

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.

Mscoa	Means a multi-dimensional classification framework providing the method and format for recording and classifying financial transaction information in the general ledger forming part of the books of account containing a standard list of all available accounts.
Operating expenditure	Spending on the day to day expenses of the Municipality such as salaries and wages.
Rates	Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
SDBIP	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic objectives	The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives
Unauthorised expenditure	Generally, is spending without, or in excess of, an approved budget.
Virement	A transfer of budget.
Virement policy	The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
Vote	One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

Legislative Framework:

This report has been prepared in terms of the following enabling legislation.

The Municipal Finance Management Act No. 56 of 2003 - Section 52(d): Quarterly Budget

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

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

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

31. Quarterly reports on implementation of budget

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

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

32. Publication of quarterly reports on implementation of budget.

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

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

1 Part 1: In-Year Report

1.1 Mayor's Report

In terms of the MBRR section 3:

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the Municipality

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

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

The Municipality 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%	
Surplus/(Deficit)	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)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	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)	3 663	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 <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%

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		Norm	YEAR	YTD	YTD	YTD	YTD	YTD	YTD
Ratio			Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	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		
 <p>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p>		
Municipality Self-Assessment		
Certificate of Compliance: Municipal Debt Relief Conditions for Application		
Period	<input type="button" value="Dec'25"/> <input type="button" value="2025/26"/> <input type="button" value="WC012"/>	
National Financial Year		
Demarcation Code of Municipality being assessed		
District	West Coast	
Demarcation Description	Cederberg	
<p>I, <u>Mr G.F. Mattheyse</u>, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below.</p>		
Municipal Debt Relief Conditions (Monthly reporting)		
Condition 6.3 + 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)		
6.12.2	<p>- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer condition 6.12.2</p>	
6.12.2	<p>- 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://gomoportaldptreasury.gov.za/?</p>	
6.12.2	<p>- 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 mSOCOA data string and the section 41(2) MFMA statement of the Water Board and/or Water Trading Entity?</p>	
6.3.1	<p>- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - current account in terms of municipal debt of approved means the total Eskom charge for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "new urees" (March 2023 and/or subsequent current account(s) up to the date of NT approval of the application.</p>	
6.3.2	<p>- 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://gomoportaldptreasury.gov.za/?</p>	
6.3.4	<p>- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSOCOA data string and the section 41(2) MFMA statement of Eskom?</p>	
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	
6.4.1	<p>- Is the municipality's MTREF funded and aligned to the National Treasury's Budget Funding Guidelines - http://mtref.treasury.gov.za/Guidelines/BudgetFunding.aspx</p>	
6.4.1	<p>- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?</p>	
6.4.1	<p>- 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?</p> <p>Note - For example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (into property rates), the provision for debt impairment aligning with the historic collection trend should align to 80 per cent of the 2023/24 MTREF revenue projection (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and did not make any provision between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</p>	
6.4.1	<p>- 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?</p> <p>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of asset/asset register, the Provincial Treasury must respond to this item as "No".</p>	
6.4.2	<p>- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?</p>	
6.4.2	<p>Note - If the municipality has an FFP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FFP incorporates / will give effect to a funded MTREF. If not, the FFP requires strengthening.</p>	
6.4.2	<p>- If the municipality's MTREF is not funded and it has an FFP per the legislative framework, does the existing FFP incorporate a credible Budget Funding Plan (will the FFP give effect to a funded MTREF over the period of the FFP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022?</p> <p>Note - only if the municipality does not have an FFP may "N/A" be selected from the dropdown list.</p>	
6.4.2	<p>- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA30 – 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 FFP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.)?</p>	
6.5	<p>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?</p>	
6.6	<p>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:</p>	
6.6.1	<p>- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?</p>	
6.6.2	<p>- the municipality disconnects electricity services and/or blocks the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?</p>	
6.6.3	<p>- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</p>	
15	<p>The municipality has completed the consolidation exercise for all business and residential properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.</p>	
16	<p>The municipality does not have by-laws to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality's by-laws makes provision for restricting both water and electricity. Indigents are placed on auxiliary and the account is settled. The municipality successfully received a R1m allocation from PT for the installation of smart water meters. The procurement process is currently underway and the municipality will commence with the installation of the first 1000 smart water meters. The municipality will also implement phase 2 with the allocated grant funding of R2.5m from PT to continue the roll-out of the project. The municipality will prioritise the full implementation of smart water meters to its indigent households. The installation of the water meters will commence in March 2025.</p>	
17		
	Notes/Comments	

18	6.6.4	<ul style="list-style-type: none"> 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? <p>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</p>	<input checked="" type="checkbox"/> Yes	Indigents are limited to the National Limit for FBS of 6kWh and 50kWh. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.		
19	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.				
19	6.7	Maintain a minimum average quarterly collection of property rates and services charges –				
	6.7.1	<ul style="list-style-type: none"> 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? <p>Note – although the norm and standard for collection (MFMA Circular No. 71) is a 85 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</p>	<input checked="" type="checkbox"/> 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%.		
	6.7.2	<ul style="list-style-type: none"> 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 : <ul style="list-style-type: none"> 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; the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied areas(s); 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? 				
20	6.7.2.1	<ul style="list-style-type: none"> 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? 	<input checked="" type="checkbox"/> 6.7.1 = Yes			
21	6.7.2.2	<ul style="list-style-type: none"> 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? 	<input checked="" type="checkbox"/> 6.7.1 = Yes			
22	6.7.2.3	<ul style="list-style-type: none"> 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? 	<input checked="" type="checkbox"/> 6.7.1 = Yes			
23	6.7.3	<ul style="list-style-type: none"> 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? 	<input checked="" type="checkbox"/> Yes	The municipality replaces all pre-paid electricity meters (by virtue of bidding in) with smart meters. Under meters are however not yet commenced, a small-meter project will start to replace conventional meters in indigent households. The municipality will spend the PT grant allocations for both water and electricity by June 2025, however, the installation will only commence with the implementation of the smart-meter project funded by NT. The project approved R46m for the replacement of all pre-paid electricity meters to smart-prepaid meters. The project is currently in implementation phase in Clanwilliam with Citozid almost completed.		
24	6.7.4	<ul style="list-style-type: none"> 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? 	<input checked="" type="checkbox"/> Yes			
25	6.7.5	<ul style="list-style-type: none"> 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? 	<input checked="" type="checkbox"/> 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 vote for the replacement of existing meters.		
26	6.8	Municipality's Completeness of the revenue base –				
27	6.8.1	<ul style="list-style-type: none"> 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? 	<input checked="" type="checkbox"/> Yes	The audit was done for verification of variance between the VR roll and billing system, and the municipality is currently billing the properties on monthly basis, except those that were billed once in July 2025, which is the main cause of the variances. The variance emanate from once-off billing because the NT tool does not recognise the once-off billing and the rebates the municipality offers to different customers.		
28	6.8.1	<ul style="list-style-type: none"> If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <p>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.</p>	<input checked="" type="checkbox"/> N/A			
29	6.8.2	<ul style="list-style-type: none"> 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? 	<input checked="" type="checkbox"/> Yes			
30	6.9	Monitor and report on implementation –				
31	6.9.1	<ul style="list-style-type: none"> 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? 	<input checked="" type="checkbox"/> Yes			
32	6.9.2	<ul style="list-style-type: none"> 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? <p>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</p>	<input checked="" type="checkbox"/> 6.9.1 = Yes			
33	6.9.3	<ul style="list-style-type: none"> Municipality 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? 	<input checked="" type="checkbox"/> No FRP			
34	6.9.4	<ul style="list-style-type: none"> 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) timely via the GoMuni Upload Portal https://guploadportal.treasury.gov.za? <p>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.</p>	<input checked="" type="checkbox"/> No FRP			
35	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 funds.				
36	6.10.1	<ul style="list-style-type: none"> has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions? 	<input checked="" type="checkbox"/> Yes			
36	6.10.2	<ul style="list-style-type: none"> 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 timely uploaded the compliance certificate via the GoMuni Upload Portal https://guploadportal.treasury.gov.za? <p>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</p>	<input checked="" type="checkbox"/> Yes			
36	6.10.3	<ul style="list-style-type: none"> 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? <p>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.</p>	<input checked="" type="checkbox"/> No			
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?	<input checked="" type="checkbox"/> No			
		<p>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.</p>				

