CEDERBERG MUNICIPALITY

MONTHLY BUDGET STATEMENT

August 2026

In-Year Report of the Municipality

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

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Glossary

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

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 71: Monthly Budget Statements

(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

(*a*) Actual revenue, per revenue source;

(*b*) Actual borrowings;

(*c*) Actual expenditure, per vote;

(*d*) Actual capital expenditure, per vote;

(*e*) The amount of any allocations received;

(*f*) Actual expenditure on those allocations, excluding expenditure on—

(i) its share of the local government equitable share; and

(ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and

(*g*) when necessary, an explanation of—

(i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;

(ii) any material variances from the service delivery and budget implementation plan; and

(iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

(2) The statement must include—

(*a*) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and

(*b*) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87 (10).

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(*e*) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(*e*) and (*f*) to the national or provincial organ of state or municipality which transferred the allocation.

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

Municipal budget and reporting regulations (MBRR) – Section 28 to 30

Format of monthly budget statements

(28) The monthly budget statement of a municipality must be 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.

Tabling of monthly budget statements

(29) The Mayor must table in the municipal council a monthly budget statement submitted to the mayor in terms of section 71 (1) of the Act. If the Mayor does so, the monthly budget statement must be accompanied by a mayor's report in a format set out in Schedule C.

Publication of monthly budget statements

(30) (1) The monthly budget statement of a municipality must be placed on the municipality's website.

(2) The municipal manager must publish on the municipality's website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including -

(a) summaries of monthly budget statements in alternate languages predominant in the community; and

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

1 Part 1: In-Year Report

1.1 Mayor's Report

In terms of the MBRR section 3:

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the Municipality

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

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

The Municipality participated in the Debt Relief Program, which alleviated the burden of the unpaid debt owed to Eskom. The Municipality has completed its last compliance reporting cycle as at 30 June 2026. It received confirmation from National Treasury that the 2nd 1/3 write-off has been approved. The write-off is expected to reflect on the September 2026 invoices.

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 month August 2026.

1.3 Executive Summary

1.3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the mayor within 10 working days after the end of each month on the state of the Municipality's budget.

1.3.2 Consolidated Performance

Table 1: Consolidated Overview of the 2026/2027 MTREF

Description	2025/26	Budget Year 2026/27						
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Operating Revenue	529 239 557	562 661 665	562 661 665	37 289 031	115 153 080	117 698 231	- 2 545 151	-2.16%
Total Operating Expenditure	518 471 713	562 200 861	562 200 861	43 731 153	74 513 653	83 536 860	- 9 023 207	-10.80%
Surplus/(Deficit)	**10 767 845**	**460 804**	**460 804**	**- 6 442 122**	**40 639 427**	**34 161 371**	**6 478 056**	**7067.18%**
Capital Transfers and Subsidies (Monetary allocations)	30 191 704	79 596 478	79 596 478	50 520	50 520	531 452	- 480 932	-90.49%
Capital Transfers and Subsidies (Allocations in-kind)	28 601 607	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	**69 561 156**	**80 057 282**	**80 057 282**	**- 6 391 602**	**40 689 947**	**34 692 823**	**5 997 124**	**17.29%**
Total Capital Expenditure	79 437 839	110 667 478	110 667 478	50 520	2 641 127	1 025 000	1 616 127	157.67%

The actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 2.16% below, whilst the variance for operating expenditure was 10.80% below YTD budget.

The operating revenue realised is R 2.545 million below YTD budget while operating expenditure was R 9.023 million below year-to-date budget. Details on variances will be explained in sections 1.3.2.1 and 1.3.2.2.

The capital budget is R 1.616 million above YTD budget. The budget is approved at R 110.667 million and R 2.641 million has been incurred to date. Details on the variance will be explained in section 1.3.2.3.

1.3.2.1 Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ending 31 August 2026. **Table 2**, **Revenue by Source** below provide a breakdown of all revenue as per Table C4 – Monthly Budget Statement – Financial performance (revenue and expenditure) for August 2026.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August									
Description	2025/26	Budget Year 2026/27							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	170 827	185 513	185 513	17 730	35 007	37 690	(2 683)	-7.12%	185 513
Service charges - Water	34 124	35 218	35 218	2 970	5 318	4 905	413	8.43%	35 218
Service charges - Waste Water Management	16 277	16 470	16 470	1 490	3 070	2 739	332	12.11%	16 470
Service charges - Waste management	15 038	15 852	15 852	1 407	2 891	2 633	258	9.79%	15 852
Sale of Goods and Rendering of Services	5 817	6 115	6 115	660	1 211	1 032	178	17.28%	6 115
Agency services	4 455	4 325	4 325	371	771	762	9	1.19%	4 325
Interest	–	–	–	–	–	–	–		–
Interest earned from Receivables	6 273	6 766	6 766	526	1 039	1 072	(33)	-3.08%	6 766
Interest earned from Current and Non Current Assets	12 182	11 234	11 234	1 143	2 125	2 092	33	1.56%	11 234
Dividends	–	–	–	–	–	–	–		–
Rent on Land	–	–	–	–	–	–	–		–
Rental from Fixed Assets	1 386	947	947	83	188	92	96	103.93%	947
Licence and permits	1	2	2	–	–	0	(0)	-100.00%	2
Special rating levies	–	–	–	–	–	–	–		–
Construction Contract Revenue	–	–	–	–	–	–			–
Development Charges	–	55	55	–	–	–			55
Operational Revenue	369	394	394	4	169	44	125	286.85%	394
Non-Exchange Revenue									
Property rates	81 166	83 139	83 139	6 454	19 010	21 553	(2 544)	-11.80%	83 139
Surcharges and Taxes	–	700	700	–	–	117	(117)	-100.00%	700
Fines, penalties and forfeits	50 943	57 548	57 548	2 742	7 928	3 498	4 430	126.62%	57 548
Licence and permits	–	–	–	–	–	–	–		–
Transfers and subsidies - Operational	109 662	103 728	103 728	954	34 924	37 350	(2 426)	-6.50%	103 728
Interest earned from Receivables (Non-Exchange)	4 085	4 389	4 389	358	709	731	(22)	-2.96%	4 389
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue (Non-Exchange)	4 371	4 813	4 813	398	793	843	(50)	-5.96%	4 813
Gains on disposal of Assets	0	10 000	10 000	–	–	–	–		10 000
Other Gains	12 264	15 453	15 453	–	–	544	(544)	-100.00%	15 453
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**529 240**	**562 662**	**562 662**	**37 289**	**115 153**	**117 698**	**(2 545)**	**-2.16%**	**562 662**

Service charges Wastewater Management: There are variances in the YTD actual and the YTD budget in the billing of Septic tanks in different wards. The trend thereof will be evaluated to determine whether there should be adjustments to the budget.

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

Rental from Fixed Assets: The difference is largely due to the billing for commonage and rental of sports fields.

License and Permits: No transactions YTD

Operational Revenue: The difference is due to actuals on admin fees. A correcting journal will be processed during September 2026.

Surcharges and Taxes: No transactions YTD

Fines, Penalties and Forfeits: Actuals for speeding fines are more than anticipated. The trend will also be evaluated to determine if there should be adjustments to the budget.

Other Gains: No transactions YTD

1.3.2.2 Operating Expenditure by Type

The statement of financial performance compares the revenue and expenditure against budget for the period ending 31 August 2026. **Table 3, Operating Expenditure by Type** below provide a breakdown of all operating expenditure by type as per Table C4 – Monthly Budget Statement – Financial performance (revenue and expenditure) for August 2026.

Table 3: Operating Expenditure by Type

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August									
Description	2025/26	Budget Year 2026/27							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	155 288	181 982	181 982	13 014	26 118	26 494	(376)	-1.42%	181 982
Remuneration of councillors	6 534	6 847	6 847	559	1 117	1 039	79	7.58%	6 847
Bulk purchases - electricity	142 368	161 484	161 484	16 776	24 674	28 509	(3 835)	-13.45%	161 484
Inventory consumed	17 113	17 180	17 324	1 089	1 420	2 107	(687)	-32.59%	17 324
Debt impairment	55 268	46 271	46 271	3 826	7 651	5 371	2 280	42.45%	46 271
Depreciation, amortisation and impairment	34 617	37 690	37 690	2 836	5 671	5 671	–		37 690
Interest, Dividends and Rent on Land	14 417	12 470	12 470	1 105	2 210	2 211	(1)	-0.05%	12 470
Contracted services	47 645	40 505	40 407	3 229	3 283	4 110	(827)	-20.11%	40 407
Transfers and subsidies	130	850	850	–	3	8	(5)	-63.62%	850
Irrecoverable debts written off	–	13 680	13 680	–	–	2 280	(2 280)	-100.00%	13 680
Operational Cost and Other Cost	33 765	40 055	40 009	1 297	2 366	5 736	(3 370)	-58.76%	40 009
Disposal of Fixed and Intangible Assets	1 533	–	–	–	–	–	–		–
Other Losses	9 792	3 188	3 188	–	–	–	–		3 188
Total Expenditure	**518 472**	**562 201**	**562 201**	**43 731**	**74 514**	**83 537**	**(9 023)**	**-10.80%**	**562 201**

Bulk Purchases Electricity: Actuals are less than YTD budget due to the timing of the invoices.

Inventory Consumed: Variances are largely due to underspending of items for which procurement is expected to still take place, for example purchase of refuse bags.

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

Contracted Services: Variances are largely due to underspending of items for which procurement is expected to still take place or claims to be processed for example UISPG Chemical Toilets.

Transfers & Subsidies: Only 1 transaction to date. Procurement process for tourism and other funds to follow.

Irrecoverable Debt Written Off: Journals to be processed.

Operational Cost and Other Cost: The variance is due to underspending on various line items. This includes SALGA, Regional Waste Facilities and others.

1.3.2.3 Capital Expenditure

The breakdown for capital expenditure is as follows:

	Original Budget (R'000)	Adjustment Budget (R'000)	Actual (R'000)	% Expenditure
National Grants	25 668 653	25 668 653	50 520	0.20%
Provincial Grants	53 927 825	53 927 825	-	0.00%
Internally Generated Funds	31 071 000	31 071 000	2 590 607	8.34%
Total	**110 667 478**	**110 667 478**	**2 641 127**	**2.39%**

Figure 1: Capital Sources of funding & Expenditure

Figure 1, Capital Sources of funding & expenditure above provides a breakdown of the capital performance per source. The capital expenditure is currently at 2.39% excluding commitments. Majority of the projects are in planning and procurement phase.

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

MIG:

Upgrade Roads and Stormwater Clanwilliam: BSC was held on 11 August 2026. Tender advertised 21 August 2026. Tender Closure: 21 September 2026.

Drop-Off Facility: A BEC was scheduled for 20 August 2026. BAC will follow thereafter.

ISUPG

Clanwilliam Khayelitsha Water Services: DOI in the process with limited bid.

Citrusdal Riverview: DOI in the process with limited bid.

Water Services Infrastructure Grant:

WWTW Clanwilliam: BSC was held on 11 August 2026. Awaiting feedback from environmental consultants to determine the advertising and tender closure dates.

Borrowing: No projects are funded by means of borrowing.

Own Funds:

Construction of multi-purpose centre (phase 1) Graafwater: Construction is in process. Approximately 80% completed. Anticipated practical completion: 30 September 2026

Upgrade roads: Cederberg: In planning and procurement stage.

Upgrade of Sewer Network Clanwilliam: In planning and procurement stage

1.3.2.4 Cash Flow

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

As stated, the municipality continues to make strides in improving the effectiveness and efficiency in the credit control & debt collection unit. The Municipality is also managing and monitoring expenditure closely. The Cash/ Cost coverage ratio has is at 5.08 months, which is the highest its been and the current ratio to 2.14:1. This is evident from the closing cashbook balance of R 175.765 million.

1.3.2.5 Collection Rate

Collection Rate Assessment					
Total Aggregate Collection		2.August - Reporting for July in August			
		Billing For July	Collection in August	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	30 289 695	21 262 337	9 027 357	70%
2.Collection excl Eskom supplied areas		-	-	-	#DIV/0!
3.Collection: **Property Rates**		12 607 288	5 522 839	7 084 449	44%
4.Total average collection: **Electricity** (Municipal supplied areas)		11 412 534	10 820 077	592 457	95%
5.Total average collection: **Water**		2 313 449	2 167 453	145 996	94%
6.Total average collection: **Wastewater**		1 555 082	1 153 405	401 677	74%
7.Total average collection: **Refuse**		1 521 309	1 127 213	394 097	74%
8. 7.Total average collection: **Interest**		880 033	471 351	408 682	54%

Figure 2: Collection Rate

The monthly collection rate is 70% for July in August. The cumulative collection rate is 79.42% as can be seen on the next page with monthly financial ratios. The drop in collection rate is due to the annual billing for property rates that takes place in July. Consumers have until September to pay annual rates. Collection rate is expected to increase throughout the year. The Municipality continues to implement strict credit control measures on consumers. The municipality has also established a credit control & debt collection sub-committee that convenes every second month to discuss the outstanding debts and the collections efforts.

1.3.2.6 Monthly Financial Ratios

Cederberg Local Municipality
Financial Ratios
Financial year: 2026/27

	Ratio	Norm	YEAR Jun 2026	YTD Jul 2026	YTD Aug 2026
1	Capital expenditure to Total expenditure	10% - 20%	13.6%	7.8%	3.4%
2	Repairs and maintenance to PPE	8%	2.4%	0.0%	0.1%
3	Annual collection rate	95%	95.8%	73.4%	79.4%
4	Bad debts written off vs bad debt provision	100%	19.9%	0.2%	0.4%
5	Net debtors days	30 days	0.1	21	6
6	Cash/Cost coverage ratio	1 - 3 months	3.90	6.17	5.08
7	Current ratio	1.5 - 2:1	1.91	2.47	2.14
8	Capital cost as % of total operating expenditure	6% - 8%	0.1%	0.0%	0.0%
9	Debt (total borrowings) as a % of Revenue	< 45%	0.0%	0.0%	0.0%
10	Net operating surplus margin	0%	4.4%	60.5%	35.3%
11	Electricity distribution losses	7% - 10%	12.2%	3.1%	0.3%
12	Water distribution losses	15% - 30%	39.90%	Annual Ratio	
13	Revenue growth %	CPI	TBC	Annual Ratio	
14	Revenue growth % excl capital grants	>5%	TBC	Annual Ratio	
15	Creditors payment period	30 days	43	71	67
16	Irregular, fruitless and wasteful unauthorised exp.	0%	6.10%	Annual Ratio	
17	Remuneration as % of total operating expenditure	25% - 40%	32.5%	44.4%	36.6%
18	Contracted services as a % of total operating expenditure	2% - 5%	9.5%	0.2%	4.4%
19	Capital budget implementation indicator	95% - 100%	89.2%	505.5%	257.7%
20	Operating expenditure budget implementation indicator	95% - 100%	90.8%	85.7%	89.2%
21	Operating revenue budget implementation indicator	95% - 100%	95.3%	96.3%	97.8%
22	Billed revenue budget implementation indicator	95% - 100%	99.6%	86.9%	94.0%

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 5.08 and the current ratio which is at 2.14:1, both of which are above the norm.

1.3.3 Compliance in terms of Municipal Debt Relief

1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application	Aug'26
Period	2026/27
National Financial Year	WC012
Demarcation Code of Municipality being assessed	
District	West Coast
Demarcation Description	Cederberg

I,G.F. Matthyse , hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Municipal Debt Relief Conditions (Monthly reporting)

Condition			*Choose from drop down list*	Notes/Comments
	6,3 + 6,12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):		
1	6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer condition 6.12.2	Yes	
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes	
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	
4	6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application	Yes	
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes	
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
	6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)		
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	Yes	
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
9	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
		Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also propert rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".		
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
		Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".		
11	6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	N/A - the MTREF is funded	
		Note - if the municipality has an FRP, a separate budget funding plan is not necesary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strenghtening.		
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.	N/a	
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes	
14	6.5	**Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?**	Yes	
	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The municipality has completed the consolidation exercise for all business and residental properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? 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.	No	The Municipality does not have flo-meters to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality's indigent policy makes provision for restricting both water and electricity. Indigents are placed on auxiliary until the account is settled. The municipality has procured smart water meters with grants received from PT. The
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.	Yes	Indigents are limited to the National Limit for FBS of 6kl and 50KwH. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.

	6.6	Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
	6.7	**Maintain a minimum average quarterly collection of property rates and services charges –**		
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter	The monthly collection rate is 70% for July in August, the cumulative collection rate is 79.42%.
		Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.		
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :		
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	not yet the end of a quarter	
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	not yet the end of a quarter	
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	not yet the end of a quarter	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes	The municipality replaces all prepaid electricity meters (by virtue of damage or theft) with smart meters. Water meters are however still conventional, a smart-meter project will start to replace the conventional meters at indigent households. The municipality will spend the PT grant allocations for both water and electricity
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes	
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	
	6.8	**Municipality's Completeness of the revenue base –**		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	The audit was done for verification of variance between the VR roll and billing system, and the municipality is currently billing the properties on monthly basis, except those that were billed once in July 2025, which is the main cause of the
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? 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	N/a	
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za?	Yes	
	6.9	**Monitor and report on implementation –**		
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	6.9.1 = Yes	
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	No FRP	
		Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.		
	6.10	*Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:*		
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	Yes	
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
		Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.		
36	**6.11**	**Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?**	No	
		Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.		

	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes	
		Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).		
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom 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? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	Yes	
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	
		Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.		

PT: HOD/ NT / MM Name:	Mr G.F. Matthyse
Signature of HOD/ NT/ MM:	
Date:	14 September 2026

Figure 4: Municipal Compliance Certificate Municipal Debt Relief

1.3.3.2 Municipal Debt Relief Performance across period of participation

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Province		
WC		
Code	District	Code Description
WC012	West Coast	Cederberg

Monthly Performance Report

Municipal Details			Part A: Eskom And Bulk water current account						Part B: Compliance with a funded MTREF					Part C: FRP/BFP & Tariff Assessment			Part D: Electricity and water as collection tools				Part C: Quarterly collection of property rates and services charges
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19
25.July25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A
26.August25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A
27.September25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes
28.October25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes
29.November25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A
30.December25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes
31.January26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A
32.February26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes
33.March26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes
34.April26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes
35.May26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes
36.June26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes
37.July26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A
38.August26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A
39.September26	Cederberg	WC012																			
40.October26	Cederberg	WC012																			
41.November26	Cederberg	WC012																			

	Part C: Quarterly collection of property rates and services charges						Maximization of Revenue Base			Part E: Oversight													Scoring and Rating	
Month	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating
25.July25	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
26.August25	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
27.September25	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
28.October25	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
29.November25	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
30.December25	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
31.January26	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
32.February26	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
33.March26	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
34.April26	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
35.May26	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
36.June26	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
37.July26	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
38.August26	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
39.September26																							0%	Not completed
40.October26																							0%	Not completed
41.November26																							0%	Not completed

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Province		
WC		
Code	District	Code Description
WC012	West Coast	Cederberg

Monthly Performance Report

Municipal Details			Part A: Eskom And Bulk water current account						Part B: Compliance with a funded MTREF					Part C: FRP/BFP & Tariff Assessment			Part D: Electricity and water as collection tools			
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18
25.July25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
26.August25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
27.September25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
28.October25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
29.November25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
30.December25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
31.January26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
32.February26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
33.March26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
34.April26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
35.May26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
36.June26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
37.July26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No

	Part C: Quarterly collection of property rates and services charges							Maximization of Revenue Base			Part E: Oversight													Scoring and Rating	
Month	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating
25.July25	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
26.August25	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
27.September25	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
28.October25	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
29.November25	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
30.December25	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
31.January26	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
32.February26	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
33.March26	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
34.April26	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
35.May26	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
36.June26	No	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
37.July26	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate

Figure 6: Provincial Treasury Compliance Assessment

The figure above reflects the Provincial Treasury's compliance score for the previous month. As stated in PT's assessment letter, the Municipality scored compliance of 95% for July 2026.

