2025-2026	SUPPLY AND DELIVERY OF BITUMEN PRODUCTS TO CEDERBERG MUNICIPALITY	25-08-2025	COLAS SOUTH AFRICA (PTY) LTD	LEVEL 1	R295 061,38
26-08-2025	Q06-2025-2026	SUPPLY AND DELIVERY OF ROAD MARKING PAINT TO CEDERBERG MUNICIPALITY	26-08-2025	WEST COAST NCS BUILDERS (PTY) LTD	LEVEL 1	R285 890,00

FORMAL WRITTEN PRICE QUOTATION AWARDS -SEPTEMBER 2025						
AWARD DATE	REFERENCE NUMBER	CONTRACT DESCRIPTION	AWARDED DATE	NAME SUCCESSFUL BIDDER	BBBEE LEVEL	AMOUNT
01-09-2025	Q14/2025-2026	SUPPLY AND DELIVERY OF BRUSHCUTTERS TO CEDERBERG MUNICIPALITY	01-09-2025	GEORGE LAWNMOWERS & CHAINSAWS	LEVEL 2	R39 475,89
05-09-2025	Q13/2025-2026	COMPLIANCE TRAINING – ELECTRICAL DEPARTMENT TO CEDERBERG	05-09-2025	TLOUMOGALE BUSINESS DEVELOPMENT AND	LEVEL 1	AS PER SECTION
05-09-2025	Q16/2025-2026	SUPPLY AND DELIVERY OF TONER AND CARTRIDGES TO TRAFFIC DEPARTMENT	05-08-2025	GABRIEL AND MICHAEL MARKETING (PTY) LTD	LEVEL 1	R38 303,28
11-09-2025	Q17/2025-2026	HIRING OF PLATE COMPACTOR AND WALK BEHIND ROLLER CEDERBERG	11-09-2025	YA RONA PROJECTS (PTY) LTD	LEVEL 1	RATE BASED
18-09-2025	Q19/2025-2026	SUPPLY AND DELIVERY OF SUBMERSIBLE PUMP AND MOTOR TO	18-09-2025	NOLADA 8 (PTY) LTD	LEVEL 1	R26 082,00
22-09-2025	Q18/2025-2026	SUPPLY AND DELIVERY OF STORMWATER GRID TO CLANWILLIAM	22-09-2025	GIFTEDJACK (PTY) LTD	LEVEL 1	R35 535,00
25-09-2025	Q15/2025-2026	SUPPLY AND DELIVERY OF PUMP PARTS TO BOOSTER PUMPSTATION IN ELANDS	25-09-2025	TAKE NOTE TRADING 245 CC T/A UNIVERSAL	LEVEL 1	R51 658,00
26-09-2025	Q23/2025-2026	SUPPLY AND DELIVERY OF X 10 BRUSHCUTTERS TO TECHNICAL	26-09-2025	GEORGE LAWNMOWERS & CHAINSAWS	LEVEL 2	R24 423,13
26-09-2025	Q24/2025-2026	SUPPLY AND DELIVERY OF TRAFFIC ROAD SIGNS TO TECHNICAL	26-09-2025	NU WAY ENTERPRISE CC	LEVEL 1	R117 587,50
26-09-2025	Q27/2025-2026	SUPPLY AND DELIVERY OF MATERIALS TO CLANWILLIAM, LAMBERTS BAY AND	26-09-2025	WEST COAST NCS BUILDERS (PTY) LTD	LEVEL 1	RATE BASED

FORMAL WRITTEN PRICE QUOTATION AWARDS -OCTOBER 2025													
AWARD DATE	CONTRACT REFERENCE NUMBER	CONTRACT DESCRIPTION	ADVERTISING DATE	CLOSING DATE	AWARDED DATE	QUOTATIONS RECEIVED	NAME SUCCESSFUL BIDDER	LOWEST ACCEPTABLE QUOTATION RECEIVED	AWARDS ABOVE R100 000	BBBEE LEVEL	% BLACK WOMAN OWNED	REGULATION 17	AMOUNT
08-10-2025	Q32/2025-2026	SUPPLY AND DELIVERY OF WATER MATERIALS AND SEWERAGE MATERIALS TO CLANWILLIAM	16-09-2025	23-09-2025	08-10-2025	3	TAKE NOTE TRADING 245 CC T/A UNIVERSAL TRADING	YES	NO	LEVEL 1	60%	NO	R92 391,00
08-10-2025	Q29/2025-2026	SUPPLY AND DELIVERY OF HEAVY-DUTY DRAIN ROD SET TO CITRUSDAL	19-09-2025	23-09-2025	08-10-2025	3	TAKE NOTE TRADING 245 CC T/A UNIVERSAL	YES	NO	LEVEL 1	60%	NO	R74 039,30
14-10-2025	Q22/2025-2026	UPGRADING OF CLANWILLIAM RESORT LABOUR ONLY	09-09-2025	23-09-2025	14-10-2025	4	J AND F CONSTRUCTION AND	YES	YES	LEVEL 1	60%	NO	R124 250,00
15-10-2025	Q20/2025-2026	SUPPLY AND DELIVERY OF PAINT AND MATERIAL TO WATER AND	29-08-2025	05-09-2025	15-10-2025	4	ITHUBA INDUSTRIES	NO	NO	LEVEL 1	60%	NO	R58 905,30
15-10-2025	Q25/2025-2026	REPAIRS AND MAINTENANCE TO SEWERAGE PUMPS IN CITRUSDAL	09-09-2025	23-09-2025	15-10-2025	6	WINGS PONY AFRICA PUMPS (PTY) LTD T/A	YES	YES	LEVEL 1	30%	NO	R164 584,02
15-10-2025	Q26/2025-2026	REPAIRS AND MAINTENANCE TO SEWERAGE PUMPS IN CEDERBERG	09-09-2025	30-09-2025	15-10-2025	4	HIDRO-TECH SYSTEMS (PTY) LTD	YES	YES	LEVEL 1	20%	NO	R131 675,00
17-10-2025	Q33/2025-2026	SUPPLY AND DELIVERY OF X1 SKID UNIT TO CEDERBERG	06-10-2025	13-10-2025	17-10-2025	3	GEORGE LAWNMOWERS & RUNNING SILVER (PTY) LTD	YES	NO	LEVEL 2	51%	NO	R59 289,80
21-10-2025	Q35/2025-2026	SUPPLY AND DELIVERY OF BUILDING MATERIALS TO CEDERBERG	06-10-2025	13-10-2025	21-10-2025	1	ROY STEELE & ASSOCIATES CC	YES	YES	LEVEL 1	0%	YES	R223 100,00
													R928 234,42

FORMAL WRITTEN PRICE QUOTATION AWARDS -NOVEMBER 2025													
AWARD DATE	CONTRACT REFERENCE NUMBER	CONTRACT DESCRIPTION	ADVERTISING DATE	CLOSING DATE	AWARDED DATE	QUOTATIONS RECEIVED	NAME SUCCESSFUL BIDDER	LOWEST ACCEPTABLE QUOTATION RECEIVED	AWARDS ABOVE R100 000	BBBEE LEVEL	% BLACK WOMAN OWNED	REGULATION 17	AMOUNT
03-11-2025	Q36/2025-2026	SUPPLY AND DELIVERY OF SUBMERSIBLE PUMP AND MOTOR TO SUPPLY AND DELIVERY OF PUMPS AND DRIVES TO CLANWILLIAM	14-10-2025	21-10-2025	03-11-2025	7	SMART SWITCH DISTRIBUTORS (PTY) LTD	YES	NO	LEVEL 2	0%	NO	R30 876,35
03-11-2025	Q37/2025-2026	SUPPLY AND DELIVERY OF PUMPS AND DRIVES TO CLANWILLIAM	14-10-2025	21-10-2025	03-11-2025	6	M BOND ENGINEERING (PTY) LTD	YES	YES	LEVEL 1	75%	NO	R143 121,09
20-11-2025	Q38/2025-2026	SUPPLY AND DELIVERY OF WATER FITTINGS TO LAMBERTS BAY	24-10-2025	31-10-2025	20-11-2025	3	ITHUBA INDUSTRIES	YES	YES	LEVEL 1	60%	NO	R189 822,45
20-11-2025	Q39/2025-2026	HIRING OF 20 MOBILE CHEMICALS TOILETS TO LAMBERTS BAY	24-10-2025	31-10-2025	20-11-2025	4	BASTECH HIRE (PTY) LTD	YES	NO	LEVEL 4	0%	NO	R63 710,00
24-11-2025	Q42/2025-2026	UPGRADING OF LAMBERTS BAY CARAVAN PARK LABOUR ONLY	29-10-2025	13-10-2025	24-11-2025	2	GREGORYS SOLID SOLUTIONS	YES	NO	LEVEL 1	0%	YES	R45 080,00
25-11-2025	Q51/2025-2026	APPOINTMENT OF A SERVICE PROVIDER TO ASSIST WITH THE	18-11-2025	25-11-2025	15-25-2025	1	ROY STEELE & ASSOCIATES CC	YES	NO	LEVEL 4	0%	YES	RATE BASED
													R472 609,89

