

CEDERBERG MUNICIPALITY

QUARTERLY BUDGET STATEMENT

OCTOBER -

DECEMBER 2025



**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 52(d): Quarterly Budget

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

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

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

31. Quarterly reports on implementation of budget

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

- (a) in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168 (1) of the Act; and
- (b) consistent with the monthly budget statements for September, December, March and June as applicable; and
- (c) submitted to the National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.

32. Publication of quarterly reports on implementation of budget.

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

- (a) summaries of quarterly report in alternate languages predominant in the community; and
- (b) information relevant to each ward in the municipality.

1 Part 1: In-Year Report

1.1 Mayor's Report

In terms of the MBRR section 3:

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the Municipality

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

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

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

1.1.3 Other information

None

1.2 Council Resolutions

In terms of the MBRR section 5:

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

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

It is recommended that:

1. The Council takes note of the Monthly Budget Statement and supports documentation for the quarter ending December 2025.
2. The non-compliance emanating from the municipality's debt relief self-assessment as well as the Provincial Treasury's independent assessment set-out in the debt relief compliance section;
3. The following remedial actions are necessary and / or undertaken to improve the municipality's monthly compliance in terms of the Debt Relief Conditions:
 - a. The procurement of smart and flo-meters should rectify the current non-compliance once the procurement process commences.
 - b. The Municipality has followed up with regards to the differences in property rates and the tool should be updated to address variances identified. An action plan is included.
4. Council takes note of the balance of the bulk electricity and bulk water account and the municipality's reconciliation of these accounts as set-out in debt relief section.

1.3 Executive Summary

1.3.1 Introduction

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

1.3.2 Consolidated Performance

Table 1: Consolidated Overview of the 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 sections 1.3.2.1 and 1.3.2.2.

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. Details on the variance will be explained in section 1.3.2.3

1.3.2.1 Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ended 31 December 2025.

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 reasons for the variances are as follows:

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.

1.3.2.2 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

1.3.2.3 Capital Expenditure

The breakdown for capital expenditure is as follows:

| | Original Budget (R'000) | Adjustment Budget (R'000) | Actual (R'000) | % Expenditure |
|----------------------------|-------------------------|---------------------------|----------------|---------------|
| 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 22 August 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.

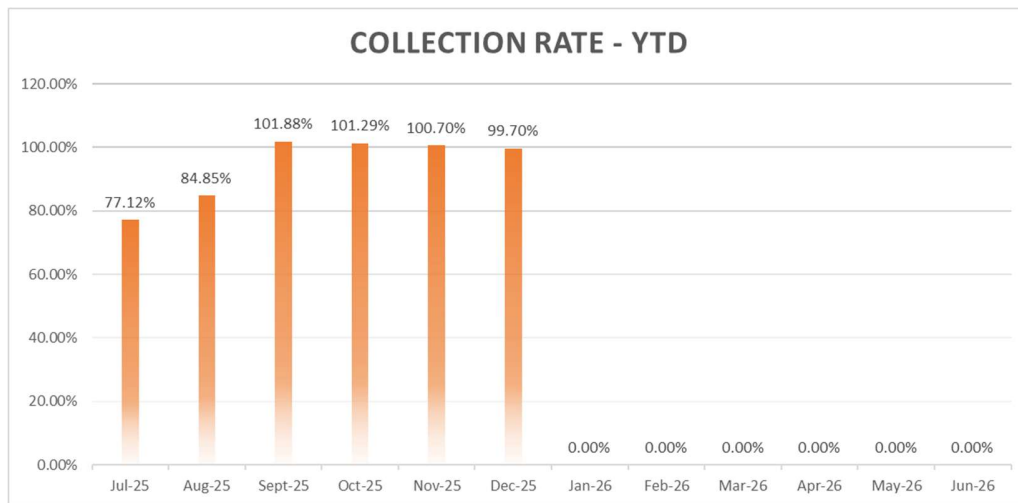
Borrowing: No projects are funded by means of borrowing.

1.3.2.4 Cash Flow

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

1.3.2.5 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 excl Eskom 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.

1.3.2.6 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.


1.3.3 Compliance in terms of Municipal Debt Relief

1.3.3.1 Municipality Compliance Self-Assessment

| Annexure A2 - Monthly | | | | Notes/Comments |
|---|---|--|--|----------------|
|  National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003 | | | | |
| Municipality Self-Assessment | | | | |
| Certificate of Compliance: Municipal Debt Relief Conditions for Application Period Dec'25 National Financial Year 2025/26 Demarcation Code of Municipality being assessed WC012 District West Coast Demarcation Description Cederberg | | | | |
| 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: | | | | |
| Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list | | | | |
| Condition 6.1.2 Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption) | | | | |
| 6.1.2.1 | 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 6.1.2.2</i> | Yes | No invoices received for December. Invoices for November paid during December 2025. | |
| 6.1.2.2 | 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://goportal.treasury.gov.za/ ? | Yes | | |
| 6.1.2.3 | 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 | | |
| 6.3.2 | Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://goportal.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 (plus property rates), and provision for debt impairment aligning with the historic collection trend should equal to 40 per cent of the 2023/24 MTREF revenue projection (plus property rates). If the municipality merely used the debt impairment to balance the budget and there is no realignment 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 realignment 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 | Is 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 an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i> | N/A - the MTREF is funded | | |
| 6.4.2 | Is the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i> | N/A | | |
| 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 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 mandated 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 80-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 auxiliary 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 2026. | |

| | | | | |
|----|---------|---|-------------|--|
| 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 95 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 : | | |
| 20 | 6.7.2.1 | - the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1. | 6.7.1 = Yes | |
| 21 | 6.7.2.2 | - the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)? | 6.7.1 = Yes | |
| 22 | 6.7.2.3 | - the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure? | 6.7.1 = Yes | |
| 23 | 6.7.3 | - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process? | Yes | The municipality replaces all prepaid electricity meters (by value 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 allocated 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 R44m for the replacement of all prepaid electricity meters to smartprepaid meters. The project is currently in implementation phase in Claremont with Ottensmire 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 compiled by the registered municipal valuer? | Yes | The audit was done for verification of variance between the VR roll and billing system, and the municipality is currently billing the properties on monthly basis, except those that were billed once in July 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 relates the municipality refers 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> | N/a | |
| 28 | 6.8.2 | - For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/ or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://guploadportal.treasury.gov.za ? | Yes | |
| | 6.9 | Monitor and report on implementation – | | |
| 29 | 6.9.1 | - MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant? | Yes | |
| 30 | 6.9.2 | - If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? | 6.9.1 = Yes | |
| 31 | 6.9.3 | <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i> - 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://guploadportal.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://guploadportal.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> | | |

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|----------|--|--|--|--|----------|--|--|--|--|------------------|--|--|--|--|--|--|--|--|--|-----------|--|--|--|--|--|--|--|--|--|
|  | National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003 | | | | | | | | | | Province | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | WC | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | Code | | | | | District | | | | | Code Description | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | WC02 | | | | | | | | | | West Coast | | | | | | | | | | Cederberg | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Municipal Details | | | | Monthly Performance Report | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Scoring and Rating | | | | |
|-------------------|------------|-------|--|--------------------------------------|-----|-----|-----|--------------------------------|-----|-----|-----|-----------------------------|-----|-----|-----|---|-----|-----|-----|---|-----|-----|-----|------------------------------|-----|-----|-----|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------------------|-------|---------------|------------------|------------------|
| | | | | Part A | | | | Part B | | | | Part C | | | | Part D | | | | Part E | | | | Part F | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | Eskom And Bulk water current account | | | | Compliance with a funded MREIF | | | | FRP/BFP & Tariff Assessment | | | | Electricity and water as collection tools | | | | Quarterly collection of property rates and services charges | | | | Maximization of Revenue Base | | | | Overnight | | | | | | | | | | | | | | | | | | | | |
| Month | Code Descr | Code | | C1 | C2 | C3 | C4 | C5 | C6 | C7 | C8 | C9 | C10 | C11 | C12 | C13 | C14 | C15 | C16 | C17 | C18 | C19 | C20 | C21 | C22 | C23 | C24 | C25 | C26 | C27 | C28 | C29 | C30 | C31 | C32 | C33 | C34 | C35 | C36 | C37 | C38 | C39 | C40 | C41 | Score | Rating | | |
| 26.July25 | Cederberg | WC012 | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 98% | Above 95 percent | |
| 26.August25 | Cederberg | WC012 | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 98% | Above 95 percent | |
| 27.September25 | Cederberg | WC012 | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 98% | Above 95 percent |
| 28.October25 | Cederberg | WC012 | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 98% | Above 95 percent |
| 29.November25 | Cederberg | WC012 | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 98% | Above 95 percent |
| 30.December25 | Cederberg | WC012 | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 98% | Above 95 percent |
| 31.January26 | Cederberg | WC012 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed | | |
| 32.February26 | Cederberg | WC012 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed | | |
| 33.March26 | Cederberg | WC012 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed | | |
| 34.April26 | Cederberg | WC012 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed | | |
| 35.May26 | Cederberg | WC012 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed | | |
| 36.June26 | Cederberg | WC012 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed | | |
| 37.July26 | Cederberg | WC012 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed | | |
| 38.August26 | Cederberg | WC012 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed | | |
| 39.September26 | Cederberg | WC012 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed | | |
| 40.October26 | Cederberg | WC012 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed | | |
| 41.November26 | Cederberg | WC012 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed | | |

Figure 6: Provincial Treasury Compliance Assessment

The figure above reflects the Provincial Treasury's compliance score for the previous month. In accordance with PT's assessment, the Municipality scored compliance of 98% for November 2025.