1.3.3.4 Collection Rate Information

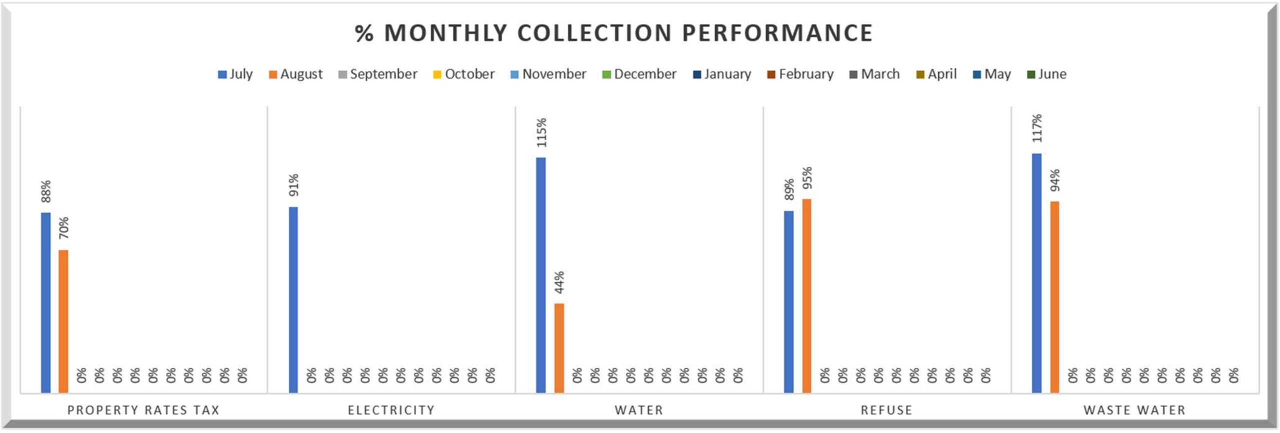


Figure 7: Monthly Collection Performance per service

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Municipal Details				
Western Cape				
Code	District	Municipality	Period Monitored	No.Of Wards
WC012		Cederberg	2608	6

Collection Rate Assessment

Aggregate Collection	Summary - Quarter 1: Billing	Collection	R - Billing not collected	% Collection	Q1	Summary - Quarter 2: Billing	Collection	R - Billing not collected	% Collection	Q2	Summary - Quarter 3: Billing	Collection	R - Billing not collected	% Collection	Q1	Summary - Quarter 4: Billing	Collection	R - Billing not collected	% Collection	Q1
1.Collection for whole demarcation	52 600 592	41 817 078	10 783 514	79%	79%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
3.Collection: **Property Rates**	18 843 288	11 026 482	7 816 806	59%	59%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
4.Total average collection: **Electricity** (Municipal supplied areas)	22 163 666	20 627 982	1 535 684	93%	93%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
5.Total average collection: **Water**	4 487 942	4 672 392	(184 450)	104%	104%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
6.Total average collection: **Wastewater**	2 910 011	2 361 120	548 891	81%	81%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
7.Total average collection: **Refuse**	2 488 927	2 262 630	226 298	91%	91%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
8.Total average collection: **Interest**	1 706 758	866 472	840 286	51%	51%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	

Figure 8: Collection Rate per Quarter

Collection Rate Assessment

Total Aggregate Collection		2.August - Reporting for July in August			
		Billing For July	Collection in August	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	30 289 695	21 262 337	9 027 357	70%
2.Collection excl Eskom supplied areas		-	-	-	#DIV/0!
3.Collection: **Property Rates**		12 607 288	5 522 839	7 084 449	44%
4.Total average collection: **Electricity** (Municipal supplied areas)		11 412 534	10 820 077	592 457	95%
5.Total average collection: **Water**		2 313 449	2 167 453	145 996	94%
6.Total average collection: **Wastewater**		1 555 082	1 153 405	401 677	74%
7.Total average collection: **Refuse**		1 521 309	1 127 213	394 097	74%
8. 7.Total average collection: **Interest**		880 033	471 351	408 682	54%

Complete This Section

Quarter 1 Performance Per Ward

Services	Electricity Supplier	Ward Name & Number	2.August			
			Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	2 369 544	347 170	2 022 373	15%
Electricity			-	-	-	#DIV/0!
Water			2 593	2 179	413.28	84%
Refuse			3 133	2 901	232	93%
Waste Water			29 358	2 958	26 400	10%
Interest			56 159	7 143	49 015	13%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	1 490 114	900 010	590 104	60%
Electricity			4 865 201	4 914 870	0	101%
Water			845 012	844 614	398	100%
Refuse			361 799	295 020	66 779	82%
Waste Water			397 221	336 675	60 546	85%
Interest			73 669	36 041	37 628	49%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	3 248 403	1 428 889	1 819 513	44%
Electricity			5 441 817	4 597 062	844 754	84%
Water			464 576	487 147	0	105%
Refuse			532 385	407 559	124 826	77%
Waste Water			578 278	480 677	97 600	83%
Interest			244 186	84 034	160 152	34%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	1 561 127	769 436	791 692	49%
Electricity			391 810	432 067	0	110%
Water			359 129	289 096	70 033	80%
Refuse			232 765	157 261	75 504	68%
Waste Water			190 183	105 720	84 463	56%
Interest			238 741	61 731	177 010	26%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	2 512 178	1 347 223	1 164 955	54%
Electricity			709 478	872 871	0	123%
Water			641 183	544 038	97 145	85%
Refuse			378 544	263 069	115 474	69%
Waste Water			337 245	216 914	120 331	64%
Interest			161 144	166 182	0	103%
Property Rates Tax	Eskom supplied	Ward 6	1 425 922	730 111	695 810	51%
Electricity			4 229	3 205	1 023	76%
Water			956	378	578	39%
Refuse			12 684	1 403	11 281	11%
Waste Water			22 798	10 461	12 336	46%
Interest			106 135	116 220	0	110%

Figure 9: Monthly Collection

1.3.3.5 Indigent Information

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))
Instruction - *complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)*

Description	Ref	As Per Debt Relief Application	Current Year - 2026/2027			2026/2027 - Monthly Monitoring											
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
***Water*: (*Include All Indigent households also in Eskom supplied areas*)**																	
Indigent HH's with piped water inside dwelling						1 645	1 852										
Indigent HH's with piped water inside yard (but not in dwelling)																	
Indigent HH's using public tap (at least min. service level)	2																
Indigent HH's with other water supply (at least min. service level)	4																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	-	**1 645**	**1 852**	-	-	-	-	-	-	-	-	-	-
Indigent HH's using public tap (< min. service level)	3																
Indigent HH's with other water supply (< min. service level)	4																
Indigent HH's with No water supply																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	-	-	-	-	**1 645**	**1 852**	-	-	-	-	-	-	-	-	-	-
Status of Water meters :																	
Number of Indigent HH's with prepaid Water																	
Number of Indigent HH's with conventional metered Water						1 642	1 832										
Number of Indigent HH's NOT metered currently - Water																	
Number of Indigent HH's with NO Water supply - No metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	10	-	-	-	-	**1 642**	**1 832**	-	-	-	-	-	-	-	-	-	-
Status of unlimited supply of Water :																	
Number of Indigent HH's with conventional metered Water - where the municipality is *NOT physcally restricting Water to the national free basic limit of 6 kilolitres per \household per month*																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households receiving unlimited supply - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's **billed for consumption above the 6 kilolitres**	11																
***Energy* : (*Include All Indigent households also in Eskom supplied areas*)**																	
Indigent HH's with Electricity (at least min. service level)																	
Indigent HH's with Electricity - prepaid (min. service level)																	
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indigent HH's with Electricity (< min. service level)						-											
Indigent HH's with Electricity - prepaid (< min. service level)						1 594	1 784										
Indigent HH's with other energy sources																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		-	-	-	-	**1 594**	**1 784**	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	-	-	-	-	**1 594**	**1 784**	-	-	-	-	-	-	-	-	-	-
Status of Electricity meters :																	
Number of Indigent HH's with prepaid Electricity						1 594	1 915										
Number of Indigent HH's with conventional metered Electricity						-											
Number of Indigent HH's NOT metered currently - Electricity																	
Number of indigent HH's with other energy sources - No metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	12	-	-	-	-	**1 594**	**1 915**	-	-	-	-	-	-	-	-	-	-
Status of unlimited supply of Electricity :																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is *NOT physcally restricting Electricity to the national free basic limit of 50kwh per \household per month*																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households receiving unlimited supply - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's **billed for consumption above the 50 kwh**	13																
Number of ALL Households receiving Free Basic Service *(including registered Indigent Households)*	7																
Water (6 kilolitres per household per month)						1 642	1 832										
Electricity/other energy (50kwh per household per month)						1 594	1 915										
Cost of Free Basic Services provided to ALL Househols in - Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Total cost of FBS Water and Electricity provided to ALL Households	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)																	
Water (kilolitres per household per month)						6	6										
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)						312	312										
Electricity (kwh per household per month)						50	50										
Refuse (average litres per week)						240	240										
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category : Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	14(a)																
PSI Category : Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	14(b)																
Additional Subsidies: Property rates exemptions, reductions and rebates **in excess of section 17 of MPRA)**																	
Water **(in excess of 6 kilolitres per indigent household per month)**	15																
Sanitation **(in excess of free sanitation service to indigent households)**	16																
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**																	
Refuse **(in excess of one removal a week for indigent households)**																	
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
Other																	
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Figure 10: Indigents information per month

1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation	
Province	WC
District	West Coast District
Type	LM
Municipal Name	Cederberg
GV Period	01/07/2022 - 30/06/2027
Financial Year	2026/2027
Reconciliation Period	Quarter 1
Reconciliation Overview	

High Level Reconciliation

Propety Categories	# of Properties			Market Values		
Propety Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6 089	6 089	-	3 154 020 000.00	3 154 020 000.00	-
Industrial	5	5	-	4 617 000.00	4 617 000.00	-
Business and Commercial	607	607	-	1 019 608 000.00	1 019 608 000.00	-
Agricultural	1 514	1 514	-	4 425 987 000.00	4 425 987 000.00	-
Mining	-	-	-	-	-	-
State Owned for Public Purpose	37	37	-	248 431 000.00	248 431 000.00	-
PSI	490	490	-	73 820 000.00	73 820 000.00	-
PBO	12	12	-	11 650 000.00	11 650 000.00	-
Multi Use	-	-	-	-	-	-
Vacant	695	695	-	190 096 000.00	190 096 000.00	-
POW	-	-	-	-	-	-
Municipal	1 031	1 031	-	248 422 000.00	248 422 000.00	-
Other	212	212	-	252 443 000.00	252 443 000.00	-
	10 692	10 692	-	9 629 094 000.00	9 629 094 000.00	-

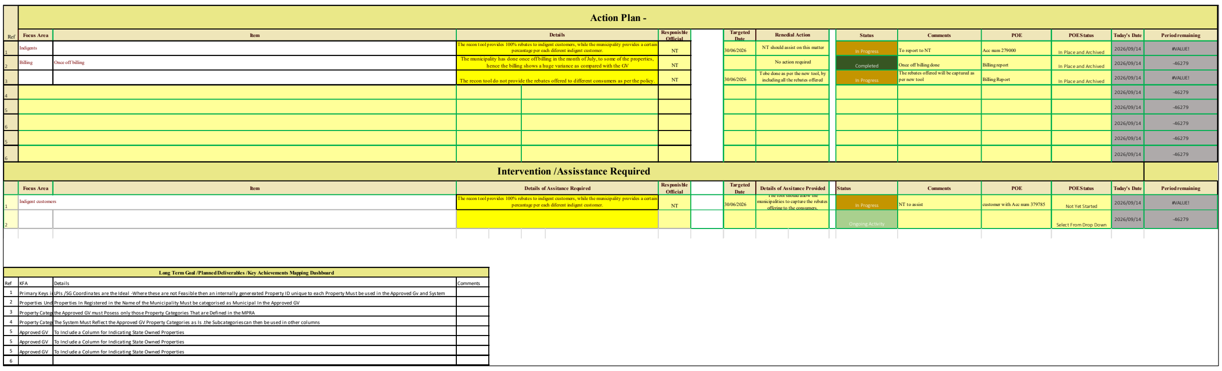
Detailed Reconciliation

Propety Categories	Monthly Billing			Quarterly		
Propety Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	3 118 090	3 153 801	- 35 711	9 354 269.81	9 461 403.63	- 107 133.82
Industrial	7 703	7 703	0	23 108.74	23 108.73	0.01
Business and Commercial	1 701 094	1 623 265	77 830	5 103 283.33	4 869 794.22	233 489.11
Agricultural	1 427 919	1 125 332	302 588	4 283 757.91	3 375 995.22	907 762.69
Mining	-	-	-	-	-	-
State Owned for Public Purpose	414 478	367 546	46 932	1 243 432.56	1 102 637.88	140 794.68
PSI	16 671	19 829	- 3 158	50 013.46	59 487.03	- 9 473.57
PBO	3 759	3 291	468	11 275.63	9 872.25	1 403.38
Multi Use	-	-	-	-	-	-
Vacant	245 316	174 521	70 796	735 948.58	523 561.65	212 386.93
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	R6 935 030.01	R6 475 286.87	R459 743.14	20 805 090.02	19 425 860.61	1 379 229.41

Figure 11: Property Rates Reconciliation

The differences between the VR and Billing system will always be there until the tool is updated to cover the special rebates the municipalities have for different properties. The variance for July 2026 is also bigger as the annual billing for Property Rates took place in July. This has been reported to PT and was requested to be reported to NT to amend the tool. The audit was done for verification of variance between the VR roll and billing system, and the municipality currently bills the properties on monthly basis with the following reasons for the variances:

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



Action Plan -

Ref	Focus Area	Item	Details	Responsible Official	Targeted Date	Renedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	Indigents		The recon tool provides 100% rebates to indigent customers, while the municipality provides a certain percantage per each diferent indigent customer.	NT	30/06/2026	NT should assist on this matter	In Progress	To report to NT	Acc num 279000	In Place and Archived	2026/09/14	#VALUE!
2	Billing	Once off billing	The municipality has done once off billing in the month of July, to some of the properties, hence the billing shows a huge variance as compared with the GV	NT		No action required	Completed	Once off billing done	Billing report	In Place and Archived	2026/09/14	-46279
3			The recon tool do not provide the rebates offered to different consumers as per the policy.	NT	30/06/2026	Tobe done as per the new tool, by including all the rebates offered	In Progress	The rebates offered will be captured as per new tool	Billing Report	In Place and Archived	2026/09/14	#VALUE!
4											2026/09/14	-46279
5											2026/09/14	-46279
6											2026/09/14	-46279
5											2026/09/14	-46279
6											2026/09/14	-46279

Intervention /Assisstance Required

Ref	Focus Area	Item	Details of Assitance Required	Responsible Official	Targeted Date	Details of Assitance Provided	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	Indigent customers		The recon tool provides 100% rebates to indigent customers, while the municipality provides a certain percantage per each diferent indigent customer.	NT	30/06/2026	The tool should allow the municipalities to capture the rebates offering to the consumers.	In Progress	NT to assist	customer with Acc num 379785	Not Yet Started	2026/09/14	#VALUE!
2							Ongoing Activity			Select From Drop Down	2026/09/14	-46279

Long Term Goal /Planned Deliverables /Key Achievements Mapping Dashboard

Ref	KFA	Details	Comments
1	Primary Keys i	LPIs /SG Coordinates are the Ideal -Where these are not Feasible then an internally genereated Property ID unique to each Property Must be used in the Approved Gv and System	
2	Properties Und	Properties In Registered in the Name of the Municipality Must be categorised as Municipal In the Approved GV	
3	Property Categ	the Approved GV must Posess only those Property Categories That are Defined in the MPRA	
4	Property Categ	The System Must Reflect the Approved GV Property Categories as Is .the Subcategories can then be used in other columns	
5	Approved GV	To Include a Column for Indicating State Owned Properties	
5	Approved GV	To Include a Column for Indicating State Owned Properties	
5	Approved GV	To Include a Column for Indicating State Owned Properties	
6			

Figure 12: Property Rates Action Plan

Payment per mSCOA Data String M01

Payment per mSCOA Data Strings						**20 742 814.04**		
Account No:	***Supplier***	***Type***	***Billing date***	***Due Date***	***Payment date***	***Invoice***	***Month***	***Month end: 13 August 2026***
9003055662	Eskom	Bulk Purchases	09-07-2026	08-08-2026	06-08-2026	908.45	M01	M01 String
7486207260	Eskom	Bulk Purchases	06-07-2026	31-07-2026	29-07-2026	214.67	M01	M01 String
5421499776	Eskom	Bulk Purchases	06-07-2026	31-07-2026	29-07-2026	668.42	M01	M01 String
6627012482	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	1 491 696.32	M01	M01 String
8260124924	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	463 721.21	M01	M01 String
9571810478	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	3 454 689.21	M01	M01 String
6627012482	Eskom	Bulk Purchases	17-06-2026	17-07-2026	16-07-2026	2 588 840.62	M01	M01 String
6779486465	Eskom	Bulk Purchases	17-06-2026	17-07-2026	16-07-2026	5 684 668.30	M01	M01 String
8260124924	Eskom	Bulk Purchases	17-06-2026	17-07-2026	16-07-2026	860 931.40	M01	M01 String
9571810478	Eskom	Bulk Purchases	17-06-2026	17-07-2026	16-07-2026	5 575 843.21	M01	M01 String
5633644454	Eskom	Bulk Purchases	22-06-2026	22-07-2026	16-07-2026	620 632.23	M01	M01 String
						20 742 814.04		
				Difference		**-**		

Account No:	***Supplier***	***Type***	***Billing date***	***Due Date***	***Payment date***	***Invoice***	***Month***	***Month end: 13 August 2026***
9251775291	Eskom	Bulk Purchases	10-07-2026	10-08-2026	06-08-2026	60 796.57	M01	Internal Usage not included in string
8287424551	Eskom	Bulk Purchases	14-07-2026	13-08-2026	06-08-2026	8 669.55	M01	Internal Usage not included in string
5377939292	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	3 606.06	M01	Internal Usage not included in string
9581081208	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	1 699.48	M01	Internal Usage not included in string
6897791850	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	1 061.18	M01	Internal Usage not included in string
8926469644	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	7 247.52	M01	Internal Usage not included in string
9792412008	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	26 302.95	M01	Internal Usage not included in string
7460413421	Eskom	Bulk Purchases	06-07-2026	31-07-2026	30-07-2026	128.68	M01	Internal Usage not included in string
5710236842	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	41 449.14	M01	Internal Usage not included in string
6829354180	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	8 479.68	M01	Internal Usage not included in string
8774598833	Eskom	Bulk Purchases	15-07-2026	14-08-2026	13-08-2026	939.40	M01	Internal Usage not included in string
						160 380.21		

Payment per mSCOA Data String M02

Payment per mSCOA Data Strings						**7 861 658.66**		
Account No:	***Supplier***	***Type***	***Billing date***	***Due Date***	***Payment date***	***Invoice***	***Month***	***Month end: 11 September 2026***
8260124924	Eskom	Bulk Purchases	17-08-2026	16-09-2026	10-09-2026	1 104 688.31	M02	M02 String
6779486465	Eskom	Bulk Purchases	16-07-2026	15-08-2026	14-08-2026	3 338 956.08	M02	M02 String
6627012482	Eskom	Bulk Purchases	17-08-2026	16-09-2026	10-09-2026	3 083 351.18	M02	M02 String
5633644454	Eskom	Bulk Purchases	23-07-2026	22-08-2026	20-08-2026	316 553.30	M02	M02 String
5421499776	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	11 031.98	M02	M02 String
7486207260	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	3 785.13	M02	M02 String
9003055662	Eskom	Bulk Purchases	12-08-2026	11-09-2026	10-09-2026	3 292.68	M02	M02 String
						7 861 658.66		
				Difference		**-**		

Account No:	***Supplier***	***Type***	***Billing date***	***Due Date***	***Payment date***	***Invoice***	***Month***	***Month end: 11 September 2026***
9251775291	Eskom	Bulk Purchases	11-08-2026	10-09-2026	10-09-2026	219 859.14	M01	Internal Usage not included in string
8287424551	Eskom	Bulk Purchases	12-08-2026	11-09-2026	10-09-2026	312 635.86	M01	Internal Usage not included in string
5377939292	Eskom	Bulk Purchases	16-08-2026	15-09-2026	10-09-2026	7 620.18	M01	Internal Usage not included in string
9581081208	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	3 847.83	M01	Internal Usage not included in string
6897791850	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	2 312.29	M01	Internal Usage not included in string
8926469644	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	15 530.57	M01	Internal Usage not included in string
7460413421	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	2 269.41	M01	Internal Usage not included in string
5710236842	Eskom	Bulk Purchases	16-08-2026	15-09-2026	10-09-2026	93 569.36	M01	Internal Usage not included in string
6829354180	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	18 161.26	M02	Internal Usage not included in string
8774598833	Eskom	Bulk Purchases	13-08-2026	12-09-2026	10-09-2026	5 271.84	M02	Internal Usage not included in string
						681 077.74		

Figure 13: mSCOA Summary

No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	mSCOA	Month	Comment
	Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:											
1	6627012482	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	1 491 696.32	1 491 696.32	-		M01	M01 String
			Provision				1 491 696.31	1 491 696.31				Provision
2	6779486465	Eskom	Bulk Purchases	16-07-2026	15-08-2026	14-08-2026	3 338 956.08	3 338 956.08	-		M01	M02 String
			Provision				3 338 956.07	3 338 956.07				Provision
3	8260124924	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	463 721.21	463 721.21	-		M01	M01 String
			Provision				496 844.15	496 844.15				Provision
4	9571810478	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	3 454 689.21	3 454 689.21	-		M01	M01 String
			Provision				3 454 689.20	3 454 689.20				Provision
5	5633644454	Eskom	Bulk Purchases	23-07-2026	22-08-2026	20-08-2026	316 553.30	633 106.60	-		M01	M02 String
			Provision				316 553.30					Provision
6	5001886097	Eskom	Bulk Purchases	06-07-2026	31-07-2026		-		-		M01	
			Provision				-					
7	7039295180	Eskom	Bulk Purchases	Account closed								Account closed
8	9871219263	Eskom	Bulk Purchases	Account closed								Account closed
9	9251775291	Eskom	Bulk Purchases	10-07-2026	10-08-2026	06-08-2026	60 796.57	202 655.24	-		M01	Internal Usage not included in string
			Provision				141 858.67					Provision
10	8287424551	Eskom	Bulk Purchases	14-07-2026	13-08-2026	06-08-2026	8 669.55	28 898.49	-		M01	Internal Usage not included in string
			Provision				20 228.94					Provision
11	5377939292	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	3 606.06	7 212.11	-		M01	Internal Usage not included in string
			Provision				3 606.05					Provision
12	9003055662	Eskom	Bulk Purchases	09-07-2026	08-08-2026	06-08-2026	908.45	3 028.16	-		M01	M01 String
			Provision				2 119.71					Provision
13	9581081208	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	1 699.48	3 172.37	-		M01	Internal Usage not included in string
			Provison				1 472.89					Provision
14	6897791850	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	1 061.18	1 923.38	-		M01	Internal Usage not included in string
			Provison				862.20					Provision
15	8926469644	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	7 247.52	13 136.13	-		M01	Internal Usage not included in string
			Provision				5 888.61					Provision
16	7486207260	Eskom	Bulk Purchases	06-07-2026	31-07-2026	29-07-2026	214.67	3 220.13	-		M01	M01 String
			Provision				3 005.46					Provision
17	9792412008	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	26 302.95	47 674.09	-		M01	Internal Usage not included in string
			Provision				21 371.14					Provision
18	7460413421	Eskom	Bulk Purchases	06-07-2026	31-07-2026	30-07-2026	128.68	1 930.16	-		M01	Internal Usage not included in string
			Provision				1 801.48					Provision
19	9622581180	Eskom	Bulk Purchases	27-07-2027	21-08-2026	20-08-2026	4 220.47	5 137.97	-		M01	Internal Usage not included in string
			Provision				917.50					Provision
20	6983620040	Eskom	Bulk Purchases	23-07-2026	22-08-2026	20-08-2026	10 197.55	20 395.09	-		M01	Internal Usage not included in string
			Provision				10 197.54					Provision
21	5710236842	Eskom	Bulk Purchases	16-07-2026	15-08-2026	13-08-2026	41 449.14	82 898.27	-		M01	Internal Usage not included in string
			Provision				41 449.13					Provision
22	6829354180	Eskom	Bulk Purchases	20-07-2026	14-08-2026	13-08-2026	8 479.68	15 369.43	-		M01	Internal Usage not included in string
			Provision				6 889.75					Provision
23	5421499776	Eskom	Bulk Purchases	06-07-2026	31-07-2026	29-07-2026	668.42	9 357.86	-		M01	M01 String
			Provision				8 689.44					Provision
24	8774598833	Eskom	Bulk Purchases	15-07-2026	14-08-2026	13-08-2026	939.40	2 384.62	-		M01	Internal Usage not included in string
			Provision				1 445.22					Provision
			Provision	**9 370 542.76**			**18 612 748.65**	**18 612 748.65**	**-**			

No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference		Month	Month end: 11 September 2026
	Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:											
1	6627012482	Eskom	Bulk Purchases	17-08-2026	16-09-2026	10-09-2026	3 083 351.18	3 083 351.18	-		M02	M02 String
2	6779486465	Eskom	Bulk Purchases	17-08-2026	16-09-2026		7 335 760.84		7 335 760.84		M02	Not yet due at reporting date
3	8260124924	Eskom	Bulk Purchases	17-08-2026	16-09-2026	10-09-2026	1 104 688.31	1 104 688.31	-		M02	M02 String
4	9571810478	Eskom	Bulk Purchases	17-08-2026	16-09-2026		7 041 846.71		7 041 846.71		M02	Not yet due at reporting date
5	5633644454	Eskom	Bulk Purchases	18-08-2026	17-09-2026		723 624.31		723 624.31		M02	Not yet due at reporting date
6	5001886097	Eskom	Bulk Purchases	06-08-2026	31-08-2026		-		-		M02	
7	7039295180	Eskom	Bulk Purchases	Account closed								Account closed
8	9871219263	Eskom	Bulk Purchases	Account closed								Account closed
9	9251775291	Eskom	Bulk Purchases	11-08-2026	10-09-2026	10-09-2026	219 859.14	219 859.14	-		M02	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	12-08-2026	11-09-2026	10-09-2026	312 635.86	312 635.86	-		M02	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	16-08-2026	15-09-2026	10-09-2026	7 620.18	7 620.18	-		M02	Internal Usage not included in string
12	9003055662	Eskom	Bulk Purchases	12-08-2026	11-09-2026	10-09-2026	3 292.68	3 292.68	-		M02	M02 String
13	9581081208	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	3 847.83	3 847.83	-		M02	Internal Usage not included in string
14	6897791850	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	2 312.29	2 312.29	-		M02	Internal Usage not included in string
15	8926469644	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	15 530.57	15 530.57	-		M02	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	3 785.13	3 785.13	-		M02	M02 String
17	9792412008	Eskom	Bulk Purchases	25-08-2026	19-09-2026		100 273.12		100 273.12		M02	Not yet due at reporting date
18	7460413421	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	2 269.41	2 269.41	-		M02	Internal Usage not included in string
19	9622581180	Eskom	Bulk Purchases	27-08-2026	21-09-2026		6 221.80		6 221.80		M02	Not yet due at reporting date
20	6983620040	Eskom	Bulk Purchases	25-08-2026	25-09-2026		26 374.78		26 374.78		M02	Not yet due at reporting date
21	5710236842	Eskom	Bulk Purchases	16-08-2026	15-09-2026	10-09-2026	93 569.36	93 569.36	-		M02	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases	20-08-2026	14-09-2026	10-09-2026	18 161.26	18 161.26	-		M02	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	06-08-2026	31-08-2026	26-08-2026	11 031.98	11 031.98	-		M02	M02 String
24	8774598833	Eskom	Bulk Purchases	13-08-2026	12-09-2026	10-09-2026	5 271.84	5 271.84	-		M02	Internal Usage not included in string
							20 121 328.58	***4 887 227.02***	***15 234 101.56***			

Figure 14: Eskom Invoices

No	Account No:	Contract Acc No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statemei	Amount	Month
	Bulk Purchases Water proof of payment uploaded ito Cir 124 reporting:										
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	2 442.25	2 442.25	-	M01
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	1 404.07	1 404.07	-	M01
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	5 011.99	5 011.99	-	M01
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	3 497.26	3 497.26	-	M01
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	1 084.82	1 084.82	-	M01
6	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	162.25	162.25	-	M01
7	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	761.69	761.69	-	M01
8	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	5 272.00	5 272.00	-	M01
9	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	3 650.51	3 650.51	-	M01
10	22110797	100258300	Dept Water and Sanitation	Bulk water	31-07-2026	31-08-2026	13-08-2026	31 958.74	31 958.74	-	M01
		101697201	BREEDE- OLIFANTS CMA		31-07-2026	31-08-2026	13-08-2026	604.08	604.08	-	M01
11	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	1 768.69	1 768.69	-	M01
12	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	218.45	218.45	-	M01
13	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	175.87	175.87	-	M01
14	22114016	101698691	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	1 443.21	1 443.21	-	M01
15	22155515	101708171	BREEDE- OLIFANTS CMA	Bulk water	31-07-2026	31-08-2026	13-08-2026	1 928.10	1 928.10	-	M01
								61 383.98	**61 383.98**	**-**	

Figure 15: DWS Invoices

1.3.3.7 Water & Electricity Losses

	2026	2025
MATERIAL LOSSES		
Water distribution losses		
Kilo litres disinfected/purified/purchased	3 433 555	3 214 368
Kilo litres sold and free basic services	(2 063 649)	(1 954 816)
Kilo litres lost during distribution	1 369 906	1 259 552
Percentage lost during distribution	39.90%	39.19%

Figure 16: Water Losses

The figure above is based on the Draft AFS.