FORMAL WRITTEN PRICE QUOTATION AWARDS -DECEMBER 2025													
AWARD DATE	CONTRACT REFERENCE NUMBER	CONTRACT DESCRIPTION	ADVERTISING DATE	CLOSING DATE	AWARDED DATE	QUOTATIONS RECEIVED	NAME SUCCESSFUL BIDDER	LOWEST ACCEPTABLE QUOTATION RECEIVED	AWARDS ABOVE R100 000	BBBEE LEVEL	% BLACK WOMAN OWNED	REGULATION 17	AMOUNT
03-12-2025	Q45/2025-2026	SUPPLY AND DELIVERY OF MINERAL INSULATION OIL FOR MEDIUM VOLTAGE SUPPLY AND DELIVERY OF LATEX GLOVES DISPOSABLE OVERALL.	07-11-2025	14-11-2025	03-12-2025	2	TECHNO-SERVE MEDIUM VOLTAGE (PTY) LTD	YES	NO	LEVEL 3	39%	YES	R46 274,25
03-12-2025	Q47/2025-2026	SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL TO SCM STORES	07-11-2025	14-11-2025	03-12-2025	8	CAPRICHEM SACCOS (PTY) LTD	YES	NO	LEVEL 2	51%	NO	RATE BASED
03-12-2025	Q48/2025-2026	HIRING OF EXCAVATOR TO LAMBERT'S BAY	07-11-2025	14-11-2025	03-11-2025	7	KADER TECHNOLOGIES (PTY) LTD	NO	NO	LEVEL 1	100%	NO	RATE BASED
03-12-2025	Q49/2025-2026	HIRING OF SUPER SUCKER (COMBINATION TRUCK) FOR CLEANING APPOINTMENT OF A SERVICE PROVIDER FOR TRANSPORT SERVICES TO AND	18-11-2025	25-11-2025	03-12-2025	1	YA RONA PROJECTS (PTY) LTD	YES	NO	LEVEL 1	0%	YES	R62 000,00
03-12-2025	Q52/2025-2026	SUPPLY AND DELIVERY OF LAPTOPS, CAMERA AND ADAPTERS TO CEDERBERG	20-11-2025	25-11-2025	03-12-2025	2	CT VOLKWYN ENGINEERING CC	NO	YES	LEVEL 4	0%	YES	R277 955,00
04-12-2025	Q53/2025-2026	SUPPLY AND DELIVERY OF ROAD MARKING PAINT AND MATERIALS TO SCM	20-11-2025	27-11-2025	04-12-2025	3	KUTHANGA (PTY) LTD	NO	NO	LEVEL 1	0%	NO	R28 300,00
05-12-2025	Q55/2025-2026	SUPPLY AND DELIVERY OF 200 SEAT LICENSE RENEWAL FOR ESET ANTI-REPAIRS AND MAINTENANCE TO MINISUB STATIONS IN LAMBERT'S BAY	20-11-2025	27-11-2025	05-12-2025	2	CJ BUSINESS SOLUTIONS (PTY) LTD	YES	NO	LEVEL 4	13,26%	YES	R63 375,00
09-12-2025	Q56/2025-2025	REPLACEMENT OF CHERRY PICKER BUCKET TO CLANWILLIAM	02-12-2025	09-12-2025	09-12-2025	4	XERACOTE (PTY) LTD T/A OLYMPIA INTERNATIONAL	YES	NO	LEVEL 2	0%	NO	RATE BASED
11-12-2025	Q57/2025-2026	SUPPLY DELIVERY AND INSTALLATION OF A FIREFIGHTER PUMP AND TWO HOSE	25-11-2025	02-12-2025	11-12-2025	2	ELLO TECHNOLOGY (PTY) LTD	YES	NO	LEVEL 2	51%	YES	R96 648,30
12-12-2025	Q43/205-2026		07-11-2025	24-11-2025	12-12-2025	2	RAYGRID ELECTRICAL (PTY) LTD	YES	YES	LEVEL 1	0%	YES	R247 250,00
12-12-2025	Q46/205-2026		07-11-2025	14-11-2025	12-12-2025	2	GIFTEDJACK (PTY) LTD	YES	NO	LEVEL 1	51%	YES	R79 515,60
12-12-2025	Q59/2025-2026		25-11-2025	02-12-2025	12-12-2025	3	FIREMATIC FIRE AND RESCUE CC	YES	YES	LEVEL 4	0%	NO	R143 810,34
													R1 085 128,49

TABLE 30: AWARDS ABOVE R100 000

Municipality: Cederberg Municipality						Month: JULY 2025							
Contract details			Total value of contracts		Premium Value Paid		B-BBEE Status Level of Contributor	Method of procurement	Preference point system	Sub-contracting		Is the bid awarded in terms of section 114 of the MFMA?	Is the reporting completed on CRA system?
Contract reference	Service provider/ Supplier	Contract Description	Total value of contract	Lowest Acceptable Bid Value	Premium Value Paid	Premium % Paid	Level	Quotation/ Competitive Bidding/ Deviation	80/20 or 90/10	< than 25% (insert value)	> than 25% (insert value)	(Yes/ No)	(Yes/ No)
0000032	PAYDAY SOFTWARE SYSTEM	ANNUAL LICENSE FEE: 1 JULY 2025 - 30 JUNE 2027	R524 565,60	R524 565,60	R0,00	0,00%	N/A	Deviation	80/20 rule	n/a	n/a	No	No
0000054	FLIP EN ILSE BELEGINGS	HIRE OF OFFICE SPACE TO CEDERBERG FINANCE DEPARTMENT, ERF 1114 MAIN ROAD, CLANWILLIAM FOR A DURATION OF 12 MONTHS.	R270 000,00	R270 000,00	R0,00	0,00%	N/A	Deviation	80/20 rule	n/a	n/a	No	No
Total			R 794 565,60	R 794 565,60	R 0,00	0,00%				R 0,00	R 0,00		

Municipality: Cederberg Municipality			Month: AUGUST 2025										
Contract details			Total value of contracts		Premium Value Paid		B-BBEE Status Level of Contributor	Method of procurement	Preference point system	Sub-contracting		Is the bid awarded in terms of section 114 of the MFMA?	Is the reporting completed on CRA system?
Contract reference	Service provider/ Supplier	Contract Description	Total value of contract	Lowest Acceptable Bid Value	Premium Value Paid	Premium % Paid	Level	Quotation/ Competitive Bidding/ Deviation	80/20 or 90/10	< than 25% (insert value)	> than 25% (insert value)	(Yes/ No)	(Yes/ No)
CED 38/2024-2025	AFIRENT (PTY) LTD	SUPPLY, INSTALLATION AND MONITORING OF VEHICLE TRACKING SYSTEM	R552 791,58	R552 791,58	R0,00	0,00%	LEVEL 1	Competitive	80/20 rule	n/a	n/a	No	No
CED 40/2024-2025	CONTOUR TECHNOLOGY (PTY) LTD	THE SUPPLY, INSTALLATION AND MANAGEMENT OF A STS COMPLIANT PREPAYMENT ELECTRICITY VENDING SYSTEM	R40 698,50	R40 698,50	R0,00	0,00%	LEVEL 1	Competitive	80/20 rule	n/a	n/a	No	No
CED 44/2024-2025	WINELANDS RETAIL AND TRADE (PTY) LTD	SUPPLY AND DELIVERY OF 14 SKIP BINS TO CEDERBERG MUNICIPALITY	R624 840,00	R624 840,00	R0,00	0,00%	LEVEL 2	Competitive	80/20 rule	n/a	n/a	No	No
8757-2022	TUMELO FLEET SOLUTIONS (PTY) LTD	SUPPLY AND DELIVERY OF SEDAN, LIGHT AND HEAVY COMMERCIAL VEHICLES, BUSES, MOTORCYCLES, AGRICULTURAL TRACTORS, CONSTRUCTION PLANT AND EQUIPMENT TO THE STATE FOR THE PERIOD: 1 JULY 2023 TO 30 JUNE 2026	R1 185 145,00	R1 185 145,00	R0,00	0,00%	N/A	Transversal Procurement	80/20 rule	n/a	n/a	No	No
Q05-2025-2026	MPI EMERGENCY SOLUTIONS	SUPPLY, DELIVERY AND FITMENT OF LIGHT BAR AND PA SIREN SYSTEM ON TRAFFIC VEHICLES	R143 329,48	R143 329,48	R0,00	0,00%	LEVEL 2	Quotation	80/20 rule	n/a	n/a	No	No
Q07-2025-2026	MANUEL CONSULTING CC	SUPPLY AND DELIVERY OF ROAD MATERIALS TO CEDERBERG MUNICIPALITY	R292 330,00	R292 330,00	R0,00	0,00%	LEVEL 1	Quotation	80/20 rule	n/a	n/a	No	No
Q08-2025-2026	COLAS SOUTH AFRICA (PTY) LTD	SUPPLY AND DELIVERY OF BITUMEN PRODUCTS TO CEDERBERG MUNICIPALITY	R295 061,38	R295 061,38	R0,00	0,00%	LEVEL 1	Quotation	80/20 rule	n/a	n/a	No	No
Q06-2025-2026	WEST COAST NCS BUILDERS (PTY) LTD	SUPPLY AND DELIVERY OF ROAD MARKING PAINT TO CEDERBERG MUNICIPALITY	R285 890,00	R285 890,00	R0,00	0,00%	LEVEL 1	Quotation	80/20 rule	n/a	n/a	No	No
0000121	WIMPIE SMT TRUST	HIRE OF OFFICE SPACE, 4 PLEIN STREET, CLANWILLIAM FOR SCM: JULY 2025 - JUNE 2026	R218 040,00	R218 040,00	R0,00	0,00%	N/A	Deviation	80/20 rule	n/a	n/a	No	No
Total			R 3 638 125,94	R 3 638 125,94	R 0,00	0,00%				R 0,00	R 0,00		

Municipality: Cederberg Municipality							Month: SEPTEMBER 2025						
Contract details			Total value of contracts		Premium Value Paid		B-BBEE Status Level of Contributor	Method of procurement	Preference point system	Sub-contracting		Is the bid awarded in terms of section 114 of the MFMA?	Is the reporting completed on CRA system?
Contract reference	Service provider/ Supplier	Contract Description	Total value of contract	Lowest Acceptable Bid Value	Premium Value Paid	Premium % Paid	Level	Quotation/ Competitive Bidding/ Deviation	80/20 or 90/10	< than 25% (Insert value)	> than 25% (Insert value)	(Yes/ No)	(Yes/ No)
Q24/2025-2026	NU WAY ENTERPRISE CC	SUPPLY AND DELIVERY OF TRAFFIC ROAD SIGNS TO TECHNICAL DEPARTMENTS	R117 587,50	R117 587,50	R0,00	0,00%	LEVEL 1	Quotation	80/20 rule	n/a	n/a	No	No
0000347	PHOENIXERP	MAINTENANCE, ANNUAL COLLABORATOR BUILDING CONTROL PORTAL AND MANAGEMENT FEES STARTING 01 JULY 2025 TO 30 JUNE 2027	R5 031 457,00	R5 031 457,00	R0,00	0,00%	N/A	Deviation	80/20 rule	n/a	n/a	No	No
Total			R 5 149 044,50	R 5 149 044,50	R 0,00	0,00%				R 0,00	R 0,00		