1.3.3.4 Collection Rate Information

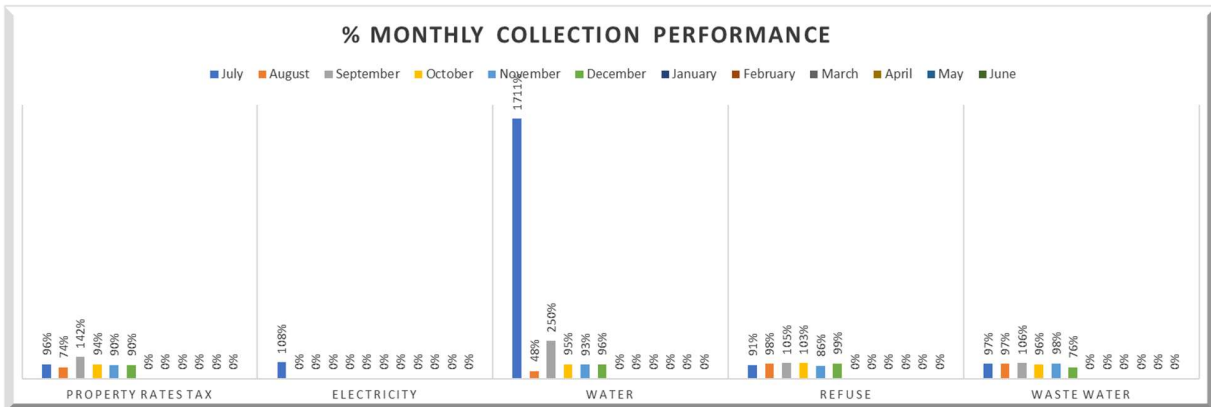


Figure 7: Monthly Collection Performance per service

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

| National Treasury | | | | | Municipal Details | | | | | |
|---|--|--|--|--|-------------------|--|--------------|--|------------------|--------------|
| Municipal Debt Relief | | | | | Western Cape | | | | | |
| MFMA Circular No. 124 | | | | | District | | Municipality | | Period Monitored | No. Of Wards |
| Municipal Finance Management Act No. 56 of 2003 | | | | | 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 | 68 558 670 | 73 373 640 | (4 814 970) | 107% | 107% | 61 534 540 | 56 222 638 | 5 312 002 | 91% | 91% | - | - | - | - | #DIV/0! | - | - | - | - | #DIV/0! | | | | |
| 2.Collection not Eskom supplied areas | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | - | - | - | - | #DIV/0! | - | - | - | - | #DIV/0! | | | | |
| 3.Collection <u>Property Rates</u> | 22 954 968 | 26 012 627 | (3 057 659) | 113% | 113% | 19 005 689 | 17 947 321 | 1 058 370 | 94% | 94% | - | - | - | - | #DIV/0! | - | - | - | - | #DIV/0! | | | | |
| 4.Total average collection: Electricity (Municipal supplied areas) | 30 986 347 | 31 091 803 | (895 556) | 103% | 103% | 23 303 023 | 22 400 739 | 902 282 | 96% | 96% | - | - | - | - | #DIV/0! | - | - | - | - | #DIV/0! | | | | |
| 5.Total average collection: <u>Water</u> | 9 163 892 | 7 746 989 | (2 591 697) | 100% | 100% | 8 757 171 | 7 789 993 | 967 218 | 89% | 89% | - | - | - | - | #DIV/0! | - | - | - | - | #DIV/0! | | | | |
| 6.Total average collection: <u>Wastewater</u> | 4 000 800 | 3 746 800 | 205 000 | 94% | 102% | 3 985 328 | 3 614 820 | 370 498 | 91% | 91% | - | - | - | - | #DIV/0! | - | - | - | - | #DIV/0! | | | | |
| 7.Total average collection: <u>Refuse</u> | 3 729 108 | 3 298 403 | 430 704 | 88% | 101% | 3 780 348 | 3 272 631 | 507 718 | 87% | 87% | - | - | - | - | #DIV/0! | - | - | - | - | #DIV/0! | | | | |
| 8.Total average collection: <u>Interest</u> | 2 003 975 | 1 546 618 | 1 054 567 | 60% | 60% | 2 610 078 | 1 197 022 | 1 416 556 | 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/dose 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 | Rand Value of Billing not collected | % Collection | |
| 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% | |

Figure 9: Monthly Collection

1.3.3.5 Indigent Information


|  National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003 | | | | | | | | | | | | | | |
|--|--|--------------------------------|----------------|-----------------|--------------------|-------|-------|-------|-------|-------|-------|-----|-----|-----|
| Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.8)) | | | | | | | | | | | | | | |
| Instruction - complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise) | | | | | | | | | | | | | | |
| Ref | Description | As Per Debt Relief Application | | | | | | | | | | | | |
| | | Current Year - 2025/2026 | | | | | | | | | | | | |
| Ref | Description | 2025/2026 - Monthly Monitoring | | | | | | | | | | | | |
| | | Baseline | Adopted Budget | Adjusted Budget | Full Year Forecast | M01 | M02 | M03 | M04 | M05 | M06 | M07 | M08 | M09 |
| 1 | Indigent Household service targets | | | | | | | | | | | | | |
| | 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) | | | | | | | | | | | | | |
| 2 | 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 | | | |
| 3 | Indigent HH's using public tap (< min service level) | | | | | | | | | | | | | |
| 4 | Indigent HH's with other water supply (< min service level) | | | | | | | | | | | | | |
| 5 | Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total | | | | | | | | | | | | | |
| 6 | 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 | | | | | | | | | | | | | |
| 10 | 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 kilolitre per household per month | | | | | | | | | | | | | |
| | Number of Indigent HH's NOT metered currently receiving unlimited supply - Water | | | | | 1 448 | 1 773 | 1 790 | 2 018 | 2 264 | 2 326 | | | |
| | Total number of registered indigent households receiving unlimited supply - Water | | | | | 1 448 | 1 773 | 1 790 | 2 018 | 2 264 | 2 326 | | | |
| 11 | Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitre | | | | | | | | | | | | | |
| | Energy: (Include All Indigent households also in Eskom supplied areas) | | | | | | | | | | | | | |
| | 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) | | | | | | | | | | | | | |
| | Indigent HH's with Electricity - prepaid (< min service level) | | | | | 984 | 1 578 | 2 198 | 2 487 | 2 775 | 2 573 | | | |
| | Indigent HH's with other energy sources | | | | | | | | | | | | | |
| 5 | Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total | | | | | 986 | 1 580 | 2 200 | 2 489 | 2 777 | 2 575 | | | |
| 6 | 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 | | | | | | | | | | | | | |
| | Number of Indigent HH's with conventional metered Electricity | | | | | 984 | 1 578 | 2 198 | 2 487 | 2 775 | 2 573 | | | |
| | Number of Indigent HH's NOT metered currently - Electricity | | | | | 2 | | | 2 | 2 | 2 | | | |
| | Number of Indigent HH's with other energy sources - No metering | | | | | | | | | | | | | |
| 12 | 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 | | | | | | | | | | | | | |
| 13 | 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 | | | | | | | | | | | | | |
| 7 | 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 | 269 | 309 | 331 | 369 | 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) | | | | | | | | | | | | | |
| 8 | Total cost of FBS Water and Electricity provided to ALL Households | | | | | 374 | 468 | 578 | 630 | 726 | 786 | | | |
| | Highest level of free service provided per household (ALL Households) | | | | | | | | | | | | | |
| | Property rates (R value threshold) | | | | | | | | | | | | | |
| | Water (kilolitre per household per month) | | | | | 6 | 6 | 6 | 6 | 6 | 6 | | | |
| | Sanitation (kilolitre per household per month) | | | | | | | | | | | | | |
| | Sanitation (Rand per household per month) | | | | | 245 | 245 | 245 | 245 | 245 | 271 | | | |
| | Electricity (kwh per household per month) | | | | | 50 | 50 | 50 | 50 | 50 | 50 | | | |
| | Refuse (average litres per week) | | | | | 240 | 240 | 240 | 240 | 240 | 240 | | | |
| 9 | Revenue cost of subsidised services provided for ALL Households (R'000) | | | | | | | | | | | | | |
| 14(a) | Residential Category: Property rates (tariff adjustment) / impermissible values per section 17 of MPRA | | | | | | | | | | | | | |
| 14(b) | PSI Category: Property rates (tariff adjustment) / impermissible values per section 17 of MPRA | | | | | | | | | | | | | |
| 15 | Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA | | | | | | | | | | | | | |
| 16 | Water (in excess of 6 kilolitre 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) | | | | | | | | | | | | | |
| 6 | 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: Indigents information per month

1.3.3.6 Property Rates Reconciliation

| Property Rates Reconciliation | | | | | | |
|--------------------------------|-------------------------|---------------|-------------|------------------|-------------------|--------------|
| Province | WC | | | | | |
| District | West Coast District | | | | | |
| Type | LM | | | | | |
| Municipal Name | Cederberg | | | | | |
| GV Period | 01/07/2022 - 30/06/2027 | | | | | |
| Financial Year | 2025/2026 | | | | | |
| Reconciliation Period | Quarter 2 | | | | | |
| 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 271000.00 | 4 429 271000.00 | - |
| Mining | - | - | - | - | - | - |
| State Owned for Public Purpose | 38 | 38 | - | 248 931000.00 | 248 931000.00 | - |
| 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 801000.00 | 189 801000.00 | - |
| 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 611802 000.00 | 9 611802 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 | 12 15 530.07 | 12 13 576.83 | 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 901500.18 | 1 164 054.95 |