	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	<input checked="" type="checkbox"/> Yes	
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	<input checked="" type="checkbox"/> Yes	
		<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(8).</i>		
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	<input checked="" type="checkbox"/> Yes	
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury; Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	<input checked="" type="checkbox"/> Yes	
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	<input type="checkbox"/> No	
		<i>Note: By applying for Municipal Debt Relief as set out in paragraph 3 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the relevant license in terms of section 17 of the Electricity Regulation Act, 2008 (Electricity Regulation Act, 2008) and that NERSA will be proceeded by the relevant processes for application of disconnection as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery alignment with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2008. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief etc.</i>		

PT: HOD / NT / MM Name:	Mr G.F. Matthysse
Signature of HOD / NT / MM:	
Date:	12 January 2026
<small>** Note – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.</small>	

Figure 4: Municipal Compliance Certificate Municipal Debt Relief

1.3.3.2 Municipal Debt Relief Performance across period of participation

National Treasury												Province												
Municipal Debt Relief												WC												
MFMA Circular No. 124												Code												
Municipal Finance Management Act No. 56 of 2003												WCR12												
Municipal Details												District												
Cederberg												Cederberg												
Municipal Details												Monthly Performance Report												
Part A												Part B												
Eskom And Bulk water current account												Compliance with a funded MTREF												
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
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes
26.July25	Cederberg	WCR12	Yes	N/A	N/A	N/A	Yes	Yes	N/A	N/A	N/A	Yes	N/A	N/A	N/A	N/A	Yes	Yes						
27.August25	Cederberg	WCR12	Yes	N/A	N/A	N/A	Yes	Yes	N/A	N/A	N/A	Yes	N/A	N/A	N/A	N/A	Yes	Yes						
28.October25	Cederberg	WCR12	Yes	N/A	N/A	N/A	Yes	Yes	N/A	N/A	N/A	Yes	N/A	N/A	N/A	N/A	Yes	Yes						
29.November25	Cederberg	WCR12	Yes	N/A	N/A	N/A	Yes	Yes	N/A	N/A	N/A	Yes	N/A	N/A	N/A	N/A	Yes	Yes						
30.December25	Cederberg	WCR12	Yes	N/A	N/A	N/A	Yes	Yes	N/A	N/A	N/A	Yes	N/A	N/A	N/A	N/A	Yes	Yes						
31.January26	Cederberg	WCR12	Yes	N/A	N/A	N/A	Yes	Yes	N/A	N/A	N/A	Yes	N/A	N/A	N/A	N/A	Yes	Yes						
32.February26	Cederberg	WCR12	Yes	N/A	N/A	N/A	Yes	Yes	N/A	N/A	N/A	Yes	N/A	N/A	N/A	N/A	Yes	Yes						
33.March26	Cederberg	WCR12	Yes	N/A	N/A	N/A	Yes	Yes	N/A	N/A	N/A	Yes	N/A	N/A	N/A	N/A	Yes	Yes						
34.April26	Cederberg	WCR12																						
35.May26	Cederberg	WCR12																						
36.June26	Cederberg	WCR12																						
37.July26	Cederberg	WCR12																						
38.August26	Cederberg	WCR12																						
39.September26	Cederberg	WCR12																						
40.October26	Cederberg	WCR12																						
41.November26	Cederberg	WCR12																						