Municipality: Cederberg Municipality			Month: OCTOBER 2025										
Contract details			Total value of contracts		Premium Value Paid		B-BBEE Status Level of Contributor	Method of procurement	Preference point system	Sub-contracting		Is the bid awarded in terms of section 114 of the MFMA?	Is the reporting completed on CRA system?
Contract reference	Service provider/ Supplier	Contract Description	Total value of contract	Lowest Acceptable Bid Value	Premium Value Paid	Premium % Paid	Level	Quotation/ Competitive Bidding/ Deviation	80/20 or 90/10	< than 25% (insert value)	> than 25% (insert value)	(Yes/ No)	(Yes/ No)
Q22/2025-2026	J AND F CONSTRUCTION & MAINTENANCE	UPGRADING OF CLANWILLIAM RESORT: LABOUR ONLY	R124 250,00	R124 250,00	R0,00	0,00%	LEVEL 1	Quotation	80/20 rule	n/a	n/a	No	No
Q25/2025-2026	VIRKING PONY AFRICA PUMPS (PTY) LTD T/A TRICOM AFRICA	REPAIRS AND MAINTENANCE TO SEWERAGE PUMPS IN CITRUSDAL	R164 584,02	R164 584,02	R0,00	0,00%	LEVEL 1	Quotation	80/20 rule	n/a	n/a	No	No
Q26/2025-2026	WORLD TECH SYSTEMS (PTY) LTD	REPAIRS AND MAINTENANCE TO SEWERAGE PUMPS IN CEDERBERG AREA	R131 675,00	R131 675,00	R0,00	0,00%	LEVEL 1	Quotation	80/20 rule	n/a	n/a	No	No
Q28/2025-2026	RUNNING SILVER (PTY) LTD	SUPPLY AND DELIVERY OF BUILDING MATERIALS TO CEDERBERG MUNICIPALITY	R223 100,00	R223 100,00	R0,00	0,00%	LEVEL 1	Quotation	80/20 rule	n/a	n/a	No	No
0000538	MICROSOFT IRELAND OPERATIONS	MICROSOFT VOLUME LICENSING	R1 827 293,99	R1 827 293,99	R0,00	0,00%	N/A	Deviation	80/20 rule	n/a	n/a	No	No
Total			R 2 470 903,01	R 2 470 903,01	R 0,00	0,00%				R 0,00	R 0,00		

Municipality: Cederberg Municipality			Month: NOVEMBER 2025										
Contract details			Total value of contracts		Premium Value Paid		B-BBEE Status Level of Contributor	Method of procurement	Preference point system	Sub-contracting		Is the bid awarded in terms of section 114 of the MFMA?	Is the reporting completed on CRA system?
Contract reference	Service provider/ Supplier	Contract Description	Total value of contract	Lowest Acceptable Bid Value	Premium Value Paid	Premium % Paid	Level	Quotation/ Competitive Bidding/ Deviation	80/20 or 90/10	< than 25% (insert value)	> than 25% (insert value)	(Yes/ No)	(Yes/ No)
037/2025-2026	M BOND ENGINEERING (PTY) LTD	SUPPLY AND DELIVERY OF PUMPS AND DRIVES TO CLANWILLIAM PUMPSTATIONS	R143 121,09	R143 121,09	R0,00	0,00%	LEVEL 1	Quotation	80/20 rule	n/a	n/a	No	No
038/2025-2026	ITHUBA INDUSTRIES	SUPPLY AND DELIVERY OF WATER FITTINGS TO LAMBERTS BAY TECHNICAL DEPARTMENT	R189 822,45	R189 822,45	R0,00	0,00%	LEVEL 1	Quotation	80/20 rule	n/a	n/a	No	No
Total			R 332 943,54	R 332 943,54	R 0,00	0,00%				R 0,00	R 0,00		

Municipality: Cederberg Municipality			Month: DECEMBER 2025										
Contract details			Total value of contracts		Premium Value Paid		B-BBEE Status Level of Contributor	Method of procurement	Preference point system	Sub-contracting		Is the bid awarded in terms of section 114 of the MFMA?	Is the reporting completed on CRA system?
Contract reference	Service provider/ Supplier	Contract Description	Total value of contract	Lowest Acceptable Bid Value	Premium Value Paid	Premium % Paid	Level	Quotation/ Competitive Bidding/ Deviation	80/20 or 90/10	< than 25% (insert value)	> than 25% (insert value)	(Yes/ No)	(Yes/ No)
052/2025-2026	CT VOLKWIN ENGINEERING CC	HIRING OF SUPER SUCKER (COMBINATION TRUCK) FOR CLEANING OF SEWER PUMPSTATION AND JETTING OF SEWERLINES IN THE CEDERBERG MUNICIPAL AREA	R277 955,00	R277 955,00	R0,00	0,00%	LEVEL 4	Quotation	80/20 rule	n/a	n/a	No	No
043/2025-2026	RAYGRID ELECTRICAL (PTY) LTD	REPAIRS AND MAINTENANCE TO MINISUB STATIONS IN LAMBERTS BAY.	R247 250,00	R247 250,00	R0,00	0,00%	LEVEL 1	Quotation	80/20 rule	n/a	n/a	No	No
029/2025-2026	PREMITAC FIRE AND RESCUE CC	SUPPLY DELIVERY AND INSTALLATION OF A FIREFIGHTER PUMP AND TWO HOSE REELS ON A TAW WATER TANKER	R143 810,34	R143 810,34	R0,00	0,00%	LEVEL 4	Quotation	80/20 rule	n/a	n/a	No	No
0001047	NATIONAL SEA RESCUE INSTITUTE	LIFEGUARDING SERVICES FROM 15 DECEMBER 2025 TO 15 JANUARY 2026	R589 836,47	R589 836,47	R0,00	0,00%	N/A	Deviation	80/20 rule	n/a	n/a	No	No
Total			R 1 258 851,81	R 1 258 851,81	R 0,00	0,00%				R 0,00	R 0,00		

TABLE 31: DEVIATION FROM SCM POLICY


CEDERBERG MUNICIPALITY														
DEVIATION REPORT : 2025-2026														
Deviations in terms of paragraph 35(1) of the Supply Chain Management Policy 14th Amendment : 14th May 2024														
MONTH: JULY 2025														
DEPARTMENT	DIVISION	DATE	ORDER NO.	CSD NO.	SUCCESSFUL TENDERER	REASON FOR DEVIATION	REQUESTED BY	DEVIATION CATEGORY	APPROVED (YES/NO)	APPROVED BY	AMOUNT	TOTAL QUOTES	VOTE	TOTAL
Executive and Council					NO DEVIATIONS						R -			R0,00
											R -			
											R -			
Office of the Municipal Manager					NO DEVIATIONS						R -			R0,00
											R -			
											R -			
Financial and Administrative Services	FLEET MANAGEMENT	31-07-2025	I0000056	MAAA0185813	JB'S TRUCKS (PTY) LTD	ANNUAL SERVICE ON TRUCK CAR19196 (TRUCK UNDER WARRANTY)	G.CLOETE	35.1.2.5	YES	G.MATHYSSSE (MM)	R 36 834,90	1	01-6674-3833-00	R48 414,55
	FLEET MANAGEMENT	31-07-2025	I0000057	MAAA0362702	ORBIT COMMERCIAL VEHICLES CAPE	30 000KM SERVICE ON THE NEW WATER TRUCK CAR6147	G.CLOETE	35.1.2.5	YES	G.MATHYSSSE (MM)	R 11 579,85	1	01-6655-3833-00	
											R -			
Community and Social Services					NO DEVIATIONS						R -			R0,00
											R -			
											R -			
Corporate Services	HR	29-07-2025	I0000032	MAAA0089469	PAYDAY SOFTWARE SYSTEM	ANNUAL LICENSE FEE: 1 JULY 2025 - 30 JUNE 2027	H.WITBOOI	35.1.2.5	YES	G.MATHYSSSE (MM)	R 524 565,60	1	01-5513-4469-00	R794 866,60
	ADMINISTRATIVE	31-07-2025	I0000054	MAAA032546	FLIP EN ILSE BELEGINGS	HIRE OF OFFICE SPACE TO CEDERBERG FINANCE DEPARTMENT, ERF 1114 MAIN ROAD, CLANWILLIAM FOR A DURATION OF 12 MONTHS.	C.SHELDON	35.1.2.5	YES	G.MATHYSSSE (MM)	R 270 000,00	1	01-5511-4449-00	
											R -			
Engineering Services					NO DEVIATIONS						R -			R0,00
											R -			
											R -			
Planning and Development Services					NO DEVIATIONS						R -			R0,00
											R -			
											R -			
TOTAL											R 842 980,15			

CEDERBERG MUNICIPALITY														
DEVIATION REPORT : 2025-2026														
Deviations in terms of paragraph 35(1) of the Supply Chain Management Policy 14th Amendment : 14th May 2024														
MONTH: AUGUST 2025														
DEPARTMENT	DIVISION	DATE	ORDER NO.	CSD NO.	SUCCESSFUL TENDERER	REASON FOR DEVIATION	REQUESTED BY	DEVIATION CATEGORY	APPROVED (YES/NO)	APPROVED BY	AMOUNT	TOTAL QUOTES	VOTE	TOTAL
Executive and Council					NO DEVIATIONS						R -			R0,00
Office of the Municipal Manager					NO DEVIATIONS						R -			R0,00
Financial and Administrative Services					NO DEVIATIONS						R -			R0,00
Community and Social Services	TRAFFIC CONTROL	14/08/2025	I0000123	MAAA0125254	WORKSHOP ELECTRONICS	CITRUSDAL AND CLANWILLIAM TRAFFIC TESTING STATIONS NEED TO BE CALIBRATED ANNUALLY. THE STATIONS MUST HAVE A CALIBRATION CERTIFICATE IN ORDER TO OPERATE ACCORDING TO THE SABS STANDARDS. WORKSHOP ELECTRONICS ARE THE SOLE SUPPLIER FOR THE TESTING OF STATION EQUIPMENTS. THE SOLE SUPPLIER LETTER IS ATTACHED.	K.KAROLUS	35.1.2.2	YES	G.MATTHYSE (MM)	R 30 532,93	1	01-4418-4453-00	R48 237,93
	TRAFFIC CONTROL	18/08/2025	I0000146	MAAA0125254	WORKSHOP ELECTRONICS	CALL OUT: REPAIR OF COMPUTER AND UPS FOR VEHICLE TESTING STATIONS BRAKE ROLLERS. VEHICLE TESTING CANNOT BE DONE WITHOUT THE COMPUTER EQUIPMENT.	K.KAROLUS	35.1.2.1	YES	G.MATTHYSE (MM)	R 37 724,60	1	01-4418-4453-00	
Corporate Services	ADMINISTRATIVE	14/08/2025	I0000121	W00018	WIMPIE SMUT TRUST	HIRE OF OFFICE SPACE, 4 PLEIN STREET, CLANWILLIAM FOR SCM : JULY 2025 - JUNE 2026	C.SHELDON	3.1.2.5	YES	G.MATTHYSE (MM)	R 218 040,00			R218 040,00
Engineering Services	ELECTRICAL	15/08/2025	I0000136	MAAA0206883	TECHNOSERVE MEDIUM VOLTAGE	ON THE 21/07/25 A FAULT OCCURRED AT THE SHOPSITE RING MAIN UNIT (RMU) IN CLANWILLIAM RESULTING IN WIDESPREAD POWER OUTAGES IN THE SURROUNDING AREA DUE TO THE TECHNICAL COMPLEXITY AND SPECIALISED NATURE OF THE RMU EQUIPMENT. IMMEDIATE EXPERT INTERVENTION WAS REQUIRED TO RESTORE POWER AND PREVENT FURTHER DISRUPTION TO ESSENTIAL SERVICES AND BUSINESSES. TECHNOSERVE MEDIUM VOLTAGE WAS IDENTIFIED AS THE MOST SUITABLE SERVICE PROVIDER BASED ON IMMEDIATE AVAILABILITY AND THEIR PROVEN EXPERIENCE WITH SIMILAR HIGH VOLTAGE SWITCHGEAR AND RMU SYSTEMS.	R.SEPTEMBER	35.1.2.1	YES	G.MATTHYSE (MM)	R 36 984,00	1	01-6694-3809-21	R58 140,25
	SEWERAGE	05/08/2025	I0000063	MAAA0089409	JUNO CORP	HIRE OF JET/VAC COMBINATION UNIT FOR CLANWILLIAM. THE SEWER PIPE WAS BLOCKED AND THE SEWERAGE TEAM HAD BEEN WORKING FOR THE PAST 12 HOURS WITHOUT ANY SUCCESS. THIS RESULTED IN SEWAGE OVERFLOWING ONTO THE ROAD, CREATING A SERIOUS HEALTH HAZARD FOR RESIDENTS IN THE AREA. EQUIPMENT IS URGENTLY NEEDED TO RESOLVE THE BLOCKAGE AS SOON AS POSSIBLE. URGENT INTERVENTION IS REQUIRED TO BRING SEWER SYSTEM BACK TO PROPER WORKING CONDITION.	L.KOOPMAN	35.1.2.1	YES	G.MATTHYSE (MM)	R 19 176,25	1	01-6642-3811-33	
Planning and Development Services					NO DEVIATIONS						R -			R0,00
TOTAL											R 342 457,78			