	SALES / FBE (KWH)					REAL LOSSES			
MONTH	**CONVENTIONAL**	**PREPAID**	**FBE**	**TOTAL**	**ESKOM PURCHASES**	**KwH**	**%**		
2607	3 074 282.00	1 695 413.30	84 300.00	**4 853 995.30**	**5 010 292.96**	156 297.66	3.12%		
2608	3 507 128.00	1 623 645.40	97 600.00	**5 228 373.40**	**5 104 248.44**	(124 124.96)	-2.43%		
2609	-	-	-	-	-	-	#DIV/0!	**0.32%**	**Q1**
2610	-	-	-	-	-	-	#DIV/0!		
2611	-	-	-	-	-	-	#DIV/0!		
2612	-	-	-	-	-	-	#DIV/0!	**#DIV/0!**	**Q2**
2701	-	-	-	-	-	-	#DIV/0!		
2702	-	-	-	-	-	-	#DIV/0!		
2703	-	-	-	-	-	-	#DIV/0!	**#DIV/0!**	**Q3**
2704	-	-	-	-	-	-	#DIV/0!		
2705	-	-	-	-	-	-	#DIV/0!		
2706	-	-	-	-	-	-	#DIV/0!	**#DIV/0!**	**Q4**
Total	6 581 410.00	3 319 058.70	181 900.00	**10 082 368.70**	**10 114 541.40**	**32 172.70**	**0.32%**	**YTD**	
WP	6 581 411.00	3 319 058.70	181 900.00	**10 082 369.70**	**10 114 541.40**				

Figure 17: Electricity Losses

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 - M02 August

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	81 166	83 139	83 139	6 454	19 010	21 553	(2 544)	-12%	83 139
Service charges	236 266	253 053	253 053	23 596	46 287	47 967	(1 680)	-4%	253 053
Investment revenue	12 182	11 234	11 234	1 143	2 125	2 092	33	2%	11 234
Transfers and subsidies - Operational	109 662	103 728	103 728	954	34 924	37 350	(2 426)	(0)	103 728
Other own revenue	89 964	111 507	111 507	5 142	12 808	8 735	4 072	47%	111 507
Total Revenue (excluding capital transfers and contributions)	**529 240**	**562 662**	**562 662**	**37 289**	**115 153**	**117 698**	**(2 545)**	**-2%**	**562 662**
Employee costs	155 288	181 982	181 982	13 014	26 118	26 494	(376)	-1%	181 982
Remuneration of Councillors	6 534	6 847	6 847	559	1 117	1 039	79	8%	6 847
Depreciation, amortisation and impairment	34 617	37 690	37 690	2 836	5 671	5 671	–		37 690
Interest, Dividends and Rent on Land	14 417	12 470	12 470	1 105	2 210	2 211	(1)	-0%	12 470
Inventory consumed and bulk purchases	159 480	178 664	178 808	17 866	26 094	30 616	(4 522)	-15%	178 808
Transfers and subsidies	130	850	850	–	3	8	(5)	-64%	850
Other expenditure	148 004	143 698	143 554	8 352	13 300	17 497	(4 197)	-24%	143 554
Total Expenditure	**518 472**	**562 201**	**562 201**	**43 731**	**74 514**	**83 537**	**(9 023)**	**-11%**	**562 201**
Surplus/(Deficit)	**10 768**	**461**	**461**	**(6 442)**	**40 639**	**34 161**	**6 478**	**19%**	**461**
Transfers and subsidies - capital (monetary allocations)	30 192	79 596	79 596	51	51	531	(481)	-90%	79 596
Transfers and subsidies - capital (in-kind)	28 602	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**69 561**	**80 057**	**80 057**	**(6 392)**	**40 690**	**34 693**	**5 997**	**17%**	**80 057**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**69 561**	**80 057**	**80 057**	**(6 392)**	**40 690**	**34 693**	**5 997**	**17%**	**80 057**
Capital expenditure & funds sources									
Capital expenditure	**79 438**	**110 667**	**110 667**	**51**	**2 641**	**1 025**	**1 616**	**158%**	**110 667**
Capital transfers recognised	30 192	79 596	79 596	51	51	–	51	#DIV/0!	79 596
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**49 246**	**31 071**	**31 071**	**–**	**2 591**	**1 025**	**1 566**	**153%**	**31 071**
Total sources of capital funds	**79 438**	**110 667**	**110 667**	**51**	**2 641**	**1 025**	**1 616**	**158%**	**110 667**
Financial position									
Total current assets	215 825	140 896	140 896		266 777				140 896
Total non current assets	761 149	814 803	814 803		758 154				814 803
Total current liabilities	119 942	73 131	73 131		124 711				73 131
Total non current liabilities	143 003	135 215	135 215		145 500				135 215
Community wealth/Equity	**714 030**	**747 352**	**747 352**		**754 720**				**747 352**
Cash flows									
Net cash from (used) operating	80 162	83 726	83 726	16 595	41 188	33 128	(8 060)	-24%	83 726
Net cash from (used) investing	(47 285)	(100 667)	(100 667)	191	(2 676)	(5 453)	(2 777)	51%	(100 667)
Net cash from (used) financing	(286)	174	174	47	64	29	(35)	-121%	174
Cash/cash equivalents at the month/year end	**137 189**	**70 414**	**70 414**	**175 765**	**175 765**	**114 884**	**(60 881)**	**-53%**	**70 414**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	22 346	17 386	5 819	3 958	3 694	3 223	19 230	82 214	157 871
Creditors Age Analysis									
Total Creditors	15 401	–	2 116	–	–	–	–	4 174	21 691

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August										
Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		163 428	174 365	174 365	8 340	33 444	40 142	(6 698)	-17%	174 365
Executive and council		59 096	56 998	56 998	–	10 700	14 907	(4 206)	-28%	56 998
Finance and administration		104 332	117 367	117 367	8 340	22 743	25 235	(2 492)	-10%	117 367
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		71 112	125 789	125 789	3 863	10 039	7 971	2 068	26%	125 789
Community and social services		15 749	9 504	9 504	586	1 164	1 492	(328)	-22%	9 504
Sport and recreation		3 480	4 393	4 393	541	953	649	304	47%	4 393
Public safety		50 030	57 401	57 401	2 736	7 923	3 427	4 496	131%	57 401
Housing		1 853	54 491	54 491	–	–	2 404	(2 404)	-100%	54 491
Health		–	–	–	–	–	–	–		–
Economic and environmental services		16 236	19 935	19 935	560	1 180	1 352	(172)	-13%	19 935
Planning and development		3 527	3 105	3 105	189	409	590	(181)	-31%	3 105
Road transport		12 709	16 830	16 830	371	771	762	9	1%	16 830
Environmental protection		–	–	–	–	–	–	–		–
Trading services		337 256	322 169	322 169	24 576	70 540	68 764	1 776	3%	322 169
Energy sources		237 962	210 812	210 812	18 109	42 103	43 988	(1 884)	-4%	210 812
Water management		47 448	47 050	47 050	3 194	10 908	9 908	1 000	10%	47 050
Waste water management		30 680	37 037	37 037	1 661	9 744	8 221	1 523	19%	37 037
Waste management		21 166	27 270	27 270	1 612	7 785	6 648	1 137	17%	27 270
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**588 033**	**642 258**	**642 258**	**37 340**	**115 204**	**118 230**	**(3 026)**	**-3%**	**642 258**
Expenditure - Functional										
Governance and administration		133 969	130 981	130 981	9 752	17 218	18 516	(1 299)	-7%	130 981
Executive and council		15 393	12 237	12 237	845	1 718	3 159	(1 441)	-46%	12 237
Finance and administration		117 278	116 803	116 803	8 796	15 287	15 054	233	2%	116 803
Internal audit		1 298	1 940	1 940	112	212	304	(91)	-30%	1 940
Community and public safety		87 465	105 707	105 707	6 484	12 399	13 977	(1 578)	-11%	105 707
Community and social services		11 123	14 919	14 919	920	1 800	2 037	(237)	-12%	14 919
Sport and recreation		12 964	15 932	15 932	1 051	2 054	2 141	(87)	-4%	15 932
Public safety		58 065	67 057	67 057	4 336	8 188	8 498	(311)	-4%	67 057
Housing		5 313	7 798	7 798	177	357	1 301	(943)	-73%	7 798
Health		–	–	–	–	–	–	–		–
Economic and environmental services		31 697	40 728	40 728	2 627	5 018	5 904	(885)	-15%	40 728
Planning and development		12 799	19 614	19 614	1 234	2 329	3 011	(682)	-23%	19 614
Road transport		18 899	21 114	21 114	1 393	2 690	2 893	(203)	-7%	21 114
Environmental protection		–	–	–	–	–	–	–		–
Trading services		265 340	284 785	284 785	24 868	39 878	45 139	(5 261)	-12%	284 785
Energy sources		179 665	187 336	187 336	18 261	27 544	32 210	(4 667)	-14%	187 336
Water management		35 286	39 482	39 482	2 866	5 470	5 279	191	4%	39 482
Waste water management		24 907	29 506	29 506	1 932	3 541	4 043	(502)	-12%	29 506
Waste management		25 481	28 461	28 461	1 810	3 323	3 607	(284)	-8%	28 461
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**518 472**	**562 201**	**562 201**	**43 731**	**74 514**	**83 537**	**(9 023)**	**-11%**	**562 201**
Surplus/ (Deficit) for the year		**69 561**	**80 057**	**80 057**	**(6 392)**	**40 690**	**34 693**	**5 997**	**0.1728635**	**80 057**

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by the 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) - M02 August										
Vote Description		2025/26	Budget Year 2026/27							
R thousands	Ref	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		59 096	56 998	56 998	–	10 700	14 907	(4 206)	-28.2%	56 998
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Financial Administrative Services		100 675	104 513	104 513	8 067	22 170	25 087	(2 917)	-11.6%	104 513
Vote 4 - Community Development Services		17 399	9 790	9 790	805	1 619	1 251	369	29.5%	9 790
Vote 5 - Corporate and Strategic Services		870	10 543	10 543	44	95	69	26	38.0%	10 543
Vote 6 - Planning and Development Services		3 527	3 105	3 105	189	409	590	(181)	-30.7%	3 105
Vote 7 - Public Safety		55 622	63 751	63 751	3 117	8 716	4 508	4 208	93.3%	63 751
Vote 8 - Electricity		237 962	210 812	210 812	18 109	42 103	43 988	(1 884)	-4.3%	210 812
Vote 9 - Waste Management		21 166	27 270	27 270	1 612	7 785	6 648	1 137	17.1%	27 270
Vote 10 - Waste Water Management		30 051	37 037	37 037	1 661	9 744	8 221	1 523	18.5%	37 037
Vote 11 - Water		47 448	47 050	47 050	3 194	10 908	9 908	1 000	10.1%	47 050
Vote 12 - Housing		1 853	54 491	54 491	–	–	2 404	(2 404)	-100.0%	54 491
Vote 13 - Road Transport		8 883	12 505	12 505	–	–	–	–		12 505
Vote 14 - Sports and Recreation		3 480	4 393	4 393	541	953	649	304	46.9%	4 393
Total Revenue by Vote	2	**588 033**	**642 258**	**642 258**	**37 340**	**115 204**	**118 230**	**(3 026)**	**-2.6%**	**642 258**
Expenditure by Vote	1									
Vote 1 - Executive and Council		9 311	9 181	9 181	623	1 253	2 714	(1 461)	-53.8%	9 181
Vote 2 - Office of Municipal Manager		12 838	4 996	4 996	334	678	749	(71)	-9.5%	4 996
Vote 3 - Financial Administrative Services		76 080	68 710	68 710	4 495	8 832	9 302	(470)	-5.1%	68 710
Vote 4 - Community Development Services		12 651	19 537	19 537	1 290	2 540	2 687	(147)	-5.5%	19 537
Vote 5 - Corporate and Strategic Services		30 368	43 155	43 155	4 134	6 040	5 270	770	14.6%	43 155
Vote 6 - Planning and Development Services		13 195	15 219	15 219	771	1 519	2 256	(737)	-32.7%	15 219
Vote 7 - Public Safety		63 488	73 780	73 780	4 741	8 952	9 384	(432)	-4.6%	73 780
Vote 8 - Electricity		179 665	187 336	187 336	18 261	27 544	32 210	(4 667)	-14.5%	187 336
Vote 9 - Waste Management		25 481	28 461	28 461	1 810	3 323	3 607	(284)	-7.9%	28 461
Vote 10 - Waste Water Management		23 927	28 548	28 548	1 882	3 444	3 920	(476)	-12.1%	28 548
Vote 11 - Water		35 286	39 482	39 482	2 866	5 470	5 279	191	3.6%	39 482
Vote 12 - Housing		5 313	7 798	7 798	177	357	1 301	(943)	-72.5%	7 798
Vote 13 - Road Transport		17 903	20 064	20 064	1 298	2 507	2 717	(210)	-7.7%	20 064
Vote 14 - Sports and Recreation		12 964	15 932	15 932	1 051	2 054	2 141	(87)	-4.1%	15 932
Total Expenditure by Vote	2	**518 472**	**562 201**	**562 201**	**43 731**	**74 514**	**83 537**	**(9 023)**	**-10.8%**	**562 201**
Surplus/ (Deficit) for the year	2	**69 561**	**80 057**	**80 057**	**(6 392)**	**40 690**	**34 693**	**5 997**	**17.3%**	**80 057**

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

Table 7: C4 Financial Performance (Revenue and Expenditure)

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August										
		2025/26	Budget Year 2026/27							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		170 827	185 513	185 513	17 730	35 007	37 690	(2 683)	-7%	185 513
Service charges - Water		34 124	35 218	35 218	2 970	5 318	4 905	413	8%	35 218
Service charges - Waste Water Management		16 277	16 470	16 470	1 490	3 070	2 739	332	12%	16 470
Service charges - Waste management		15 038	15 852	15 852	1 407	2 891	2 633	258	10%	15 852
Sale of Goods and Rendering of Services		5 817	6 115	6 115	660	1 211	1 032	178	17%	6 115
Agency services		4 455	4 325	4 325	371	771	762	9	1%	4 325
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		6 273	6 766	6 766	526	1 039	1 072	(33)	-3%	6 766
Interest earned from Current and Non Current Assets		12 182	11 234	11 234	1 143	2 125	2 092	33	2%	11 234
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 386	947	947	83	188	92	96	104%	947
Licence and permits		1	2	2	–	–	0	(0)	-100%	2
Special rating levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	–	–	–	–	–			–
Development Charges		–	55	55	–	–	–			55
Operational Revenue		369	394	394	4	169	44	125	287%	394
Non-Exchange Revenue								–		
Property rates		81 166	83 139	83 139	6 454	19 010	21 553	(2 544)	-12%	83 139
Surcharges and Taxes		–	700	700	–	–	117	(117)	-100%	700
Fines, penalties and forfeits		50 943	57 548	57 548	2 742	7 928	3 498	4 430	127%	57 548
Licences or permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		109 662	103 728	103 728	954	34 924	37 350	(2 426)	-6%	103 728
Interest earned from Receivables (Non-Exchange)		4 085	4 389	4 389	358	709	731	(22)	-3%	4 389
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue - Service Charges		4 371	4 813	4 813	398	793	843	(50)	-6%	4 813
Gains on disposal of Fixed and Intangible Assets		0	10 000	10 000	–	–	–	–		10 000
Other Gains		12 264	15 453	15 453	–	–	544	(544)	-100%	15 453
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**529 240**	**562 662**	**562 662**	**37 289**	**115 153**	**117 698**	**(2 545)**	**-2%**	**562 662**
Expenditure By Type										
Employee related costs		155 288	181 982	181 982	13 014	26 118	26 494	(376)	-1%	181 982
Remuneration of councillors		6 534	6 847	6 847	559	1 117	1 039	79	8%	6 847
Bulk purchases - electricity		142 368	161 484	161 484	16 776	24 674	28 509	(3 835)	-13%	161 484
Inventory consumed		17 113	17 180	17 324	1 089	1 420	2 107	(687)	-33%	17 324
Debt impairment		55 268	46 271	46 271	3 826	7 651	5 371	2 280	42%	46 271
Depreciation, amortisation and impairment		34 617	37 690	37 690	2 836	5 671	5 671	–		37 690
Interest, Dividends and Rent on Land		14 417	12 470	12 470	1 105	2 210	2 211	(1)	0%	12 470
Contracted services		47 645	40 505	40 407	3 229	3 283	4 110	(827)	-20%	40 407
Transfers and subsidies		130	850	850	–	3	8	(5)	-64%	850
Irrecoverable debts written off		–	13 680	13 680	–	–	2 280	(2 280)	-100%	13 680
Operational Cost and Other Cost		33 765	40 055	40 009	1 297	2 366	5 736	(3 370)	-59%	40 009
Disposal of Fixed and Intangible Assets		1 533	–	–	–	–	–	–		–
Other Losses		9 792	3 188	3 188	–	–	–	–		3 188
Total Expenditure		**518 472**	**562 201**	**562 201**	**43 731**	**74 514**	**83 537**	**(9 023)**	**-11%**	**562 201**
Surplus/(Deficit)		**10 768**	**461**	**461**	**(6 442)**	**40 639**	**34 161**	**6 478**	**0**	**461**
Transfers and subsidies - capital (monetary allocations)		30 192	79 596	79 596	51	51	531	(481)	(0)	79 596
Transfers and subsidies - capital (in-kind)		28 602	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**69 561**	**80 057**	**80 057**	**(6 392)**	**40 690**	**34 693**	**5 997**	**0**	**80 057**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**69 561**	**80 057**	**80 057**	**(6 392)**	**40 690**	**34 693**	**5 997**	**0**	**80 057**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**69 561**	**80 057**	**80 057**	**(6 392)**	**40 690**	**34 693**	5 997	0	**80 057**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**69 561**	**80 057**	**80 057**	**(6 392)**	**40 690**	**34 693**	**5 997**	**0**	**80 057**

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

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

WC012 Cederberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Financial Administrative Services		–	–	–	–	–	–	–		–
Vote 4 - Community Development Services		–	–	–	–	–	–	–		–
Vote 5 - Corporate and Strategic Services		–	–	–	–	–	–	–		–
Vote 6 - Planning and Development Services		5 428	–	–	–	–	–	–		–
Vote 7 - Public Safety		–	–	–	–	–	–	–		–
Vote 8 - Electricity		–	–	–	–	–	–	–		–
Vote 9 - Waste Management		432	8 360	8 344	51	2 641	(16)	2 657	-16607%	8 344
Vote 10 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 11 - Water		–	–	–	–	–	–	–		–
Vote 12 - Housing		–	27 000	27 000	–	–	–	–		27 000
Vote 13 - Road Transport		7 382	15 874	15 874	–	–	–	–		15 874
Vote 14 - Sports and Recreation		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**13 242**	**51 234**	**51 218**	**51**	**2 641**	**(16)**	**2 657**	**-16607%**	**51 218**
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Office of Municipal Manager		12	–	–	–	–	–	–		–
Vote 3 - Financial Administrative Services		21	295	295	–	–	–	–		295
Vote 4 - Community Development Services		7 478	4 140	4 140	–	–	583	(583)	-100%	4 140
Vote 5 - Corporate and Strategic Services		566	1 550	1 550	–	–	167	(167)	-100%	1 550
Vote 6 - Planning and Development Services		1 468	80	80	–	–	–	–		80
Vote 7 - Public Safety		2 637	2 743	2 743	–	–	83	(83)	-100%	2 743
Vote 8 - Electricity		38 281	1 900	1 900	–	–	67	(67)	-100%	1 900
Vote 9 - Waste Management		625	2 130	2 146	–	–	99	(99)	-100%	2 146
Vote 10 - Waste Water Management		6 191	13 610	13 610	–	–	–	–		13 610
Vote 11 - Water		7 299	8 661	8 661	–	–	–	–		8 661
Vote 12 - Housing		–	22 000	22 000	–	–	–	–		22 000
Vote 13 - Road Transport		375	480	480	–	–	–	–		480
Vote 14 - Sports and Recreation		1 243	1 844	1 844	–	–	42	(42)	-100%	1 844
Total Capital single-year expenditure	4	66 196	59 434	59 450	–	–	1 041	**(1 041)**	**-100%**	59 450
Total Capital Expenditure		**79 438**	**110 667**	**110 667**	**51**	**2 641**	**1 025**	**1 616**	**158%**	**110 667**
Capital Expenditure - Functional Classification										
Governance and administration		**599**	**1 795**	**1 795**	**–**	**–**	**167**	(167)	-100%	**1 795**
Executive and council		11	–	–	–	–	–	–		–
Finance and administration		587	1 795	1 795	–	–	167	(167)	-100%	1 795
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**11 358**	**57 728**	**57 728**	**–**	**–**	**708**	(708)	-100%	**57 728**
Community and social services		8 970	5 683	5 683	–	–	667	(667)	-100%	5 683
Sport and recreation		1 243	1 844	1 844	–	–	42	(42)	-100%	1 844
Public safety		1 145	1 200	1 200	–	–	–	–		1 200
Housing		–	49 000	49 000	–	–	–	–		49 000
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**14 279**	**16 484**	**16 484**	**–**	**–**	**–**	–		**16 484**
Planning and development		6 897	130	130	–	–	–	–		130
Road transport		7 382	16 354	16 354	–	–	–	–		16 354
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**53 203**	**34 661**	**34 661**	**51**	**2 641**	**150**	2 491	1661%	**34 661**
Energy sources		38 281	1 900	1 900	–	–	67	(67)	-100%	1 900
Water management		7 299	8 661	8 661	–	–	–	–		8 661
Waste water management		6 566	13 610	13 610	–	–	–	–		13 610
Waste management		1 057	10 490	10 490	51	2 641	83	2 558	3069%	10 490
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**79 438**	**110 667**	**110 667**	**51**	**2 641**	**1 025**	**1 616**	**158%**	**110 667**
Funded by:										
National Government		22 015	25 669	25 669	51	51	–	51	#DIV/0!	25 669
Provincial Government		8 176	53 928	53 928	–	–	–	–		53 928
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**30 192**	**79 596**	**79 596**	**51**	**51**	**–**	**51**	**#DIV/0!**	**79 596**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		49 246	31 071	31 071	–	2 591	1 025	1 566	153%	31 071
Total Capital Funding		**79 438**	**110 667**	**110 667**	**51**	**2 641**	**1 025**	**1 616**	**158%**	**110 667**