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

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

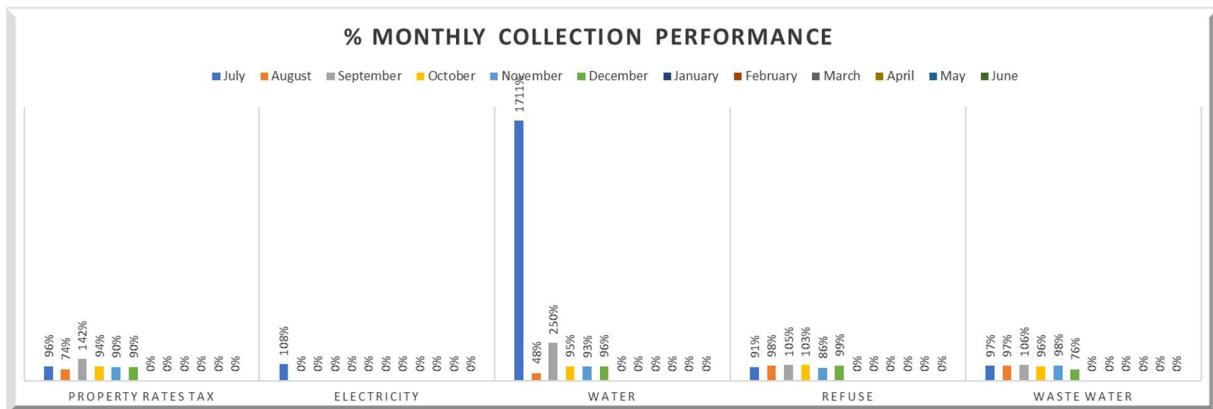


Figure 7: Monthly Collection Performance per service

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		Municipality		Period Monitored	No. Of Wards							
MFMA Circular No. 124				Code	District	Cederberg										
WC012							2012	6								
Collection Rate Assessment																
Aggregate Collection	Summary - Quarter 1				Summary - Quarter 2				Summary - Quarter 3				Summary - Quarter 4			
	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
	68 558 670	73 373 640	(4 814 970)	97%	61 534 540	56 222 538	5 312 002	91%	-	-	-	#DIV/0!	-	-	-	#DIV/0!
	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	-	#DIV/0!
	22 951 948	20 012 627	(1 937 678)	91%	19 005 691	17 947 321	1 058 370	94%	-	-	-	#DIV/0!	-	-	-	#DIV/0!
	30 984 247	31 001 603	(966 356)	102%	23 399 023	22 400 791	902 232	96%	-	-	-	#DIV/0!	-	-	-	#DIV/0!
	5 153 852	7 746 581	(2 591 697)	192%	8 757 171	7 789 953	967 218	89%	-	-	-	#DIV/0!	-	-	-	#DIV/0!
	4 059 800	3 745 800	305 000	92%	3 985 228	3 614 820	370 409	91%	-	-	-	#DIV/0!	-	-	-	#DIV/0!
	3 725 108	3 368 403	460 704	88%	3 780 348	3 372 631	977 118	87%	-	-	-	#DIV/0!	-	-	-	#DIV/0!
	2 453 673	1 549 618	1 054 057	62%	2 613 079	1 197 622	1 416 056	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					
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	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	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	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	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	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	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 6.6)) <i>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)</i>																	
Ref	Description	As Per Debt Relief Application		Current Year - 2025/2026		2025/2026 - Monthly Monitoring											
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
1	Indigent Household service targets					1 629	1 960	2 032	2 225	2 314	2 326						
2	Water: <i>(Include All Indigent households also in Eskom supplied areas)</i>	-	-	-	-	1 629	1 960	2 032	2 225	2 314	2 326	-	-	-	-	-	-
3	Indigent HH's with piped water inside dwelling																
4	Indigent HH's with piped water inside yard (but not in dwelling)																
5	Indigent HH's using public tap (at least min. service level)																
6	Indigent HH's using public tap (at least min. service level)																
7	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	-	-	-	-	-	-
8	Indigent HH's using public tap (< min. service level)																
9	Indigent HH's with other water supply (< min. service level)																
10	Indigent HH's with No water supply																
11	Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	-	-	-	-	1 448	1 773	1 790	2 018	2 264	2 326	-	-	-	-	-	-
12	Total number of registered indigent households	-	-	-	-	1 448	1 773	1 790	2 018	2 264	2 326	-	-	-	-	-	-
13	Status of Water meter :																
14	Number of Indigent HH's with prepaid Water																
15	Number of Indigent HH's with conventional metered Water																
16	Number of Indigent HH's NOT metered currently - Water																
17	Number of Indigent HH's with NO Water supply - No metering																
18	Total number of registered indigent households	-	-	-	-	1 448	1 773	1 790	2 018	2 264	2 326	-	-	-	-	-	-
19	Status of unlimited supply of Water :																
20	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 kilolites per Household per month																
21	Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																
22	Of the Total Number of registered indigent households receiving unlimited supply - Water - State the Number of HH's billed for consumption above the 6 kilolites																
23	Energy: <i>(Include All Indigent households also in Eskom supplied areas)</i>																
24	Indigent HH's with Electricity (at least min. service level)																
25	Indigent HH's with Electricity - prepaid (mn. service level)																
26	Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Indigent HH's with Electricity (< mn. service level)																
28	Indigent HH's with Electricity - prepaid (< mn. service level)																
29	Indigent HH's with other energy sources																
30	Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Total number of registered indigent households	-	-	-	-	986	1 580	2 200	2 489	2 777	2 575	-	-	-	-	-	-
32	Status of Electricity meter :																
33	Number of Indigent HH's with prepaid Electricity																
34	Number of Indigent HH's with conventional metered Electricity																
35	Number of Indigent HH's NOT metered currently - Electricity																
36	Number of Indigent HH's with other energy sources - No metering																
37	Total number of registered indigent households	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Status of unlimited supply of Electricity :																
39	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																
40	Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																
41	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																
42	Number of ALL Households receiving Free Basic Service (including registered Indigent Households)																
43	Water (6 kilolites per household per month)																
44	Electricity/other energy (50kwh per household per month)																
45	Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																
46	Water (6 kilolites per household per month)																
47	Electricity/other energy (50kwh per household per month)																
48	Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																
49	Water (6 kilolites per household per month)																
50	Electricity/other energy (50kwh per household per month)																
51	Total cost of FBS Water and Electricity provided to ALL Households	-	-	-	-	374	498	578	630	726	786	-	-	-	-	-	-
52	Highest level of free service provided per household (ALL Households)																
53	Property rates (R value / household)																
54	Water (kilolites per household per month)																
55	Sanitation (kilolites per household per month)																
56	Sanitation (Rand per household per month)																
57	Electricity (Watt per household per month)																
58	Refuse (or usage litres per week)																
59	Revenue cost of subsidised services provided for ALL Households (R'000)																
60	Residential Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPA)																
61	PSI Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPA)																
62	Additional Subsidies: Property rates, exemptions, reductions and rebates in excess of section 17 of MPA)																
63	Water (in excess of 6 kilolites per indigent household per month)																
64	Sanitation (in excess of free sanitation service to indigent households)																
65	Electricity/other energy (in excess of 50 kwh per indigent household per month)																
66	Refuse (in excess of one removal a week for indigent households)																
67	Municipal Housing - rental rebates																
68	Housing - bhp structure subsidies																
69	Other																
70	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	-	4 429 271 000.00	4 429 271 000.00	-						
Mining	-	-	-	-	-	-						
State Owned for Public Purpose	38	38	-	248 931 000.00	248 931 000.00	-						
PSI	489	489	-	73 320 000.00	73 320 000.00	-						
PBO	12	12	-	11650 000.00	11650 000.00	-						
Multi Use	-	-	-	-	-	-						
Vacant	695	695	-	189 801 000.00	189 801 000.00	-						
POW	38	38	-	76 163 000.00	76 163 000.00	-						
Municipal	1034	1034	-	249 289 000.00	249 289 000.00	-						
Other	174	174	-	176 280 000.00	176 280 000.00	-						
	10 662	10 662	-	9 611 802 000.00	9 611 802 000.00	-						
Detailed Reconciliation												
Property Categories	Monthly Billing			Quarterly								
Property Categories	GV	MFS	Variance	GV	MFS	Variance						
Residential	2 978 798	3 032 173	- 53 375	8 936 393.33	9 096 519.57	- 160 126.24						
Industrial	7 515	7 515	- 0	22 544.81	22 545.12	- 0.31						
Business and Commercial	1644 135	1567 717	- 76 418	4 932 406.19	4 703 151.90	- 229 254.29						
Agricultural	1394 113	1097 587	- 296 526	4 182 339.14	3 292 760.13	- 889 579.01						
Mining	-	-	-	-	-	-						
State Owned for Public Purpose	405 177	404 526	- 651	12 155 30.07	12 135 76.83	- 1953.24						
PSI	16 154	19 187	- 3 033	48 462.69	57 561.48	- 9 098.79						
PBO	3 667	3 210	- 456	11 000.51	9 631.47	- 1369.04						
Multi Use	-	-	-	-	-	-						
Vacant	238 959	168 811	- 70 148	7 168 78.38	506 433.54	- 210 444.84						
POW	-	-	-	-	-	-						
Municipal	-	-	-	-	-	-						
Other	-	227	- 227	-	- 679.86	- 679.86						
Total	R6 688 518.38	R6 300 500.06	R388 018.32	20 065 555.13	18 901 500.18	1 164 054.95						

Figure 11: Property Rates Reconciliation

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:

- i. Various property owners are billed annually for property rates, this is not considered by the tool
- ii. The tool does not make provision for vacant business properties
- iii. 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
- iv. The tool does not make provision for multi-use properties