CEDERBERG MUNICIPALITY													
DEVIATION REPORT : 2025-2026													
Deviations in terms of paragraph 35(1) of the Supply Chain Management Policy 14th Amendment : 14th May 2024													
MONTH: SEPTEMBER 2025													
DIVISION	DATE	ORDER NO.	CSD NO.	SUCCESSFUL TENDERER	REASON FOR DEVIATION	REQUESTED BY	DEVIATION CATEGORY	APPROVED (YES/NO)	APPROVED BY	AMOUNT	TOTAL QUOTES	VOTE	TOTAL
				NO DEVIATIONS						R -			R0,00
										R -			
										R -			
				NO DEVIATIONS						R -			R0,00
										R -			
										R -			
				NO DEVIATIONS						R -			R0,00
										R -			
										R -			
				NO DEVIATIONS						R -			R0,00
										R -			
										R -			
Information Technology	17/09/25	I0000347	MAAA0090868	PHOENIXERP	MAINTENANCE ANNUAL COLLABORATOR BUILDING CONTROL PORTAL AND MANAGEMENT FEES STARTING 01 JULY 2025 TO 30 JUNE 2027. FUNDING IS LIMITED TO A SECURED BUDGET.	C.SELDON	35.1.2.5	YES	G.MATHYSSSE (MM)	R 5 031 457,00	1	01-5513-4469-00	R5 444 811,95
Information Technology	23/09/25	I0000385	MAAA0011877	UPS CAPE / AC DIGITAL ENERGY	ANNUAL PREVENTATIVE MAINTENANCE SERVICE OF 60KVA MULTI SENTRY UPS SYSTEM - IT DEPARTMENT.	R.VAN UYS	35.1.2.2	YES	G.MATHYSSSE (MM)	R 13 354,95	1	01-5513-3821-00	
										R -			
										R -			
				NO DEVIATIONS						R -			R0,00
										R -			
										R -			
				NO DEVIATIONS						R -			R0,00
										R -			
										R -			
TOTAL											R 5 044 811,95		

CEDERBERG MUNICIPALITY													
DEVIATION REPORT : 2025-2026													
Deviations in terms of paragraph 35(1) of the Supply Chain Management Policy 14th Amendment : 14th May 2024													
MONTH: OCTOBER 2025													
DEPARTMENT	DIVISION	DATE	ORDER NO.	CSD NO.	SUCCESSFUL TENDERER	REASON FOR DEVIATION	REQUESTED BY	DEVIATION CATEGORY	APPROVED BY	AMOUNT	TOTAL QUOTES	VOTE	TOTAL
Executive and Council					NO DEVIATIONS					R -			R0,00
Office of the Municipal Manager					NO DEVIATIONS					R -			R0,00
Financial and Administrative Services	FINANCE	01/10/25	0000479	MAAA0059903	INCA PORTFOLIO MANAGERS	LANDFILL SITE AND REFUSE REMOVAL SCENARIO DISCUSSED, IMPACT ON LTFP.	X.GOEIEMAN	35.1.2(b)	G.MATHYSSE (MM)	R 89 700,00	1	01-3311-4463-00	R 89 700,00
	FLEET MANAGEMENT	21/10/25	0000571	MAAA0185813	JB'S TRUCKS	THE 2800th SERVICE FOR THE NEW COMPACTOR TRUCK, CAR19196, THAT IS STILL UNDER WARRANTY.	G.CLOETE	35.1.2(b)	G.MATHYSSE (MM)	R 16 155,46	1	01-6674-3833-00	R 16 155,46
	FLEET MANAGEMENT	21/10/25	0000572	MAAA0185813	JB'S TRUCKS	THE 2400th SERVICE FOR THE NEW COMPACTOR TRUCK, CAR22446, THAT IS STILL UNDER WARRANTY.	G.CLOETE	35.1.2(b)	G.MATHYSSE (MM)	R 17 066,97	1	01-6674-3833-00	R 17 066,97
Community and Social Services	SOCIAL DEVELOPMENT	22/10/25	0000585	MAAA0341390	FERN FUNERALS	EXHUMATION OF HUMAN REMAINS IN GRAAFWATER.	R.MEYER	35.1.2(b)	G.MATHYSSE (MM)	R 11 150,00	1	01-4411-4407-00	R 11 150,00
Corporate Services	INFORMATION TECHNOLOGY	20/10/25	0000558	MAAA0111819	MICROSOFT IRELAND OPERATIONS	MICROSOFT VOLUME LICENSING.	C.SHELDON	35.1.2	G.MATHYSSE (MM)	R 1 827 293,99	1	01-5513-4469-00	R 1 827 293,99
Engineering Services	WASTE WATER TREATMENT	18/10/25	0000550	MAAA0244327	SPECTRUM COMMUNICATIONS	REPAIR THE REMOTE AUTO START/STOP OF CITRUSDAL BOSKLOOF BHM AND TEST IT WITH THE MUNICIPALITY AND ALSO SUPPLY A NEW RM452 TO REPLACE THE FAULTY UNIT THAT WAS DAMAGED DURING THE THUNDERSTORMS.	H.EVANS	35.1.2	G.MATHYSSE (MM)	R 30 525,93	1	01-6644-3805-01	R 30 525,93
	WATER WATER TREATMENT	21/10/25	0000574	MAAA0253803	WEST COAST NCS BOUERS	ON THE 4TH OF OCTOBER 2025 A COMPLAINT CALL WAS RECEIVED OF A UNDERGROUND PIPE BURTS IN LAMBERTS BAY. THE PIPELINE IS THE MAIN SUPPLY PIPE WHO PROVIDES WATER FOR THE WHOLE TOWN AND SURROUNDING AREAS DURING THE OPENING OF THE PIPE THERE WERE CHALLENGES DUE TO FOREIGN OBJECTS AS PART OF THE EMERGENCY REACTION A CONTRACTOR WITH THE NECESSARY TRANSPORT WAS CONTACTED TO TRANSPORT THE DIGGER FROM CLANWILLIAM TO LAMBERTS BAY.	J.SOBEKWA	35.1.2(b)	G.MATHYSSE (MM)	R 18 256,97	1	01-6654-3815-06	R 18 256,97
Planning and Development Services					NO DEVIATIONS					R -			R0,00
										TOTAL	R 2 009 149,32		

CEDERBERG MUNICIPALITY													
DEVIATION REPORT : 2025-2026													
Deviations in terms of paragraph 35(1) of the Supply Chain Management Policy 14th Amendment : 14th May 2024													
MONTH: NOVEMBER 2025													
DEPARTMENT	DIVISION	DATE	ORDER NO.	CSD NO.	SUCCESSFUL TENDERER	REASON FOR DEVIATION	REQUESTED BY	DEVIATION CATEGORY	APPROVED BY	AMOUNT	TOTAL QUOTES	VOTE	TOTAL
Executive and Council					NO DEVIATIONS					R -			R0,00
Office of the Municipal Manager					NO DEVIATIONS					R -			R0,00
Financial and Administrative Services					NO DEVIATIONS					R -			R0,00
Community and Social Services					NO DEVIATIONS					R -			R0,00
Corporate Services					NO DEVIATIONS					R -			R0,00
Engineering Services	ELECTRICITY	19/11/25	0000798	MAAA0206883	TECHNOSERVE MEDIUM VOLTAGE	ON THE 22 JULY 2025, A FAULT OCCURED AT THE STEPHEN DU PLESSIS COMPLEX IN CITRUSDAL, CONSISTING OF APPROXIMATELY 20 HOUSES, RESULTING IN WIDESPREAD POWER OUTAGES IN THE AREA. THE EXISTING CABLE WERE DAMAGE BADLY AND COULDN'T BE REPAIRED. THEREFORE WE HAD TO GET SERVICE PROVIDERS IN TO ASSIST. TECHNOSERVE MEDIUM VOLTAGE WAS IDENTIFIED AS THE MOST SUITABLE SERVICE PROVIDER BASED ON IMMEDIATE AVAILABILITY AND PROVEN EXPERIENCE WITH SIMILAR HIGH-VOLTAGE SYSTEMS. GIVEN THE URGENCY OF THE MATTER AND THE SPECIALISED EQUIPMENT INVOLVED, THE APPOINTMENT OF TECHNOSERVE WAS ESSENTIAL AND RELIABLE RESTORATION OF POWER TO THE EFFECTED AREA.	L.SMITH	35.1.2.1	G.MATTHYSSE (MM)	R 73 064,79	1	01-6694-3809-22	R 73 064,79
		20/11/25	0000799	MAAA0265602	D&D PUMPS	ELANDSBAY IS EXPERIENCE WATER SUPPLY INTERRUPTION DUE TO MECHANICAL FAILURE OF THEIR PUMPS AT THE BOOSTER PUMPSTATION TO REMEDIATE THE SITUATION THE PURCHASING OF THE PUMPS IS VERY IMPORTANT TO INSURE UNINTERRUPTED SERVICES DELIVERY TO THE COMMUNITY. THE REASON FOR DEVIATING FROM SCM REGULATIONS IS THAT THERE IS NO BACK-UP PUMPS AVAILABLE AND A SHORTAGE OF WATER WILL BE EXPERIENCED.	H.EVANS	35.1.2.1	G.MATTHYSSE (MM)	R 71 990,00	1	01-6694-3809-22	R 71 990,00
Planning and Development Services					NO DEVIATIONS					R -			R0,00
										TOTAL	R 145 054,79		