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 the 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 - M02 August						
Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		137 189	70 414	70 414	175 765	70 414
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		49 374	47 278	47 278	51 797	47 278
Receivables from non-exchange transactions		17 657	17 486	17 486	28 321	17 486
Current portion of non-current receivables		–	1 337	1 337	–	1 337
Inventory		1 448	1 329	1 329	1 521	1 329
VAT Receivable		2 936	3 052	3 052	2 181	3 052
Other current assets		7 222	–	–	7 190	–
Total current assets		**215 825**	**140 896**	**140 896**	**266 777**	**140 896**
Non current assets						
Investments		–	–	–	–	–
Investment property		73 421	73 692	73 692	73 413	73 692
Property, plant and equipment		682 223	739 579	739 579	679 201	739 579
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		378	195	195	378	195
Trade and other receivables from exchange transactions		7 724	1 337	1 337	7 759	1 337
Non-current receivables from non-exchange transactions		(2 597)	–	–	(2 597)	–
Other non-current assets		–	–	–	–	–
Total non current assets		**761 149**	**814 803**	**814 803**	**758 154**	**814 803**
TOTAL ASSETS		**976 974**	**955 699**	**955 699**	**1 024 931**	**955 699**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		3 559	3 598	3 598	3 623	3 598
Trade and other payables from exchange transactions		66 478	49 687	49 687	55 433	49 687
Trade and other payables from non-exchange transactions		8 302	–	–	20 191	–
Provision		14 760	16 560	16 560	14 746	16 560
VAT Payable		24 022	–	–	27 897	–
Other current liabilities		2 822	3 286	3 286	2 822	3 286
Total current liabilities		**119 942**	**73 131**	**73 131**	**124 711**	**73 131**
Non current liabilities						
Financial liabilities		31	–	–	31	–
Provision		86 813	84 079	84 079	88 070	84 079
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		56 159	51 136	51 136	57 399	51 136
Total non current liabilities		**143 003**	**135 215**	**135 215**	**145 500**	**135 215**
TOTAL LIABILITIES		**262 945**	**208 346**	**208 346**	**270 211**	**208 346**
NET ASSETS	2	**714 030**	**747 352**	**747 352**	**754 720**	**747 352**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		714 030	747 352	747 352	754 720	747 352
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**714 030**	**747 352**	**747 352**	**754 720**	**747 352**

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		79 375	81 435	81 435	5 297	10 427	12 874	(2 447)	-19%	81 435
Service charges		229 829	250 456	250 456	21 506	42 141	48 522	(6 381)	-13%	250 456
Other revenue		25 172	24 442	24 442	3 649	8 151	3 504	4 648	133%	24 442
Transfers and Subsidies - Operational		71 177	103 728	103 728	7 777	40 847	34 074	6 773	20%	103 728
Transfers and Subsidies - Capital		57 525	79 596	79 596	3 796	6 016	377	5 639	1494%	79 596
Interest		16 182	13 905	13 905	1 426	3 432	2 318	1 115	48%	13 905
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(397 163)	(468 921)	(468 921)	(26 857)	(69 824)	(68 468)	1 356	-2%	(468 921)
Finance charges		(1 804)	(65)	(65)	–	–	–	–		(65)
Transfers and Subsidies		(130)	(850)	(850)	–	(3)	(74)	(70)	96%	(850)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**80 162**	**83 726**	**83 726**	**16 595**	**41 188**	**33 128**	**(8 060)**	**-24%**	**83 726**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 405	10 000	10 000	–	–	–	–		10 000
Decrease (increase) in non-current receivables		–	–	–	242	(35)	–	(35)	#DIV/0!	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Insurance Refund - Capital		–	–	–	–	–	–	–		–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(48 690)	(110 667)	(110 667)	(51)	(2 641)	(5 453)	(2 812)	52%	(110 667)
Retention (Capital)		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(47 285)**	**(100 667)**	**(100 667)**	**191**	**(2 676)**	**(5 453)**	**(2 777)**	**51%**	**(100 667)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		190	174	174	47	64	29	35	121%	174
Payments										
Repayment of borrowing		(476)	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(286)**	**174**	**174**	**47**	**64**	**29**	**(35)**	**-121%**	**174**
NET INCREASE/ (DECREASE) IN CASH HELD		**32 591**	**(16 767)**	**(16 767)**	**16 834**	**38 576**	**27 703**			**(16 767)**
Cash/cash equivalents at beginning:		104 598	87 181	87 181	158 932	137 189	87 181			87 181
Cash/cash equivalents at month/year end:		137 189	70 414	70 414	175 765	175 765	114 884			70 414

Table 11: SC30 Actuals Monthly Cashflows (All)

WC012 Cederberg - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - M02 August																
Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	1	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		5 129	5 297	12 504	6 961	6 866	6 023	5 783	5 963	6 277	5 966	6 492	5 725	81 435	83 951	86 416
Service charges - Electricity revenue		15 963	17 464	16 473	15 832	12 316	17 123	12 241	15 299	13 907	15 388	13 268	19 335	189 424	211 842	239 810
Service charges - Water revenue		2 513	1 958	2 699	2 980	2 793	2 733	3 075	2 890	2 955	3 210	2 934	2 209	34 165	36 297	37 358
Service charges - Waste Water Management		1 131	1 005	1 201	1 159	1 119	1 130	1 010	1 147	1 028	1 161	1 210	1 027	13 573	14 267	14 677
Service charges - Waste Mangement		1 028	1 078	1 096	1 126	1 099	1 111	1 092	1 117	1 107	1 115	1 119	1 098	13 294	14 195	14 886
Rental of facilities and equipment		104	83	79	79	79	79	79	79	79	79	79	79	947	978	1 009
Interest earned - external investments		982	1 143	936	936	936	936	936	936	936	936	936	936	11 234	11 237	11 241
Interest earned - outstanding debtors		1 025	282	223	223	223	223	223	223	223	223	223	223	2 672	2 753	2 832
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		732	245	1 049	1 066	1 066	1 062	968	968	951	956	937	851	11 904	12 297	12 691
Licences and permits		–	–	–	2	–	–	–	–	–	–	–	–	2	2	2
Agency services		400	371	410	454	389	303	403	416	345	265	231	281	4 325	4 468	4 611
Transfers and Subsidies - Operational		33 070	7 777	2 305	2 703	2 547	21 466	1 527	7 472	20 210	2 053	1 899	7 472	103 728	158 980	152 521
Other revenue		1 364	221	378	1 548	948	745	218	455	795	1 361	281	47	7 264	7 589	7 924
Cash Receipts by Source		**63 442**	**36 927**	**39 353**	**35 070**	**30 381**	**52 933**	**27 555**	**36 965**	**48 813**	**32 712**	**29 610**	**39 282**	**473 966**	**558 856**	**585 979**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 220	3 796	9 386	11 816	5 225	6 240	3 905	775	12 879	11 715	9 163	8 115	79 596	101 422	54 493
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	10 000	10 000	5 000	3 000
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		17	47	15	15	15	15	15	15	15	15	15	15	174	174	174
VAT Control (receipts)		1 901	2 728	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		(276)	242	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**67 304**	**43 741**	**48 753**	**46 900**	**35 620**	**59 188**	**31 475**	**37 755**	**61 707**	**44 442**	**38 787**	**57 411**	**563 737**	**665 451**	**643 645**
Cash Payments by Type													–			
Employee related costs		12 984	12 861	14 346	14 517	21 738	15 094	14 818	14 818	14 818	14 180	14 475	14 768	181 035	191 575	205 618
Remuneration of councillors		559	559	549	549	550	550	543	580	542	519	513	855	6 847	7 189	7 549
Finance Charges		–	–	–	–	–	–	–	–	–	–	–	65	65	67	69
Bulk purchases - Electricity		27 994	7 726	14 044	13 497	10 499	14 597	10 436	13 042	11 856	13 118	11 311	16 483	161 484	175 743	199 468
Acquisitions - water & other inventory		309	1 185	1 204	1 658	1 461	760	1 348	2 109	1 429	1 690	1 525	1 903	17 180	17 662	18 227
			–													
Contracted services		54	3 229	2 166	2 164	2 975	1 520	2 263	5 174	5 446	3 888	5 011	7 304	40 505	89 037	81 608
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		3	–	7	13	4	4	72	4	287	46	53	286	850	878	906
Other expenditure		1 068	1 297	1 232	4 486	2 602	2 817	3 342	1 550	5 237	1 185	4 983	9 998	40 055	42 328	43 131
Cash Payments by Type		**42 970**	**26 857**	**33 548**	**36 884**	**39 830**	**35 343**	**32 822**	**37 278**	**39 615**	**34 626**	**37 870**	**51 663**	**448 020**	**524 479**	**556 575**
Other Cash Flows/Payments by Type																
Capital assets		2 591	51	2 549	14 463	11 086	6 998	1 730	6 476	31 094	11 982	9 960	8 875	110 667	125 222	75 743
Retention (Capital)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	21 816	21 816	–	–
Total Cash Payments by Type		**45 561**	**26 907**	**36 097**	**51 347**	**50 916**	**42 341**	**34 552**	**43 753**	**70 709**	**46 608**	**47 830**	**82 354**	**580 504**	**649 700**	**632 318**
NET INCREASE/(DECREASE) IN CASH HELD		**21 743**	**16 834**	**12 656**	**(4 447)**	**(15 296)**	**16 847**	**(3 077)**	**(5 998)**	**(9 003)**	**(2 166)**	**(9 043)**	**(24 944)**	**(16 767)**	**15 751**	**11 328**
Cash/cash equivalents at the month/year beginning:		137 189	158 932	175 765	188 421	183 974	168 678	185 525	182 448	176 450	167 447	165 281	156 238	137 189	120 422	136 173
Cash/cash equivalents at the month/year end:		158 932	175 765	188 421	183 974	168 678	185 525	182 448	176 450	167 447	165 281	156 238	131 295	120 422	136 173	147 501

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

2 Part 2: Supporting Documentation

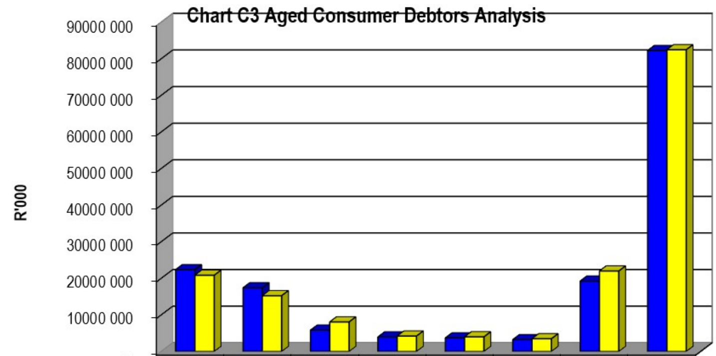
2.1 Debtors' Analysis

Table 12: SC2 Aged Debtors

WC012 Cederberg - Supporting Table SC2 Monthly Budget Statement - aged debtors - M02 August

Description R thousands	NT Code	Budget Year 2026/27 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	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 425	1 452	723	586	631	505	3 326	13 411	24 059	18 458		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	14 006	3 990	1 488	577	510	345	1 581	6 803	29 300	9 816		
Receivables from Non-exchange Transactions - Property Rates	1400	6 221	8 752	1 519	1 164	1 072	991	5 196	27 816	52 730	36 239		
Receivables from Exchange Transactions - Waste Water Management	1500	1 779	1 202	552	419	362	322	2 152	10 852	17 640	14 106		
Receivables from Exchange Transactions - Waste Management	1600	1 654	1 035	485	362	317	285	1 795	6 639	12 573	9 397		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	161	–	–	–	–	65	226	65		
Interest on Arrear Debtor Accounts	1810	812	871	837	818	778	763	5 084	16 200	26 163	23 643		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(5 553)	84	54	32	25	14	96	428	(4 820)	595		
Total By Income Source	**2000**	**22 346**	**17 386**	**5 819**	**3 958**	**3 694**	**3 223**	**19 230**	**82 214**	**157 871**	**112 320**	**–**	**–**
2025/26 - totals only		20 815	15 232	8 061	4 195	3 985	3 459	21 973	82 441	160 161	**116 053**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 769	2 343	617	469	459	447	1 432	4 975	12 512	7 782		
Commercial	2300	13 058	6 746	1 474	817	792	603	4 012	19 317	46 817	25 539		
Households	2400	7 518	8 297	3 729	2 673	2 443	2 173	13 786	57 923	98 542	78 998		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**22 346**	**17 386**	**5 819**	**3 958**	**3 694**	**3 223**	**19 230**	**82 214**	**157 871**	**112 320**	**–**	**–**

The outstanding debtors' amount to R 157.871 million for August 2026. A total of R108.362 million is over 120 days. When analyzing the outstanding debt per customer group, R 98.542 million (62.42%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 46.817 million (29.66%) then Organs of State R 12.512 million (7.92%). 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.



	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2026/27	22345 757	17386 293	5819 435	3958 464	3693 709	3223 499	19229 798	82214 223
2025/26	20815 063	15231 987	8061 391	4195 382	3984 682	3459 355	21972 891	82440 532

Figure 18: Chart C3 Aged Debtors Analysis

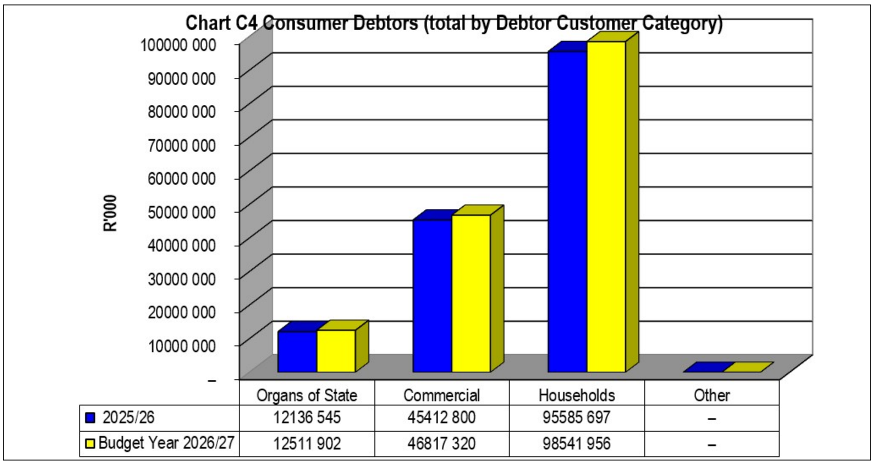


Figure 19: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	15 234	–	–	–	–	–	–	–	15 234	19 133
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	125	–	–	–	–	–	–	–	125	544
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	42	–	2 116	–	–	–	–	4 174	6 332	5 433
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	15 401	–	2 116	–	–	–	–	4 174	21 691	25 110

The Municipality's outstanding creditors at the end of August 2026 amounted to R 21.691 million. This is mainly due to the current Eskom account. The outstanding amounts due to Eskom have been accounted for under current liabilities. The municipality participated in the Municipal Debt Relief per Circular 124 and was monitored monthly. The other outstanding invoices are currently under dispute and will be paid on resolution.

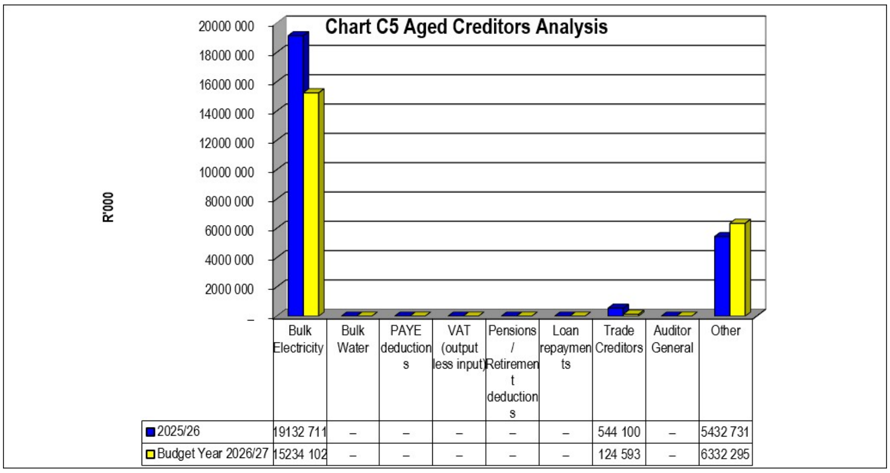


Figure 20: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC16 Investment Portfolio

WC012 Cederberg - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M02 August

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment	No	Variable	6.75%				230	1	–	–	232
Standard Bank 32 Day Call Account		Yrs	Call Investment	No	Variable	7.00%				138	1	–	–	139
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment	No	Variable	7.65%				156 903	1 026	–	10 000	167 929
														–
														–
														–
														–
Municipality sub-total										157 271	1 028	–	10 000	168 299
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									157 271	1 028	–	10 000	168 299

The Municipality has Call Investment accounts with a balance of R 168.299 million at the end of August 2026. The main purpose of the call accounts is to ring fence conditional grants and surplus funds.

2.4 Long Term Liabilities

The municipality does not have long term liabilities, except for the Eskom Debt in terms of Debt Relief.

Table 15: SC17 Borrowings

WC012 Cederberg - Supporting Schedule SC17 Monthly Budget Statement - Borrowings - M02 August										
Borrowing - Categorised by type	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Borrowings										
Annuity and Bullet Loans										
Total Annuity and Bullet Loans		-	-	-	-	-	-	-		-
Bankers Acceptance Certificate										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-		-
Derivative Financial Liability										
Total Derivative Financial Liability		-	-	-	-	-	-	-		-
Finance Lease Liability										
Total Finance Lease Liability		-	-	-	-	-	-	-		-
Government Loans		-	-	-	-	-	-	–		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Local Registered Stock										
Banks		-	-	-	-	-	-	–		-
Total Registered Stock		-	-	-	-	-	-	-		-
Marketable Bonds										
Total Marketable Bonds		-	-	-	-	-	-	-		-
Non-annuity Loans										
Total Non-annuity Loans		-	-	-	-	-	-	-		-
Non-marketable Bonds										
Total Non-marketable Bonds		-	-	-	-	-	-	-		-
PPP Liabilities										
Total PPP Liabilities		-	-	-	-	-	-	-		-
Securities										
Total Securities		-	-	-	-	-	-	-		-
Interest Rate Swaps		-	-	-	-	-	-			-
Total Borrowings	1	-	-	-	-	-	-	-		-

2.5 Allocation and grant receipts and expenditure

Table 16: SC18 Transfers and Grant Receipts

WC012 Cederberg - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M02 August										
		2025/26	Budget Year 2026/27							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations								–		
EPWP Incentive		1 533	1 452	1 452	363	363	363	–		1 452
Finance Management		2 000	2 100	2 100	2 100	2 100	2 100	–		2 100
Integrated National Electrification Grant (VAT)		9 043	2 122	2 122	2 440	2 440	2 440	–		2 122
Local Government Equitable Share		75 765	79 368	79 368	–	33 070	33 070	–		79 368
Municipal Infrastructure Grant (PMU)		913	922	922	–	–	–	–		922
Municipal Infrastructure Grant (VAT)		2 263	2 285	2 285	–	–	–	–		2 285
Water Services Infrastructure Grant (VAT)		–	1 565	1 565	–	–	–	–		1 565
Municipal Disaster Response Grant (VAT)		–	–	–	–	–	–	–		–
								–		
Total Monetary Allocations		91 518	89 814	89 814	4 903	37 973	37 973	–		89 814
Total Operating/National Government		91 518	89 814	89 814	4 903	37 973	37 973	–		89 814
Provincial Government								–		
Monetary Allocations								–		
CDW Support		151	157	157	–	–	–	–		157
Financial Management Capability Grant		2 500	–	–	–	–	–	–		–
Fire Services Capacity Building Grant (VAT)		130	157	157	–	–	–	–		157
Human Settlement Development Grant (OPEX)		1 339	2 232	2 232	–	–	–	–		2 232
Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)		2 259	3 259	3 259	–	–	–	–		3 259
Library Services: MRFG		6 477	7 156	7 156	2 385	2 385	2 385	–		7 156
Municipal Interventions Grant (VAT)		745	–	–	–	–	–	–		–
Municipal Water Resilience Grant (VAT)		913	489	489	489	489	489	–		489
Road Maintenance (Proclaimed)		1 260	175	175	–	–	–	–		175
Thusong Service Centre (Sustainability Operational Support)		200	196	196	–	–	–	–		196
Development of Sport and Recreation Facilities Grant (VAT)		–	94	94	–	–	–	–		94
								–		
Total Monetary Allocations		15 974	13 914	13 914	2 874	2 874	2 874	–		13 914
Total Operating/Provincial Government		15 974	13 914	13 914	2 874	2 874	2 874	–		13 914
District Municipalities										
Monetary Allocations										
None		–	–	–	–	–	–	–		–
								–		
Total Monetary Allocations		-	-	-	-	-	-	–		-
Allocations In-kind								–		
None		–	–	–	–	–	–	–		–
								–		
Total Allocations In-kind		-	-	-	-	-	-	–		-
Total Operating/District Municipalities		-	-	-	-	-	-	–		-
Other Grant Providers								–		
Monetary Allocations								–		
None		–	–	–	–	–	–	–		–
								–		
Total Monetary Allocations		-	-	-	-	-	-	–		-
Allocations In-kind										
None		–	–	–	–	–	–			–
Total Allocations In-kind		-	-	-	-	-	-	–		-
Total Operating/Other Grant Providers		-	-	-	-	-	-	–		-
Total Operating	5	107 492	103 728	103 728	7 777	40 847	40 847			103 728
Capital										
National Government										
Monetary Allocations										
Municipal Infrastructure Grant (MIG)		15 087	15 234	15 234	–	2 120	2 120			15 234
Water Services Infrastructure Grant		–	10 435	10 435	–	100	100			10 435
Municipal Disaster Response Grant		–	–	–	–	–	–			–
Total Monetary Allocations		15 087	25 669	25 669	-	2 220	2 220			25 669
Total Capital/National Government		15 087	25 669	25 669	-	2 220	2 220			25 669