Figure 12: Property Rates Variances Action Plan

1.3.3.7 Reconciliation of payments to Bulk Suppliers

Bulk Purchases Water proof of payment uploaded into Cir 124 reporting:											
No	Account No:	Contract Acc No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101696231	BREEDIE- OLIFANTS CMA	Bulk water	31-07-2025	01-08-2025	25-08-2025	2,442.25	2,442.25	-	M01
2	22107765	101696271	BREEDIE- OLIFANTS CMA	Bulk water	31-07-2025	01-08-2025	25-08-2025	1,404.07	1,404.07	-	M01
3	22107783	101696308	BREEDIE- OLIFANTS CMA	Bulk water	31-07-2025	01-08-2025	25-08-2025	5,011.99	5,011.99	-	M01
4	22109157	101696931	BREEDIE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	3,497.26	3,497.26	-	M01
5	22109184	101696971	BREEDIE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1,084.82	1,084.82	-	M01
6	22109371	101697121	BREEDIE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	162.25	162.25	-	M01
7	22107694	101696151	BREEDIE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	761.69	761.69	-	M01
8	22091807	101681401	BREEDIE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	5,272.00	5,272.00	-	M01
9	22091825	101681411	BREEDIE- OLIFANTS 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	31-08-2025	01-09-2025	25-08-2025	-	-	-	M01
11	22107738	101696169	BREEDIE- OLIFANTS CMA	Bulk water	31-08-2025	01-09-2025	25-08-2025	604.08	604.08	-	M01
12	22107747	101696176	BREEDIE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1,768.69	1,768.69	-	M01
13	22109175	101696231	BREEDIE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	218.45	218.45	-	M01
								175.87	175.87	-	M01
								26 053.99	26 053.99		
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month	
1	22107729	101696231	BREEDIE- OLIFANTS CMA	Bulk water	31-08-2025	01-09-2025	04-08-2025	2,442.25	2,442.25	-	M02
2	22107765	101696271	BREEDIE- OLIFANTS CMA	Bulk water	31-08-2025	01-09-2025	04-08-2025	1,404.07	1,404.07	-	M02
3	22107783	101696308	BREEDIE- OLIFANTS CMA	Bulk water	31-08-2025	01-09-2025	04-08-2025	5,011.99	5,011.99	-	M02
4	22109157	101696931	BREEDIE- OLIFANTS CMA	Bulk water	31-08-2025	01-09-2025	04-08-2025	3,497.26	3,497.26	-	M02
5	22109184	101696971	BREEDIE- OLIFANTS CMA	Bulk water	31-08-2025	01-09-2025	04-08-2025	1,084.82	1,084.82	-	M02
6	22109371	101697121	BREEDIE- OLIFANTS CMA	Bulk water	31-08-2025	01-09-2025	04-08-2025	162.25	162.25	-	M02
7	22107694	101696151	BREEDIE- OLIFANTS CMA	Bulk water	31-08-2025	01-09-2025	04-08-2025	761.69	761.69	-	M02
8	22091807	101681401	BREEDIE- OLIFANTS CMA	Bulk water	31-08-2025	01-09-2025	04-08-2025	5,272.00	5,272.00	-	M02
9	22091825	101681411	BREEDIE- OLIFANTS CMA	Bulk water	31-08-2025	01-09-2025	04-08-2025	3,650.51	3,650.51	-	M02
10	22110797	100258300	Dept Water and Sanitation	Bulk water	31-09-2025	01-10-2025	20-10-2025	33 535.56	33 535.56	-	M03
11	22107738	101696169	BREEDIE- OLIFANTS CMA	Bulk water	31-09-2025	01-10-2025	20-10-2025	604.08	604.08	-	M03
12	22107747	101696176	BREEDIE- OLIFANTS CMA	Bulk water	31-09-2025	01-10-2025	20-10-2025	1,768.69	1,768.69	-	M03
13	22109175	101696231	BREEDIE- OLIFANTS CMA	Bulk water	31-09-2025	01-10-2025	20-10-2025	218.45	218.45	-	M03
								175.87	175.87		
								59 589.49	59 589.49		
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month	
1	22107729	101696231	BREEDIE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	2,442.25	2,442.25	-	M03
2	22107765	101696271	BREEDIE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1,404.07	1,404.07	-	M03
3	22107783	101696308	BREEDIE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	5,011.99	5,011.99	-	M03
4	22109157	101696931	BREEDIE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	3,497.26	3,497.26	-	M03
5	22109184	101696971	BREEDIE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1,084.82	1,084.82	-	M03
6	22107694	101696151	BREEDIE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	761.69	761.69	-	M03
7	22091807	101681401	BREEDIE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	5,272.00	5,272.00	-	M03
8	22091825	101681411	BREEDIE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	3,650.51	3,650.51	-	M03
9	22110797	100258300	Dept Water and Sanitation	Bulk water	31-10-2025	01-12-2025	11-12-2025	36 611.32	36 611.32	-	M03
10	22109175	101697201	BREEDIE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	604.08	604.08	-	M03
11	22107738	101696169	BREEDIE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1,768.69	1,768.69	-	M03
12	22107747	101696176	BREEDIE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	218.45	218.45	-	M03
13	22109371	101697121	BREEDIE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	162.25	162.25	-	M03
								62 665.25	62 665.25		
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month	
1	22107729	101696231	BREEDIE- OLIFANTS CMA	Bulk water	30-11-2025	01-12-2025	15-12-2025	2,442.25	2,442.25	-	M05
2	22107765	101696271	BREEDIE- OLIFANTS CMA	Bulk water	30-11-2025	01-12-2025	15-12-2025	1,404.07	1,404.07	-	M05
3	22107783	101696308	BREEDIE- OLIFANTS CMA	Bulk water	30-11-2025	01-12-2025	15-12-2025	5,011.99	5,011.99	-	M05
4	22109157	101696931	BREEDIE- OLIFANTS CMA	Bulk water	30-11-2025	01-12-2025	15-12-2025	3,497.26	3,497.26	-	M05
5	22109184	101696971	BREEDIE- OLIFANTS CMA	Bulk water	30-11-2025	01-12-2025	15-12-2025	1,084.82	1,084.82	-	M05
6	22107694	101696151	BREEDIE- OLIFANTS CMA	Bulk water	30-11-2025	01-12-2025	15-12-2025	761.69	761.69	-	M05
7	22091807	101681401	BREEDIE- OLIFANTS CMA	Bulk water	30-11-2025	01-12-2025	15-12-2025	5,272.00	5,272.00	-	M05
8	22091825	101681411	BREEDIE- OLIFANTS CMA	Bulk water	30-11-2025	01-12-2025	15-12-2025	3,650.51	3,650.51	-	M05
9	22110797	100258300	Dept Water and Sanitation	Bulk water	30-11-2025	01-12-2025	15-12-2025	34 229.14	34 229.14	-	M05
10	22109175	101697201	BREEDIE- OLIFANTS CMA	Bulk water	30-11-2025	01-12-2025	15-12-2025	604.08	604.08	-	M05
11	22107738	101696169	BREEDIE- OLIFANTS CMA	Bulk water	30-11-2025	01-12-2025	15-12-2025	1,768.69	1,768.69	-	M05
12	22107747	101696176	BREEDIE- OLIFANTS CMA	Bulk water	30-11-2025	01-12-2025	15-12-2025	218.45	218.45	-	M05
13	22109175	101696231	BREEDIE- OLIFANTS CMA	Bulk water	30-11-2025	01-12-2025	15-12-2025	175.87	175.87	-	M05
								162.25	162.25		
								60 283.07	60 283.07		
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month	
1	22107729	101696231	Bulk water						-	-	M06
2	22107765	101696271	Bulk water						-	-	M06
3	22107783	101696308	Bulk water						-	-	M06
4	22109157	101696231	Bulk water						-	-	M06
5	22109184	101696971	Bulk water						-	-	M06
6	22107694	101696151	Bulk water						-	-	M06
7	22091807	101681401	Bulk water						-	-	M06
8	22091825	101681411	Bulk water						-	-	M06
9	22110797	100258300	Bulk water						-	-	M06
10	22109175	101697201	Bulk water						-	-	M06
11	22107738	101696169	Bulk water						-	-	M06
12	22107747	101696176	Bulk water						-	-	M06
13	22110797	101696931	Bulk water						-	-	M06
14	22114016	Dept Water and Sanitation	Bulk water						-	-	M06