Figure 11: Property Rates Reconciliation

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

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

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

1.3.3.7 Reconciliation of payments to Bulk Suppliers

| Bulk Purchases Water proof of payment uploaded to 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 | BREEDE- OUFANTS CMA | Bulk water | 31-07-2025 | 01-09-2025 | 25-08-2025 | 2 442.25 | 2 442.25 | - | M01 | |
| 2 | 22107765 | 101686271 | BREEDE- OUFANTS CMA | Bulk water | 31-07-2025 | 01-09-2025 | 25-08-2025 | 1 404.07 | 1 404.07 | - | M01 | |
| 3 | 22107783 | 101686308 | BREEDE- OUFANTS CMA | Bulk water | 31-07-2025 | 01-09-2025 | 25-08-2025 | 5 011.99 | 5 011.99 | - | M01 | |
| 4 | 22109157 | 101686931 | BREEDE- OUFANTS CMA | Bulk water | 31-07-2025 | 01-09-2025 | 25-08-2025 | 3 497.26 | 3 497.26 | - | M01 | |
| 5 | 22109184 | 101686971 | BREEDE- OUFANTS CMA | Bulk water | 31-07-2025 | 01-09-2025 | 25-08-2025 | 1 084.82 | 1 084.82 | - | M01 | |
| 6 | 22109371 | 101687121 | BREEDE- OUFANTS CMA | Bulk water | 31-07-2025 | 01-09-2025 | 25-08-2025 | 162.25 | 162.25 | - | M01 | |
| 7 | 22107694 | 101696151 | BREEDE- OUFANTS CMA | Bulk water | 31-07-2025 | 01-09-2025 | 25-08-2025 | 761.69 | 761.69 | - | M01 | |
| 8 | 22091807 | 101681401 | BREEDE- OUFANTS CMA | Bulk water | 31-07-2025 | 01-09-2025 | 25-08-2025 | 5 272.00 | 5 272.00 | - | M01 | |
| 9 | 22091825 | 101681411 | BREEDE- 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 | BREEDE- OUFANTS CMA | Bulk water | 31-07-2025 | 01-09-2025 | 25-08-2025 | 1 768.69 | 1 768.69 | - | M01 | |
| 12 | 22107747 | 101696176 | BREEDE- OUFANTS CMA | Bulk water | 31-07-2025 | 01-09-2025 | 25-08-2025 | 218.45 | 218.45 | - | M01 | |
| 13 | 22109175 | 101696231 | BREEDE- 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 | | Supplier | Type | Billing date | Due Date | Payment date | Invoice | Bank Statement | Amount | Month | |
| 1 | 22107729 | 101686231 | BREEDE- OUFANTS CMA | Bulk water | 31-08-2025 | 30-09-2025 | 04-09-2025 | 2 442.25 | 2 442.25 | - | M02 | |
| 2 | 22107765 | 101686271 | BREEDE- OUFANTS CMA | Bulk water | 31-08-2025 | 30-09-2025 | 04-09-2025 | 1 404.07 | 1 404.07 | - | M02 | |
| 3 | 22107783 | 101686308 | BREEDE- OUFANTS CMA | Bulk water | 31-08-2025 | 30-09-2025 | 04-09-2025 | 5 011.99 | 5 011.99 | - | M02 | |
| 4 | 22109157 | 101686931 | BREEDE- OUFANTS CMA | Bulk water | 31-08-2025 | 30-09-2025 | 04-09-2025 | 3 497.26 | 3 497.26 | - | M02 | |
| 5 | 22109184 | 101686971 | BREEDE- OUFANTS CMA | Bulk water | 31-08-2025 | 30-09-2025 | 04-09-2025 | 1 084.82 | 1 084.82 | - | M02 | |
| 6 | 22109371 | 101687121 | BREEDE- OUFANTS CMA | Bulk water | 31-08-2025 | 30-09-2025 | 04-09-2025 | 162.25 | 162.25 | - | M02 | |
| 7 | 22107694 | 101696151 | BREEDE- OUFANTS CMA | Bulk water | 31-08-2025 | 30-09-2025 | 04-09-2025 | 761.69 | 761.69 | - | M02 | |
| 8 | 22091807 | 101681401 | BREEDE- OUFANTS CMA | Bulk water | 31-08-2025 | 30-09-2025 | 04-09-2025 | 5 272.00 | 5 272.00 | - | M02 | |
| 9 | 22091825 | 101681411 | BREEDE- 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 | BREEDE- OUFANTS CMA | Bulk water | 31-08-2025 | 30-09-2025 | 04-09-2025 | 604.08 | 604.08 | - | M02 | |
| 12 | 22107747 | 101696176 | BREEDE- OUFANTS CMA | Bulk water | 31-08-2025 | 30-09-2025 | 04-09-2025 | 1 768.69 | 1 768.69 | - | M02 | |
| 13 | 22109175 | 101696231 | BREEDE- OUFANTS CMA | Bulk water | 31-08-2025 | 30-09-2025 | 04-09-2025 | 218.45 | 218.45 | - | M02 | |
| | | | | | | | | 175.87 | 175.87 | - | M02 | |
| | | | | | | | | 52 074.95 | 52 074.95 | - | | |
| No | Account No | | Supplier | Type | Billing date | Due Date | Payment date | Invoice | Bank Statement | Amount | Month | |
| 1 | 22107729 | 101686231 | BREEDE- OUFANTS CMA | Bulk water | 30-09-2025 | 30-10-2025 | 30-10-2025 | 2 442.25 | 2 442.25 | - | M03 | |
| 2 | 22107765 | 101686271 | BREEDE- OUFANTS CMA | Bulk water | 30-09-2025 | 30-10-2025 | 30-10-2025 | 1 404.07 | 1 404.07 | - | M03 | |
| 3 | 22107783 | 101686308 | BREEDE- OUFANTS CMA | Bulk water | 30-09-2025 | 30-10-2025 | 30-10-2025 | 5 011.99 | 5 011.99 | - | M03 | |
| 4 | 22109157 | 101686931 | BREEDE- OUFANTS CMA | Bulk water | 30-09-2025 | 30-10-2025 | 30-10-2025 | 3 497.26 | 3 497.26 | - | M03 | |
| 5 | 22109184 | 101686971 | BREEDE- OUFANTS CMA | Bulk water | 30-09-2025 | 30-10-2025 | 30-10-2025 | 1 084.82 | 1 084.82 | - | M03 | |
| 6 | 22109371 | 101687121 | BREEDE- OUFANTS CMA | Bulk water | 30-09-2025 | 30-10-2025 | 30-10-2025 | 162.25 | 162.25 | - | M03 | |
| 7 | 22107694 | 101696151 | BREEDE- OUFANTS CMA | Bulk water | 30-09-2025 | 30-10-2025 | 30-10-2025 | 761.69 | 761.69 | - | M03 | |
| 8 | 22091807 | 101681401 | BREEDE- OUFANTS CMA | Bulk water | 30-09-2025 | 30-10-2025 | 30-10-2025 | 5 272.00 | 5 272.00 | - | M03 | |
| 9 | 22091825 | 101681411 | BREEDE- 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 | 20-10-2025 | 33 535.56 | 33 535.56 | - | M03 | |
| 11 | 22107738 | 101696169 | BREEDE- OUFANTS CMA | Bulk water | 30-09-2025 | 30-10-2025 | 30-10-2025 | 604.08 | 604.08 | - | M03 | |
| 12 | 22107747 | 101696176 | BREEDE- OUFANTS CMA | Bulk water | 30-09-2025 | 30-10-2025 | 30-10-2025 | 1 768.69 | 1 768.69 | - | M03 | |
| 13 | 22109175 | 101696231 | BREEDE- OUFANTS CMA | Bulk water | 30-09-2025 | 30-10-2025 | 30-10-2025 | 218.45 | 218.45 | - | M03 | |
| | | | | | | | | 175.87 | 175.87 | - | M03 | |
| | | | | | | | | 59 589.49 | 59 589.49 | - | | |
| No | Account No | | Supplier | Type | Billing date | Due Date | Payment date | Invoice | Bank Statement | Amount | Month | |
| 1 | 22107729 | 101686231 | BREEDE- OUFANTS CMA | Bulk water | 31-10-2025 | 01-12-2025 | 31-10-2025 | 2 442.25 | 2 442.25 | - | M04 | |
| 2 | 22107765 | 101686271 | BREEDE- OUFANTS CMA | Bulk water | 31-10-2025 | 01-12-2025 | 31-10-2025 | 1 404.07 | 1 404.07 | - | M04 | |
| 3 | 22107783 | 101686308 | BREEDE- OUFANTS CMA | Bulk water | 31-10-2025 | 01-12-2025 | 31-10-2025 | 5 011.99 | 5 011.99 | - | M04 | |
| 4 | 22109157 | 101686931 | BREEDE- OUFANTS CMA | Bulk water | 31-10-2025 | 01-12-2025 | 31-10-2025 | 3 497.26 | 3 497.26 | - | M04 | |
| 5 | 22109184 | 101686971 | BREEDE- OUFANTS CMA | Bulk water | 31-10-2025 | 01-12-2025 | 31-10-2025 | 1 084.82 | 1 084.82 | - | M04 | |
| 6 | 22107694 | 101696151 | BREEDE- OUFANTS CMA | Bulk water | 31-10-2025 | 01-12-2025 | 31-10-2025 | 761.69 | 761.69 | - | M04 | |
| 7 | 22091807 | 101681401 | BREEDE- OUFANTS CMA | Bulk water | 31-10-2025 | 01-12-2025 | 31-10-2025 | 5 272.00 | 5 272.00 | - | M04 | |
| 8 | 22091825 | 101681411 | BREEDE- 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 | BREEDE- OUFANTS CMA | Bulk water | 31-10-2025 | 01-12-2025 | 31-10-2025 | 604.08 | 604.08 | - | M04 | |
| 11 | 22107747 | 101696176 | BREEDE- OUFANTS CMA | Bulk water | 31-10-2025 | 01-12-2025 | 31-10-2025 | 1 768.69 | 1 768.69 | - | M04 | |
| 12 | 22109175 | 101696231 | BREEDE- OUFANTS CMA | Bulk water | 31-10-2025 | 01-12-2025 | 31-10-2025 | 218.45 | 218.45 | - | M04 | |
| 13 | 22109371 | 101687121 | BREEDE- OUFANTS CMA | Bulk water | 31-10-2025 | 01-12-2025 | 31-10-2025 | 175.87 | 175.87 | - | M04 | |
| | | | | | | | | 162.25 | 162.25 | - | M04 | |
| | | | | | | | | 62 665.25 | 62 665.25 | - | | |
| No | Account No | | Supplier | Type | Billing date | Due Date | Payment date | Invoice | Bank Statement | Amount | Month | |
| 1 | 22107729 | 101686231 | BREEDE- OUFANTS CMA | Bulk water | 30-11-2025 | 30-12-2025 | 15-12-2025 | 2 442.25 | 2 442.25 | - | M05 | |
| 2 | 22107765 | 101686271 | BREEDE- OUFANTS CMA | Bulk water | 30-11-2025 | 30-12-2025 | 15-12-2025 | 1 404.07 | 1 404.07 | - | M05 | |
| 3 | 22107783 | 101686308 | BREEDE- OUFANTS CMA | Bulk water | 30-11-2025 | 30-12-2025 | 15-12-2025 | 5 011.99 | 5 011.99 | - | M05 | |
| 4 | 22109157 | 101686931 | BREEDE- OUFANTS CMA | Bulk water | 30-11-2025 | 30-12-2025 | 15-12-2025 | 3 497.26 | 3 497.26 | - | M05 | |
| 5 | 22109184 | 101686971 | BREEDE- OUFANTS CMA | Bulk water | 30-11-2025 | 30-12-2025 | 15-12-2025 | 1 084.82 | 1 084.82 | - | M05 | |
| 6 | 22107694 | 101696151 | BREEDE- OUFANTS CMA | Bulk water | 30-11-2025 | 30-12-2025 | 15-12-2025 | 761.69 | 761.69 | - | M05 | |
| 7 | 22091807 | 101681401 | BREEDE- OUFANTS CMA | Bulk water | 30-11-2025 | 30-12-2025 | 15-12-2025 | 5 272.00 | 5 272.00 | - | M05 | |
| 8 | 22091825 | 101681411 | BREEDE- 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 | 34 229.14 | 34 229.14 | - | M05 | |
| 10 | 22107738 | 101696169 | BREEDE- OUFANTS CMA | Bulk water | 30-11-2025 | 30-12-2025 | 15-12-2025 | 604.08 | 604.08 | - | M05 | |
| 11 | 22107747 | 101696176 | BREEDE- OUFANTS CMA | Bulk water | 30-11-2025 | 30-12-2025 | 15-12-2025 | 1 768.69 | 1 768.69 | - | M05 | |
| 12 | 22109175 | 101696231 | BREEDE- OUFANTS CMA | Bulk water | 30-11-2025 | 30-12-2025 | 15-12-2025 | 218.45 | 218.45 | - | M05 | |
| 13 | 22109371 | 101687121 | BREEDE- OUFANTS CMA | Bulk water | 30-11-2025 | 30-12-2025 | 15-12-2025 | 175.87 | 175.87 | - | M05 | |
| | | | | | | | | 162.25 | 162.25 | - | M05 | |
| | | | | | | | | 60 263.07 | 60 263.07 | - | | |
| No | Account No | | Supplier | Type | Billing date | Due Date | Payment date | Invoice | Bank Statement | Amount | Month | |
| 1 | 22107729 | 101686231 | Dept Water ans Sanitation | Bulk water | | | | | | - | M06 | |
| 2 | 22107765 | 101686271 | Dept Water ans Sanitation | Bulk water | | | | | | - | M06 | |
| 3 | 22107783 | 101686308 | Dept Water ans Sanitation | Bulk water | | | | | | - | M06 | |
| 4 | 22109157 | 101686931 | Dept Water ans Sanitation | Bulk water | | | | | | - | M06 | |
| 5 | 22109184 | 101686971 | Dept Water ans Sanitation | Bulk water | | | | | | - | M06 | |
| 6 | 22107694 | 101696151 | Dept Water ans Sanitation | Bulk water | | | | | | - | M06 | |
| 7 | 22091807 | 101681401 | Dept Water ans Sanitation | Bulk water | | | | | | - | M06 | |
| 8 | 22091825 | 101681411 | Dept Water ans Sanitation | Bulk water | | | | | | - | M06 | |
| 9 | 22110797 | 100258300 | Dept Water ans Sanitation | Bulk water | | | | | | - | M06 | |
| 10 | 22107738 | 101696169 | Dept Water ans Sanitation | Bulk water | | | | | | - | M06 | |
| 11 | 22107747 | 101696176 | Dept Water ans Sanitation | Bulk water | | | | | | - | M06 | |
| 12 | 22109175 | 101686931 | Dept Water ans Sanitation | Bulk water | | | | | | - | M06 | |
| 13 | 22114016 | | | | | | | | | | | |

| Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting: | | | | | | | | | | | | |
|---|-------------|----------|--------------------------|--------------|------------|--------------|----------------|----------------|---------------|-------|----------------|---------------------------------------|
| No | Account No. | Supplier | Type | Billing date | Due Date | Payment date | Invoice | Bank Statement | Difference | mSCOA | Month | Comment |
| 1 | 6627012482 | Esikom | Bulk Purchases Provision | 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 Provision | 17-07-2025 | 16-08-2025 | 14-08-2025 | 3 263 963.99 | 6 527 327.99 | - | - | M01 | M03 String |
| 3 | 8260124924 | Esikom | Bulk Purchases Provision | 23-07-2025 | 22-08-2025 | 21-08-2024 | 512 052.21 | 1 024 104.42 | - | - | M01 | M03 String |
| 4 | 9571810478 | Esikom | Bulk Purchases Provision | 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 Provision | 23-07-2025 | 22-08-2025 | 21-08-2025 | 316 772.19 | 633 544.38 | - | - | M01 | M03 String |
| 6 | 5001886097 | Esikom | Bulk Purchases Provision | 04-07-2025 | 29-07-2025 | 28-07-2025 | 104.17 | 1 406.25 | - | - | M01 | M02 String |
| 7 | 7030295180 | Esikom | Bulk Purchases Provision | | | | Account closed | | | | Account closed | |
| 8 | 9871219263 | Esikom | Bulk Purchases Provision | | | | Account closed | | | | Account closed | |
| 9 | 9251775291 | Esikom | Bulk Purchases Provision | 10-07-2025 | 10-08-2025 | 07-08-2025 | 48 051.07 | 160 170.23 | - | - | M01 | M02 String |
| 10 | 8287424551 | Esikom | Bulk Purchases Provision | 15-07-2025 | 14-08-2025 | 07-08-2025 | 112 119.16 | 366 914.04 | - | - | M01 | Internal Usage not included in string |
| 11 | 5377030292 | Esikom | Bulk Purchases Provision | 17-07-2025 | 16-08-2025 | 14-08-2025 | 2 953.43 | 6 488.87 | - | - | M01 | M02 String |
| 12 | 9003055662 | Esikom | Bulk Purchases Provision | 16-07-2025 | 15-08-2025 | | -8 770.02 | | -8 770.02 | - | M01 | M02 String |
| 13 | 9581081208 | Esikom | Bulk Purchases Provision | 18-07-2025 | 12-08-2025 | 07-08-2025 | 1 336.68 | 2 673.36 | - | - | M01 | M02 String |
| 14 | 6897791850 | Esikom | Bulk Purchases Provision | 18-07-2025 | 12-08-2025 | 07-08-2025 | 1 394.17 | 2 430.80 | - | - | M01 | M02 String |
| 15 | 8926469644 | Esikom | Bulk Purchases Provision | 18-07-2025 | 12-08-2025 | 07-08-2025 | 7 081.74 | 13 443.05 | - | - | M01 | M02 String |
| 16 | 7486207260 | Esikom | Bulk Purchases Provision | 04-07-2025 | 29-07-2025 | | -10 729.92 | | -10 729.92 | - | M01 | Account in credit |
| 17 | 9792412008 | Esikom | Bulk Purchases Provision | 18-07-2025 | 12-08-2025 | 07-08-2025 | 28 912.07 | 52 403.12 | - | - | M01 | Internal Usage not included in string |
| 18 | 7460413421 | Esikom | Bulk Purchases Provision | 04-07-2025 | 29-07-2025 | 28-07-2025 | 23 491.05 | 3 210.88 | - | - | M01 | M02 String |
| 19 | 9622581180 | Esikom | Bulk Purchases Provision | 25-07-2025 | 19-08-2025 | 14-08-2025 | 2 973.04 | 10 741.85 | - | - | M01 | M02 String |
| 20 | 6983020040 | Esikom | Bulk Purchases Provision | 17-07-2025 | 16-08-2025 | 14-08-2025 | 2 506.43 | 17 633.29 | - | - | M01 | M02 String |
| 21 | 5710226842 | Esikom | Bulk Purchases Provision | 16-07-2025 | 15-08-2025 | 14-08-2025 | 9 446.41 | 85 849.93 | - | - | M01 | Internal Usage not included in string |
| 22 | 6829354180 | Esikom | Bulk Purchases Provision | 18-07-2025 | 12-08-2025 | 07-08-2025 | 14 666.73 | 25 670.27 | - | - | M01 | M02 String |
| 23 | 5421499776 | Esikom | Bulk Purchases Provision | 04-07-2025 | 29-07-2025 | 28-07-2025 | 8 662.01 | 9 303.64 | - | - | M01 | M02 String |
| 24 | 8774588833 | Esikom | Bulk Purchases Provision | 29-07-2025 | 28-08-2025 | 21-08-2025 | 1 760.46 | 4 275.40 | - | - | M01 | M03 String |
| Provision | | | | | | | 9 473 187.16 | 18 721 678.37 | 18 741 178.31 | - | | |
| Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting: | | | | | | | | | | | | |
| No | Account No. | Supplier | Type | Billing date | Due Date | Payment date | Invoice | Bank Statement | Difference | | Month | Month-end: 10 September 2024 |
| 1 | 6627012482 | Esikom | Bulk Purchases Provision | 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 Provision | 18-08-2025 | 17-09-2025 | 15-09-2025 | 7 050 888.50 | 14 101 777.00 | - | - | M02 | M03 String |
| 3 | 8260124924 | Esikom | Bulk Purchases Provision | 18-08-2025 | 17-09-2025 | 15-09-2025 | 1 012 413.34 | 1 012 413.34 | - | - | M02 | M03 String |
| 4 | 9571810478 | Esikom | Bulk Purchases Provision | 18-08-2025 | 17-09-2025 | 12-09-2025 | 6 904 131.95 | 6 904 131.95 | - | - | M02 | M03 String |
| 5 | 5633644454 | Esikom | Bulk Purchases Provision | 25-08-2025 | 25-09-2025 | 22-09-2025 | 686 806.90 | 686 806.90 | - | - | M02 | M03 String |
| 6 | 5001886097 | Esikom | Bulk Purchases Provision | 06-08-2025 | 01-09-2025 | | | | - | - | M02 | M02 String |
| 7 | 7030295180 | Esikom | Bulk Purchases Provision | | | | Account closed | | | | Account closed | |
| 8 | 9871219263 | Esikom | Bulk Purchases Provision | | | | Account closed | | | | Account closed | |
| 9 | 9251775291 | Esikom | Bulk Purchases Provision | 14-08-2025 | 13-09-2025 | 12-09-2025 | 159 217.47 | 159 217.47 | - | - | M02 | M02 String |
| 10 | 8287424551 | Esikom | Bulk Purchases Provision | 14-08-2025 | 13-09-2025 | 12-09-2025 | 361 263.86 | 361 263.86 | - | - | M02 | Internal Usage not included in string |
| 11 | 5377030292 | Esikom | Bulk Purchases Provision | 25-08-2025 | 25-09-2025 | 22-09-2025 | 6 839.06 | 6 839.06 | - | - | M02 | M02 String |
| 12 | 9003055662 | Esikom | Bulk Purchases Provision | 14-08-2025 | 13-09-2025 | 12-09-2025 | 5 710.87 | 5 710.87 | - | - | M02 | M02 String |
| 13 | 9581081208 | Esikom | Bulk Purchases Provision | 20-08-2025 | 15-09-2025 | 12-09-2025 | 3 701.57 | 3 701.57 | - | - | M02 | M02 String |
| 14 | 6897791850 | Esikom | Bulk Purchases Provision | 20-08-2025 | 15-09-2025 | 08-09-2025 | 2 088.77 | 2 088.77 | - | - | M02 | M02 String |
| 15 | 8926469644 | Esikom | Bulk Purchases Provision | 20-08-2025 | 15-09-2025 | 12-09-2025 | 15 130.68 | 15 130.68 | - | - | M02 | M02 String |
| 16 | 7486207260 | Esikom | Bulk Purchases Provision | 06-08-2025 | 01-09-2025 | | 7 244.97 | | -7 244.97 | - | M02 | Account in credit |
| 17 | 9792412008 | Esikom | Bulk Purchases Provision | 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 Provision | 06-08-2025 | 01-09-2025 | 28-08-2025 | 2 088.77 | 2 088.77 | - | - | M02 | M02 String |
| 19 | 9622581180 | Esikom | Bulk Purchases Provision | 27-08-2025 | 22-09-2025 | 18-09-2025 | 11 466.90 | 11 466.90 | - | - | M02 | M02 String |
| 20 | 6983020040 | Esikom | Bulk Purchases Provision | 25-08-2025 | 25-09-2025 | 22-09-2025 | 8 982.23 | 8 982.23 | - | - | M02 | M02 String |
| 21 | 5710226842 | Esikom | Bulk Purchases Provision | 18-08-2025 | 17-09-2025 | 12-09-2025 | 85 215.03 | 85 215.03 | - | - | M02 | Internal Usage not included in string |
| 22 | 6829354180 | Esikom | Bulk Purchases Provision | 20-08-2025 | 15-09-2025 | 12-09-2025 | 29 630.44 | 29 630.44 | - | - | M02 | M02 String |
| 23 | 5421499776 | Esikom | Bulk Purchases Provision | 06-08-2025 | 01-09-2025 | 28-08-2025 | 10 586.91 | 10 586.91 | - | - | M02 | M02 String |
| 24 | 8774588833 | Esikom | Bulk Purchases Provision | 02-09-2025 | 02-10-2025 | 04-09-2025 | 2 616.53 | 2 616.53 | - | - | M02 | M03 String |
| | | | | | | | 19 302 064.60 | 19 309 309.57 | -7 244.97 | | | |
| Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting: | | | | | | | | | | | | |
| No | Account No. | Supplier | Type | Billing date | Due Date | Payment date | Invoice | Bank Statement | Difference | | Month | Month-end: 10 October 2024 |
| 1 | 6627012482 | Esikom | Bulk Purchases Provision | 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 Provision | 17-09-2025 | 17-10-2025 | 15-10-2025 | 5 652 007.38 | 5 652 007.38 | - | - | M03 | M04 String |
| 3 | 8260124924 | Esikom | Bulk Purchases Provision | 17-09-2025 | 17-10-2025 | 15-10-2025 | 815 886.80 | 815 886.80 | - | - | M03 | M04 String |
| 4 | 9571810478 | Esikom | Bulk Purchases Provision | 17-09-2025 | 17-10-2025 | 15-10-2025 | 5 824 271.20 | 5 824 271.20 | - | - | M03 | M04 String |
| 5 | 5633644454 | Esikom | Bulk Purchases Provision | 23-09-2025 | 23-10-2025 | 22-10-2025 | 573 334.50 | 573 334.50 | - | - | M03 | M04 String |
| 6 | 5001886097 | Esikom | Bulk Purchases Provision | 04-09-2025 | 29-09-2025 | | | | - | - | M03 | Internal Usage not included in string |
| 7 | 7030295180 | Esikom | Bulk Purchases Provision | | | | Account closed | | | | Account closed | |
| 8 | 9871219263 | Esikom | Bulk Purchases Provision | | | | Account closed | | | | Account closed | |
| 9 | 9251775291 | Esikom | Bulk Purchases Provision | 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 Provision | 11-09-2025 | 11-10-2025 | 07-10-2025 | 376 586.51 | 376 586.51 | - | - | M03 | Internal Usage not included in string |
| 11 | 5377030292 | Esikom | Bulk Purchases Provision | 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 Provision | 03-10-2025 | 03-11-2025 | 08-10-2025 | 2 933.88 | 2 933.88 | - | - | M03 | M03 String |
| 13 | 9581081208 | Esikom | Bulk Purchases Provision | 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 Provision | 18-09-2025 | 13-10-2025 | 07-10-2025 | 1 898.88 | 1 898.88 | - | - | M03 | Internal Usage not included in string |
| 15 | 8926469644 | Esikom | Bulk Purchases Provision | 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 Provision | 04-09-2025 | 29-09-2025 | | -4 288.04 | | -4 288.04 | - | M03 | Account in credit |
| 17 | 9792412008 | Esikom | Bulk Purchases Provision | 18-09-2025 | 13-10-2025 | 07-10-2025 | 53 865.36 | 53 865.36 | - | - | M03 | Internal Usage not included in string |
| 18 | 7460413421 | Esikom | Bulk Purchases Provision | 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 Provision | 29-09-2025 | 24-10-2025 | | -6 436.34 | | -6 436.34 | - | M03 | Internal Usage not included in string |
| 20 | 6983020040 | Esikom | Bulk Purchases Provision | 16-09-2025 | 16-10-2025 | 14-10-2025 | 17 759.23 | 17 759.23 | - | - | M03 | Internal Usage not included in string |
| 21 | 5710226842 | Esikom | Bulk Purchases Provision | 18-09-2025 | 16-10-2025 | 14-10-2025 | 70 702.78 | 70 702.78 | - | - | M03 | Internal Usage not included in string |
| 22 | 6829354180 | Esikom | Bulk Purchases Provision | 18-09-2025 | 13-10-2025 | | -8 610.66 | | -8 610.66 | - | M03 | Internal Usage not included in string |
| 23 | 5421499776 | Esikom | Bulk Purchases Provision | 04-09-2025 | 29-09-2025 | 25-09-2025 | 8 771.60 | 8 771.60 | - | - | M03 | M03 String |
| 24 | 8774588833 | Esikom | Bulk Purchases Provision | 15-09-2025 | 15-10-2025 | 14-10-2025 | 3 036.01 | 3 036.01 | - | - | M03 | M04 String |
| | | | | | | | 16 113 524.72 | 16 112 856.76 | -70 335.04 | | | |
| Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting: | | | | | | | | | | | | |
| No | Account No. | Supplier | Type | Billing date | Due Date | Payment date | Invoice | Bank Statement | Difference | | Month | Month-end: 10 November 2024 |
| 1 | 6627012482 | Esikom | Bulk Purchases Provision | 17-10-2025 | 17-11-2025 | 13-11-2025 | 2 024 717.74 | 2 024 717.74 | - | - | M04 | M05 String |
| 2 | 6779486465 | Esikom | Bulk Purchases Provision | 17-10-2025 | 17-11-2025 | 13-11-2025 | 4 175 853.62 | 4 175 853.62 | - | - | M04 | M05 String |
| 3 | 8260124924 | Esikom | Bulk Purchases Provision | 17-10-2025 | 17-11-2025 | 13-11-2025 | 864 453.95 | 864 453.95 | - | - | M04 | M05 String |
| 4 | 9571810478 | Esikom | Bulk Purchases Provision | 17-10-2025 | | | | | | | | |