														
CEDERBERG MUNICIPALITY														
DEVIATION REPORT : 2025-2026														
Deviations in terms of paragraph 35(1) of the Supply Chain Management Policy 14th Amendment : 14th May 2024														
MONTH: DECEMBER 2025														
DEPARTMENT	DIVISION	DATE	ORDER NO.	CSD NO.	SUCCESSFUL TENDERER	REASON FOR DEVIATION	REQUESTED BY	DEVIATION CATEGORY	APPROVED (YES/NO)	APPROVED BY	AMOUNT	TOTAL QUOTES	VOTE	TOTAL
Executive and Council					NO DEVIATIONS						R -			R0,00
											R -			
											R -			
Office of the Municipal Manager					NO DEVIATIONS						R -			R0,00
											R -			
											R -			
Financial and Administrative Services					NO DEVIATIONS						R -			R0,00
											R -			
											R -			
Community and Social Services	PUBLIC SAFETY - DISASTER MANAGEMENT	12-12-2025	00001047	MAAA0624859	NATIONAL SEA RESCUE INSTITUTE	LIFEGUARDING SERVICES FROM 15 DECEMBER 2025 TO 15 JANUARY 2026.	R.MEYER	35.1.2.5 (b)	YES	G.MATTHYSSE (MM)	R 589 836,47	1	01-4413-4425-00	R589 836,47
											R -			
											R -			
Corporate Services					NO DEVIATIONS						R -			R0,00
											R -			
											R -			
Engineering Services					NO DEVIATIONS						R -			R0,00
											R -			
											R -			
Planning and Development Services					NO DEVIATIONS						R -			R0,00
											R -			
											R -			
TOTAL											R 589 836,47			

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 semester ending 31 December 2025 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: 2026-01-20



PART 3 – SERVICE DELIVERY PERFORMANCE

3.1 Legislative overview

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

The Mayor approved the Top Layer SDBIP for 2025/26 in terms of Section 53(1)(c)(ii) of the MFMA, MFMA Circular No. 13 and the Budgeting and Reporting Regulation which include the Municipality's key performance indicators for 2025/26.

3.2 Performance Overview

a) Performance Framework

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "A Municipality's Performance Management System (PMS) entails a framework that describes and represents how the Municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players." This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

b) Monitoring Performance

The Municipality utilizes an electronic web based system on which KPI owners update actual performance on a monthly basis. KPI owners report on the results of the KPI by documenting the following information on the performance system:

- The actual result in terms of the target set
- The output/outcome of achieving the KPI
- The calculation of the actual performance reported (If %)
- A performance comment
- Actions to improve the performance against the target set, if the target was not achieved
- It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated
- Quarterly reports on Top Layer SDBIP performance are submitted to Council

3.3 Link to the IDP and the budget

The Municipality identified the following strategic objectives based on the inputs from the community in the 5 year Integrated Development Plan (IDP):

SO1	Improve and sustain basic service delivery and infrastructure development
SO2	Strive for financial viability and economic sustainability
SO3	Promote Good Governance, Community Development & Public Participation
SO4	Facilitate, expand and nurture sustainable economic growth and eradicate poverty
SO5	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade
SO6	Facilitate social cohesion, safe and healthy communities
SO7	Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council

(a) **Performance indicators set in the approved Top Layer SDBIP for 2025/26 per strategic objective**

Improve and sustain basic service delivery and infrastructure development

Ref	KPI Name	Description of Unit of Measurement	Ward	Actual Performance of 2024/25	Targets 2025/26				
					Q1	Q2	Q3	Q4	Target
TL 8	The percentage of the municipal capital budget actually spent on capital projects as at 30 June 2026 (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 2026	All	74.73	0%	20%	60%	90%	90%
TL 15	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 2026	Number of residential account holders which are billed for water	All	6 017	6 011	6 011	6 047	6 047	6 047

TL 16	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 2026	Number of residential account holders billed credit meter and pre paid meters connected to the network.	All	7 171	6 781	6 781	7 017	7 017	7 017
TL 17	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 2026	Number of residential account holders which are billed for sewerage	All	5 150	5 161	5 161	5 172	5 172	5 172
TL 18	Number of residential account holders for which refuse is removed once per week and billed for the service as at 30 June 2026	Number of residential account holders which are billed for refuse removal	All	5 983	6 000	6 000	6 001	6 001	6 001
TL 19	Provide free basic water to indigent households as per the requirements in the indigent policy as at 30 June 2026	Number of households receiving free basic water	All	1 663	2 196	2 196	2 244	2 244	2 244
TL 20	Provide free basic electricity to indigent households as per the requirements in the indigent policy as at 30 June 2026	Number of households receiving free basic electricity	All	2 294	2 077	2 077	2 289	2 289	2 289
TL 21	Provide free basic sanitation to indigent households as per the requirements in the indigent policy as at 30 June 2026	Number of households receiving free basic sanitation services	All	1 846	2 145	2 145	2 292	2 292	2 292
TL 22	Provide free basic refuse removal to indigent households as per the requirements in the indigent policy as at 30 June 2026	Number of households receiving free basic refuse removal	All	1 918	2 191	2 191	2 355	2 355	2 355

TL 23	Spend 90% of the approved capital budget for the procurement of Fleet by 30 June 2026 (Actual amount spent /Total amount budgeted)X100	% of budget spent by 30 June 2026	All	91.70%	0%	20%	60%	90%	90%
TL 45	Spend 90% of the approved maintenance budget for Technical Services (Water, Waste Water, Electricity, Roads and Stormwater) by 30 June 2026 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2026	All	82.95%	0%	20%	60%	90%	90%
TL 46	Spend 100% of the MIG grant by 30 June 2026 [(Actual expenditure on MIG funding received/total MIG funding received)x100]	% of budget spent by 30 June 2026	All	100%	10%	40%	70%	100%	100%
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	All	100%	95%	95%	95%	95%	95%
TL 48	Limit unaccounted for water to less than 25% by 30 June 2026 {(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	All	25.47%	25%	25%	25%	25%	25%
TL 49	Limit unaccounted for electricity losses to less than 15% by 30 June 2026 (Number of Electricity Units Purchased and / or Generated - Number of Electricity	% unaccounted electricity	All	5.77%	15%	15%	15%	15%	15%

	Units Sold) / Number of Electricity Units Purchased and / or Generated) × 100								
TL 52	Spend 90% of the approved budget for the refurbishing of desalination plant in Lamberts Bay by 30 June 2026 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2026	5	New KPI for 2025/26	0%	20%	60%	90%	90%
TL 53	Spend 90% of the approved budget for the bulk electricity upgrade in Clanwilliam: Construction of Substation by 30 June 2026 [(Total actual expenditure on the project/ Approved operational budget for the project)x100]	% of budget spent by 30 June 2026	3	New KPI for 2025/26	0%	20%	60%	90%	90%
TL 54	Spend 90% of the approved budget for the upgrade of roads and stormwater infrastructure in Graafwater by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	4	100%	0%	20%	60%	90%	90%
TL 55	Spend 90% of the approved budget for the new borehole scheme in Lamberts Bay by 30 June 2026 [(Total actual expenditure on the project/Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	5	77.76%	0%	0%	0%	1%	1%
TL 58	Submit bi-annual report to Council on the Blue, Green and NO Drop Status	Number of reports submitted	All		0	1	0	1	2

TL 59	Conduct an investigation to test the market for renewable energy and submit findings with recommendations to Council by 30 June 2026	Findings and recommendations submitted to Council by 30 June 2026	All	1	0	0	0	1	1
TL 60	Submit a report on the implementation of the GIS to Council by 30 June 2026	GIS implementation report submitted to Council by 30 June 2026	All	1	0	0	0	1	1
TL 61	Submit a report on the implementation of the Smart Meters Project to Council by 31 December 2025	Smart Meters implementation report submitted to Council by 31 December 2025	All	1	0	1	0	0	1
TL 62	Submit a report on the progress made on the Clanwilliam By-Pass to Council by 30 June 2026	Clanwilliam By-Pass Progress report submitted to Council by 30 June 2026	3	1	0	0	0	1	1
TL 63	Spend 90% of the approved budget for the MDRG by 30 June 2026 [(Total Actual expenditure on the project/Approved capital budget for the project) x 100]	% of budget spent by 30 June 2026	All	46.12%	10%	40%	60%	90%	90%
TL 64	Spend 90 % of the project budget for the upgrade of roads in Cederberg by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	All	86.02%	0%	20%	60%	90%	90%
TL 67	Submit a report to the MM on the construction of the 3ML reservoir for Citrusdal by 31 December 2025	Report submitted by 31 December 2025	2	New KPI for 2025/26	0	1	0	0	1
TL 68	Spend 90% of the approved budget of the stormwater infrastructure by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	All	New KPI for 2025/26	0%	20%	60%	90%	90%

TL 69	Spend 90% of the approved budget for the fencing of the Lamberts bay cemetery by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	5	New KPI for 2025/26	0%	20%	60%	90%	90%
TL 70	Spend 90% of the approved budget of the Mark Street 11KV Cable in Clanwilliam by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	3	88.86%	0%	20%	60%	90%	90%
TL 71	Spend 90% of the approved budget of the 11KV Cable Lamberts bay by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	5	New KPI for 2025/26	0%	20%	60%	90%	90%
TL 72	Spend 90% of the approved budget for the Refurbishment of the Overheadline East of town in Graafwater by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	4	100%	0%	20%	60%	90%	90%