Bulk Purchases Electricity proof of payment uploaded into Cir 124 reporting:											Month-end: 10 September 2024	
No.	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Comment	
1	6627012482	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2025	1 416 832.83	2 833 665.66	-	M01	M03 String	
2	6779484645	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 263 663.99	6 527 327.99	-	M01	M03 String	
3	8260124924	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2024	512 052.21	1 024 104.42	-	M01	M03 String	
4	9571810478	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 479 956.94	6 959 913.88	-	M01	M03 String	
5	5633644454	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2025	316 772.19	633 544.38	-	M01	M03 String	
6	5001886097	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	304.17	1 302.08	1 406.25	-	M01	M02 String
7	7039261580	Eskom	Bulk Purchases	Account closed				Account closed				Account closed
8	9871219263	Eskom	Bulk Purchases	Account closed				Account closed				Account closed
9	9251775291	Eskom	Bulk Purchases	10-07-2025	10-08-2025	07-08-2025	112 419.16	160 170.23	-	M01	M02 String	
10	8287424551	Eskom	Bulk Purchases	15-07-2025	14-08-2025	07-08-2025	110 074.21	366 914.04	-	M01	Internal Usage not included in string	
11	5377939292	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 243.43	8 498.87	-	M01	M02 String	
12	9003055662	Eskom	Bulk Purchases	16-07-2025	15-08-2025	14-08-2025	3 479.95	8 770.02	-8 770.02	M01	M02 String	
13	9581081208	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	1 336.68	2 673.36	-	M01	M02 String	
14	6897791850	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	1 394.17	2 439.80	-	M01	M02 String	
15	8925464644	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	681.74	1 443.05	-	M01	M02 String	
16	7486207260	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	28 912.07	52 403.12	-10 729.92	M01	Account in credit	
17	9792412008	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	23 491.05	3 210.88	-	M01	Internal Usage not included in string	
18	7460413421	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	2 973.04	1 443.05	-	M01	M02 String	
19	9622581180	Eskom	Bulk Purchases	25-07-2025	19-08-2025	14-08-2025	8 225.42	10 741.85	-	M01	M02 String	
20	6983620040	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	8 196.88	17 633.29	-	M01	M02 String	
21	5710236842	Eskom	Bulk Purchases	16-07-2025	15-08-2025	14-08-2025	42 924.95	85 849.93	-	M01	Internal Usage not included in string	
22	6826354186	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	11 001.14	25 670.27	-	M01	M02 String	
23	5421499776	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	8 662.01	9 303.64	-	M01	M02 String	
24	8774598833	Eskom	Bulk Purchases	29-07-2025	28-08-2025	21-08-2025	1 760.46	4 275.40	-	M01	M03 String	
				9 473 187.16			18 721 678.37	18 741 178.31	-			
Bulk Purchases Electricity proof of payment uploaded into Cir 124 reporting:											Month-end: 10 September 2024	
No.	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Comment	
1	6627012482	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	2 900 571.01	2 900 571.01	-	M02	M03 String	
2	6779484645	Eskom	Bulk Purchases	18-08-2025	17-09-2025	16-09-2025	7 025 869.50	7 025 869.50	-	M02	M03 String	
3	8260124924	Eskom	Bulk Purchases	20-08-2025	17-09-2025	16-09-2025	1 012 419.34	1 012 419.34	-	M02	M02 String	
4	9571810478	Eskom	Bulk Purchases	18-08-2025	17-09-2025	12-09-2025	6 904 131.95	6 904 131.95	-	M02	M03 String	
5	5633644454	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	686 806.90	686 806.90	-	M02	M02 String	
6	5001886097	Eskom	Bulk Purchases	06-08-2025	01-09-2025	-	-	-	-	M02	M02 String	
7	7039261580	Eskom	Bulk Purchases	Account closed				Account closed				Account closed
8	9871219263	Eskom	Bulk Purchases	Account closed				Account closed				Account closed
9	9251775291	Eskom	Bulk Purchases	11-08-2025	10-09-2025	04-09-2025	159 217.47	159 217.47	-	M02	M02 String	
10	8287424551	Eskom	Bulk Purchases	14-08-2025	13-09-2025	12-09-2025	364 263.86	364 263.86	-	M02	Internal Usage not included in string	
11	5377939292	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	6 839.06	6 839.06	-	M02	M02 String	
12	9003055662	Eskom	Bulk Purchases	14-08-2025	13-09-2025	12-09-2025	5 710.87	5 710.87	-	M02	M02 String	
13	9581081208	Eskom	Bulk Purchases	20-08-2025	15-09-2025	14-09-2025	3 701.57	3 701.57	-	M02	M02 String	
14	6897791850	Eskom	Bulk Purchases	20-08-2025	15-09-2025	14-09-2025	2 047.77	2 088.77	-	M02	M02 String	
15	8925464644	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	15 130.68	15 130.68	-	M02	M02 String	
16	7486207260	Eskom	Bulk Purchases	06-09-2025	01-10-2025	28-08-2025	7 244.97	-	-7 244.97	M02	Account in credit	
17	9792412008	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	36 952.66	36 952.66	-	M02	Internal Usage not included in string	
18	7460413421	Eskom	Bulk Purchases	06-08-2025	29-08-2025	28-08-2025	2 088.77	1 146.90	-	M02	M02 String	
19	9622581180	Eskom	Bulk Purchases	27-08-2025	22-09-2025	18-09-2025	11 466.90	11 466.90	-	M02	M02 String	
20	6983620040	Eskom	Bulk Purchases	11-08-2025	10-09-2025	07-09-2025	1 000.00	1 000.00	-	M02	M02 String	
21	5710236842	Eskom	Bulk Purchases	18-08-2025	17-09-2025	13-09-2025	85 215.03	85 215.03	-	M02	Internal Usage not included in string	
22	6826354186	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	29 630.44	29 630.44	-	M02	M02 String	
23	5421499776	Eskom	Bulk Purchases	05-08-2025	01-09-2025	28-08-2025	10 586.91	10 586.91	-	M02	M02 String	
24	8774598833	Eskom	Bulk Purchases	02-09-2025	02-10-2025	04-09-2025	2 616.55	2 616.55	-	M02	M02 String	
				19 302 064.60			19 309 306.57	-2 244.97				
Bulk Purchases Electricity proof of payment uploaded into Cir 124 reporting:											Month-end: 10 October 2024	
No.	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Comment	
1	6627012482	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	2 555 227.82	2 555 227.82	-	M03	M04 String	
2	6779484645	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	5 652 007.38	5 652 007.38	-	M03	M04 String	
3	8260124924	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	815 868.80	815 868.80	-	M03	M04 String	
4	9571810478	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	5 824 271.20	5 824 271.20	-	M03	M04 String	
5	5633644454	Eskom	Bulk Purchases	23-09-2025	23-10-2025	22-10-2025	573 334.50	573 334.50	-	M03	M04 String	
6	5001886097	Eskom	Bulk Purchases	04-09-2025	29-09-2025	-	-	-	-	M03	Internal Usage not included in string	
7	7039261580	Eskom	Bulk Purchases	Account closed				Account closed				Account closed
8	9871219263	Eskom	Bulk Purchases	Account closed				Account closed				Account closed
9	9251775291	Eskom	Bulk Purchases	10-09-2025	10-10-2025	07-10-2025	154 006.00	154 006.00	-	M03	M04 String	
10	8925464644	Eskom	Bulk Purchases	11-09-2025	11-10-2025	08-10-2025	376 851.51	376 851.51	-	M03	Internal Usage not included in string	
11	5377939292	Eskom	Bulk Purchases	17-09-2025	17-10-2025	14-10-2025	6 839.06	6 839.06	-	M03	Internal Usage not included in string	
12	9003055662	Eskom	Bulk Purchases	03-10-2025	03-11-2025	08-10-2025	2 933.88	2 933.88	-	M03	M04 String	
13	9581081208	Eskom	Bulk Purchases	16-09-2025	13-10-2025	07-10-2025	2 981.82	2 981.82	-	M03	Internal Usage not included in string	
14	6897791850	Eskom	Bulk Purchases	16-09-2025	13-10-2025	07-10-2025	1 898.88	1 898.88	-	M03	Internal Usage not included in string	
15	8925464644	Eskom	Bulk Purchases	18-09-2025	15-10-2025	10-10-2025	10 996.15	10 996.15	-	M03	Internal Usage not included in string	
16	7486207260	Eskom	Bulk Purchases	04-10-2025	24-10-2025	14-10-2025	4 454.00	4 454.00	-4 280.04	M03	Account in credit	
17	9792412008	Eskom	Bulk Purchases	07-10-2025	10-10-2025	13-10-2025	53 865.36	53 865.36	-6 436.34	M03	Internal Usage not included in string	
18	6983620040	Eskom	Bulk Purchases	16-10-2025	16-10-2025	14-10-2025	17 759.23	17 759.23	-	M03	Internal Usage not included in string	
19	5710236842	Eskom	Bulk Purchases	16-10-2025	16-10-2025	14-10-2025	70 702.78	70 702.78	-	M03	Internal Usage not included in string	
20	6826354186	Eskom	Bulk Purchases	01-10-2025	01-10-2025	14-09-2025	4 409 960.03	4 409 960.03	-5 610.06	M03	Internal Usage not included in string	
21	5421499776	Eskom	Bulk Purchases	04-09-2025	29-09-2025	30-10-2025	8 771.60	8 771.60	-3 036.01	M03	M04 String	
22	8774598833	Eskom	Bulk Purchases	15-10-2025	15-10-2025	14-10-2025	1 153.50	1 153.50	-1 014.30	M04	Internal Usage not included in string	
23	9792412008	Eskom	Bulk Purchases	20-10-2025	14-11-2025	13-11-2025	53 865.36	53 865.36	-	M04	Internal Usage not included in string	
24	7460413421	Eskom	Bulk Purchases	06-10-2025	31-10-2025	30-10-2025	1 962.18	1 962.18	-	M04	Internal Usage not included in string	
19	9622581180	Eskom	Bulk Purchases	27-10-2025	21-11-2025	19-11-2025	4 682.52	4 682.52	-	M04	Internal Usage not included in string	
20	6983620040	Eskom	Bulk Purchases	16-10-2025	15-11-2025	13-11-2025	18 152.54	18 152.54	-			