Provincial Government									
Monetary Allocations									
Fire Services Capacity Building Grant		870	1 043	1 043	–	–	–		1 043
Human Settlement Development Grant (CAPEX)		5 039	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant (ISUPG) (CAPEX)		–	49 000	49 000	535	535	535		49 000
Municipal Water Resilience Grant		4 087	3 261	3 261	3 261	3 261	3 261		3 261
Development of Sport and Recreation Facilities Grant		–	623	623	–	–	–		623
Financial Management Capability Grant		–	–	–	–	–	–		–
Total Monetary Allocations		**9 996**	**53 928**	**53 928**	**3 796**	**3 796**	**3 796**		**53 928**
Allocations In-kind									
None		–	–	–	–	–	–		–
Total Allocations In-kind		-	-	-	-	-	-		-
Total Capital/Provincial Government		**9 996**	**53 928**	**53 928**	**3 796**	**3 796**	**3 796**		**53 928**
District Municipalities									
Monetary Allocations									
None		–	–	–	–	–	–		–
Total Monetary Allocations		-	-	-	-	-	-		-
Allocations In-kind									
None		–	–	–	–	–	–		–
Total Allocations In-kind		-	-	-	-	-	-		-
Total Capital/District Municipalities		-	-	-	-	-	-		-
Other Grant Providers									
Monetary Allocations									
None		–	–	–	–	–	–		–
Total Monetary Allocations		-	-	-	-	-	-		-
Allocations In-kind									
None		–	–	–	–	–	–		–
Total Allocations In-kind		-	-	-	-	-	-		-
Total Capital/Other Grant Providers		-	-	-	-	-	-		-
Total Capital	5	**25 083**	**79 596**	**79 596**	**3 796**	**6 016**	**6 016**		**79 596**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		**132 575**	**183 325**	**183 325**	**11 574**	**46 864**	**46 864**		**183 325**

Table 17: SC19 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M02 August										
Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
EPWP Incentive		1 533	1 452	1 452	153	308	4	304	7244.3%	1 452
Finance Management		2 000	2 100	2 100	44	87	94	(7)	-7.7%	2 100
Integrated National Electrification Grant (VAT)		8 985	2 122	2 122	–	–	–	–		2 122
Local Government Equitable Share		75 765	79 368	79 368	–	33 070	33 430	(360)	-1.1%	79 368
Municipal Infrastructure Grant (PMU)		913	922	922	146	289	149	140	94.0%	922
Municipal Infrastructure Grant (VAT)		2 081	2 285	2 285	8	8	–	8	#DIV/0!	2 285
Water Services Infrastructure Grant (VAT)		436	1 565	1 565	–	–	–	–		1 565
Municipal Disaster Response Grant (VAT)		941	–	–	–	–	–	–		–
Total Monetary Allocations		**92 655**	**89 814**	**89 814**	**350**	**33 762**	**33 678**	**84**	0.2%	**89 814**
Total National Government		**92 655**	**89 814**	**89 814**	**350**	**33 762**	**33 678**	**84**	0.2%	**89 814**
Provincial Government								–		
Monetary Allocations								–		
CDW Support		101	157	157	34	34	3	31	1139.6%	157
Financial Management Capability Grant		–	–	–	–	–	–	–		–
Fire Services Capacity Building Grant (VAT)		130	157	157	–	–	26	(26)	-100.0%	157
Human Settlement Development Grant (OPEX)		756	2 232	2 232	–	–	1 861	(1 861)	-100.0%	2 232
Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)		1 853	3 259	3 259	–	–	543	(543)	-100.0%	3 259
Library Services: MRFG		5 945	7 156	7 156	570	1 129	1 157	(29)	-2.5%	7 156
Municipal Interventions Grant (VAT)		306	–	–	–	–	–	–		–
Municipal Water Resilience Grant (VAT)		570	489	489	–	–	38	(38)	-100.0%	489
Road Maintenance (Proclaimed)		722	175	175	–	–	29	(29)	-100.0%	175
Thusong Service Centre (Sustainability Operational Support)		–	196	196	–	–	–	–		196
Development of Sport and Recreation Facilities Grant (VAT)		–	94	94	–	–	16	(16)	-100.0%	94
								–		
Total Monetary Allocations		**10 384**	**13 914**	**13 914**	**604**	**1 162**	**3 672**	(2 510)	-68.4%	**13 914**
Total Provincial Government		**10 384**	**13 914**	**13 914**	**604**	**1 162**	**3 672**	**(2 510)**	**-68.4%**	**13 914**
District Municipalities										
Monetary Allocations										
None		–	–	–	–	–	–	–		–
								–		
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind								–		
National Treasury		6 623	–	–	–	–	–	–		–
								–		
Total Allocations In-kind		**6 623**	-	-	-	-	-	-		-
Total Operating/District Municipalities		**6 623**	-	-	-	-	-	-		-
Other Grant Providers										
Monetary Allocations										
None		–	–	–	–	–	–	–		–
								–		
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
None		–	–	–	–	–	–	–		–
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants		**109 662**	**103 728**	**103 728**	**954**	**34 924**	**37 350**	**(2 426)**	**(0)**	**103 728**

Capital										
National Government										
Monetary Allocations										
Municipal Infrastructure Grant (MIG)		15 087	15 234	15 234	51	51	–	51	#DIV/0!	15 234
Water Services Infrastructure Grant		3 060	10 435	10 435	–	–	–	–		10 435
Municipal Disaster Response Grant		3 868	–	–	–	–	–	–		–
								–		
Total Monetary Allocations		**22 015**	**25 669**	**25 669**	**51**	**51**	**-**	**51**		**25 669**
Total National Government		**22 015**	**25 669**	**25 669**	**51**	**51**	**-**	**51**		**25 669**
Provincial Government										
Monetary Allocations										
Fire Services Capacity Building Grant		870	1 043	1 043	–	–	174	(174)	-100.0%	1 043
Human Settlement Development Grant (CAPEX)		5 039	–	–	–	–	–			–
Informal Settlements Upgrading Partnership Grant (ISUPG) (CAPEX)		–	49 000	49 000	–	–	–			49 000
Municipal Water Resilience Grant		2 268	3 261	3 261	–	–	254			3 261
Development of Sport and Recreation Facilities Grant		–	623	623	–	–	104			623
								–		
Total Monetary Allocations		**8 176**	**53 928**	**53 928**	**-**	**-**	**531**	**(174)**		**53 928**
Total Provincial Government		**8 176**	**53 928**	**53 928**	**-**	**-**	**531**	**(174)**		**53 928**
District Municipalities										
Monetary Allocations										
None		–	–	–	–	–	–	–		–
								–		
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Allocations In-kind										
None								–		–
								–		
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Capital/District Municipalities		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Other Grant Providers										
Monetary Allocations										
None								–		–
								–		
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Allocations In-kind										
None								–		–
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Capital/Other Grant Providers		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total capital expenditure of Transfers and Grants		**30 192**	**79 596**	**79 596**	**51**	**51**	**531**	**(123)**		**79 596**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**139 854**	**183 325**	**183 325**	**1 004**	**34 974**	**37 882**	**(2 550)**		**183 325**

Table 18: SC20 Reconciliation of Transfers, Grants Receipts and Unspent Funds

WC012 Cederberg - Supporting Schedule SC20 Monthly Budget Statement - Reconciliation of Transfers,Grants Receipts & Unspent Funds - M02 August

Description	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		855	–	–	846	536	536	–		–
Repayment of grants		–	–	–	–	–	–	–		–
Current year receipts		3 533	89 814	89 814	2 463	2 463	2 463	–		89 814
Conditions met - transferred to revenue		**3 852**	**89 814**	**89 814**	**705**	**395**	**395**	**–**		**89 814**
Conditions still to be met - transferred to liabilities		536	–	–	2 604	2 604	2 604	–		–
Provincial Government:										
Balance unspent at beginning of the year		597	–	–	2 919	3 478	3 478	–		–
Repayment of grants		(315)	–	–	–	–	–			–
Current year receipts		10 402	13 914	13 914	4 825	4 825	4 825	–		13 914
Conditions met - transferred to revenue		**7 206**	**13 914**	**13 914**	**604**	**1 162**	**1 162**	–		**13 914**
Conditions still to be met - transferred to liabilities		3 478	–	–	7 141	7 141	7 141	**–**		–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Current year receipts		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–		–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Current year receipts		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–		–
Total operating transfers and grants revenue		**11 059**	**103 728**	**103 728**	**1 309**	**1 557**	**1 557**	**–**		**103 728**
Total operating transfers and grants - CTBM	2	**4 013**	**–**	**–**	**9 745**	**9 745**	**9 745**	**–**		**–**
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		9 526	–	–	2 475	399	399	–		–
Repayment of grants		(1 381)	–	–	–	–	–			–
Current year receipts		27 306	25 669	25 669	–	2 220	2 220	–		25 669
Conditions met - transferred to revenue		**35 053**	**25 669**	**25 669**	**204**	**347**	**347**	**–**		**25 669**
Conditions still to be met - transferred to liabilities		399	–	–	2 272	2 272	2 272	–		–
Provincial Government:										
Balance unspent at beginning of the year		1 852	–	–	3 889	3 889	3 889	–		–
Repayment of grants		(11)	–	–	–	–	–			–
Current year receipts		13 535	53 928	53 928	4 285	4 285	4 285	–		53 928
Conditions met - transferred to revenue		**11 486**	**53 928**	**53 928**	**–**	**–**	**–**	–		**53 928**
Conditions still to be met - transferred to liabilities		3 889	–	–	8 175	8 175	8 175	–		–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Current year receipts		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–		–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Current year receipts		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–		–
Total capital transfers and grants revenue		**46 539**	**79 596**	**79 596**	**204**	**347**	**347**	**–**		**79 596**
Total capital transfers and grants - CTBM	2	**4 288**	**–**	**–**	**10 446**	**10 446**	**10 446**	**–**		**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**57 597**	**183 325**	**183 325**	**1 512**	**1 904**	**1 904**	**–**		**183 325**
TOTAL TRANSFERS AND GRANTS - CTBM		**8 302**	**–**	**–**	**20 191**	**20 191**	**20 191**	**–**		**–**

Table 19: SC21 Transfers and Grants Made by the Municipality

WC012 Cederberg - Supporting Schedule SC21 Monthly Budget Statement - Transfers and Grants made by the Municipality - M02 August										
Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousand									%	
Monetary Transfers to other municipalities										
District Municipalities	1	–	–	–	–	–	–	–		–
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–		–
Monetary Transfers to Entities/Other External Mechanisms										
Municipal Entities	2	–	–	–	–	–	–	–		–
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–		–
Monetary Transfers to other Organs of State										
Departmental Agencies and Accounts	3	–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
Total Monetary Transfers To Other Organs Of State:		–	–	–	–	–	–	–		–
Monetary Transfers to Organisations										
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Non-Profit Institutions		10	500	500	–	–	–	–		500
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Total Monetary Transfers To Organisations		10	500	500	–	–	–	–		500
Monetary Transfers to Groups of Individuals										
Households		74	300	300	–	3	8	(5)	-63.6%	300
Total Monetary Transfers To Groups Of Individuals:		74	300	300	–	3	8	(5)	-63.6%	300
TOTAL Monetary TRANSFERS AND GRANTS	6	83	800	800	–	3	8	(5)	-63.6%	800
In-Kind Transfers to other municipalities										
District Municipalities	1	–	–	–	–	–	–	–		–
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–		–
In-Kind Transfers to Entities/Other External Mechanisms										
Municipal Entities	2	–	–	–	–	–	–	–		–
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–		–
In-Kind Transfers to other Organs of State										
Departmental Agencies and Accounts	3	–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–		–
In-Kind Grants to Organisations										
Foreign Government and International Organisations	4	–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–		–
Groups of Individuals										
Households	5	47	50	50	–	–	–	–		50
Total In-Kind Grants To Groups Of Individuals:								–		
TOTAL In-Kind TRANSFERS AND GRANTS		47	50	50	–	–	–	–		50
TOTAL TRANSFERS AND GRANTS		47	50	50	–	–	–	–		50
References	6	130	850	850	–	3	8	(5)	-63.6%	850

2.6 Councilor and board member allowances and employee benefits

Table 20: SC22 Councilor and Staff Benefits

WC012 Cederberg - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration R thousands	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		–	–	–	–	–	–	–		–
Cell phone Allowance		461	503	503	40	79	69	10	15%	503
Housing Allowance		–	–	–	–	–	–	–		–
In-kind Benefits		–	–	–	–	–	–	–		–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		480	258	258	20	40	58	(18)	-32%	258
Office-bearer Allowance		5 332	5 804	5 804	472	943	877	66	8%	5 804
Out of pocket Expenses		–	–	–	–	–	–	–		–
Travelling Allowance		–	–	–	–	–	–	–		–
Use of Personal Facilities		–	–	–	–	–	–	–		–
Total Allowances and Service Related Benefits		**6 273**	**6 566**	**6 566**	**531**	**1 063**	**1 005**	**58**	6%	**6 566**
Social Contributions										
Medial Aid Benefits		139	150	150	12	24	15	9	60%	150
Pension Fund Contributions		122	131	131	15	30	19	12	62%	131
Total Social Contributions		**261**	**281**	**281**	**27**	**55**	**34**	**21**	61%	**281**
Total Councillors		**6 534**	**6 847**	**6 847**	**559**	**1 117**	**1 039**	**79**	8%	**6 847**
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		4 856	7 124	7 124	461	907	981	(75)	-8%	7 124
Bonuses		–	–	–	–	–	–	–		–
Allowance								–		
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	331	150	150	20	39	15	24	162%	150
Housing Benefits	3	–	–	–	–	–	–	–		–
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	368	431	431	21	42	27	15	57%	431
Voluntary Work		–	–	–	–	–	–			–
Total Allowance		**699**	**581**	**581**	**41**	**81**	**42**	**39**	94%	**581**
Service Related Benefits										
Acting	3	–	–	–	–	–	–	–		–
Bonus	3	908	509	509	–	–	44	(44)	-100%	509
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	–	–	–	–	–	–	–		–
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Scarcity	3	–	–	–	–	–	–	–		–
Standby Allowance	3	–	–	–	–	–	–	–		–
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
Leave gratuity		–	–	–	–	–	–	–		–
Long Term Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		**908**	**509**	**509**	**-**	**-**	**44**	**(44)**	-100%	**509**
Total Salaries and Allowances		**6 463**	**8 214**	**8 214**	**501**	**988**	**1 067**	**(80)**	-7%	**8 214**
Social Contributions										
Bargaining Council		0	1	1	0	0	0	(0)	-36%	1
Group Life Insurance		14	27	27	2	4	5	(0)	-7%	27
Medical		55	96	96	5	9	9	(0)	-2%	96
Pension		130	172	172	14	27	14	13	94%	172
Unemployment Insurance		6	11	11	1	1	1	(0)	-7%	11
Total Social Contributions		**205**	**307**	**307**	**21**	**42**	**29**	**13**	43%	**307**
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–		–
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**6 668**	**8 521**	**8 521**	**522**	**1 030**	**1 097**	**(67)**	-6%	**8 521**

Other Municipal Staff										
Salaries and Allowances										
Basic Salary		93 413	108 951	108 951	8 042	16 079	16 503	(424)	-3%	108 951
Bonuses		7 415	8 668	8 668	23	43	164	(120)	-73%	8 668
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	351	359	359	29	57	63	(6)	-9%	359
Housing Benefits	3	318	301	301	25	50	34	17	50%	301
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	6 907	8 434	8 434	614	1 213	1 350	(137)	-10%	8 434
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		**7 576**	**9 095**	**9 095**	**667**	**1 321**	**1 447**	**(126)**	-9%	**9 095**
Service Related Benefits										
Acting	3	585	527	527	43	80	88	(8)	-9%	527
Bonus	3	–	–	–	–	–	–	–		–
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	1 517	2 033	2 033	129	258	258	–		2 033
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		563	620	620	51	103	103	–		620
Overtime		6 980	7 351	7 351	569	1 323	1 177	145	12%	7 351
Scarcity	3	484	550	550	35	69	86	(17)	-20%	550
Standby Allowance	3	4 723	5 556	5 556	416	788	872	(84)	-10%	5 556
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
Leave gratuity		–	–	–	–	–	–	–		–
Long Term Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		**14 851**	**16 636**	**16 636**	**1 242**	**2 621**	**2 585**	**36**	1%	**16 636**
Total Salaries and Allowances		**123 255**	**143 350**	**143 350**	**9 975**	**20 064**	**20 698**	**(634)**	-3%	**143 350**
Social Contributions										
Bargaining Council		49	60	60	4	9	10	(1)	-11%	60
Group Life Insurance		2 081	2 509	2 509	187	372	379	(7)	-2%	2 509
Medical		5 722	6 659	6 659	695	1 384	997	386	39%	6 659
Pension		15 086	18 141	18 141	1 361	2 713	2 754	(40)	-1%	18 141
Unemployment Insurance		709	833	833	59	118	131	(13)	-10%	833
Total Social Contributions		**23 647**	**28 202**	**28 202**	**2 305**	**4 596**	**4 271**	**325**	8%	**28 202**
Post-retirement Benefit	6									
Medical		1 718	1 909	1 909	212	429	429	–		1 909
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		**1 718**	**1 909**	**1 909**	**212**	**429**	**429**	**-**		**1 909**
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**148 620**	**173 461**	**173 461**	**12 492**	**25 089**	**25 398**	**(309)**		**173 461**
% increase	4									
Total Parent Municipality		**161 823**	**188 829**	**188 829**	**13 573**	**27 235**	**27 533**	**(298)**	-1%	**188 829**
TOTAL SALARY, ALLOWANCES & BENEFITS		**161 823**	**188 829**	**188 829**	**13 573**	**27 235**	**27 533**	**(298)**		**188 829**
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	**155 288**	**181 982**	**181 982**	**13 014**	**26 118**	**26 494**	**(376)**		**181 982**

Table 21: SC23 Summary Salaries, allowances and benefits (Councilors, Senior Managers and Board Members of Municipal Entities)

WC012 Cederberg - Supporting Schedule SC23 Monthly Budget Statement - Summary salaries, allowances and benefits(Councillors, Senior Managers and Board Members of Entities) - M02 August

Disclosure of Salaries, Allowances & Benefits 1.	Ref	Budget Year 2026/27					
R thousands		Salary	Contributions	Allowances	Service Related Benefits	Bonuses	Total Package
Councillors	3						
Speaker	4	114 297	21 697	7 200	–		143 194
Chief Whip		–	–	–	–		–
Executive Mayor		150 323	–	–	–		150 323
Deputy Executive Mayor		116 265	–	14 400	–		130 665
Executive Committee		255 502	–	54 400	–		309 902
Total for all other councillors		307 079	32 942	43 200	–		383 221
Section 79 committee chairperson		–	–	–	–		
Total Councillors	8	**943 467**	**54 639**	**119 200**	**–**	**–**	**1 117 306**
Senior Managers of the Municipality	5						
Municipal Manager (MM)		303 412	–	19 000	–	–	322 412
Chief Finance Officer		204 591	14 542	26 026	–	–	245 160
Director Community Development Services		188 803	22 588	35 553	–	–	246 943
Director Engineering Services		14 541	354	–	–	–	14 895
Director Corporate Services		195 190	–	5 000	–	–	200 190
							–
Total Senior Managers of the Municipality	8,10	**906 538**	**37 484**	**85 579**	**–**	**–**	**1 029 600**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**1 850 004**	**92 123**	**204 779**	**–**	**–**	**2 146 906**

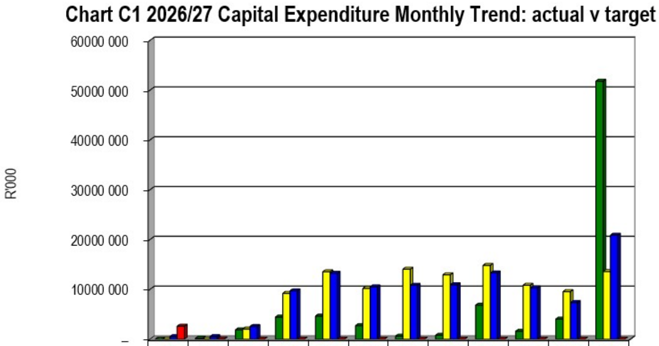
2.7 Capital program performance

Table 22: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	–	–	513	2 591	2 591	513	(2 078)	-405.5%	2%
August	152	–	513	51	2 641	1 025	(1 616)	-157.7%	2%
September	1 856	2 030	2 543	–		3 568	–		
October	4 428	9 189	9 702	–		13 269	–		
November	4 628	13 527	13 240	–		26 509	–		
December	2 706	10 198	10 511	–		37 020	–		
January	609	14 046	10 827	–		47 847	–		
February	780	12 928	10 940	–		58 787	–		
March	6 836	14 800	13 313	–		72 099	–		
April	1 591	10 820	10 333	–		82 432	–		
May	4 041	9 550	7 363	–		89 794	–		
June	51 811	13 579	20 873	–		110 667	–		
Total Capital expenditure	**79 438**	**110 667**	**110 667**	**2 641**					

The Municipality has a capital budget of R 110.667 million. Expenditure of R 2.641 million has been incurred to date. As it is the beginning of the financial year, most of the projects are in planning and procurement stage.