Table 1: Improve and sustain basic service delivery and infrastructure development

Strive for financial viability and economically sustainability

Ref	KPI Name	Description of Unit of Measurement	Ward	Actual Performance of 2024/25	Targets 2025/26				
					Q1	Q2	Q3	Q4	Target
TL 7	Achieve an unqualified audit opinion for the	Unqualified Audit opinion received for	All	1	0	0	1	0	1

	2024/25 financial year	the 2024/25 financial year							
TL 9	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2026 [(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 2026	All	0.10%	0%	0%	0%	45%	45%
TL 10	Financial viability measured in terms of the outstanding service debtors as at 30 June 2026 [(Total outstanding service debtors/annual revenue received for services)x 100]	% of outstanding service debtors by 30 June 2026	All	4.44%	0%	0%	0%	10%	10%
TL 11	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and	Number of months it takes to cover fix operating expenditure with available cash	All	3.01	0	0	0	1	1

	Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]								
TL 12	100% of the Financial Management Grant spent by 30 June 2026 [(Total actual grant expenditure/Total grant allocation received)x100]	% of Financial Management Grant spent by 30 June 2026	All	100%	0%	20%	60%	100%	100%
TL 13	Submit the annual financial statements to the Auditor-General by 31 August 2025	Approved financial statements submitted to the Auditor-General by 31 August 2025	All	1	1	0	0	0	1
TL 14	Achievement of a payment percentage of 92.5% by 30 June 2026 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved by 30 June 2026	All	92.50%	70%	91%	92%	92%	92%
TL 24	Comply with the Government Debt Relief Plan by 30 June 2026	% of compliance with the Government Debt Relief Plan	All	98%	0%	0%	0%	95%	95%
TL 25	Address mSCOA issues by 30 June 2026	% of issues addressed by 30 June 2026	All	90%	0%	0%	0%	90%	90%
TL 26	Submit the annual financial statements to the Auditor-General by 31 August 2025	Annual financial statements submitted to the Auditor-General by 31 August 2025	All	1	1	0	0	0	1

TL 27	Submit the draft main budget to Council by 31 March 2026	Draft main budget submitted to Council by 31 March 2026	All	2	0	0	1	0	1
TL 28	Submit the adjustments budget to Council by 28 February 2026	Adjustment budget submitted to Council by 28 February 2026	All	1	0	0	1	0	1
TL 29	Complete the implementation of the Smart Meter Project by 31 December 2025	Smart Meter Project completed by 31 December 2025	All	1	0	1	0	0	1

Table 2: Strive for financial viability and economically sustainability

Promote Good Governance, Community Development & Public Participation

Ref	KPI Name	Description of Unit of Measurement	Ward	Actual Performance of 2024/25	Targets 2025/26				
					Q1	Q2	Q3	Q4	Target
TL 1	Develop and submit the Risk Based Audit Plan for 2026/27 to the Audit Committee by 30 June 2026	Risk Based Audit Plan submitted to the Audit Committee by 30 June 2026	All	1	0	0	0	1	1
TL 2	Review and submit the final IDP to Council by 31 May 2026	Final IDP submitted to Council by 31 May 2026	All	1	0	0	0	1	1
TL 3	Compile and submit the Strategic and Operational Risk Register to the Risk Committee by 30 June 2026	Strategic and operational risk register submitted to the Risk Committee by 30 June 2026	All	1	0	0	0	1	1
TL 4	Draft a Business Plan for Revenue Growth Project funding on the rezoning of small business and submit to Council by 30 June 2026	Business Plan for Revenue Growth Project funding submitted by 30 June 2026	All	New KPI for 2025/26	0	0	0	1	1

TL 5	Report quarterly to Council on the implementation status of the Government Debt Relief Plan	Number of quarterly reports submitted	All	4	1	1	1	1	4
TL 6	Conduct market testing for alternative bulk water supply service delivery mechanisms and submit findings with recommendations to Council by 30 June 2026	Findings and recommendations submitted to Council by 30 June 2026	All	4	0	0	0	1	1
TL 36	Review the System of Delegations and submit to Council by 30 June 2026	System of delegations reviewed	All	0	0	0	0	1	1
TL 37	Review the property register and submit to Council 31 May	Property Register submitted	All	0	0	0	0	1	1
TL 38	Submit the Workplace Skills Plan to LGSETA by 30 April	Workplace Skills Plan submitted to LGSETA	All	1	0	0	0	1	1
TL 39	Spent 90% of the approved training budget by 30 June [(Actual expenditure /total approved budget)x100]	% of budget spent	All	101.41%	0%	10%	50%	90%	90%
TL 40	Submit the Employment Equity Report to the Department of Labour by 15 January	Employment Equity Report submitted	All	1	0	0	1	0	1
TL 41	Develop the Employment Equity Plan and submit to the MM by 31 August 2025	Employment Equity Plan submitted	All	New KPI for 2025/26	1	0	0	0	1

Table 3: Promote Good governance, community development & public participation

Facilitate, expand and nurture sustainable economic growth and eradicate poverty

Ref	KPI Name	Description of Unit of Measurement	Ward	Actual Performance of 2024/25	Targets 2025/26				
					Q1	Q2	Q3	Q4	Target
TL 33	Review the LED Strategy and submit to Council by 30 June	Number of reports submitted to Council	All	1	0	0	0	1	1
TL 44	Develop a Tourism Strategy and submit to the Portfolio Committee by 30 June 2026	Tourism Strategy submitted to the Portfolio Committee	All	New KPI for 2025/26	0	0	0	1	1
TL 50	Facilitate 160 jobs opportunities in terms of the Expanded Public Works Programme (EPWP) by 30 June 2026	Number of job opportunities facilitated in terms of EPWP by 30 June 2026	All	136	0	0	0	160	160

Table 4: Facilitate, expand and nurture sustainable economic growth and eradicate poverty

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

Ref	KPI Name	Description of Unit of Measurement	Ward	Actual Performance of 2024/25	Targets 2025/26				
					Q1	Q2	Q3	Q4	Target
TL 51	Spend 90% of the budget approved for the construction of a Multi Purpose Centre in Graafwater by 30 June 2026 [(Total actual expenditure on the project/	% of budget spent by 30 June 2026	4	100%	0%	20%	60%	90%	90%

	Approved capital budget for the project)x100]								
TL 56	Spend 90% of the approved ISUPG budget of Citrusdal Riverview Project by 30 June 2026 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2026	2	100%	0%	20%	60%	90%	90%
TL 57	Spend 90% of the approved ISUPG budget Clanwilliam Khayelitsha Project by 30 June 2026 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2026	3	100%	0%	20%	60%	90%	90%

Table 5: : Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade

Facilitate social cohesion, safe and healthy communities

Ref	KPI Name	Description of Unit of Measurement	Ward	Actual Performance of 2024/25	Targets 2025/26				
					Q1	Q2	Q3	Q4	Target
TL 34	Review the Disaster Management Plan and submit to Council by 31 March	Disaster Management Plan submitted	All	New KPI for 2025/26	0	0	1	0	1
TL 35	Spent 90% of the approved NMTIG: vehicle	% of budget spent	5	New KPI for 2025/26	0%	20%	60%	90%	90%

	impound facility budget by 30 June [(Actual expenditure /total approved budget)x100]								
TL 42	Procurement of Fire Truck by 31 March 2026	Fire truck procured	All	New KPI for 2025/26	0	0	1	0	1
TL 43	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	All	New KPI for 2025/26	0	1	0	1	1
TL 65	Spend 90 % of project budget (own contribution) for the Waste Transfer Station in Clanwilliam by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	3	New KPI for 2025/26	0%	20%	60%	90%	90%
TL 66	Complete the construction of the Lamberts Bay drop-off centres by 30 June 2026	% Drop-off centres completed by 30 June 2026	5	New KPI for 2025/26	0%	0%	0%	100%	100%

Table 6: Facilitate social cohesion, safe and healthy communities

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

Ref	KPI Name	Description of Unit of Measurement	Ward	Actual Performance of 2024/25	Targets 2025/26				
					Q1	Q2	Q3	Q4	Target
TL 30	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 2026	Number of people employed as at 30 June	All	3	0	0	0	1	1
TL 31	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2026 [(Actual amount spent on training/total operational budget)x100]	% of the municipality's personnel budget on training by 30 June 2026 (Actual amount spent on training/total personnel budget)x100	All	38%	0%	0%	0%	0.15%	0.15%
TL 32	Spend 90% of the approved capital budget for IT by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget	% of budget spent by 30 June 2026	All	98%	0%	20%	60%	90%	90%

	for the project)x100]								
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Table 7: Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council

(b) Budget spending per IDP strategic objective

The tables below provide an analysis of the capital and operational budget allocation for the 2025/26 financial year and actual expenditure as at 31 December 2025 per Strategic Objective (Opex excludes internal transfers):

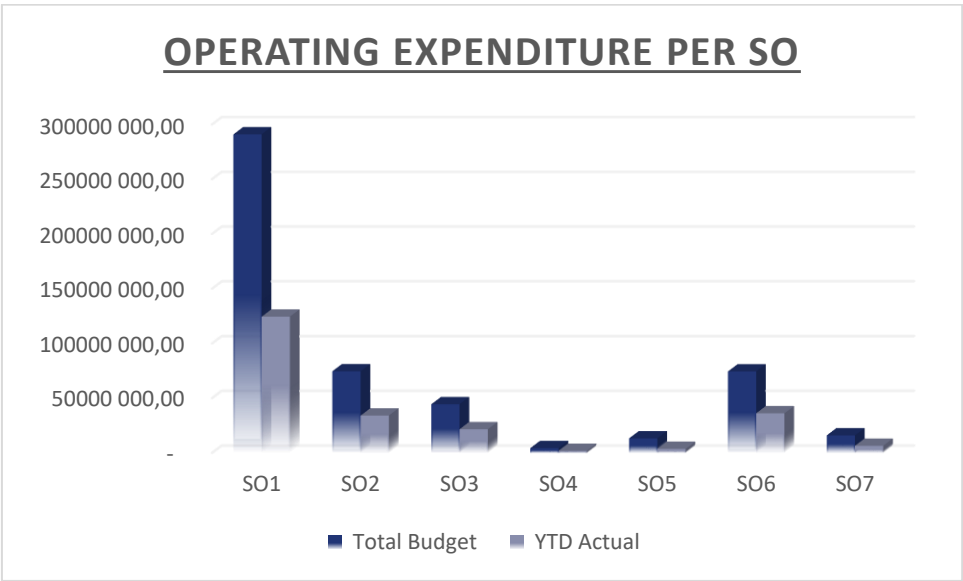
No.	Municipal Strategic Objective	Budget	Actual Capital Expenditure as at 31 December 2025	% Spent
		R'000		%
	Capital			
SO1	Improve and sustain basic service delivery and infrastructure development	65 258 973	8 605 305	13%
SO2	Strive for financial viability and economic sustainability	10 000	1 261	13%
SO3	Promote Good Governance, Community Development & Public Participation	980 000	28 903	3%
SO4	Facilitate, expand and nurture sustainable economic growth and eradicate poverty	0.00	0.00	0,00%
SO5	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	4 557 000	567 130	12%
SO6	Facilitate social cohesion, safe and healthy communities	18 205 891	4 567 427	25%
SO7	Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	0.00	0.00	0,00%
Total		89 011 864	13 770 026	15%