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 Ds	151-180 Ds	181 Ds-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 R thousands	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
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	—	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)

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 %	
R thousands	1									
<u>Multi-Year expenditure appropriation</u>	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%	
Vote 10 - Waste Water Management		–	–	–	–	–	–	–	–	
Vote 11 - Water		–	13 927	13 927	–	–	6 963	(6 963)	-100%	
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
<u>Single Year expenditure appropriation</u>	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	
Vote 2 - Office of Municipal Manager		–	30	30	–	11	15	(4)	-25%	
Vote 3 - Financial Administrative Services		438	10	10	–	1	5	(4)	-75%	
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
<u>Capital Expenditure - Functional Classification</u>										
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)	-48%	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
<u>Funded by:</u>										
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 Departs, Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions)		–	–	–	–	–	–	–	–	–
Transfers recognised - capital		37 781	39 848	48 401	1 882	11 441	22 062	(10 621)	-48%	48 401
Borrowing	6	–	–	–	–	–	–	–	–	–
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														2025/26 Medium Term Revenue & Expenditure Framework		
Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1															
Cash Receipts By Source																
Property rents		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 Management		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 Deptarh 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 bank		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
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 councilors		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	31 866	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	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										
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors
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 - Properly 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

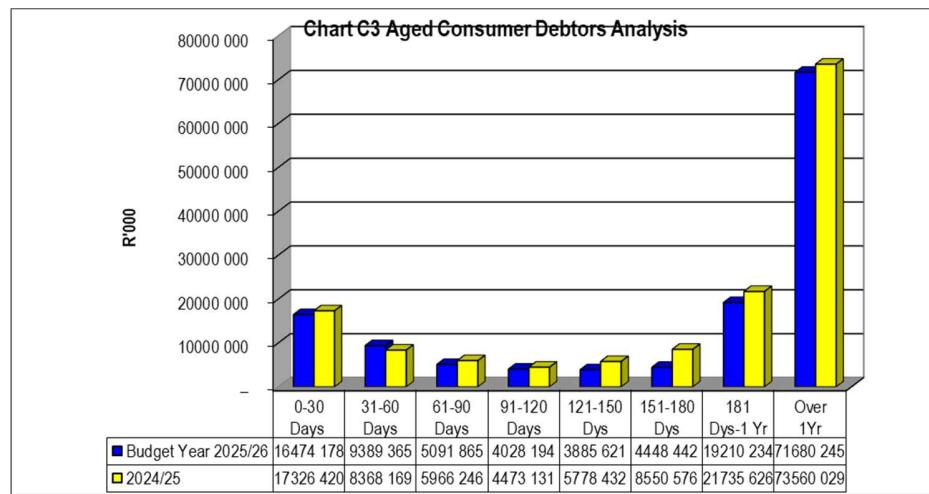


Figure 15: Chart C3 Aged Debtors Analysis

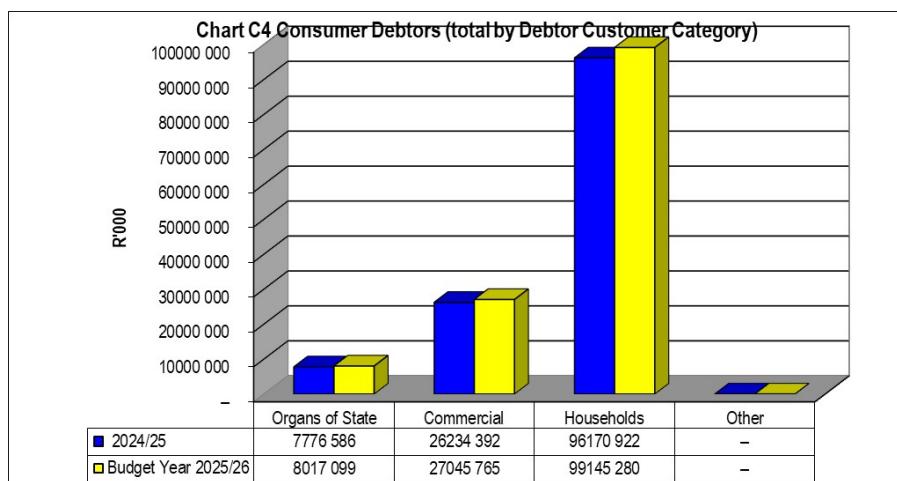


Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category

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	
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
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.