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

1.3.4 Material variances from SDBIP

None

1.3.5 Remedial or Corrective Steps

No steps need to be taken.

1.4 In-year Budget Statement Tables

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

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

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

Table 4: C1 Monthly Budget Statement Summary

| WC012 Cederberg - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter | | | | | | | | | |
|---|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| 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) - Q2 Second Quarter | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 1 742 | (266) | -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) - Q2 Second Quarter | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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) - Q2 Second Quarter | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 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) - Q2 Second Quarter | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 Corporatons, 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 | | 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 - Q2 Second Quarter | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| 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 - Q2 Second Quarter | | | | | | | | | | |
|---|----------|-----------------|---------------------|-----------------|----------------|-----------------|-----------------|----------------|----------------|--------------------|
| 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 - Q2 Second Quarter | | | | | | | | | | | | | | | | |
|---|-----|---------------------|----------------|---------------|-----------------|----------------|---------------|----------------|----------------|----------------|----------------|-----------------|-----------------|---|------------------------|------------------------|
| 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 | 111 258 | 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 Deparmt 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 | 14 601 | 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.

2 Part 2: Supporting Documentation

2.1 Debtors' Analysis

Table 12: SC3 Aged Debtors

| WC012 Cederberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter | | | | | | | | | | | | | |
|--|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|---------|--------------------|--|---|
| Description | NT Code | Budget Year 2025/26 | | | | | | | | | | 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 | Total over 90 days | | |
| 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 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.

2.1.1 Indigent Consumers

The Municipality currently has 2348 registered indigent customers on the Indigent Register for the 2025/2026.

2.1.2 Debt Collection

The Municipality has the following debt collection initiatives in place:

2.1.2.1 Disconnection of Electricity & Auxiliary

Consumers with conventional meters get disconnected if they are in arrears whereas consumers with pre-paid electricity meters, the municipality applies the 60/40 auxiliary if they are in arrears in terms of the policy. Where a customer has made arrangement and failed to keep up with the arrangements than the municipality blocks their electricity for both pre-paid- and conventional electricity meters. Electricity disconnections/blocking cannot take place in Eskom electricity supplied areas namely:

- Algeria
- Wupperthal
- Farms

2.1.2.2 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 |

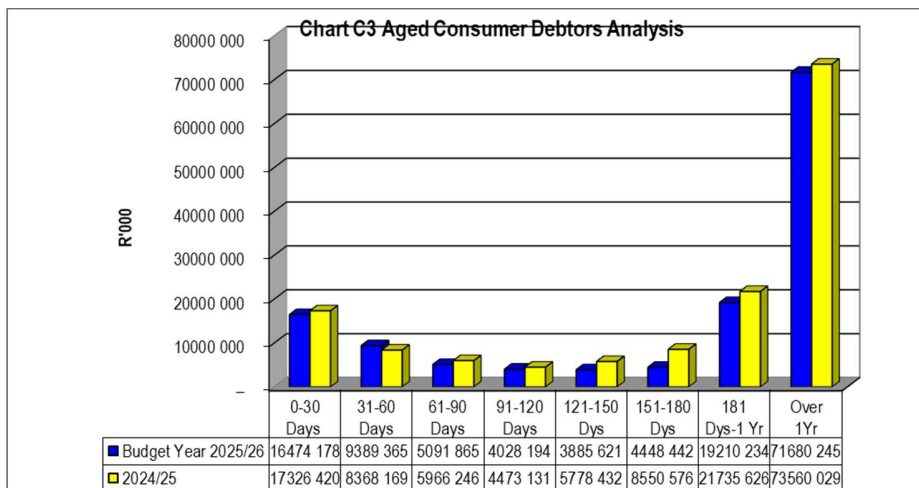


Figure 15: Chart C3 Aged Debtors Analysis

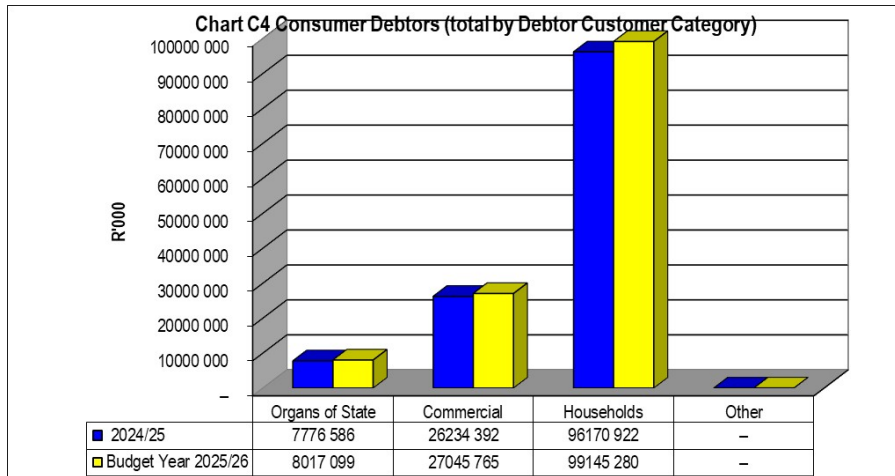


Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

| WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter | | | | | | | | | | | |
|--|------------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|-------|---|
| Description R thousands | 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 | |
| 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.

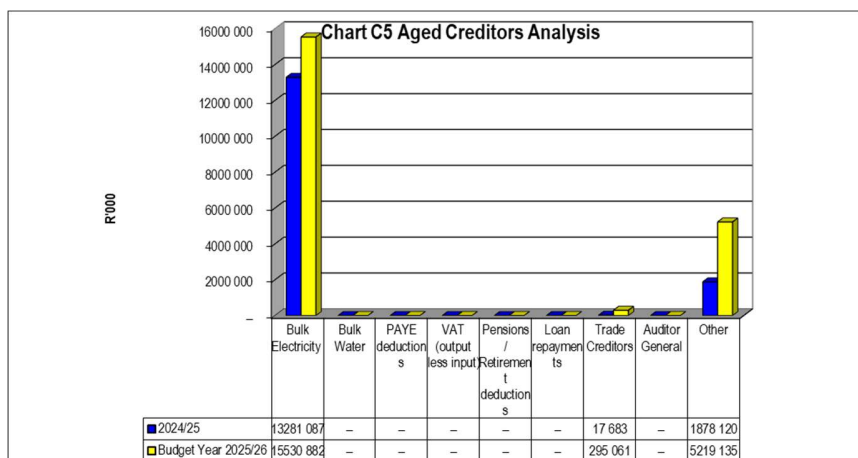


Figure 17: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

| WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second Quarter | | | | | | | | | | | | | | |
|--|-----|----------------------|--------------------|----------------------------|---------------------------------|---------------|-------------------------|----------------------|---------------------------|-----------------|-------------------------|------------------------------------|-------------------|-----------------|
| Investments by maturity Name of institution & investment ID | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/No) | Variable or Fixed interest rate | Interest Rate | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
| | | Yrs/Months | | | | | | | | | | | | |
| R thousands | | | | | | | | | | | | | | |
| Municipality | | | | | | | | | | | | | | |
| Standard Bank Money Market Call Account | | Yrs | Call Investment | No | Variable | 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.