Table 8: Capital spending per IDP strategic objective

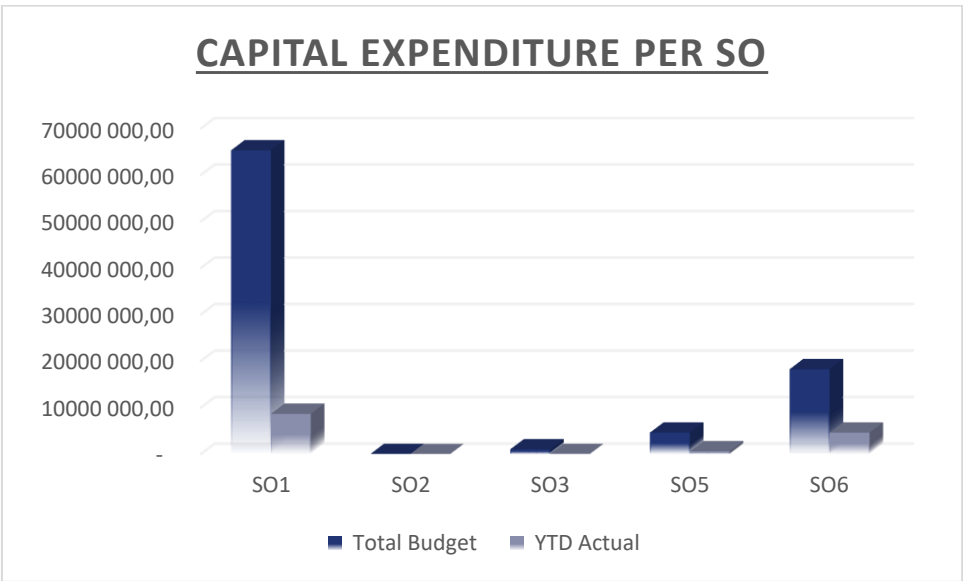
No.	Municipal Strategic Objective	Budget	Actual Operational Expenditure as at 31 December 2025	% Spent
		R'000		%
	Operational			
SO1	Improve and sustain basic service delivery and infrastructure development	290 819 519	124 332 381	42.75%
SO2	Strive for financial viability and economic sustainability	74 450 337	34 057 070	45.74%
SO3	Promote Good Governance, Community Development & Public Participation	44 391 690	21 576 188	48.60%
SO4	Facilitate, expand and nurture sustainable economic growth and eradicate poverty	4 271 227	1 812 693	42.44%
SO5	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	13 222 820	3 594 964	27.19%
SO6	Facilitate social cohesion, safe and healthy communities	74 352 728	36 114 325	48.57%
SO7	Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	15 925 596	6 436 867	40.42%
Total		517 433 917	227 924 487	44.05%

Table 9: Operational spending per IDP strategic objective

The graphs below indicate the budget vs actual on operating expenditure per strategic objective for 2025/26:



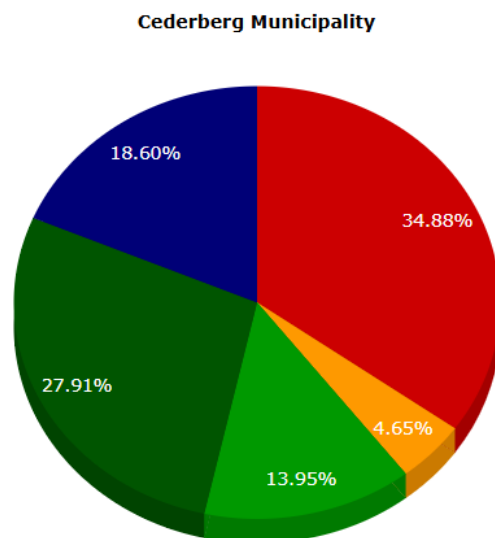
The graphs below indicate the budget vs actual capital expenditure per strategic objective for the mid-year ending December 2025:



3.4. Mid-Year Performance against the Performance Indicators Set in the Approved Top Layer SDBIP for 2025/26

3.4.1 Overall actual performance of indicators for the mid-year ending 31 December 2025

Detailed below is the unaudited actual performance on Top Layer SDBIP KPI’s that were due for the first half of the financial year ending 31 December 2025 which measures the Municipality’s overall performance per strategic objective. Only KPI’s relevant to this period are presented. KPI’s that do not have targets for this period and will be reported on in future quarters when they are due.



Graph 1: Performance per strategic objective for the mid-year ending 31 December 2025

Category	Improve and sustain basic service delivery and infrastructure development	Strive for financial viability and economically sustainability	Promote Good Governance, Community Development & Public Participation	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	Facilitate social cohesion, safe and healthy communities	Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Total
	Strategic Objective 1	Strategic Objective 2	Strategic Objective 3	Strategic Objective 3 5	Strategic Objective 6	Strategic Objective 7	
R	9	1	-	1	3	1	15
O	2	-	-	-	-	-	2
G	2	2	2	-	-	-	6
G2	9	1	-	2	-	-	12
B	6	1	1	-	-	-	8
Total	28	5	3	3	3	1	43

Graph 2: Overall actual performance of indicators for the mid-year ending 31 December 2025

Category	Colour	Explanation
KPI's Not Met	R	0% >= Actual/Target < 75%
KPI's Almost Met	O	75% >= Actual/Target < 100%
KPI's Met	G	Actual/Target = 100%
KPI's Well Met	G2	100% > Actual/Target < 150%
KPI's Extremely Well Met	B	Actual/Target >= 150%

Graph 3: SDBIP Measurement Criteria

3.4.2 Actual performance per strategic objective of indicators for the mid-year ending 31 December 2025

The Municipality met 60.46 % (26 of 43) of the applicable KPI's for the period as at 31 December 2025. The remainder of the KPI's (29) on the Top Layer SDBIP out of the total number of 72 KPI's do not have targets for this period and will be reported on in future quarters when they are due. Details of the performance against the targets set as at 31 December 2025 are indicated in the tables below. The tables, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.

Improve and sustain basic service delivery and infrastructure development

Ref	KPI	Description of Unit of Measurement	Ward	Actual Performance of 2024/25	Overall Performance for Mid-Year ending ending December 2025				
					Q1	Q2	Target	Actual	R
TL 8	The percentage of the municipal capital budget actually spent on capital projects as at 30 June 2026 (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 2026	All	74.73%	0%	20%	20%	15.47%	O
Corrective Action		Most of the projects are still in the procurement and planning phase. The rest will be spent during the course of the financial.							
TL 15	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 2026	Number of residential account holders which are billed for water	All	6 017	6 011	6 011	6 011	6 042	G2
TL 16	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 2026	Number of residential account holders billed credit meter and pre paid meters connected to the network.	All	7 171	6 781	6 781	6 781	7 813	G2
TL 17	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	Number of residential account holders which are billed for sewerage	All	5 150	5 161	5 161	5 161	5 171	G2

	closets (toilets) as at 30 June 2026								
TL 18	Number of residential account holders for which refuse is removed once per week and billed for the service as at 30 June 2026	Number of residential account holders which are billed for refuse removal	All	5 983	6 000	6 000	6 000	6 010	G2
TL 19	Provide free basic water to indigent households as per the requirements in the indigent policy as at 30 June 2026	Number of households receiving free basic water	All	1 663	2 196	2 196	2 196	2 327	G2
TL 20	Provide free basic electricity to indigent households as per the requirements in the indigent policy as at 30 June 2026	Number of households receiving free basic electricity	All	2 294	2 077	2 077	2 077	2 579	G2
TL 21	Provide free basic sanitation to indigent households as per the requirements in the indigent policy as at 30 June 2026	Number of households receiving free basic sanitation services	All	1 846	2 145	2 145	2 145	2 285	G2
TL 22	Provide free basic refuse removal to indigent households as per the requirements in the indigent policy as at 30 June 2026	Number of households receiving free basic refuse removal	All	1 918	2 191	2 191	2 191	2 327	G2
TL 23	Spend 90% of the approved capital budget for the procurement of Fleet by 30 June 2026 (Actual amount spent /Total amount budgeted)X100	% of budget spent by 30 June 2026	All	91.70%	0%	20%	20%	64.23%	B
TL 45	Spend 90% of the approved maintenance budget for Technical Services (Water, Waste Water, Electricity, Roads and Stormwater) by 30 June 2026 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2026	All	82.95%	0%	20%	20%	44.19%	B

TL 46	Spend 100% of the MIG grant by 30 June 2026 [(Actual expenditure on MIG funding received/total MIG funding received)x100]	% of budget spent by 30 June 2026	All	100%	10%	40%	40%	46.97%	G2
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	All	100%	95%	95%	95%	86%	O
Corrective Action		Improvements concerning disinfection in rural towns namely, Wupperdal and Leipoldville are in process of finalization. Dosing units are in procurement process for automatization of disinfection.							
TL 48	Limit unaccounted for water to less than 25% by 30 June 2026 {(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	All	25.47%	25%	25%	25%	29.92%	R
Corrective Action		Implementation of the municipalities water conservation strategy shows improvement but also gaps to further improve unaccounted losses. Active and passive leak detection and repairs will be prioritised. Improved pressure measurement and implementation of water restrictions in high use areas. Improve metering and data collection.							
TL 49	Limit unaccounted for electricity losses to less than 15% by 30 June 2026 (Number of Electricity Units Purchased and / or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and / or Generated) x 100	% unaccounted electricity	All	5.77%	15%	15%	15%	14.70%	B
TL 52	Spend 90% of the approved budget for the refurbishing of desalination plant in Lamberts Bay by 30 June 2026 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2026	5	New KPI for 2025/26	0%	20%	20%	0%	R