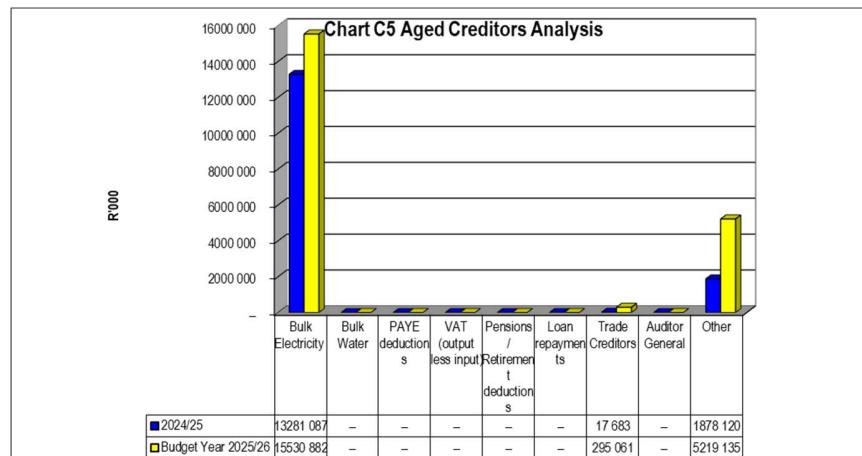


Figure 17: Chart C5 Aged Creditors Analysis

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			
		Yrs/Months								Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands													
Municipality													
Standard Bank Money Market Call Account													
Standard Bank 32 Day Call Account													
Standard Bank Money Market Call Account (48 hr)													
Municipality sub-total													
Entities													
Entities sub-total													
TOTAL INVESTMENTS AND INTEREST	2									139 527	1 788	-	141 315
										-	-	-	-
										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	Budget Year 2025/26								
		2024/25	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:										
Local Government Equitable Share		91 784		94 963	94 963	27 335	69 035	69 035	-	94 963
Finance Management		71 545		75 765	75 765	25 255	56 824	56 824	-	75 765
EPWP Incentive		1 925		2 000	2 000	-	2 000	2 000	-	2 000
Municipal Infrastructure Grant (PMU)		1 534		1 533	1 533	-	1 073	1 073	-	1 533
Municipal Infrastructure Grant (VAT)		880		913	913	-	684	684	-	913
Regional Bulk Infrastructure Grant (VAT)		2 176		2 263	2 263	-	1 695	1 695	-	2 263
Water Services Infrastructure Grant (VAT)		-		2 089	2 089	-	-	-	-	2 089
Integrated National Electrification Grant (VAT)		1 304		-	-	-	-	-	-	-
Municipal Disaster Response Grant (VAT)		-		10 400	10 400	2 080	6 760	6 760	-	10 400
Integrated National Electrification Programme (INEP)		1 948		-	-	-	-	-	-	-
Municipal Disaster Response Grant (VAT)		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		4 151		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:		-		-	-	-	-	-	-	-
<i>None</i>		-		-	-	-	-	-	-	-
Other grant providers:		-		-	-	-	-	-	-	-
<i>None</i>		-		-	-	-	-	-	-	-
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:										
Municipal Infrastructure Grant (MIG)		27 429		29 014	29 014	-	11 298	11 298	-	29 014
Regional Bulk Infrastructure Grant (RBIG)		14 506		15 087	15 087	-	11 298	11 298	-	15 087
Water Services Infrastructure Grant		-		13 927	13 927	-	-	-	-	13 927
Integrated National Electrification Grant (INEG)		8 696		-	-	-	-	-	-	-
Municipal Disaster Response Grant		-		-	-	-	-	-	-	-
Finance Management (Capital)		4 152		-	-	-	-	-	-	-
		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:		-		-	-	-	-	-	-	-
<i>None</i>		-		-	-	-	-	-	-	-
Other grant providers:		-		-	-	-	-	-	-	-
<i>None</i>		-		-	-	-	-	-	-	-
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 R thousands	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	
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:											
Local Government Equitable Share		92 468	94 963	97 370	29 275	67 315	48 083	19 232	40.0%	97 370	
Finance Management		71 545	75 765	75 765	25 255	56 824	37 882	18 942	50.0%	75 765	
EPMP Incentive		1 938	2 000	2 000	74	769	1 000	(231)	-23.1%	2 000	
Municipal Infrastructure Grant (PMU)		1 534	1 533	1 533	290	899	767	132	17.2%	1 533	
Municipal Infrastructure Grant (VAT)		880	913	913	144	630	457	173	38.0%	913	
Regional Bulk Infrastructure Grant (VAT)		2 097	2 263	2 263	201	1 063	1 132	(69)	-6.1%	2 263	
Water Services Infrastructure Grant (VAT)		826	2 089	2 089	—	—	1 045	(1 045)	-100.0%	2 089	
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	—	—	—	—	—	—	—	—	
		13 218	14 919	15 710	540	3 177	7 657	(4 480)	-58.5%	15 710	
Provincial Government:		—	1 260	1 260	—	—	630	(630)	-100.0%	1 260	
Road Maintenance (Proclaimed)		5 308	6 477	6 477	513	2 950	3 239	(289)	-8.9%	6 477	
Library Services: MRFG		118	200	200	—	—	100	(100)	-100.0%	200	
Thusong Service Centre (Sustainability Operational Support)		74	151	302	27	27	113	(86)	-75.8%	302	
CDW Support		3 358	3 383	3 383	—	—	1 691	(1 691)	-100.0%	3 383	
Human Settlement Development Grant		1 550	2 500	2 500	—	—	1 250	(1 250)	-100.0%	2 500	
Financial Management Capability Grant		500	—	100	—	—	25	(25)	-100.0%	100	
Municipal Interventions Grant (VAT)		1 243	652	1 192	—	88	461	(374)	-81.0%	1 192	
Municipal Water Resilience Grant (VAT)		—	—	—	—	—	—	—	—	—	
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:											
Municipal Infrastructure Grant (MIG)		25 141	29 014	36 226	1 342	9 568	16 310	(6 742)	-41.3%	36 226	
Regional Bulk Infrastructure Grant (RBIG)		14 506	15 087	15 087	1 342	7 086	7 543	(457)	-6.1%	15 087	
Water Services Infrastructure Grant		—	13 927	13 927	—	—	6 963	(6 963)	-100.0%	13 927	
Integrated National Electrification Grant (INEG)		5 654	—	3 060	—	2 482	765	1 717	224.4%	3 060	
Municipal Disaster Response Grant		—	—	—	—	—	—	(1 038)	-100.0%	—	
Finance Management (Capital)		4 918	—	4 152	—	—	1 038	(1 038)	-100.0%	4 152	
		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 - councilor and staff benefits - Q2 Second Quarter									
Summary of Employee and Councillor remuneration R thousands	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
1	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%
Pension and UIF Contributions		33	35	35	13	39	17	22	127%
Medical Aid Contributions		104	110	110	12	69	55	14	26%
Motor Vehicle Allowance		190	252	252	20	120	126	(6)	-5%
Cellphone Allowance		406	415	415	36	231	207	24	11%
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Sub Total - Councillors		6 355	6 831	6 831	501	3 163	3 416	(253)	-7%
% increase	4	7.5%	7.5%						7.5%
Senior Managers of the Municipality									
Basic Salaries and Wages		4 301	5 086	5 086	383	1 898	2 543	(645)	-25%
Pension and UIF Contributions		202	274	274	10	51	137	(86)	-63%
Medical Aid Contributions		78	120	120	7	25	60	(35)	-59%
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		183	-	-	-	-	-	-	-
Motor Vehicle Allowance		322	418	418	34	169	209	(41)	-19%
Cellphone Allowance		194	257	257	18	90	128	(38)	-30%
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	1	2	0	1	463%
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%
% 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%
Pension and UIF Contributions		14 411	17 518	17 519	1 317	7 892	8 759	(868)	-10%
Medical Aid Contributions		4 938	7 144	7 144	448	2 723	3 572	(849)	-24%
Overtime		5 023	5 912	5 912	529	2 905	2 956	(51)	-2%
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 748	7 479	7 479	575	3 432	3 739	(308)	-8%
Cellphone Allowance		329	351	351	28	172	175	(3)	-2%
Housing Allowances		598	365	365	23	145	183	(37)	-21%
Other benefits and allowances		6 087	6 876	6 876	576	3 314	3 438	(124)	-4%
Payments in lieu of leave		1 738	1 297	1 297	108	649	649	-	1 297
Long service awards		504	562	562	47	281	281	-	562
Post-retirement benefit obligations		2 1 343	1 507	1 507	136	764	754	11	1%
Entertainment		-	-	-	-	-	-	-	-
Scarcity		481	523	523	43	256	261	(5)	-2%
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%
% 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

Month R thousands	2024/25 Audited Outcome	Budget Year 2025/26							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
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.

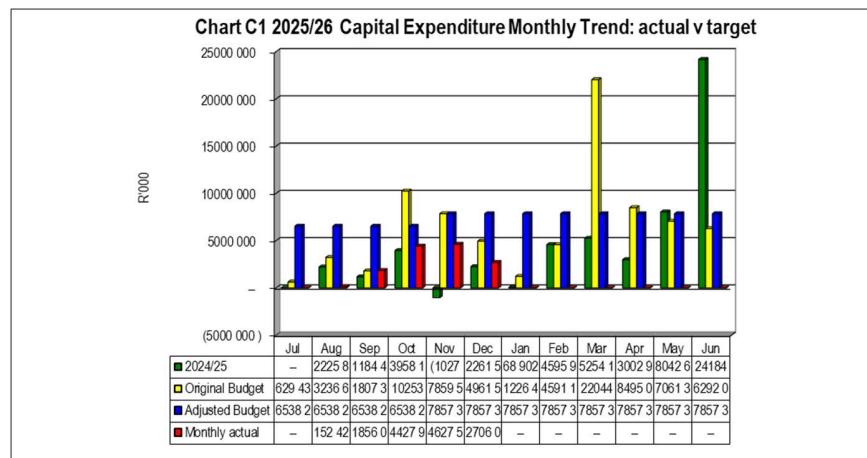


Figure 18: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 %
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%
Roads Infrastructure		-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 200	1 200	-	-	600	600	100.0%
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		-	1 200	1 200	-	-	600	600	100.0%
Attenuation		-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2 000	2 000	-	-	1 000	1 000	100.0%
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%
Capital Spares		-	-	-	-	-	-	-	-
Water Supply Infrastructure		8 769	20 183	23 784	540	1 124	10 992	9 868	89.8%
Dams and Weirs		-	-	-	-	-	-	-	-
Boreholes		5 413	1 739	3 340	-	584	1 270	686	54.0%
Reservoirs		-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-
Distribution		3 356	18 444	20 444	540	540	9 722	9 182	94.4%
Distribution Points		-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sanitation Infrastructure		15 563	-	3 100	-	2 482	805	(1 677)	-208.3%
Pump Station		-	-	40	-	-	40	40	100.0%
Reticulation		-	-	-	-	-	-	-	-
Waste Water Treatment Works		15 563	-	3 060	-	2 482	765	(1 717)	-224.4%
Outfall Sewers		-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	13 986	13 986	-	691	6 993	6 302	90.1%
Landfill Sites		-	-	-	-	-	-	-	-
Waste Transfer Stations		-	8 696	8 696	-	66	4 348	4 282	98.5%
Waste Processing Facilities		-	-	-	-	-	-	-	-
Waste Drop-off Points		-	5 290	5 290	-	625	2 645	2 020	76.4%
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		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-