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2025/26	–	152 42	1856 0	4427 9	4627 5	2706 0	608 78	779 92	6836 3	1590 6	4041 0	51811
Original Budget	–	–	2030 0	9189 4	13527	10198	14045	12927	14800	10820	9550 0	13579
Adjusted Budget	512 50	512 50	2542 5	9701 9	13239	10510	10826	10940	13312	10332	7362 5	20873
Monthly actual	2590 6	50 520	–	–	–	–	–	–	–	–	–	–

Figure 21: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

Table 23: 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 - M02 August										
		2025/26	Budget Year 2026/27							
Description R thousands	Ref 1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**41 531**	**74 856**	**74 556**	**51**	**2 641**	**(233)**	(2 874)	**1231.9%**	**74 556**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		29 807	400	100	–	–	(233)	(233)	**100.0%**	100
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		29 807	400	100	–	–	(233)	(233)	**100.0%**	100
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		5 645	54 911	54 911	–	–	–	–		54 911
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		1 196	1 739	1 739	–	–	–	–		1 739
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	2 172	2 172	–	–	–	–		2 172
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		4 449	51 000	51 000	–	–	–	–		51 000
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		5 022	10 585	10 585	–	–	–	–		10 585
Pump Station		–	150	150	–	–	–	–		150
Reticulation		1 962	–	–	–	–	–	–		–
Waste Water Treatment Works		3 060	10 435	10 435	–	–	–	–		10 435
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		1 057	8 960	8 960	51	2 641	–	(2 641)	**#DIV/0!**	8 960
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		66	4 000	3 984	–	2 591	(16)	(2 607)	**16291.3%**	3 984
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		991	4 960	4 976	51	51	16	(35)	**-215.8%**	4 976
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets		**7 478**	**3 500**	**3 500**	**–**	**–**	**583**	**583**	**100.0%**	**3 500**
Community Facilities		7 478	3 500	3 500	–	–	583	583	**100.0%**	3 500
Halls		7 478	3 500	3 500	–	–	583	583	100.0%	3 500
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–

Computer Equipment		**115**	**990**	**990**	**–**	**–**	**158**	**158**	100.0%	**990**
Computer Equipment		115	990	990	–	–	158	158	100.0%	990
Furniture and Office Equipment		**288**	**1 145**	**1 141**	**–**	**–**	**4**	**4**	100.0%	**1 141**
Furniture and Office Equipment		288	1 145	1 141	–	–	4	4	100.0%	1 141
Machinery and Equipment		**2 456**	**3 556**	**3 619**	**–**	**–**	**63**	**63**	100.0%	**3 619**
Machinery and Equipment		2 456	3 556	3 619	–	–	63	63	100.0%	3 619
Transport Assets		**1 702**	**3 473**	**3 477**	**–**	**–**	**87**	**87**	100.0%	**3 477**
Transport Assets		1 702	3 473	3 477	–	–	87	87	100.0%	3 477
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**53 570**	**87 520**	**87 283**	**51**	**2 641**	**663**	**(1 978)**	**-298.4%**	**87 283**

Table 24: 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 - M02										
		2025/26	Budget Year 2026/27							
Description	Ref	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 A	t	s/Sub-clas								
Infrastructure		**5 026**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		5 026	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		3 217	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		1 809	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	**1 243**	**1 923**	**1 923**	**–**	**–**	**42**	**42**	**100.0%**	**1 923**
Community Facilities	1 243	700	700	–	–	42	42	**100.0%**	700
Halls	–	450	450	–	–	–	–		450
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	1 243	250	250	–	–	42	42	100.0%	250
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	1 223	1 223	–	–	–	–		1 223
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	1 223	1 223	–	–	–	–		1 223
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	**450**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Operational Buildings	450	–	–	–	–	–	–		–
Municipal Offices	450	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	–	–	–	–	–	–	–		–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–

Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**6 719**	**1 923**	**1 923**	**–**	**–**	**42**	**42**	100.0%	**1 923**

Table 25: 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 - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**20 716**	**23 597**	**23 447**	**1 094**	**2 127**	**2 484**	357	**14.4%**	**23 447**
Roads Infrastructure		10 814	12 638	12 638	659	1 309	1 558	249	**16.0%**	12 638
Roads		8 211	9 533	9 533	655	1 298	1 287	(12)	**-0.9%**	9 533
Road Structures		2 602	3 105	3 105	4	10	271	261	**96.2%**	3 105
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		291	240	240	5	5	30	26	**84.4%**	240
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		80	240	240	5	5	30	26	**84.4%**	240
Attenuation		210	–	–	–	–	–	–		–
Electrical Infrastructure		1 823	2 161	2 161	29	63	102	39	**38.2%**	2 161
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		1 823	2 161	2 161	29	63	102	39	**38.2%**	2 161
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		1 208	1 275	1 275	24	26	71	46	**63.7%**	1 275
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		265	365	365	2	2	28	27	**94.0%**	365
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		943	910	910	23	24	43	19	**43.8%**	910
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		6 352	6 684	6 684	372	718	818	100	**12.2%**	6 684
Pump Station		–	–	–	–	–	–	–		–
Reticulation		5 944	6 242	6 242	372	718	792	74	**9.4%**	6 242
Waste Water Treatment Works		409	442	442	–	–	25	25	**100.0%**	442
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		228	600	450	4	6	(95)	(101)	**106.4%**	450
Landfill Sites		228	600	450	4	6	(95)	(101)	**106.4%**	450
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	**8 587**	**11 980**	**11 980**	**738**	**1 445**	**1 578**	**133**	**8.4%**	**11 980**
Community Facilities	6 988	9 293	9 293	655	1 279	1 316	36	**2.8%**	9 293
Halls	827	1 858	1 858	77	154	244	90	36.8%	1 858
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	210	210	–	–	35	35	100.0%	210
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	6 161	7 225	7 225	578	1 125	1 037	(88)	-8.5%	7 225
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	1 599	2 687	2 687	83	165	262	97	**36.9%**	2 687
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	1 599	2 687	2 687	83	165	262	97	36.9%	2 687
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	**211**	**1 097**	**1 067**	**–**	**–**	**22**	**22**	**100.0%**	**1 067**
Operational Buildings	211	1 097	1 067	–	–	22	22	**100.0%**	1 067
Municipal Offices	211	1 097	1 067	–	–	22	22	100.0%	1 067
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	–	–	–	–	–	–	–		–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–

Computer Equipment		**55**	**221**	**221**	**29**	**29**	**6**	**(23)**	-409.7%	**221**
Computer Equipment		55	221	221	29	29	6	(23)	-409.7%	221
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**111**	**246**	**247**	**–**	**–**	**38**	**38**	100.0%	**247**
Machinery and Equipment		111	246	247	–	–	38	38	100.0%	247
Transport Assets		**6 452**	**6 573**	**6 573**	**462**	**571**	**770**	**198**	25.8%	**6 573**
Transport Assets		6 452	6 573	6 573	462	571	770	198	25.8%	6 573
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**36 132**	**43 715**	**43 536**	**2 322**	**4 172**	**4 896**	**724**	**14.8%**	**43 536**

Table 26: SC13d Depreciation by Asset Class

WC012 Cederberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August										
		2025/26	Budget Year 2026/27							
Description R thousands	Ref 1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		29 7	31 3	31 3	2 3	4 7	4 7			31 3
Roads Infrastructure		5 494	5 559	5 559	476	952	952	–		5 559
Roads		5 494	5 559	5 559	476	952	952	–		5 559
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		673	657	657	46	92	92	–		657
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		673	657	657	46	92	92	–		657
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		4 557	4 168	4 168	533	1 065	1 065	–		4 168
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		4 557	4 168	4 168	533	1 065	1 065	–		4 168
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		7 497	9 420	9 420	538	1 077	1 077	–		9 420
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		2 983	3 000	3 000	–	–	–	–		3 000
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		4 515	6 420	6 420	538	1 077	1 077	–		6 420
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		7 238	7 648	7 648	635	1 271	1 271	–		7 648
Pump Station		–	–	–	–	–	–	–		–
Reticulation		7 238	7 648	7 648	635	1 271	1 271	–		7 648
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		4 262	3 921	3 921	152	303	303	–		3 921
Landfill Sites		4 262	2 820	2 820	60	120	120	–		2 820
Waste Transfer Stations		–	1 101	1 101	92	184	184	–		1 101
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets		**894**	**961**	**961**	**80**	**161**	**161**	**–**		**961**
Community Facilities		132	192	192	16	32	32	–		192
Halls		16	75	75	6	13	13	–		75
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		71	72	72	6	12	12	–		72
Cemeteries/Crematoria		45	45	45	4	8	8	–		45
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		762	769	769	64	129	129	–		769
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		762	769	769	64	129	129	–		769
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
								–		
Investment properties		**47**	**49**	**49**	**4**	**8**	**8**	–		**49**
Revenue Generating		47	49	49	4	8	8	–		49
Improved Property		47	49	49	4	8	8	–		49
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**141**	**157**	**157**	**13**	**26**	**26**	**–**		**157**
Operational Buildings		141	157	157	13	26	26	–		157
Municipal Offices		141	157	157	13	26	26	–		157
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		**121**	**151**	**151**	**13**	**25**	**25**	**–**		**151**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		121	151	151	13	25	25	–		151
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		121	151	151	13	25	25	–		151
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–

Computer Equipment		344	355	355	25	50	50	–		355
Computer Equipment		344	355	355	25	50	50	–		355
Furniture and Office Equipment		514	801	801	64	129	129	–		801
Furniture and Office Equipment		514	801	801	64	129	129	–		801
Machinery and Equipment		721	1 611	1 611	117	235	235	–		1 611
Machinery and Equipment		721	1 611	1 611	117	235	235	–		1 611
Transport Assets		2 115	2 232	2 232	138	277	277	–		2 232
Transport Assets		2 115	2 232	2 232	138	277	277	–		2 232
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 Depreciation	1	**34 617**	**37 690**	**37 690**	**2 836**	**5 671**	**5 671**	**–**		**37 690**

Table 27: SC13e Expenditure on Repairs and Maintenance by Asset Class

WC012 Cederberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02										
Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**18 707**	**20 024**	**20 261**	**–**	**–**	**320**	320	**100.0%**	**20 261**
Roads Infrastructure		14 244	15 874	15 874	–	–	–	–		15 874
Roads		14 244	15 874	15 874	–	–	–	–		15 874
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		375	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		375	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		2 011	1 500	1 500	–	–	–	–		1 500
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		2 011	1 500	1 500	–	–	–	–		1 500
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		1 589	150	150	–	–	–	–		150
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		1 072	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		518	150	150	–	–	–	–		150
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		488	2 000	2 237	–	–	237	237	100.0%	2 237
Pump Station		–	–	–	–	–	–	–		–
Reticulation		488	2 000	2 237	–	–	237	237	100.0%	2 237
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	500	500	–	–	83	83	100.0%	500
Landfill Sites		–	500	500	–	–	83	83	100.0%	500
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
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		**441**	**1 200**	**1 200**	–	–	–	–		**1 200**
Operational Buildings		441	1 200	1 200	–	–	–	–		1 200
Municipal Offices		441	1 200	1 200	–	–	–	–		1 200
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 upgrading of existing assets	1	**19 148**	**21 224**	**21 461**	**–**	**–**	**320**	**320**	**100.0%**	**21 461**

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

Table 28: SC5 Reconciliation of IDP, Strategic Objectives & Budget (Operational)

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M02 August

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousands				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of	SO1		290 353	312 657	312 657	26 859	43 723	49 020	(5 296)	-10.8%	312 657
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		76 080	68 710	68 710	4 495	8 832	9 302	(470)	-5.1%	68 710
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and	SO3		46 836	51 556	51 556	4 190	6 816	7 658	(841)	-11.0%	51 556
Facilitate, expand and nurture sustainable economic growth and eradicate	Promotion of tourism, agriculture	SO4		3 438	3 161	3 161	281	561	460	101	21.9%	3 161
Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	Provide quality housing and ensure human dignity of our people	SO5		11 109	15 816	15 816	552	1 105	2 494	(1 389)	-55.7%	15 816
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		77 582	92 253	92 253	5 855	11 176	11 917	(742)	-6.2%	92 253
Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Provide training and capacity building	SO7		13 073	18 048	18 048	1 500	2 300	2 685	(386)	-14.4%	18 048
										–		
										–		
Allocations to other priorities			2									
Total Expenditure			1	518 472	562 201	562 201	43 731	74 514	83 537	(9 023)		562 201

Table 29: SC6 Reconciliation of IDP, Strategic Objectives & Budget (Capital)

WC012 Cederberg - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M02 August

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousands				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of	SO1		68 690	51 265	51 265	51	2 641	192	2 449	1278.0%	51 265
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		21	295	295	–	–	–	–		295
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and	SO3		120	1 500	1 500	–	–	158	(158)	-100.0%	1 500
Facilitate, expand and nurture sustainable economic growth and eradicate	Promotion of tourism, agriculture	SO4		–	–	–	–	–	–	–		–
Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	Provide quality housing and ensure human dignity of our people	SO5		33	49 080	49 080	–	–	–	–		49 080
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		10 115	8 478	8 478	–	–	667	(667)	-100.0%	8 478
Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Provide training and capacity building	SO7		458	50	50	–	–	8	(8)	-100.0%	50
										–		
										–		
Allocations to other priorities		3										
Total Capital Expenditure			1	79 438	110 667	110 667	51	2 641	1 025	1 616		110 667

2.9 Other supporting documents

Table 30: SC1 Supporting detail to Monthly Budget Financial Performance

WC012 Cederberg - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M02 August										
		2025/26	Budget Year 2026/27							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		-	-	-	-	-	-	–		-
Availability Charges		25 319	27 812	27 812	778	1 557	5 911	(4 354)	-73.7%	27 812
Connection/Reconnection		205	265	265	7	117	30	88	294.8%	265
Electricity Distribution Revenue for Services		-	-	-	-	-	-	–		-
Electricity Sales		148 356	163 783	163 783	17 245	33 845	32 238	1 607	5.0%	163 783
Joint Pole Usage		-	-	-	-	-	-	–		-
Meter Compliance Testing		0	1	1	-	-	-	–		1
Meter Reading Fees		-	-	-	-	-	-	–		-
Notice Revenues		-	-	-	-	-	-	–		-
Temporary Service Plant		-	-	-	-	-	-	–		-
Total Service charges - Electricity		**173 881**	**191 861**	**191 861**	**18 030**	**35 519**	**38 178**	**(2 659)**	**(0)**	**191 861**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	–		-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(3 054)	(6 348)	(6 348)	(300)	(512)	(488)	(24)	4.8%	(6 348)
Net Service charges - Electricity		**170 827**	**185 513**	**185 513**	**17 730**	**35 007**	**37 690**	**(2 683)**		**185 513**
Service charges - Water	6									
Agricultural and Rural Water Service		-	-	-	-	-	-	–		-
Availability Charges		12 467	12 897	12 897	-	-	2 144	(2 144)	-100.0%	12 897
Connection/Disconnection		134	215	215	33	55	31	24	76.6%	215
Industrial Water		4	5	5	0	1	-	1	#DIV/0!	5
Meter Reading Fees		0	1	1	-	0	-	0	#DIV/0!	1
Sale		25 352	27 243	27 243	3 227	5 804	3 561	2 243	63.0%	27 243
Urban Higher Level Service		-	-	-	-	-	-	–		-
Total Service charges - Water		**37 957**	**40 361**	**40 361**	**3 260**	**5 860**	**5 736**	**124**		**40 361**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	–		-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(3 833)	(5 143)	(5 143)	(290)	(542)	(831)	289	-34.8%	(5 143)
Net Service charges - Water		**34 124**	**35 218**	**35 218**	**2 970**	**5 318**	**4 905**	**413**		**35 218**
Service charges - Waste Water Management	6									
Agricultural and Rural		-	-	-	-	-	-	–		-
Availability Charges		3 042	3 150	3 150	262	525	525	(0)	-0.1%	3 150
Connection/Reconnection		-	-	-	-	-	-	–		-
Higher Level Service		-	-	-	-	-	-	–		-
Industrial Effluent		-	-	-	-	-	-	–		-
Industrial Waste Water		-	-	-	-	-	-	–		-
Pump/Removal of Waste Water		5	13	13	140	303	2	301	13923.1%	13
Sanitation Charges		19 032	19 642	19 642	1 526	3 061	3 227	(165)	-5.1%	19 642
Treatment of Effluent		-	-	-	-	-	-	–		-
Total Service charges - Waste Water Management		**22 078**	**22 805**	**22 805**	**1 928**	**3 889**	**3 754**	**135**		**22 805**
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	–		-
Less Cost of Free Basis Services (free sanitation service to indigent households)		(5 801)	(6 335)	(6 335)	(438)	(819)	(1 015)	196	-19.3%	(6 335)
Net Service charges - Waste Water Management		**16 277**	**16 470**	**16 470**	**1 490**	**3 070**	**2 739**	**332**		**16 470**
Service charges - Waste Management	6									
Availability Charges		985	1 072	1 072	90	180	177	3	1.8%	1 072
Carrier Bags		-	-	-	-	-	-	–		-
Disposal Facilities		-	-	-	-	-	-	–		-
Refuse Bags		-	-	-	-	-	-	–		-
Refuse Removal		18 033	19 324	19 324	1 631	3 286	3 185	101	3.2%	19 324
Skip		-	-	-	-	-	-	–		-
Waste Bins		-	-	-	-	-	-	–		-
Total refuse removal revenue		**19 018**	**20 396**	**20 396**	**1 721**	**3 467**	**3 362**	**105**		**20 396**
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	–		-
Less Cost of Free Basis Services (removed once a week to indigent households)		(3 980)	(4 544)	(4 544)	(314)	(576)	(729)	153	-21.0%	(4 544)
Net Service charges - Waste Management		**15 038**	**15 852**	**15 852**	**1 407**	**2 891**	**2 633**	**258**		**15 852**
Sale of Goods and Rendering of Services										
Academic Services		-	-	-	-	-	-	–		-
Advertisements		-	-	-	-	-	-	–		-
Amendment Fees		-	-	-	-	-	-	–		-
Application Fees for Land Usage		123	125	125	5	7	23	(16)	-68.6%	125
Building Plan Approval		1 610	1 666	1 666	21	84	376	(291)	-77.6%	1 666
Building Plan Clause Levy		-	-	-	-	-	-	–		-
Buyers Card		-	-	-	-	-	-	–		-
Camping Fees		3 189	3 332	3 332	528	924	511	413	80.7%	3 332
Cemetery and Burial		203	209	209	17	39	28	11	37.8%	209
Cleaning and Removal		8	4	4	-	-	-	–		4
Clearance Certificates		154	151	151	18	32	18	15	84.8%	151
Computer Services		-	-	-	-	-	-	–		-
Day Care Fees		-	-	-	-	-	-	–		-
Demolition Application Fees		-	-	-	-	-	-	–		-
Development Charges		-	-	-	-	-	-	–		-

Domestic Services	-	-	-	-	-	-	–		-
Drainage Fees	-	-	-	-	-	-	–		-
Encroachment Fees	-	-	-	-	-	-	–		-
Entrance Fees	227	295	295	4	9	9	(0)	-2.7%	295
Escort Fees	-	6	6	-	-	-	–		6
Exempted Parking	-	-	-	-	-	-	–		-
Fire Services	61	60	60	4	10	2	8	497.3%	60
Health Services	-	-	-	-	-	-	–		-
Housing (Boarding Services)	-	-	-	-	-	-	–		-
Immunisation Fees	-	-	-	-	-	-	–		-
Laboratory Services	-	-	-	-	-	-	–		-
Legal Fees	-	-	-	-	-	-	–		-
Library Fees	-	-	-	-	-	-	–		-
Management Fees	-	-	-	-	-	-	–		-
Meal and Refreshment	-	-	-	-	-	-	–		-
Membership Fees	-	-	-	-	-	-	–		-
Objections and Appeals	-	-	-	-	-	-	–		-
Occupation Certificates	-	-	-	-	-	-	–		-
Parking Fees	-	-	-	-	-	-	–		-
Photo copies, Faxes and Telephone charges	13	9	9	1	2	2	0	16.5%	9
Removal of Restrictions	-	-	-	-	-	-	–		-
Sale of Carbon Credits	-	-	-	-	-	-	–		-
Sale of Goods	230	257	257	62	103	65	38	58.8%	257
Scrap, Waste & Other Goods	-	-	-	-	-	-	–		-
Shared Services	-	-	-	-	-	-	–		-
Squatter Re-allocation	-	-	-	-	-	-	–		-
Stone and Gravel	-	-	-	-	-	-	–		-
Streets/Street Markets (Informal Traders)	-	-	-	-	-	-	–		-
Town Planning and Servitudes	-	-	-	-	-	-	–		-
Traffic Control	-	-	-	-	-	-	–		-
Transport Fees	-	-	-	-	-	-	–		-
Valuation Services	0	1	1	1	1	-	1	#DIV/0!	1
Water Meter Protectors	-	-	-	-	-	-	–		-
Weighbridge Fees	-	-	-	-	-	-	–		-
Total Sales of Goods and Rendering of Services	**5 817**	**6 115**	**6 115**	**660**	**1 211**	**1 032**	**178**		**6 115**
Agency Services									
District Municipalities									
Eastern Cape	-	-	-	-	-	-	–		-
Free State	-	-	-	-	-	-	–		-
Gauteng	-	-	-	-	-	-	–		-
KwazuluNatal	-	-	-	-	-	-	–		-
Limpopo	-	-	-	-	-	-	–		-
Mpumalanga	-	-	-	-	-	-	–		-
Northern Cape	-	-	-	-	-	-	–		-
Northwest	-	-	-	-	-	-	–		-
Western Cape	-	-	-	-	-	-	–		-
Total District Municipalities	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
National									
AARTO	-	-	-	-	-	-	–		-
Department of Environmental Affairs	-	-	-	-	-	-	–		-
Total National	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Provincial									
Eastern Cape	-	-	-	-	-	-	–		-
Free State	-	-	-	-	-	-	–		-
Gauteng	-	-	-	-	-	-	–		-
KwazuluNatal	-	-	-	-	-	-	–		-
Limpopo	-	-	-	-	-	-	–		-
Mpumalanga	-	-	-	-	-	-	–		-
Northern Cape	-	-	-	-	-	-	–		-
Northwest	-	-	-	-	-	-	–		-
Western Cape	4 455	4 325	4 325	371	771	762	9	1.2%	4 325
Total Provincial	**4 455**	**4 325**	**4 325**	**371**	**771**	**762**	**9**		**4 325**
Total Agency Services	**4 455**	**4 325**	**4 325**	**371**	**771**	**762**	**9**		**4 325**
Interest - Deemed Interest	-	-	-	-	-	-			-
Interest earned from Receivables									
Affiliates/Related Parties/Associated Companies									
Electricity	1 681	1 803	1 803	152	302	305	(3)	-0.9%	1 803
Housing	-	-	-	-	-	-	–		-
Housing Land Sales	-	-	-	-	-	-	–		-
Housing Selling Schemes	0	1	1	0	0	0	(0)	-99.8%	1
Merchandising, Jobbing and Contracts	2	4	4	-	-	0	(0)	-100.0%	4
Property Rental Debtors	10	12	12	2	3	2	1	34.1%	12
SARS	-	-	-	-	-	-	–		-
Service Charges	45	51	51	4	9	4	4	98.3%	51
Sporting and Other Bodies	-	-	-	-	-	-	–		-
Staff	-	-	-	-	-	-	–		-
Waste Management	1 096	1 179	1 179	93	182	172	10	5.7%	1 179
Waste Water Management	1 488	1 618	1 618	120	237	245	(8)	-3.3%	1 618
Water	1 951	2 098	2 098	154	307	343	(36)	-10.6%	2 098
Shared Services	-	-	-	-	-	-	–		-
Total Interest earned from Receivables	**6 273**	**6 766**	**6 766**	**526**	**1 039**	**1 072**	**(33)**		**6 766**
Interest earned from Current and Non Current Assets									
Bank Accounts	585	630	630	116	170	161	9	5.6%	630
Financial Assets	70	104	104	-	-	-	–		104
Short Term Investments and Call Accounts	11 527	10 500	10 500	1 028	1 955	1 932	24	1.2%	10 500
Total Interest earned from Current and Non Current Assets	**12 182**	**11 234**	**11 234**	**1 143**	**2 125**	**2 092**	**33**		**11 234**