2.4 Long Term Liabilities

The municipality does not have long term liabilities.

2.5 Allocation and grant receipts and expenditure

Table 15: SC6 Transfers and Grant Receipts

| WC012 Cederberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter | | | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|---------------|------------------|-----------------|----------------------|-----------------------|
| Description | Ref | 2024/25 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 Electrification 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 16: SC7(1) Transfers and Grant Expenditure

| WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 Eldctrification 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 |

2.6 Councilor and board member allowances and employee benefits

Table 17: SC8 Councilor and Staff Benefits

| WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Summary of Employee and Councilor remuneration | 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 | | 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 | | - | - | - | - | - | - | - | - | - |
| 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 | | 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 |

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

| WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter | | | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| 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.

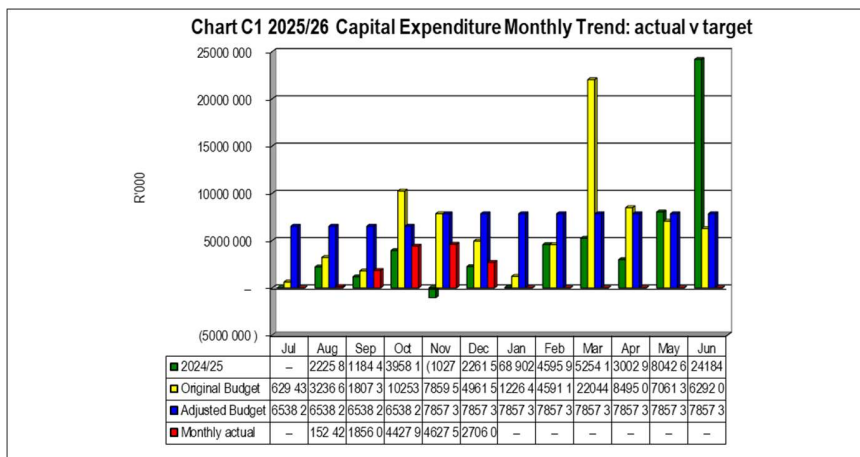


Figure 18: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

Table 19: 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 - Q2 Second Quarter | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | - | - | - | - | - | - | - | - | - |
| PurIs | - | - | - | - | - | - | - | - | - |
| 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 20: 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 - Q2 | | | | | | | | | | |
|---|----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | - | - | - | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing assets | 1 | 5 116 | 2 950 | 6 359 | - | - | 2 327 | 2 327 | 100.0% | 6 359 |

Table 21: 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 - Q2 Second | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | - | - | - | - | - | - | - | - | - |
| Purfs | - | - | - | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - | | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | | - |
| Immature | | - | - | - | - | - | - | - | | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | | - |
| Total Repairs and Maintenance Expenditure | 1 | 31 078 | 39 198 | 39 961 | 2 913 | 17 572 | 19 497 | 1 926 | 9.9% | 39 961 |

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

2.9 Other supporting documents

| 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 |

Figure 19: Bank Reconciliation

2.9.1 Cost Containment

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

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

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

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

The expenditure items below are reported as required by the Cost Containment Regulations. Thus far it should be noted that on these items, Cederberg has total potential savings of R 14 316 178.00. The approved budget figures are those of the approved budget, including virements. From the original budget to date, the municipality has aimed to significantly limit the expenditure on travel & subsistence, domestic accommodation. The increase in use of consultants was due to housing projects included in the operating budget. The above includes grant funding.

| TOTAL COST SAVING DISCLOSURE IN THE IN-YEAR REPORT - 30 JUNE 2026 | | | | | | | | |
|---|-----------------|-------------------------|-----------------------|-------------------------|--------------------------|--------------|---------------|---------|
| COST CONTAINMENT IN-YEAR REPORT | | | | | | | | |
| MEASURES | APPROVED BUDGET | Q1: JULY 2025-SEPT 2025 | Q2: OCT 2025-DEC 2025 | Q3: JAN 2026-MARCH 2026 | Q4: APRIL 2026-JUNE 2026 | YTD TOTAL | SAVINGS | % SPENT |
| Travel and Subsistence (Accommodation) | 347 399.00 | 48 657.34 | 68 412.77 | - | - | 117 070.11 | 230 328.89 | 33.70% |
| Travel and Subsistence | 450 304.00 | 127 280.04 | 259 445.75 | - | - | 386 725.79 | 63 578.21 | 85.88% |
| Communication | 277 000.00 | 20 205.08 | 19 509.02 | - | - | 39 714.10 | 237 285.90 | 14.34% |
| Overtime | 5 912 139.00 | 1 317 851.59 | 1 587 623.50 | - | - | 2 905 475.09 | 3 006 663.91 | 49.14% |
| Consultants and Professional Services | 13 690 370.00 | 1 268 264.66 | 1 707 829.11 | - | - | 2 976 093.77 | 10 714 276.23 | 21.74% |
| Sponsorships, Events & Catering | 83 099.00 | 6 532.40 | 12 521.74 | - | - | 19 054.14 | 64 044.86 | 22.93% |

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

The Municipality has applied for debt relief from outstanding ESKOM debt, the first 3rd of which is already written off. It continues the monitoring and reporting monthly. The collection rate is 99.7%. As stated, the municipality continues to make strides in improving the effectiveness and efficiency in the credit control & debt collection unit. The Municipality is also managing and monitoring expenditure closely.

2.9.2 Quarterly Withdrawals

[illegible]

Figure 20: Quarter 2 Withdrawals

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

I, G.F. Matthyse, the Municipal Manager of Cederberg Municipality, hereby certify that

(Mark as appropriate)

- ☐ The monthly budget statement
- ☒ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ Mid- year budget and performance assessment

For the 2nd quarter ending 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

A handwritten signature in black ink, consisting of a large, stylized loop with a vertical stroke through it, positioned over a horizontal line.

Performance Report for the 2nd Quarter ending 31 December 2025



2.11 Top Layer KPI Report

Cederberg Municipality 2025/26: Top Layer KPI Report

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

| Ref | KPI Name | Description of Unit of Measurement | Area | Past Year Performance | Quarter ending September 2025 | | | | | Quarter ending December 2025 | | | | | Overall Performance for Quarter ending September 2025 to Quarter ending December 2025 | | |
|-------|---|---|---------------|-----------------------|-------------------------------|---------|-----|---------------------|---------------------|------------------------------|---------|-----|--|---|---|--------|-----|
| | | | | | Target | Actual | R | Performance Comment | Corrective Measures | Target | Actual | R | Performance Comment | Corrective Measures | Target | Actual | R |
| TL325 | 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 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL326 | 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 personnel budget)x100] | % of the municipality's personnel budget on training by 30 June 2026 (Actual amount spent on training/total personnel budget)x100 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 0.0000% | 0.0000% | N/A | | | 0% | 0% | N/A |
| TL327 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 9.91% | R | [D274] Director: Corporate and Community Services: Spending including on order amount. (December 2025) | [D274] Director: Corporate and Community Services: Spending will increase until June 2026 (December 2025) | 20% | 9.91% | R |

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

| | | | |
|-------------|------------------------|---|---|
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | 2 |
| R | KPI Not Met | 0% <= Actual/Target <= 74.999% | 1 |
| O | KPI Almost Met | 75.000% <= Actual/Target <= 99.999% | 0 |
| G | KPI Met | Actual meets Target (Actual/Target = 100%) | 0 |
| G2 | KPI Well Met | 100.001% <= Actual/Target <= 149.999% | 0 |
| B | KPI Extremely Well Met | 150.000% <= Actual/Target | 0 |
| N/A | KPI Did Not Occur | KPIs with a target which did not materialise | 0 |
| Total KPIs: | | | 3 |

| 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 | Area | Past Year Performance | Quarter ending September 2025 | | | | | Quarter ending December 2025 | | | | | Overall Performance for Quarter ending September 2025 to Quarter ending December 2025 | | | |
| | | | | | Target | Actual | R | Performance Comment | Corrective Measures | Target | Actual | R | Performance Comment | Corrective Measures | Target | Actual | R | |
| TL346 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | | 20% | 22.20% | G2 | [D293] Director: Technical and Planning Services: 22.20% expenditure achieved (December 2025) | | 20% | 22.20% | G2 |
| TL351 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | | 20% | 27% | G2 | [D298] Director: Technical and Planning Services: 27% expenditure achieved (December 2025) | | 20% | 27% | G2 |
| TL352 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | | 20% | 0.0000% | R | [D299] Director: Technical and Planning Services: 0% expenditure achieved (December 2025) | [D299] Director: Technical and Planning Services: In planning phase. Project is claim based. Invoices will be processed from 3rd quarter onwards (December 2025) | 20% | 0% | R |
| Summary of Results: Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade | | | | | | | | | | | | | | | | | | |
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | | 0 | | | | | | | | | | | | | | |
| R | KPI Not Met | 0% <= Actual/Target <= 74.999% | | 1 | | | | | | | | | | | | | | |
| O | KPI Almost Met | 75.000% <= Actual/Target <= 99.999% | | 0 | | | | | | | | | | | | | | |
| G | KPI Met | Actual meets Target (Actual/Target = 100%) | | 0 | | | | | | | | | | | | | | |
| G2 | KPI Well Met | 100.001% <= Actual/Target <= 149.999% | | 2 | | | | | | | | | | | | | | |
| B | KPI Extremely Well Met | 150.000% <= Actual/Target | | 0 | | | | | | | | | | | | | | |
| N/A | KPI Did Not Occur | KPIs with a target which did not materialise | | 0 | | | | | | | | | | | | | | |
| Total KPIs: | | | | 3 | | | | | | | | | | | | | | |