Corrective Action		0% expenditure achieved – Termination of previous non-performing contractor in progress. EIA to be concluded.							
TL 53	Spend 90% of the approved budget for the bulk electricity upgrade in Clanwilliam: Construction of Substation by 30 June 2026 [(Total actual expenditure on the project/ Approved operational budget for the project)x100]	% of budget spent by 30 June 2026	3	100%	0%	20%	20%	56.50%	B
TL 54	Spend 90% of the approved budget for the upgrade of roads and stormwater infrastructure in Graafwater by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	4	100%	0%	20%	20%	82.27%	B
TL 58	Submit bi-annual report to Council on the Blue, Green and NO Drop Status	Number of reports submitted	All	New KPI for 2025/26	0%	1	1	2	B
TL 61	Submit a report on the implementation of the Smart Meters Project to Council by 31 December 2025	Smart Meters implementation report submitted to Council by 31 December 2025	All	New KPI for 2025/26	0%	1	1	1	G
TL 63	Spend 90% of the approved budget for the MDRG by 30 June 2026 [(Total Actual expenditure on the project/Approved capital budget for the project) x 100]	% of budget spent by 30 June 2026	All	New KPI for 2025/26	10%	40%	40%	0%	R
Corrective Action		0% expenditure achieved due to rollover application being approved on 12 November 2025 and procurement processes could only continue after approval. Procurement processes on projects will be concluded in January 2026.							
TL 64	Spend 90 % of the project budget for the upgrade of roads in Cederberg by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	All	New KPI for 2025/26	0%	20%	20%	0%	R
Corrective Action		Expedite the finalisation of the tender process and appointment of contractors. Closely monitor project implementation and expenditure monthly to ensure achievement of the target by 30 June 2026.							

TL 67	Submit a report to the MM on the construction of the 3ML reservoir for Citrusdal by 31 December 2025	Report submitted by 31 December 2025	2	New KPI for 2025/26	0%	1	1	1	G
TL 68	Spend 90% of the approved budget of the stormwater infrastructure by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	All		0%	20%	20%	0%	R
Corrective Action		Expedite the finalisation of the tender process and appointment of contractors. Closely monitor project implementation and expenditure monthly to ensure achievement of the target by 30 June 2026.							
TL 69	Spend 90% of the approved budget for the fencing of the Lamberts bay cemetery by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	5	New KPI for 2025/26	0%	20%	20%	0%	R
Corrective Action		Expedite the finalisation of the tender process and appointment of contractors. Closely monitor project implementation and expenditure monthly to ensure achievement of the target by 30 June 2026.							
TL 70	Spend 90% of the approved budget of the Mark Street 11KV Cable in Clanwilliam by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	3	88.86%	0%	20%	20%	0%	R
Corrective Action		We are still awaiting the scm section to arrange a BEC to make a recommendation to the BAC committee. All the required technical evaluations have already been completed in 2025							
TL 71	Spend 90% of the approved budget of the 11KV Cable Lamberts bay by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	5	New KPI for 2025/26	0%	20%	20%	0%	R
Corrective Action		We are still awaiting the scm section to arrange a BEC to make a recommendation to the BAC committee. All the required technical evaluations have already been completed in 2025.							

TL 72	Spend 90% of the approved budget for the Refurbishment of the Overheadline East of town in Graafwater by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	4	100%	0%	20%	20%	0%	R
Corrective Action		We are still awaiting the scm section to arrange a BEC to make a recommendation to the BAC committee. All the required technical evaluations have already been completed in 2025.							

Table 10: Improve and sustain basic service delivery and infrastructure development

Strive for financial viability and economically sustainability

Ref	KPI	Description of Unit of Measurement	Ward	Actual Performance of 2024/25	Overall Performance for Mid-Year ending December 2025				
					Q1	Q2	Target	Actual	R
TL 12	100% of the Financial Management Grant spent by 30 June 2026 [(Total actual grant expenditure/Total grant allocation received)x100]	% of Financial Management Grant spent by 30 June 2026	All	100%	0%	20%	20%	40.64%	B
TL 13	Submit the annual financial statements to the Auditor-General by 31 August 2025	Approved financial statements submitted to the Auditor-General by 31 August 2025	All	1	1	0	1	1	G
TL 14	Achievement of a payment percentage of 92.5% by 30 June 2026 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved by 30 June 2026	All	92.50%	70%	91%	91%	99.70%	G2
TL 26	Submit the annual financial statements to the Auditor-General by 31 August 2025	Annual financial statements submitted to the Auditor-General by 31 August 2025	All	1	1	0	1	1	G
TL 29	Complete the implementation of the Smart Meter Project by 31 December 2025	Smart Meter Project completed by 31 December 2025	All	New KPI for 2025/26	0	1	1	0	R
Corrective Action		NT extended the project till 23 January 2026. Target and KPI description to be amended to 31 January 2026.							

Table 12: Financial viability and economically sustainability

Promote Good governance, community development & public participation

Ref	KPI	Description of Unit of Measurement	Ward	Actual Performance of 2024/25	Overall Performance for Mid-Year ending December 2025				
					Q1	Q2	Target	Actual	R
TL 5	Report quarterly to Council on the implementation status of the Government Debt Relief Plan	Number of quarterly reports submitted	All	4	1	1	2	2	G
TL 39	Spent 90% of the approved training budget by 30 June [(Actual expenditure /total approved budget)x100]	% of budget spent	All	101.41%	0%	10%	10%	22.45%	B
TL 41	Develop the Employment Equity Plan and submit to the MM by 31 August 2025	Employment Equity Plan submitted	All	New KPI for 2025/26	1	0	1	1	G

Table 13: Good governance, community development & public participation

Facilitate social cohesion, safe and healthy communities

Ref	KPI	Description of Unit of Measurement	Ward	Actual Performance of 2024/25	Overall Performance for Mid-Year ending December 2025				
					Q1	Q2	Target	Actual	R
TL 35	Spent 90% of the approved NMTIG: vehicle impound facility budget by 30 June [(Actual expenditure /total approved budget)x100]	% of budget spent	5	New KPI for 2025/26	0%	20%	20%	0%	R
Corrective Action		The funding was adjusted and reprioritized for the 2026/27 financial							
TL 43	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	All	New KPI for 2025/26	0	1	1	0	R

Corrective Action			Council was in recess since November 2025. No meetings of council were held during the period. The newly appointed Director will table the report in February 2026 after the recess period.							
TL 65	Spend 90 % of project budget (own contribution) for the Waste Transfer Station in Clanwilliam by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spent by 30 June 2026	3	New KPI for 2025/26	0%	20%	20%	0.76%	R	
Corrective Action			Position of Transfer Station to be finalised. Rezoning to be concluded. Fund allocated to Waste Transfer Station to be reallocated							

Table 14: Facilitate social cohesion, safe and healthy communities

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

Ref	KPI	Description of Unit of Measurement	Ward	Actual Performance of 2024/25	Overall Performance for Mid-Year ending ending December 2025				
					Q1	Q2	Target	Actual	R
TL 51	Spend 90% of the budget approved for the construction of a Multi Purpose Centre in Graafwater by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2026	4	100%	0%	20%	20%	22.20%	G2
TL 56	Spend 90% of the approved ISUPG budget of Citrusdal Riverview Project by 30 June 2026 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2026	2	100%	0%	20%	20%	27%	G2
TL 57	Spend 90% of the approved ISUPG budget Clanwilliam Khayelitsha Project by 30 June 2026 [(Total actual expenditure on the project/ Approved	% of budget spent by 30 June 2026	3	100%	0%	20%	20%	0%	R

	budget for the project)x100]								
Corrective Action		In planning phase. Project is claim based. Invoices will be processed from 3rd quarter onwards							

Table 15: : Enable a resilient, sustainable quality and inclusive environment and human settlements i.e. Housing development and informal settlement upgrade

Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council

Ref	KPI	Description of Unit of Measurement	Ward	Actual Performance of 2024/25	Overall performance for the mid-year ending 31 December 2025				
					Q1	Q2	Target	Actual	R
TL32	Spend 90% of the approved capital budget for IT by 30 June 2026 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2026	All	98%	0%	20%	20%	9.91%	R
Corrective Action		Spending will increase until June 2026							

Table 16: Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council

3.5 Adjustment of the Top Layer SDBIP for 2025/26

In terms of Section 27(2)(b), when submitting an adjustments budget to the National Treasury and Provincial Treasury in terms of Section 28(7) of the MFMA read together with Section 24(3) of the MFMA, the municipal manager must also submit the amended SDBIP, within ten working days after the council has approved the amended plan in terms of Section 54(1)(c) of the MFMA.

The Top Layer SDBIP will be revised where needed and submitted with the Adjustments Budget to Council by the end of February 2026 with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget.

3.6 Annual Report for 2024/25

The Annual Report of the 2024/25 financial year will be tabled by 29 January 2026.

As prescribed in Section 72(1)((a)(iii) of the MFMA the Accounting Officer must assess the performance of the Municipality in the first 6 months taking into account the past year's Annual Report, and progress on resolving the problems identified in the Annual

Report. Council will appoint an Oversight Committee, who will compile an Oversight Report. This report will include a summary of comments and conclusions on the Annual Report of the Municipality for 2024/25.

However, to ensure the credibility of the 2024/25 Annual Report and that the information in the report is accurate, reliable and correct, it has been audited by the Auditor-General and the final draft will also be sent to them for verification. Thus the final report will be scrutinized for accuracy, reliability and correctness not only by the management team but by the Auditor-General as well

MUNICIPAL FINANCE MANAGEMENT ACT: SECTIONS 72(1)(A)(II)

SUBMISSION BY THE MUNICIPAL MANAGER

The assessment of the Municipality's service delivery performance for the first half of the financial year is herewith submitted in terms of Section 72(1)(a)(ii) of the Municipal Finance Management Act (MFMA). This submission further serves to inform the Executive Mayor that an adjustment budget will be tabled to Council.

Print Name Mr G.F MATTHYSE

MUNICIPAL MANAGER OF CEDERBERG MUNICIPALITY

Signature

Date

2026/01/23

Acknowledgment of receipt by the Mayor

Print Name MR A SCHEEPERS

MAYOR OF CEDERBERG MUNICIPALITY

Signature

Date

23/01/2026