Dividends									
External Investment	-	-	-	-	-	-	–		-
Municipal Entities	-	-	-	-	-	-	–		-
Total Dividends	-	-	-	-	-	-	-		-
Rent on Land									
Land	-	-	-	-	-	-	–		-
Prospecting, Mining, Royalties	-	-	-	-	-	-	–		-
Servitudes	-	-	-	-	-	-	–		-
Total Rent on Land	-	-	-	-	-	-	-		-
Rental from Fixed Assets									
Market Related	-	-	-	-	-	-	–		-
Biological Assets	-	-	-	-	-	-	–		-
Heritage Assets	-	-	-	-	-	-	–		-
Investment Property	1 070	673	673	61	138	51	87	170.8%	673
Property Plant and Equipment	316	273	273	22	49	41	8	20.7%	273
Total Market Related	1 386	947	947	83	188	92	96		947
Non-market Related									
Biological Assets	-	-	-	-	-	-	–		-
Heritage Assets	-	-	-	-	-	-	–		-
Investment Property	-	-	-	-	-	-	–		-
Property Plant and Equipment	-	-	-	-	-	-	–		-
Total Non-market Related	-	-	-	-	-	-	-		-
Total Rental from Fixed Assets	1 386	947	947	83	188	92	96		947
Licence and permits									
Angling/Fishing	-	-	-	-	-	-	–		-
Atmospheric Emissions	-	-	-	-	-	-	–		-
Boat	-	-	-	-	-	-	–		-
Dog	-	-	-	-	-	-	–		-
Fauna and Flora	-	-	-	-	-	-	–		-
Filming Fees	-	1	1	-	-	0	(0)	-100.0%	1
Game	-	-	-	-	-	-	–		-
Health Certificates	-	-	-	-	-	-	–		-
Hiking Trails	-	-	-	-	-	-	–		-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	–		-
Market Porters	-	-	-	-	-	-	–		-
Road and Transport	1	1	1	-	-	-	–		1
Threatened and Protected Species	-	-	-	-	-	-	–		-
Trading	-	-	-	-	-	-	–		-
Total Licences or Permits	1	2	2	-	-	0	(0)		2
Special Rating Levies									
Agricultural Properties	-	-	-	-	-	-	–		-
Business and Commercial Properties	-	-	-	-	-	-	–		-
Industrial Properties	-	-	-	-	-	-	–		-
Mining Properties	-	-	-	-	-	-	–		-
Public Benefit Organisations	-	-	-	-	-	-	–		-
Public Service Infrastructure Properties	-	-	-	-	-	-	–		-
Public Service Purposes Properties	-	-	-	-	-	-	–		-
Residential Properties	-	-	-	-	-	-	–		-
Residential Sectional Title Garages	-	-	-	-	-	-	–		-
Sport Clubs and Fields	-	-	-	-	-	-	–		-
Vacant Land	-	-	-	-	-	-	–		-
Total Special Rating Levies	-	-	-	-	-	-	-		-
Construction Contract Revenue	-	-	-	-	-	-	–		-
Development Charges	-	55	55	-	-	-	–		55
Operational Revenue									
Administrative Handling Fees	17	7	7	0	120	0	119	27581.8%	7
Arbor City Awards Competition	-	-	-	-	-	-	–		-
Bad Debts Recovered	-	-	-	-	-	-	–		-
Bontle Ke Botho Cleaning and Greening Award	-	-	-	-	-	-	–		-
Breakages and Losses Recovered	-	-	-	-	-	-	–		-
Bursary Repayment	-	-	-	-	-	-	–		-
Collection Charges	-	-	-	-	-	-	–		-
Commission	113	68	68	-	-	-	–		68
Discounts and Early Settlements	-	-	-	-	-	-	–		-
Incidental Cash Surpluses	6	1	1	-	-	-	–		1
Inspection Fees	40	50	50	4	7	1	6	400.5%	50
Insurance Refund	-	-	-	-	-	-	–		-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	–		-
Recovery Maintenance	-	-	-	-	-	-	–		-
Registration Fees	-	-	-	-	-	-	–		-
Request for Information	-	-	-	-	-	-	–		-
Sale of Property	-	-	-	-	-	-	–		-
Skills Development Levy Refund	193	267	267	-	42	42	0	0.7%	267
Staff and Councillors Recoveries	0	1	1	0	0	0	(0)	-75.8%	1
Total Operational Revenue	369	394	394	4	169	44	125		394
Non-Exchange revenue									
Property Rates									
Agricultural Properties	16 783	17 148	17 148	1 129	5 895	5 814	80	1.4%	17 148
Business and Commercial Properties	20 263	20 437	20 437	1 658	4 294	4 479	(185)	-4.1%	20 437
Industrial Properties	-	-	-	-	-	-	–		-
Mining Properties	-	-	-	-	-	-	–		-
Public Benefit Organisations	-	7	7	-	-	1	(1)	-100.0%	7
Public Service Infrastructure Properties	-	6	6	-	-	1	(1)	-100.0%	6
Public Service Purposes Properties	4 780	5 305	5 305	365	1 293	3 503	(2 209)	-63.1%	5 305
Residential Properties	48 761	49 953	49 953	4 080	9 178	9 482	(304)	-3.2%	49 953
Residential Sectional Title Garages	-	-	-	-	-	-	–		-
Sport Clubs and Fields	-	-	-	-	-	-	–		-
Vacant Land	2	-	-	-	-	-	–		-

Total Property Rates	**90 588**	**92 856**	**92 856**	**7 232**	**20 660**	**23 280**	**(2 621)**		**92 856**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	(9 422)	(9 717)	(9 717)	(778)	(1 650)	(1 727)	77	-4.5%	(9 717)
Net Property Rates	**81 166**	**83 139**	**83 139**	**6 454**	**19 010**	**21 553**	**(2 544)**		**83 139**
Surcharges and Taxes									
Surcharges	-	-	-	-	-	-	–		-
Taxes	-	700	700	-	-	117	(117)	-100.0%	700
Total Surcharges and Taxes	**-**	**700**	**700**	**-**	**-**	**117**	**(117)**		**700**
Fines, Penalties and Forfeits									
Fines	50 109	57 548	57 548	2 742	7 928	3 498	4 430	126.6%	57 548
Forfeits	834	-	-	-	-	-	–		-
Penalties	-	-	-	-	-	-	–		-
Total Fines, Penalties and Forfeits	**50 943**	**57 548**	**57 548**	**2 742**	**7 928**	**3 498**	**4 430**		**57 548**
Licences or Permits									
Angling/Fishing	-	-	-	-	-	-	–		-
Atmospheric Emission	-	-	-	-	-	-	–		-
Boat	-	-	-	-	-	-	–		-
Dog	-	-	-	-	-	-	–		-
Fauna and Flora	-	-	-	-	-	-	–		-
Filming Fees	-	-	-	-	-	-	–		-
Game	-	-	-	-	-	-	–		-
Health Certificates	-	-	-	-	-	-	–		-
Hiking Trails	-	-	-	-	-	-	–		-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	–		-
Market Porters	-	-	-	-	-	-	–		-
Road and Transport	-	-	-	-	-	-	–		-
Threatened and Protected Species	-	-	-	-	-	-	–		-
Trading	-	-	-	-	-	-	–		-
Total Licences or Permits	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Transfers and subsidies - Operational									
Allocations In-kind									
Departmental Agencies and Accounts	-	-	-	-	-	-	–		-
District Municipalities	-	-	-	-	-	-	–		-
Foreign Government and International Organisations	-	-	-	-	-	-	–		-
Higher Educational Institutions	-	-	-	-	-	-	–		-
Households	-	-	-	-	-	-	–		-
National Government	6 623	-	-	-	-	-	–		-
Non-Profit Institutions	-	-	-	-	-	-	–		-
Parent Municipality	-	-	-	-	-	-	–		-
Private Enterprises	-	-	-	-	-	-	–		-
Provincial Government	-	-	-	-	-	-	–		-
Public Corporations	-	-	-	-	-	-	–		-
Total Allocations In-kind	**6 623**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Monetary Allocations									
Departmental Agencies and Accounts	-	-	-	-	-	-	–		-
District Municipalities	-	-	-	-	-	-	–		-
Foreign Government and International Organisations	-	-	-	-	-	-	–		-
Higher Educational Institutions	-	-	-	-	-	-	–		-
Households	-	-	-	-	-	-	–		-
National Government	16 890	10 446	10 446	350	692	248	444	179.2%	10 446
National Revenue Fund	75 765	79 368	79 368	-	33 070	33 430	(360)	-1.1%	79 368
Non-Profit Institutions	-	-	-	-	-	-	–		-
Parent Municipality	-	-	-	-	-	-	–		-
Private Enterprises	-	-	-	-	-	-	–		-
Provincial Government	10 384	13 914	13 914	604	1 162	3 672	(2 510)	-68.4%	13 914
Public Corporations	-	-	-	-	-	-	–		-
Total Monetary Allocations	**103 039**	**103 728**	**103 728**	**954**	**34 924**	**37 350**	**(2 426)**		**103 728**
Total Transfer and subsidies - Operational	**109 662**	**103 728**	**103 728**	**954**	**34 924**	**37 350**	**(2 426)**		**103 728**
Interest earned from Receivables (Non-Exchange)									
Property Rates	4 085	4 389	4 389	358	709	731	(22)	-3.0%	4 389
Service Charges									
Electricity	-	-	-	-	-	-	–		-
Waste Management	-	-	-	-	-	-	–		-
Waste Water Management	-	-	-	-	-	-	–		-
Water	-	-	-	-	-	-	–		-
Total Service Charges	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Interest Receivables	**4 085**	**4 389**	**4 389**	**358**	**709**	**731**	**(22)**		**4 389**
Fuel Levy (RSC Replacement Grant)	-	-	-	-	-	-			-
Operational Revenue - Service Charges									
Electricity - Availability Charges	2 348	2 687	2 687	222	442	487	(45)	-9.3%	2 687
Waste Management - Availability Charges	617	672	672	54	109	112	(3)	-2.8%	672
Waste Water Management - Availability Charges	593	614	614	51	102	103	(1)	-1.0%	614
Water - Availability Charges	813	840	840	70	141	141	(1)	-0.5%	840
Total Operational Revenue - Service Charges	**4 371**	**4 813**	**4 813**	**398**	**793**	**843**	**(50)**		**4 813**
Gains on Disposal of Fixed and Intangible Assets									
Biological Assets	-	-	-	-	-	-	–		-
Heritage Assets	-	-	-	-	-	-	–		-
Intangible Assets	-	-	-	-	-	-	–		-
Investment Property	-	10 000	10 000	-	-	-	–		10 000
Living resources	-	-	-	-	-	-	–		-
Property, Plant and Equipment	0	-	-	-	-	-	–		-
Total Disposal of Fixed and Intangible Assets	**0**	**10 000**	**10 000**	**-**	**-**	**-**	**-**		**10 000**
Other Gains									
Debt waived	12 188	12 188	12 188	-	-	-	–		12 188
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	–		-
Inventory									
Fair value assessment - Water stock	-	-	-	-	-	-	–		-
Increase to net-realisable Value	-	-	-	-	-	-	–		-
Total Inventory	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**

Fair Value Adjustment										
Actuarial Assessments								–		-
Leave Gratuity		-	-	-	-	-	-	–		-
Long Service Awards		-	375	375	-	-	63	(63)	-100.0%	375
Medical		-	2 813	2 813	-	-	469	(469)	-100.0%	2 813
Pension Funds		-	-	-	-	-	-	–		-
Total Actuarial Assessments		-	3 188	3 188	-	-	531			3 188
Biological Assets		-	-	-	-	-	-	–		-
Heritage Assets		-	-	-	-	-	-	–		-
Interest rate Swaps		-	-	-	-	-	-	–		-
Investment Property		-	-	-	-	-	-	–		-
Investments		-	1	1	-	-	-	–		1
Living resources		-	-	-	-	-	-	–		-
Total Fair Value Adjustment		-	3 189	3 189	-	-	531	-		3 189
Foreign Exchange		76	76	76	-	-	13	(13)	-100.0%	76
Contributions to Provisions for landfill sites		-	-	-	-	-	-	–		-
Total Other Gains		12 264	15 453	15 453	-	-	544	(13)		15 453
Discontinued Operations										
Total Revenue		529 240	562 662	562 662	37 289	115 153	117 698	(2 014)		562 662
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	2	98 268	116 075	116 075	8 503	16 986	17 485	(499)	-2.9%	116 075
Bonuses		7 415	8 668	8 668	23	43	164	(120)	-73.4%	8 668
Allowance										
Accommodation, Travel and Incidental		-	-	-	-	-	-	–		-
Cellular and Telephone		682	509	509	48	97	78	18	23.5%	509
Housing Benefits		318	301	301	25	50	34	17	49.6%	301
Non-pensionable		-	-	-	-	-	-	–		-
Travel or Motor Vehicle		7 275	8 865	8 865	635	1 255	1 377	(122)	-8.8%	8 865
Voluntary Work		-	-	-	-	-	-	–		-
Total Allowance		8 275	9 676	9 676	708	1 402	1 489	(87)		9 676
Service Related Benefits										
Acting		585	527	527	43	80	88	(8)	-9.1%	527
Bonus		908	509	509	-	-	44	(44)	-100.0%	509
Danger Allowance		-	-	-	-	-	-	–		-
Entertainment		-	-	-	-	-	-	–		-
Fire Brigade		-	-	-	-	-	-	–		-
In-kind Benefits		-	-	-	-	-	-	–		-
Leave Pay		1 517	2 033	2 033	129	258	258	–		2 033
Lifeguard/Duty Squads		-	-	-	-	-	-	–		-
Long Service Award		563	620	620	51	103	103	–		620
Overtime		6 980	7 351	7 351	569	1 323	1 177	145	12.3%	7 351
Scarcity		484	550	550	35	69	86	(17)	-19.9%	550
Standby Allowance		4 723	5 556	5 556	416	788	872	(84)	-9.6%	5 556
Tools Allowance		-	-	-	-	-	-	–		-
Uniform-Special-Protective Clothing		-	-	-	-	-	-	–		-
Leave gratuity		-	-	-	-	-	-	–		-
Long Term Service Award		-	-	-	-	-	-	–		-
Total Service Related Benefits		15 759	17 145	17 145	1 242	2 621	2 629	(8)		17 145
Total Salaries and Allowances		129 718	151 564	151 564	10 476	21 052	21 766			151 564
Social Contributions										
Bargaining Council		49	61	61	4	9	10	(1)	-11.2%	61
Group Life Insurance		2 095	2 536	2 536	189	377	384	(7)	-1.9%	2 536
Medical		5 777	6 754	6 754	699	1 393	1 007	386	38.4%	6 754
Pension		15 216	18 313	18 313	1 374	2 741	2 768	(27)	-1.0%	18 313
Unemployment Insurance		715	844	844	59	119	132	(13)	-10.1%	844
Total Social Contributions		23 853	28 509	28 509	2 326	4 637	4 300	337		28 509
Post-retirement Benefit										
Medical		1 718	1 909	1 909	212	429	429	–		1 909
Other Benefits		-	-	-	-	-	-	–		-
Pension		-	-	-	-	-	-	–		-
Total Post-retirement Benefit	4	1 718	1 909	1 909	212	429	429	-		1 909
Sub-Total		155 288	181 982	181 982	13 014	26 118	26 494	337		181 982
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	–		-
Total Employee Related Cost	1,5	155 288	181 982	181 982	13 014	26 118	26 494	337		181 982
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary		-	-	-	-	-	-	–		-
Cell phone Allowance		461	503	503	40	79	69	10	14.7%	503
Housing Allowance		-	-	-	-	-	-	–		-
In-kind Benefits		-	-	-	-	-	-	–		-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	–		-
Motor Vehicle Allowance		480	258	258	20	40	58	(18)	-31.5%	258
Office-bearer Allowance		5 332	5 804	5 804	472	943	877	66	7.6%	5 804
Out of pocket Expenses		-	-	-	-	-	-	–		-
Travelling Allowance		-	-	-	-	-	-	–		-
Use of Personal Facilities		-	-	-	-	-	-	–		-
Total Allowances and Service Related Benefits		6 273	6 566	6 566	531	1 063	1 005			6 566
Social Contributions										
Medial Aid Benefits		139	150	150	12	24	15	9	59.7%	150
Pension Fund Contributions		122	131	131	15	30	19	12	62.1%	131
Total Social Contributions		261	281	281	27	55	34	21		281
Total Remuneration of Councillors	1,5	6 534	6 847	6 847	559	1 117	1 039	21		6 847
Bulk Purchases - Electricity										
ESKOM		142 368	161 484	161 484	16 776	24 674	28 509	(3 835)	-13.5%	161 484
Independent Power Producers										
Green Electricity										
Green Charges		-	-	-	-	-	-	–		-
Green Rights and Certificates		-	-	-	-	-	-	–		-
Total Green Electricity		-	-	-	-	-	-	–		-
Renewable, Cogen, etc		-	-	-	-	-	-	–		-
Total Independent Power Producers		-	-	-	-	-	-			-
Self Generation		-	-	-	-	-	-	–		-
Capitalisation Electricity Costs (Credit Account)		-	-	-	-	-	-	–		-
Total Bulk Purchases - Electricity	1	142 368	161 484	161 484	16 776	24 674	28 509	(3 835)		161 484

Inventory Consumed										
Agricultural		-	-	-	-	-	-	–		-
Consumables		16 021	16 230	16 374	1 089	1 359	1 949	(590)	-30.3%	16 374
Finished Goods		-	-	-	-	-	-	–		-
Housing Stock		-	-	-	-	-	-	–		-
Land		-	-	-	-	-	-	–		-
Materials and Supplies		-	-	-	-	-	-	–		-
Water		1 092	950	950	-	61	158	(97)	-61.2%	950
Sub-total		**17 113**	**17 180**	**17 324**	**1 089**	**1 420**	**2 107**	**(687)**		**17 324**
Less: Capitalisation of inventory consumed		-	-	-	-	-	-	–		-
Total Inventory Consumed	1	**17 113**	**17 180**	**17 324**	**1 089**	**1 420**	**2 107**	**(687)**		**17 324**
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity		1 958	544	544	55	110	91	20	21.6%	544
Shared Services		-	-	-	-	-	-	–		-
Waste Management		2 114	343	343	178	357	(48)	404	-845.1%	343
Waste Water Management		2 529	(196)	(196)	195	391	(156)	547	-350.3%	(196)
Water		3 083	(2 393)	(2 393)	243	485	(339)	824	-243.2%	(2 393)
Non Specific Accounts		-	(2 090)	(2 090)	-	-	(348)	348	-100.0%	(2 090)
Total Trade and Other Receivables from Exchange Transactions		**9 684**	**(3 793)**	**(3 793)**	**671**	**1 343**	**(801)**	**2 143**		**(3 793)**
Other Receivables from Non-exchange Revenue										
Property Rates										
Property Rates General		8 052	4 420	4 420	477	953	817	137	16.8%	4 420
Agricultural Properties		-	-	-	-	-	-	–		-
Business and Commercial Properties		-	-	-	-	-	-	–		-
Industrial Properties		-	-	-	-	-	-	–		-
Mining Properties		-	-	-	-	-	-	–		-
Public Benefit Organisations		-	-	-	-	-	-	–		-
Public Service Infrastructure Properties		-	-	-	-	-	-	–		-
Public Service Purposes Properties		-	-	-	-	-	-	–		-
Residential Properties		-	-	-	-	-	-	–		-
Residential Sectional Title Garages		-	-	-	-	-	-	–		-
Sport Clubs and Fields		-	-	-	-	-	-	–		-
Vacant Land		-	-	-	-	-	-	–		-
Total Property Rates		**8 052**	**4 420**	**4 420**	**477**	**953**	**817**	**137**		**4 420**
Service Charges										
Service Charges General		-	-	-	-	-	-	–		-
Electricity		-	-	-	-	-	-	–		-
Waste Management		-	-	-	-	-	-	–		-
Waste Water Management		-	-	-	-	-	-	–		-
Water		-	-	-	-	-	-	–		-
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Non Specific Accounts		37 533	45 643	45 643	2 678	5 355	5 355	–		45 643
Total Other Receivables from Non-exchange Revenue		**45 585**	**50 064**	**50 064**	**3 154**	**6 309**	**6 172**	**137**		**50 064**
Total Debt Impairment	1	**55 268**	**46 271**	**46 271**	**3 826**	**7 651**	**5 371**	**2 280**		**46 271**
Depreciation, Amortisation and Impairment										
Amortisation										
Intangible Assets		121	151	151	13	25	25	–		151
Total Amortisation		**121**	**151**	**151**	**13**	**25**	**25**	**-**		**151**
Depreciation										
Biological or Cultivated Assets		-	-	-	-	-	-	–		-
Coastal Infrastructure		-	-	-	-	-	-	–		-
Community Assets		896	964	964	81	161	161	–		964
Computer Equipment		344	355	355	25	50	50	–		355
Electrical Infrastructure		4 557	4 168	4 168	533	1 065	1 065	–		4 168
Furniture and Office Equipment		512	798	798	64	128	128	–		798
Heritage Assets		-	-	-	-	-	-	–		-
Information and Communication Infrastructure		-	-	-	-	-	-	–		-
Investment Property		47	49	49	4	8	8	–		49
Land		-	-	-	-	-	-	–		-
Libraries		-	-	-	-	-	-	–		-
Living resources		-	-	-	-	-	-	–		-
Machinery and Equipment		721	1 611	1 611	117	235	235	–		1 611
Other Assets		141	157	157	13	26	26	–		157
Rail Infrastructure		-	-	-	-	-	-	–		-
Roads Infrastructure		5 494	5 559	5 559	476	952	952	–		5 559
Sanitation Infrastructure		7 238	7 648	7 648	635	1 271	1 271	–		7 648
Solid Waste Infrastructure		1 415	2 521	2 521	152	303	303	–		2 521
Storm water Infrastructure		673	657	657	46	92	92	–		657
Transport Assets		2 115	2 232	2 232	138	277	277	–		2 232
Water Supply Infrastructure		4 515	6 420	6 420	538	1 077	1 077	–		6 420
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	–		-
Total Depreciation		**28 667**	**33 139**	**33 139**	**2 823**	**5 646**	**5 646**	**-**		**33 139**
Capital Impairment Losses and Reversals										
Biological or Cultivated Assets		-	-	-	-	-	-	–		-
Construction Work-in-progress		-	-	-	-	-	-	–		-
Heritage Assets		-	-	-	-	-	-	–		-
Intangible Assets		-	-	-	-	-	-	–		-
Investment Property		-	-	-	-	-	-	–		-
Living resources		-	-	-	-	-	-	–		-
Contributions to Provisions for landfill sites		-	-	-	-	-	-	–		-
Property, Plant and Equipment		-	-	-	-	-	-	–		-
Coastal Infrastructure		-	-	-	-	-	-	–		-
Community Assets		-	-	-	-	-	-	–		-
Computer Equipment		-	-	-	-	-	-	–		-
Electrical Infrastructure		-	-	-	-	-	-	–		-
Furniture and Office Equipment		-	-	-	-	-	-	–		-
Housing		-	-	-	-	-	-	–		-
Information and Communication Infrastructure		-	-	-	-	-	-	–		-
Land		-	-	-	-	-	-	–		-