| Facilitate social cohesion, safe and healthy communities | | | | | | | | | | | | | | | | | |
|--|---|--|---------------|-----------------------|-------------------------------|---------|-----|---------------------|---------------------|------------------------------|---------|-----|---|--|---|--------|-----|
| Ref | KPI Name | Description of Unit of Measurement | Area | Past Year Performance | Quarter ending September 2025 | | | | | Quarter ending December 2025 | | | | | Overall Performance for Quarter ending September 2025 to Quarter ending December 2025 | | |
| | | | | | Target | Actual | R | Performance Comment | Corrective Measures | Target | Actual | R | Performance Comment | Corrective Measures | Target | Actual | R |
| TL329 | Review the Disaster Management Plan and submit to Council by 31 March | Disaster Management Plan submitted | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL330 | Spent 90% of the approved NMTIG: vehicle impound facility budget by 30 June [(Actual expenditure /total approved budget)x100] | % of budget spent | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 0.0000% | R | [D277] Director: Community Services and Public Safety: The funding was reprioritized for 2026/27 financial year (December 2025) | [D277] Director: Community Services and Public Safety: the funding was adjusted and reprioritized for the 2026/27 financial year. (December 2025) | 20% | 0% | R |
| TL337 | Procurement of Fire Truck by 31 March 2026 | Fire truck procured | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL338 | Review the performance of the in-house fire services performance and report to the Mayo bi-annually | In-house fire services performance reviewed and reported to Mayo | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 1 | 0.0000 | R | [D285] Director: Community Services and Public Safety: Council was in recess since November 2025. No meetings of council were held during the period. (December 2025) | [D285] Director: Community Services and Public Safety: 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. (December 2025) | 1 | 0 | R |
| TL360 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 0.76% | R | [D307] Director: Technical Services: 0.76% expenditure achieved (December 2025) | [D307] Director: Technical Services: Position of Transfer Station to be finalised. Reasoning to be concluded. Fund allocated to Waste Transfer Station to be reallocated (December 2025) | 20% | 0.76% | R |
| TL361 | Complete the construction of the Lamberts Bay drop-off centres by 30 June 2026 | % Drop-off centres completed by 30 June 2026 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 0.0000% | 0.0000% | N/A | | | 0% | 0% | N/A |
| Summary of Results: Facilitate social cohesion, safe and healthy communities | | | | | | | | | | | | | | | | | |
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | | 3 | | | | | | | | | | | | | |
| R | KPI Not Met | 0% <= Actual/Target <= 74.999% | | 3 | | | | | | | | | | | | | |
| O | KPI Almost Met | 75.000% <= Actual/Target <= 99.999% | | | | | | | | | | | | | | | |
| G | KPI Met | Actual meets Target (Actual/Target = 100%) | | 0 | | | | | | | | | | | | | |
| G2 | KPI Well Met | 100.001% <= Actual/Target <= 149.999% | | 0 | | | | | | | | | | | | | |
| B | KPI Extremely Well Met | 150.000% <= Actual/Target | | 0 | | | | | | | | | | | | | |
| N/A | KPI Did Not Occur | KPIs with a target which did not materialise | | 0 | | | | | | | | | | | | | |
| | Total KPIs: | | | 6 | | | | | | | | | | | | | |

| Facilitate, expand and nurture sustainable economic growth and eradicate poverty | | | | | | | | | | | | | | | | | |
|--|--|--|---------------|-----------------------|-------------------------------|--------|-----|---------------------|---------------------|------------------------------|--------|-----|---------------------|---------------------|---|--------|-----|
| Ref | KPI Name | Description of Unit of Measurement | Area | Past Year Performance | Quarter ending September 2025 | | | | | Quarter ending December 2025 | | | | | Overall Performance for Quarter ending September 2025 to Quarter ending December 2025 | | |
| | | | | | Target | Actual | R | Performance Comment | Corrective Measures | Target | Actual | R | Performance Comment | Corrective Measures | Target | Actual | R |
| TL328 | Review the LED Strategy and submit to Council by 30 June | Number of reports submitted to Council | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL339 | Develop a Tourism Strategy and submit to the Portfolio Committee by 30 June 2026 | Tourism Strategy submitted to the Portfolio Committee | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL345 | 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 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| Summary of Results: Facilitate, expand and nurture sustainable economic growth and eradicate poverty | | | | | | | | | | | | | | | | | |
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | | 3 | | | | | | | | | | | | | |
| R | KPI Not Met | 0% <= Actual/Target <= 74.999% | | 0 | | | | | | | | | | | | | |
| O | KPI Almost Met | 75.000% <= Actual/Target <= 99.999% | | 0 | | | | | | | | | | | | | |
| G | KPI Met | Actual meets Target (Actual/Target = 100%) | | 0 | | | | | | | | | | | | | |
| G2 | KPI Well Met | 100.001% <= Actual/Target <= 149.999% | | 0 | | | | | | | | | | | | | |
| B | KPI Extremely Well Met | 150.000% <= Actual/Target | | 0 | | | | | | | | | | | | | |
| N/A | KPI Did Not Occur | KPIs with a target which did not materialise | | 0 | | | | | | | | | | | | | |
| | Total KPIs: | | | 3 | | | | | | | | | | | | | |

Improve and sustain basic service delivery and infrastructure development

| Ref | KPI Name | Description of Unit of Measurement | Area | Past Year Performance | Quarter ending September 2025 | | | | | Quarter ending December 2025 | | | | | Overall Performance for Quarter ending September 2025 to Quarter ending December 2025 | | |
|-------|---|---|---------------|-----------------------|-------------------------------|---------|-----|--|---|------------------------------|--------|----|---|--|---|--------|----|
| | | | | | Target | Actual | R | Performance Comment | Corrective Measures | Target | Actual | R | Performance Comment | Corrective Measures | Target | Actual | R |
| | | | | | | | | | | | | | | | | | |
| TL303 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 15.47% | O | [D250] Municipal Manager: Only 15.47% was spent as at December 2025 (December 2025) | [D250] Municipal Manager: Most of the projects are still in the procurement and planning phase. The rest will be spent during the course of the financial year (December 2025) | 20% | 15.47% | O |
| TL310 | 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 | [Unspecified] | | 6 011 | 6 041 | G2 | [D257] Director: Financial Services: 6041 Residential account holders billed for water. (September 2025) | | 6 011 | 6 042 | G2 | [D257] Director: Financial Services: 6042 Residential account holders billed for water. (December 2025) | | 6 011 | 6 042 | G2 |
| TL311 | 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. | [Unspecified] | | 6 781 | 8 203 | G2 | [D258] Director: Financial Services: 8203 Residential account holders billed for electricity. (September 2025) | | 6 781 | 7 813 | G2 | [D258] Director: Financial Services: 7813 Residential account holders billed for electricity. (December 2025) | | 6 781 | 7 813 | G2 |
| TL312 | 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 | [Unspecified] | | 5 161 | 5 172 | G2 | [D259] Director: Financial Services: 5172 Residential account holders billed for sewerage. (September 2025) | | 5 161 | 5 171 | G2 | [D259] Director: Financial Services: 5171 Residential account holders billed for sewerage. (December 2025) | | 5 161 | 5 171 | G2 |
| TL313 | 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 | [Unspecified] | | 6 000 | 6 010 | G2 | [D260] Director: Financial Services: 6010 Residential account holders billed for refuse removal. (September 2025) | | 6 000 | 6 010 | G2 | [D260] Director: Financial Services: 6010 Residential account holders billed for refuse removal. (December 2025) | | 6 000 | 6 010 | G2 |
| TL314 | 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 | [Unspecified] | | 2 196 | 1 790 | O | [D261] Director: Financial Services: 1790 Indigent households received free basic water. (September 2025) | [D261] Director: Financial Services: Approval of indigent applications received during the first quarter still in progress. (September 2025) | 2 196 | 2 327 | G2 | [D261] Director: Financial Services: 2327 Indigent households received free basic water. (December 2025) | | 2 196 | 2 327 | G2 |
| TL315 | 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 | [Unspecified] | | 2 077 | 2 196 | G2 | [D262] Director: Financial Services: 2196 Indigent households received free basic electricity. (September 2025) | | 2 077 | 2 579 | G2 | [D262] Director: Financial Services: 2579 Indigent households received free basic electricity. (December 2025) | | 2 077 | 2 579 | G2 |
| TL316 | 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 | [Unspecified] | | 2 145 | 1 966 | O | [D263] Director: Financial Services: 1966 Indigent households received free basic sanitation. (September 2025) | [D263] Director: Financial Services: Approval of indigent applications received during the first quarter still in progress. (September 2025) | 2 145 | 2 285 | G2 | [D263] Director: Financial Services: 2285 Indigent households received free basic sanitation. (December 2025) | | 2 145 | 2 285 | G2 |
| TL317 | 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 | [Unspecified] | | 2 191 | 2 027 | O | [D264] Director: Financial Services: 2027 Indigent households received free basic refuse removal. (September 2025) | [D264] Director: Financial Services: Approval of indigent applications received during the first quarter still in progress. (September 2025) | 2 191 | 2 327 | G2 | [D264] Director: Financial Services: 2327 Indigent households received free basic refuse removal. (December 2025) | | 2 191 | 2 327 | G2 |
| TL318 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 64.23% | B | [D265] Director: Financial Services: 64.23% of the capital budget for the procurement of Fleet spent. (December 2025) | | 20% | 64.23% | B |
| TL340 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 44.19% | B | [D287] Director: Technical and Planning Services: 44.19 % of Maintenance Budget achieved (December 2025) | | 20% | 44.19% | B |
| TL341 | 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 | [Unspecified] | | 10% | 9.20% | O | [D288] Director: Technical and Planning Services: Reached 9.2% (September 2025) | [D288] Director: Technical and Planning Services: Accelerated project implementation to ensure timely expenditure of MIG Funds (September 2025) | 40% | 46.97% | G2 | [D288] Director: Technical and Planning Services: 46.97% expenditure achieved (December 2025) | | 40% | 46.97% | G2 |
| TL342 | 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 | [Unspecified] | | 95% | 100% | G2 | [D289] Director: Technical and Planning Services: Improvement needed with process controlling at our remote facilities (September 2025) | | 95% | 86% | O | [D289] Director: Technical and Planning Services: 86% of all bacteriological samples complied with SANS 241:2015. (December 2025) | [D289] Director: Technical and Planning Services: 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. (December 2025) | 95% | 86% | O |
| TL343 | 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 | [Unspecified] | | 25% | 15% | B | [D290] Director: Technical and Planning Services: Water losses has decreased due to improved planning and execution of proactive maintenance. (September 2025) | | 25% | 29.92% | R | [D290] Director: Technical and Planning Services: Unaccounted % of water is at 29.92% ending December 2025. (December 2025) | [D290] Director: Technical and Planning Services: 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. (December 2025) | 25% | 29.92% | R |