Computer Equipment		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		-	-	-	-	-	-	-	-	-

		-	1 200	1 200	-	-	600	600	100.0%	1 200
Community Assets										
Community Facilities			-	1 200	1 200	-	-	600	600	100.0%
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%
Police			-	-	-	-	-	-	-	-
Purls			-	-	-	-	-	-	-	-
Public Open Space			-	-	-	-	-	-	-	-
Nature Reserves			-	-	-	-	-	-	-	-
Public Ablution Facilities			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Stalls			-	-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-	-
Airports			-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-
Indoor Facilities			-	-	-	-	-	-	-	-
Outdoor Facilities			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-
Monuments			-	-	-	-	-	-	-	-
Historic Buildings			-	-	-	-	-	-	-	-
Works of Art			-	-	-	-	-	-	-	-
Conservation Areas			-	-	-	-	-	-	-	-
Other Heritage			-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-
Improved Property			-	-	-	-	-	-	-	-
Unimproved Property			-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-
Improved Property			-	-	-	-	-	-	-	-
Unimproved Property			-	-	-	-	-	-	-	-
Other assets			-	-	-	-	-	-	-	-
Operational Buildings			-	-	-	-	-	-	-	-
Municipal Offices			-	-	-	-	-	-	-	-
Pay/Enquiry Points			-	-	-	-	-	-	-	-
Building Plan Offices			-	-	-	-	-	-	-	-
Workshops			-	-	-	-	-	-	-	-
Yards			-	-	-	-	-	-	-	-
Stores			-	-	-	-	-	-	-	-
Laboratories			-	-	-	-	-	-	-	-
Training Centres			-	-	-	-	-	-	-	-
Manufacturing Plant			-	-	-	-	-	-	-	-
Depots			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-
Staff Housing			-	-	-	-	-	-	-	-
Social Housing			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-
Water Rights			-	-	-	-	-	-	-	-
Effluent Licenses			-	-	-	-	-	-	-	-
Solid Waste Licenses			-	-	-	-	-	-	-	-
Computer Software and Applications			-	-	-	-	-	-	-	-
Load Settlement Software Applications			-	-	-	-	-	-	-	-
Unspecified			-	-	-	-	-	-	-	-

Computer Equipment	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	5 116	2 950	6 359	-	-	2 327	2 327
							100.0%	6 359

Table 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 %
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%
Roads Infrastructure		8 536	10 004	10 144	654	6 592	5 142	(1 451)	-28.2%
Roads		6 694	7 794	7 903	617	4 531	4 006	(525)	-13.1%
Road Structures		1 842	2 210	2 241	36	2 061	1 136	(926)	-81.5%
Road Furniture		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Storm water Infrastructure		667	712	921	4	18	304	285	94.0%
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		601	712	573	4	18	217	198	91.6%
Attenuation		66	-	348	-	-	87	87	100.0%
Electrical Infrastructure		1 584	2 625	3 112	91	329	1 382	1 053	76.2%
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%
Capital Spares		-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 226	1 270	1 468	329	726	647	(79)	-12.2%
Dams and Weirs		-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-
Water Treatment Works		24	400	400	113	195	200	5	2.7%
Bulk Mains		-	-	-	-	-	-	-	-
Distribution		1 201	870	1 068	216	531	447	(84)	-18.9%
Distribution Points		-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 859	6 401	6 421	529	2 582	3 220	639	19.8%
Pump Station		-	-	-	-	-	-	-	-
Reticulation		4 738	5 591	5 591	501	2 520	2 795	275	9.9%
Waste Water Treatment Works		121	810	830	28	62	425	363	85.5%
Outfall Sewers		-	-	-	-	-	-	-	-
Tolet Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		124	985	885	-	23	392	369	94.1%
Landfill Sites		124	985	885	-	23	392	369	94.1%
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		-	-	-	-	-	-	-	-

	8 343	10 206	10 116	834	4 606	5 013	407	8.1%	10 116
Community Assets									
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	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	6 117	7 297	7 235	495	3 260	3 587	327	9.1%	7 235
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 467	1 661	1 633	293	1 006	803	(203)	-25.3%	1 633
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 467	1 661	1 633	293	1 006	803	(203)	-25.3%	1 633
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets									
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties									
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	554	1 183	1 183	-	123	591	469	79.3%	1 183
Operational Buildings	554	1 183	1 183	-	123	591	469	79.3%	1 183
Municipal Offices	554	1 183	1 183	-	123	591	469	79.3%	1 183
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets									
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

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

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
 Unreconciled Difference	 2 110 260.80
	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.

MEASURES	APPROVED BUDGET	TOTAL COST SAVING DISCLOSURE IN THE IN-YEAR REPORT - 30 JUNE 2026						
		COST CONTAINMENT IN-YEAR REPORT						
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

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/10/2025 to 31/12/2025 (complete relevant period)

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

Performance Report for the 2nd Quarter ending 31 December 2025



2.11 Top Layer KPI Report

Cederberg Municipality 2025/26: Top Layer KPI Report															
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	
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	
TL326	The percentage of the municipality's personnel budget actually spent on training 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	
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)
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										
Orange	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			
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 <= 74.99%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.99%	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	

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					
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) x 100]	% 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 Council bi-annually	In-house fire services performance reviewed and reported to Mayo Council	[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 Clonwilliam 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. Rezoning 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%																		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:																				6		

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					
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 job 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		

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				
					Target	Actual	R	Performance Comment			Corrective Measures			Target	Actual	R	Performance Comment				
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/sewage) 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	2 198	G2	[D262] Director: Financial Services: 2198 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 compiled 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 automation 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 (inc free basic water) / Number of Kilolitres Water Purchased or Purified x100)	% 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		

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) * 100	% unaccounted electricity	[Unspecified]		15%	11.42%	B	[D201] 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 desalination plant in Lambrerts 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)x100]	% 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 Lambers Bay 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				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)x100]	% 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 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)x100]	% 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)x100]	% 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 Lambers Bay cemetery 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%	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

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														
G	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														

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
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		
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		
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		
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		
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 relief plan was submitted to council on 27 November 2025 (December 2025)	
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	[Unspecified]		0.0000	0.0000	N/A			0.0000	0.0000	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		
TL332	Review the property register and submit to Council by 31 May	Property Register submitted	[Unspecified]		0.0000	0.0000	N/A			0.0000	0.0000	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		
TL334	Spent 90% of the approved training budget by 30 June ([Actual expenditure / total approved budget] >= 100)	% 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)
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		
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		

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	

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				
					Target	Actual	R	Performance Comment			Corrective Measures			Target	Actual	R	Performance Comment				
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)x100]	% 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)	[D271] Director: Financial Services: NT extended the project till 23 January 2026. Target and KPI description to be amended to 31 January 2026. (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