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|-------|---|---|---------------|--|---------|---------|-----|--|--|---------|---------|-----|--|--|-----|--------|-----|
| TL344 | 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 | [Unspecified] | | 15% | 11.42% | B | [D291] Director: Technical and Planning Services: Percentage losses for quarter 1 (September 2025) | [D291] Director: Technical and Planning Services: Below the norm. No need for any corrective measures to be implemented. (September 2025) | 15% | 14.70% | B | [D291] Director: Technical and Planning Services: 14.7 % Electricity Losses (December 2025) | | 15% | 14.70% | B |
| TL347 | Spend 90% of the approved budget for the refurbishing of the 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 0.0000% | R | [D294] Director: Technical and Planning Services: 0% expenditure achieved (December 2025) | [D294] Director: Technical and Planning Services: 0% expenditure achieved – Termination of previous non-performing contractor in progress. EIA to be concluded. (RdR) (December 2025) | 20% | 0% | R |
| TL348 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 56.50% | B | [D295] Director: Technical and Planning Services: The project is the final stage and on track with the project plan. (December 2025) | | 20% | 56.50% | B |
| TL349 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 82.27% | B | [D296] Director: Technical and Planning Services: 82.27% expenditure achieved (December 2025) | | 20% | 82.27% | B |
| TL350 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 0.0000% | 0.0000% | N/A | | | 0% | 0% | N/A |
| TL353 | Submit bi-annual report to Council on the Blue, Green and NO Drop Status | Number of reports submitted | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 1 | 2 | B | [D300] Director: Technical and Planning Services: 2 Reports were submitted to the Portfolio Committee and then to Council (December 2025) | | 1 | 2 | B |
| TL354 | 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 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL355 | 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 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL356 | 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 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 1 | 1 | G | [D303] Director: Technical and Planning Services: Smart Meter Project is 91% complete. (December 2025) | [D303] Director: Technical and Planning Services: NT extended the project till 23 January 2026. Target and KPI description to be amended to 31 January 2026 (December 2025) | 1 | 1 | G |
| TL357 | 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 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL358 | 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 | [Unspecified] | | 10% | 0.0000% | R | [D305] Director: Technical Services: No funding allocation for 2025/26 financial year. Awaiting 2024/25 roll over approval. (September 2025) | [D305] Director: Technical Services: No funding allocation for 2025/26 financial year. Awaiting 2024/25 roll over approval. (September 2025) | 40% | 0.0000% | R | [D305] Director: Technical Services: 0% expenditure achieved (December 2025) | [D305] Director: Technical Services: 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. (December 2025) | 40% | 0% | R |
| TL359 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 0.0000% | R | [D306] Director: Technical Services: The tender award is in progress and still to be finalised, after which the implementation phase will commence. (December 2025) | [D306] Director: Technical Services: 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. (December 2025) | 20% | 0% | R |
| TL362 | 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 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 1 | 1 | G | [D309] Director: Technical Services: Report was submitted to the MM on the construction of the 3ML reservoir for Citrusdal by 3 December 2025 (December 2025) | | 1 | 1 | G |
| TL363 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 0.0000% | R | [D310] Director: Technical and Planning Services: The tender award is in progress and still to be finalised, after which the implementation phase will commence. (December 2025) | [D310] Director: Technical and Planning Services: 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. (December 2025) | 20% | 0% | R |
| TL364 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 0.0000% | R | [D311] Director: Technical and Planning Services: The tender award is in progress and still to be finalised, after which the implementation phase will commence. (December 2025) | [D311] Director: Technical and Planning Services: 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. (December 2025) | 20% | 0% | R |

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|-------|---|-----------------------------------|---------------|--|---------|---------|-----|--|--|-----|---------|---|---|---|-----|----|---|
| TL365 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 0.0000% | R | [D312] Director: Technical and Planning Services: 0% achieved (December 2025) | [D312] Director: Technical and Planning Services: 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. (December 2025) | 20% | 0% | R |
| TL366 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 0.0000% | R | [D313] Director: Technical and Planning Services: 0% Achieved (December 2025) | [D313] Director: Technical and Planning Services: 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. (December 2025) | 20% | 0% | R |
| TL367 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 0.0000% | R | [D314] Director: Technical and Planning Services: 0% Achieved (December 2025) | [D314] Director: Technical and Planning Services: 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. (December 2025) | 20% | 0% | R |

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

| | | | |
|-----|------------------------|---|-----------|
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | 4 |
| R | KPI Not Met | 0% <= Actual/Target <= 74.999% | 9 |
| O | KPI Almost Met | 75.000% <= Actual/Target <= 99.999% | 2 |
| G | KPI Met | Actual meets Target (Actual/Target = 100%) | 2 |
| G2 | KPI Well Met | 100.001% <= Actual/Target <= 149.999% | 9 |
| B | KPI Extremely Well Met | 150.000% <= Actual/Target | 6 |
| N/A | KPI Did Not Occur | KPIs with a target which did not materialise | 0 |
| | Total KPIs: | | 32 |

Promote Good Governance, Community Development & Public Participation

| Ref | KPI Name | Description of Unit of Measurement | Area | Past Year Performance | Quarter ending September 2025 | | | | | Quarter ending December 2025 | | | | | Overall Performance for Quarter ending September 2025 to Quarter ending December 2025 | | |
|---|--|---|---------------|-----------------------|-------------------------------|---------|-----|--|--|------------------------------|--------|-----|--|--|---|--------|-----|
| | | | | | Target | Actual | R | Performance Comment | Corrective Measures | Target | Actual | R | Performance Comment | Corrective Measures | Target | Actual | R |
| TL296 | 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 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL297 | Review and submit the final IDP to Council by 31 May 2026 | Final IDP submitted to Council by 31 May 2026 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL298 | 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 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL299 | 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 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL300 | Report quarterly to Council on the implementation status of the Government Debt Relief Plan | Number of quarterly reports submitted | [Unspecified] | | 1 | 1 | G | [D247] Municipal Manager: Report was submitted to Council on 28 August 2025 (September 2025) | | 1 | 1 | G | [D247] Municipal Manager: Debt relieve plan was submitted to council on 27 November 2025 (December 2025) | | 2 | 2 | G |
| TL301 | 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 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL331 | Review the System of Delegations and submit to Council by 30 June 2026 | System of delegations reviewed | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL332 | Review the property register and submit to Council 31 May | Property Register submitted | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL333 | Submit the Workplace Skills Plan to LGSETA by 30 April | Workplace Skills Plan submitted to LGSETA | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL334 | Spent 90% of the approved training budget by 30 June [(Actual expenditure /total approved budget)x100] | % of budget spent | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 10% | 22.45% | B | [D281] Director: Support Services: Training Budget expenditure (December 2025) | [D281] Director: Support Services: N/A (December 2025) | 10% | 22.45% | B |
| TL335 | Submit the Employment Equity Report to the Department of Labour by 15 January | Employment Equity Report submitted | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL336 | Develop the Employment Equity Plan and submit to the MM by 31 August 2025 | Employment Equity Plan submitted | [Unspecified] | | 1 | 1 | G | [D283] Director: Support Services: EE Plan submitted (August 2025) | [D283] Director: Support Services: N/A (August 2025) | 0.0000 | 0.0000 | N/A | | | 1 | 1 | G |
| Summary of Results: Promote Good Governance, Community Development & Public Participation | | | | | | | | | | | | | | | | | |
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | | 9 | | | | | | | | | | | | | |
| R | KPI Not Met | 0% <= Actual/Target <= 74.999% | | 0 | | | | | | | | | | | | | |
| O | KPI Almost Met | 75.000% <= Actual/Target <= 99.999% | | 0 | | | | | | | | | | | | | |
| G | KPI Met | Actual meets Target (Actual/Target = 100%) | | 2 | | | | | | | | | | | | | |
| G2 | KPI Well Met | 100.001% <= Actual/Target <= 149.999% | | 0 | | | | | | | | | | | | | |
| B | KPI Extremely Well Met | 150.000% <= Actual/Target | | 1 | | | | | | | | | | | | | |
| N/A | KPI Did Not Occur | KPIs with a target which did not materialise | | 0 | | | | | | | | | | | | | |
| Total KPIs: | | | | 12 | | | | | | | | | | | | | |

Strive for financial viability and economically sustainability

| Ref | KPI Name | Description of Unit of Measurement | Area | Past Year Performance | Quarter ending September 2025 | | | | | Quarter ending December 2025 | | | | | Overall Performance for Quarter ending September 2025 to Quarter ending December 2025 | | |
|-------|---|--|---------------|-----------------------|-------------------------------|---------|-----|---|--|------------------------------|---------|-----|---|--|---|--------|-----|
| | | | | | Target | Actual | R | Performance Comment | | Target | Actual | R | Performance Comment | | Target | Actual | R |
| TL302 | Achieve an unqualified audit opinion for the 2024/25 financial year | Unqualified Audit opinion received for the 2024/25 financial year | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL304 | Financial viability measured in terms of the municipality's ability to meet its 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 0.0000% | 0.0000% | N/A | | | 0% | 0% | N/A |
| TL305 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 0.0000% | 0.0000% | N/A | | | 0% | 0% | N/A |
| TL306 | 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 Provision for Bad Debts, Impairment and Loss on Disposal of Assets)] | Number of months it takes to cover fix operating expenditure with available cash | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL307 | 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 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 20% | 40.64% | B | [D254] Director: Financial Services: 40.64% spent. (December 2025) | | 20% | 40.64% | B |
| TL308 | 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 | [Unspecified] | | 1 | 1 | G | [D255] Director: Financial Services: Pre-Audited AFS submitted to AG on 30 August 2025. (August 2025) | | 0.0000 | 0.0000 | N/A | | | 1 | 1 | G |
| TL309 | 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 | [Unspecified] | | 70% | 101.88% | G2 | [D256] Director: Financial Services: 101.88% payment percentage achieved. (September 2025) | | 91% | 99.70% | G2 | [D256] Director: Financial Services: 99.70% payment % achieved. (December 2025) | | 91% | 99.70% | G2 |
| TL319 | Comply with the Government Debt Relief Plan by 30 June 2026 | % of compliance with the Government Debt Relief Plan | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 0.0000% | 0.0000% | N/A | | | 0% | 0% | N/A |
| TL320 | Address mSCOA issues by 30 June 2026 | % of issues addressed by 30 June 2026 | [Unspecified] | | 0.0000% | 0.0000% | N/A | | | 0.0000% | 0.0000% | N/A | | | 0% | 0% | N/A |
| TL321 | 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 | [Unspecified] | | 1 | 1 | G | [D268] Director: Financial Services: Duplicate KPI. See KPI D1373. (August 2025) | | 0.0000 | 0.0000 | N/A | | | 1 | 1 | G |
| TL322 | Submit the draft main budget to Council by 31 March 2026 | Draft main budget submitted to Council by 31 March 2026 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL323 | Submit the adjustments budget to Council by 28 February 2026 | Adjustment budget submitted to Council by 28 February 2026 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 0.0000 | 0.0000 | N/A | | | 0 | 0 | N/A |
| TL324 | Complete the implementation of the Smart Meter Project by 31 December 2025 | Smart Meter Project completed by 31 December 2025 | [Unspecified] | | 0.0000 | 0.0000 | N/A | | | 1 | 0.0000 | R | [D271] Director: Financial Services: Smart Meter Project is 91% complete. (December 2025) | | 1 | 0 | R |

Summary of Results: Strive for financial viability and economically sustainability

| | | | |
|--------------------|------------------------|---|-----------|
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | 8 |
| R | KPI Not Met | 0% <= Actual/Target <= 74.999% | 1 |
| O | KPI Almost Met | 75.000% <= Actual/Target <= 99.999% | 0 |
| G | KPI Met | Actual meets Target (Actual/Target = 100%) | 2 |
| G2 | KPI Well Met | 100.001% <= Actual/Target <= 149.999% | 1 |
| B | KPI Extremely Well Met | 150.000% <= Actual/Target | 1 |
| N/A | KPI Did Not Occur | KPIs with a target which did not materialise | 0 |
| Total KPIs: | | | 13 |

Overall Summary of Results

| | | | |
|-------------|------------------------|---|----|
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | 29 |
| R | KPI Not Met | 0% <= Actual/Target <= 74.999% | 15 |
| O | KPI Almost Met | 75.000% <= Actual/Target <= 99.999% | 2 |
| G | KPI Met | Actual meets Target (Actual/Target > 100%) | 6 |
| G2 | KPI Well Met | 100.001% <= Actual/Target <= 149.999% | 12 |
| B | KPI Extremely Well Met | 150.000% <= Actual/Target | 8 |
| N/A | KPI Did Not Occur | KPIs with a target which did not materialise | 0 |
| Total KPIs: | | | 72 |