Machinery and Equipment		-	-	-	-	-	-	–		-
Operational Buildings		-	-	-	-	-	-	–		-
Other Assets		-	-	-	-	-	-	–		-
Rails Infrastructure		-	-	-	-	-	-	–		-
Roads Infrastructure		-	-	-	-	-	-	–		-
Sanitation Infrastructure		-	-	-	-	-	-	–		-
Solid Waste Infrastructure		2 847	1 400	1 400	-	-	-	–		1 400
Storm water Infrastructure		-	-	-	-	-	-	–		-
Transport Assets		-	-	-	-	-	-	–		-
Water Supply Infrastructure		2 983	3 000	3 000	-	-	-	–		3 000
Zoo, Marine and Non-biological Assets		-	-	-	-	-	-	–		-
Total Property, Plant and Equipment		**5 830**	**4 400**	**4 400**	**-**	**-**	**-**	**-**		**4 400**
Total Capital Impairment Losses and Reversals		**5 830**	**4 400**	**4 400**	**-**	**-**	**-**	**-**	#VALUE!	**4 400**
Total Depreciation, Amortisation and Impairment	1	**34 617**	**37 690**	**37 690**	**2 836**	**5 671**	**5 671**	**-**		**37 690**
Interest, Dividends and Rent on Land										
Dividends Paid		-	-	-	-	-	-	–		-
Interest Paid		14 417	12 470	12 470	1 105	2 210	2 211	(1)	-0.1%	12 470
Rent on Land		-	-	-	-	-	-	–		-
Total Interest, Dividends and Rent on Land	1	**14 417**	**12 470**	**12 470**	**1 105**	**2 210**	**2 211**	**(1)**	-0.1%	**12 470**
Contracted Services										
Consultants and Professional Services		15 022	13 219	13 219	1 604	1 604	732	872	119.2%	13 219
Contractors		18 272	13 388	13 290	490	497	872	(375)	-43.0%	13 290
Outsourced Services		14 351	13 898	13 898	1 135	1 182	2 506	(1 324)	-52.8%	13 898
Total Contracted Services	1	**47 645**	**40 505**	**40 407**	**3 229**	**3 283**	**4 110**	**(827)**		**40 407**
Transfers and Subsidies										
Capital										
Allocations In-kind		-	-	-	-	-	-	–		-
Monetary Allocations		-	-	-	-	-	-	–		-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Operational										
Allocations In-kind		47	50	50	-	-	-	–		50
Monetary Allocations		83	800	800	-	3	8	(5)	-63.6%	800
Total Operational		**130**	**850**	**850**	**-**	**3**	**8**	**(5)**	-63.6%	**850**
Total Transfers and Subsidies	1	**130**	**850**	**850**	**-**	**3**	**8**	**(5)**	-63.6%	**850**
Irrecoverable Debts Written Off										
Bad debt written off		-	-	-	-	-	-	–		-
Exchange										
Electricity		-	117	117	-	-	20	(20)	-100.0%	117
Non Specific Accounts		-	2 090	2 090	-	-	348	(348)	-100.0%	2 090
Waste Management		-	2 426	2 426	-	-	404	(404)	-100.0%	2 426
Waste Water Management		-	3 280	3 280	-	-	547	(547)	-100.0%	3 280
Water		-	4 945	4 945	-	-	824	(824)	-100.0%	4 945
Total Exchange		**-**	**12 859**	**12 859**	**-**	**-**	**2 143**	**(2 143)**	-100.0%	**12 859**
Non-exchange										
Non Specific Accounts		-	-	-	-	-	-	–		-
Property Rates		-	821	821	-	-	137	(137)	-100.0%	821
Service Charges		-	-	-	-	-	-	–		-
Total Non-exchange		**-**	**821**	**821**	**-**	**-**	**137**	**(137)**	-100.0%	**821**
Total Irrecoverable Debts Written Off	1	**-**	**13 680**	**13 680**	**-**	**-**	**2 280**	**(2 280)**	-100.0%	**13 680**
Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards		-	-	-	-	-	-	–		-
Advertising, Publicity and Marketing		330	313	344	25	25	92	(67)	-73.3%	344
Assets less than the Capitalisation Threshold		922	1 294	1 264	10	10	105	(95)	-90.7%	1 264
Atmospheric Emission Licence		-	-	-	-	-	-	–		-
Bank Charges, Facility and Card Fees		739	830	830	50	102	239	(138)	-57.5%	830
Bargaining Council		-	-	-	-	-	-	–		-
Bond Issue Amortisation Costs		-	-	-	-	-	-	–		-
Brokers Fees		-	-	-	-	-	-	–		-
Bursaries (Employees)		-	-	-	-	-	-	–		-
Cash Discount		-	-	-	-	-	-	–		-
Cleaning Services		-	-	-	-	-	-	–		-
Commission		1 282	1 460	1 460	109	109	120	(11)	-8.8%	1 460
Communication		581	230	230	-	12	42	(30)	-71.7%	230
Contribution to Provisions		-	-	-	-	-	-	–		-
Copy Right Fees		-	-	-	-	-	-	–		-
Cost relating to the Sale of Houses		-	-	-	-	-	-	–		-
Courier and Delivery Services		15	-	20	4	4	20	(16)	-79.8%	20
Deeds		25	60	60	-	-	4	(4)	-100.0%	60
Drivers Licences and Permits		269	250	250	12	13	42	(28)	-67.9%	250
Dumping Fees (District Council)		2 141	2 870	2 870	-	-	478	(478)	-100.0%	2 870
Electricity Compliance Certificate		-	-	-	-	-	-	–		-
Entertainment		12	-	10	1	1	10	(9)	-89.0%	10
Entrance Fees		-	-	-	-	-	-	–		-
Environmental Levy		-	-	-	-	-	-	–		-
Eskom Connection Fees		-	27	27	-	-	4	(4)	-100.0%	27
External Audit Fees		5 073	5 500	5 500	-	-	360	(360)	-100.0%	5 500
External Computer Service		5 779	7 398	7 398	181	481	646	(165)	-25.6%	7 398
Fines and Penalties		53	-	-	-	-	-	–		-
Firearm Handling Fees		-	-	-	-	-	-	–		-
Freight Services		-	-	-	-	-	-	–		-
Full Time Union Representative		85	150	150	13	13	13	(0)	-3.1%	150
Hire Charges		1 114	1 167	1 155	11	11	39	(28)	-71.7%	1 155
Honoraria (Voluntarily Workers)		-	-	-	-	-	-	–		-
Indigent Relief		-	-	-	-	-	-	–		-
Insurance Underwriting		1 702	1 950	1 950	134	268	353	(86)	-24.3%	1 950
Capitalisation of Wet Fuel Costs (Credit Account)		-	-	-	-	-	-	–		-
Land Alienation Costs		-	-	-	-	-	-	–		-
Learnerships and Internships		-	-	-	-	-	-	–		-
Levies Paid - Water Resource Management Charges		-	-	-	-	-	-	–		-
Licences		379	500	500	11	71	103	(32)	-30.8%	500
Management Fee		-	-	-	-	-	-	–		-
Municipal Services		6 400	8 140	8 140	515	860	984	(124)	-12.6%	8 140

Office Decorations		-	-	-	-	-	-	–		-
Parking Fees		-	-	-	-	-	-	–		-
Permits		-	-	1	-	-	-	–		1
Personnel Agency Fees [Personnel Recruitment Costs]		-	-	-	-	-	-	–		-
Printing, Publications and Books		529	670	641	23	28	11	18	160.7%	641
Professional Bodies, Membership and Subscription		1 637	1 610	1 610	-	-	1 610	(1 610)	-100.0%	1 610
Registration Fees		354	515	515	20	35	-	35	#DIV/0!	515
Remuneration to Section 79 Committee Members		-	-	-	-	-	-	–		-
Repayment of Forfeited Deposits		-	-	-	-	-	-	–		-
Resettlement Cost		-	25	25	-	-	4	(4)	-100.0%	25
Rewards Incentives		-	-	-	-	-	-	–		-
Road Worthy Test		-	-	-	-	-	-	–		-
Samples and Specimens		-	-	-	-	-	-	–		-
Search Fees		-	-	-	-	-	-	–		-
Seating Allowance for Traditional Leaders		-	-	-	-	-	-	–		-
Servitudes and Land Surveys		-	-	-	-	-	-	–		-
Signage		115	153	153	2	2	14	(12)	-87.4%	153
Skills Development Fund Levy		1 252	1 404	1 404	103	206	207	(1)	-0.4%	1 404
Small Differences Tolerances		-	-	-	-	-	-	–		-
Storage of Assets and Goods		-	-	-	-	-	-	–		-
Storage of Files (Archiving)		-	-	-	-	-	-	–		-
Supplier Development Programme		-	-	-	-	-	-	–		-
System Access and Information Fees		-	-	-	-	-	-	–		-
Taking over Contractual Obligations		-	-	-	-	-	-	–		-
Toll Gate Fees		-	-	-	-	-	-	–		-
Transport Provided as Part of Departmental Activities		-	-	-	-	-	-	–		-
Travel Agency and Visas		-	-	-	-	-	-	–		-
Travel and Subsistence		865	938	903	37	61	98	(37)	-37.9%	903
Uniform and Protective Clothing		722	1 100	1 099	-	-	85	(85)	-100.0%	1 099
Vehicle Tracking		-	-	-	-	-	-	–		-
Ward Committees		22	-	-	-	-	-	–		-
Warrantees and Guarantees		-	-	-	-	-	-	–		-
Wet Fuel		-	-	-	-	-	-	–		-
Witness Fees		-	-	-	-	-	-	–		-
Workmens Compensation Fund		882	900	900	-	-	-	–		900
Total Operational Cost		**33 281**	**39 453**	**39 409**	**1 260**	**2 312**	**5 684**	**(3 373)**	-59.3%	**39 409**
Operating Leases										
Biological Assets		-	-	-	-	-	-	–		-
Community Assets		-	-	-	-	-	-	–		-
Computer Equipment		-	-	-	-	-	-	–		-
Furniture and Office Equipment		-	-	-	-	-	-	–		-
Heritage Assets		-	-	-	-	-	-	–		-
Infrastructure		-	-	-	-	-	-	–		-
Intangible Assets		-	-	-	-	-	-	–		-
Investment Properties		-	-	-	-	-	-	–		-
Land		-	-	-	-	-	-	–		-
Libraries		-	-	-	-	-	-	–		-
Machinery and Equipment		-	-	-	-	-	-	–		-
Other Assets		484	602	600	38	54	52	2	4.2%	600
Transport Assets		-	-	-	-	-	-	–		-
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	–		-
Total Operational Leases		**484**	**602**	**600**	**38**	**54**	**52**	**2**	4.2%	**600**
Discontinued Operations		-	-	-	-	-	-	–		-
Statutory Payments other than Income Taxes		-	-	-	-	-	-	–		-
Total Operational Cost and Other Cost	1	**33 765**	**40 055**	**40 009**	**1 297**	**2 366**	**5 736**	**(3 370)**	-58.8%	**40 009**
Disposal of Fixed and Intangible Assets										
Biological Assets		-	-	-	-	-	-	–		-
Heritage Assets		-	-	-	-	-	-	–		-
Intangible Assets		-	-	-	-	-	-	–		-
Investment Property		-	-	-	-	-	-	–		-
Living resources		-	-	-	-	-	-	–		-
Property, Plant and Equipment		1 533	-	-	-	-	-	–		-
Total Disposal of Fixed and Intangible Assets	1	**1 533**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Other Losses										
Inventory										
Decrease in net-realisable Value		-	-	-	-	-	-	–		-
Total Inventory		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Water Losses										
Apparent Losses										
Customer Meter Inaccuracies		-	-	-	-	-	-	–		-
Unauthoried Consumption		-	-	-	-	-	-	–		-
Total Apparent Losses		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Data Transfer and Management Errors		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Real Losses										
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	–		-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	–		-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	–		-
Total Real Losses		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Unavoidable Annual Real Losses		-	-	-	-	-	-	–		-
Total Water Losses		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**

Fair Value Adjustment		-	-	-	-	-	-			
Actuarial Assessments								-		-
Leave Gratuity		-	-	-	-	-	-	-		-
Long Service Awards		687	375	375	-	-	-	-		375
Medical		9 105	2 813	2 813	-	-	-	-		2 813
Pension Funds		-	-	-	-	-	-	-		-
Total Actuarial Assessments		**9 792**	**3 188**	**3 188**	**-**	**-**	**-**	**-**		**3 188**
Biological Assets		-	-	-	-	-	-	-		-
Heritage Assets		-	-	-	-	-	-	-		-
Interest rate Swaps		-	-	-	-	-	-	-		-
Investment Property		-	-	-	-	-	-	-		-
Investments		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Total Fair Value Adjustment		**9 792**	**3 188**	**3 188**	**-**	**-**	**-**	**-**		**3 188**
Foreign Exchange		-	-	-	-	-	-	-		-
Discontinued Operations and Disposals of Non-current Assets		-	-	-	-	-	-	-		-
Contributions to Provisions for landfill sites		-	-	-	-	-	-	-		-
Total Other Losses	1	**9 792**	**3 188**	**3 188**	**-**	**-**	**-**	**-**		**3 188**
Total Expenditure		**518 472**	**562 201**	**562 201**	**43 731**	**74 514**	**83 537**	**(8 368)**	-10.0%	**562 201**
Surplus/(Deficit)		**10 768**	**461**	**461**	**(6 442)**	**40 639**	**34 161**			**461**
Transfers and subsidies - capital (monetary allocations)										
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
District Municipalities		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
National Government		22 015	25 669	25 669	51	51	-	51	#DIV/0!	25 669
Non-Profit Institutions		-	-	-	-	-	-	-		-
Parent Municipality		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Provincial Governments		8 176	53 928	53 928	-	-	531	(531)	-100.0%	53 928
Public Corporations		-	-	-	-	-	-	-		-
Total Transfers and subsidies - capital (monetary allocations)		**30 192**	**79 596**	**79 596**	**51**	**51**	**531**	**(481)**	-90.5%	**79 596**
Transfers and subsidies - capital (in-kind)										
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
District Municipalities		22	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Local Municipalities		-	-	-	-	-	-	-		-
National Government		28 130	-	-	-	-	-	-		-
Non Profit Institutions		-	-	-	-	-	-	-		-
Parent Municipality		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Provincial Governments		450	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Total Transfers and subsidies - capital (in-kind)		**28 602**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Surplus/(Deficit) after capital transfers and contributions		**69 561**	**80 057**	**80 057**	**(6 392)**	**40 690**	**34 693**			**80 057**
Income Tax										
Continuing Operations		-	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Income Tax		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Surplus/(Deficit) after income tax		**69 561**	**80 057**	**80 057**	**(6 392)**	**40 690**	**34 693**			**80 057**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		**69 561**	**80 057**	**80 057**	**(6 392)**	**40 690**	**34 693**	**-**		**80 057**
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year		**69 561**	**80 057**	**80 057**	**(6 392)**	**40 690**	**34 693**	**-**		**80 057**
Repairs and Maintenance by Expenditure Item	8									
Employee related costs		19 950	23 163	23 163	1 685	3 342	3 332	9	0.3%	23 163
Inventory Consumed		7 775	8 633	8 653	220	331	773	(442)	-57.2%	8 653
Contracted Services		6 093	9 135	8 965	382	389	494	(105)	-21.3%	8 965
Operational Cost and Other Cost		2 314	2 784	2 755	36	110	297	(187)	-62.8%	2 755
Total Repairs and Maintenance Expenditure	9	**36 132**	**43 715**	**43 536**	**2 322**	**4 172**	**4 896**	**(724)**	-14.8%	**43 536**

Table 31: SC3 Supporting detail to Monthly Budget Financial Position

WC012 Cederberg - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M02 August										
		2025/26	Budget Year 2026/27							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		126 344	59 111	59 111	11 028	168 299	168 299	–		59 111
Cash at Bank		10 839	11 297	11 297	5 806	7 460	7 460	–		11 297
Cash on Hand		6	6	6	–	6	6	–		6
Total Cash and Cash Equivalents		**137 189**	**70 414**	**70 414**	**16 834**	**175 765**	**175 765**	**-**		**70 414**
Short term Investments										
Deposit Taking Institutions		-		-	-	-	-	–		-
Trade and other receivables from exchange transactions										
Electricity		20 837	27 118	27 118	611	22 574	22 574	–		27 118
Waste Management		11 651	17 452	17 452	680	12 544	12 544	–		17 452
Waste Water Management		15 505	22 507	22 507	917	16 447	16 447	–		22 507
Water		21 013	26 132	26 132	1 315	21 893	21 893	–		26 132
Other trade receivables from exchange transactions		28 710	40 229	40 229	390	28 763	28 763	–		40 229
VAT Receivable Input Tax Accrual		5 487	4 182	4 182	(899)	5 312	5 312	–		4 182
Gross: Trade and other receivables from exchange transactions		**103 202**	**137 620**	**137 620**	**3 014**	**107 534**	**107 534**	**-**		**137 620**
Less: Impairment for debt										
Impairment for Electricity		(4 449)	(7 359)	(7 359)	(642)	(4 559)	(4 559)	–		(7 359)
Impairment for Waste Management		(7 360)	(13 519)	(13 519)	(281)	(7 717)	(7 717)	–		(13 519)
Impairment for Waste Water Management		(10 173)	(17 712)	(17 712)	187	(10 564)	(10 564)	–		(17 712)
Impairment for Water		(13 044)	(20 248)	(20 248)	361	(13 529)	(13 529)	–		(20 248)
Impairment for other trade receivalbes from exchange transactions		(18 802)	(31 504)	(31 504)	(1 560)	(19 369)	(19 369)	–		(31 504)
Total Less: Impairment for debt		**(53 828)**	**(90 342)**	**(90 342)**	**(1 935)**	**(55 737)**	**(55 737)**	–		**(90 342)**
Total net Trade and other receivables from Exchange Transactions		**49 374**	**47 278**	**47 278**	**1 079**	**51 797**	**51 797**	**-**		**47 278**
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		47 972	19 358	19 358	319	52 183	52 183	–		19 358
Business and Commercial Properties		55 342	8 278	8 278	294	56 810	56 810	–		8 278
Industrial Properties		-	-	-	-	-	-	–		-
Mining Properties		-	-	-	-	-	-	–		-
Public Benefit Organisations		-	93	93	-	-	-	–		93
Public Service Infrastructure Properties		-	2 124	2 124	-	-	-	–		2 124
Public Service Purposes Properties		13 295	1 204	1 204	321	14 527	14 527	–		1 204
Residential Properties		(71 797)	21 850	21 850	323	(70 125)	(70 125)	–		21 850
Residential Sectional Title Garages		-	-	-	-	-	-	–		-
Sports Clubs and Fields		-	-	-	-	-	-	–		-
Vacant Land		2	-	-	-	2	2	–		-
Property Rates General		-	-	-	-	-	-	–		-
Gross: Property rates		**44 814**	**52 907**	**52 907**	**1 257**	**53 397**	**53 397**	**-**		**52 907**
Less: Impairment of Property rates		(32 697)	(40 407)	(40 407)	(1 431)	(32 697)	(32 697)	–		(40 407)
Net Property rates		**12 117**	**12 500**	**12 500**	**(174)**	**20 700**	**20 700**	**-**		**12 500**
Other receivables from non-exchange transactions		97 523	173 293	173 293	53 959	104 960	104 960	–		173 293
Less:Impairment for other receivables from non-exchange transactions		(91 984)	(168 306)	(168 306)	(39 609)	(97 339)	(97 339)	–		(168 306)
Net other receivables from non-exchange transactions		**5 540**	**4 987**	**4 987**	**14 349**	**7 621**	**7 621**	**-**		**4 987**
Total net Receivables from non-exchange transactions		**17 657**	**17 486**	**17 486**	**14 176**	**28 321**	**28 321**	**-**		**17 486**
Current Portion of Non-current Receivables										
Associates		-	1 337	1 337	-	-	-	–		1 337
Bursary Obligations		-	-	-	-	-	-	–		-
Car		-	-	-	-	-	-	–		-
Computer and Electronic Equipment		-	-	-	-	-	-	–		-
Employee Benefits		-	-	-	-	-	-	–		-
Finance Lease Receivable		-	-	-	-	-	-	–		-
Housing		-	-	-	-	-	-	–		-
Housing Land Sales		-	-	-	-	-	-	–		-
Housing Selling Schemes		-	-	-	-	-	-	–		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Joint Ventures		-	-	-	-	-	-	–		-
Operating Lease		-	-	-	-	-	-	–		-
Public Organisation		-	-	-	-	-	-	–		-
Sporting and Other Bodies		-	-	-	-	-	-	–		-
Staff Loans/Recoveries		-	-	-	-	-	-	–		-
Subsidiaries		-	-	-	-	-	-	–		-
Total Current Portion of Non-current Receivables		**-**	**1 337**	**1 337**	**-**	**-**	**-**	**-**		**1 337**
Inventory										
Agricultural		-	-	-	-	-	-	–		-
Consumables		1 354	1 252	1 252	95	1 427	1 427	–		1 252
Finished Goods		94	77	77	17	94	94	–		77
Housing Stock		-	-	-	-	-	-	–		-
Land		-	-	-	-	-	-	–		-
Materials and Supplies		-	-	-	-	-	-	–		-
Water		-	-	-	-	-	-	–		-
Work-in-progress		-	-	-	-	-	-	–		-
Total Inventory		**1 448**	**1 329**	**1 329**	**112**	**1 521**	**1 521**	**-**		**1 329**
VAT Receivable										
Input Tax Capital		-	-	-	-	-	-	–		-
Input Tax General		-	-	-	-	-	-	–		-
VAT Control (Receivable)		2 936	3 052	3 052	(2 170)	2 181	2 181	–		3 052
Total VAT Receivable		**2 936**	**3 052**	**3 052**	**(2 170)**	**2 181**	**2 181**	**-**		**3 052**
Other current assets										
Construction Contracts and Receivables		-	-	-	-	-	-	–		-
Control, Clearing and Interface Accounts		5 513	-	-	(1 173)	5 481	5 481	–		-
Deposits		1 708	-	-	-	1 708	1 708	–		-
Fair Value Adjustments		-	-	-	-	-	-	–		-
Income Tax Receivable		-	-	-	-	-	-	–		-
Operating Lease - Straight Lining		1	-	-	-	1	1	–		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Total Other current assets		**7 222**	**-**	**-**	**(1 173)**	**7 190**	**7 190**	**-**		**-**
Total Current Assets		**215 825**	**140 896**	**140 896**	**28 857**	**266 777**	**266 777**	**-**		**140 896**

Non-current Assets									
Investments									
Bank Repurchase Agreements		-	-	-	-	-	-	–	-
Bankers Acceptance Certificate		-	-	-	-	-	-	–	-
Deposit Taking Institutions		-	-	-	-	-	-	–	-
Derivative Financial Assets		-	-	-	-	-	-	–	-
Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	–	-
Interest Rate Swaps		-	-	-	-	-	-	–	-
Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	–	-
Municipal Bonds		-	-	-	-	-	-	–	-
National Government Securities		-	-	-	-	-	-	–	-
Negotiable Certificate of Deposits		-	-	-	-	-	-	–	-
Unamortised Debt Expense		-	-	-	-	-	-	–	-
Unamortised Preference Share Expense		-	-	-	-	-	-	–	-
Total Investments		-	-	-	-	-	-	-	-
Investment Property									
Investment Property at Cost / Fair Value		74 267	74 623	74 623	(356)	74 267	74 267	–	74 623
Less: Accumulated Depreciation		(846)	(931)	(931)	(17)	(854)	(854)	–	(931)
Less: Accumulated Impairment		-	-	-	-	-	-	–	-
Total Investment Property		73 421	73 692	73 692	(373)	73 413	73 413	-	73 692
Property, Plant and Equipment									
Property, Plant and Equipment at Cost / Revaluation		1 081 237	1 223 974	1 223 974	(16 902)	1 083 878	1 083 878	–	1 223 974
Leases recognised as Property, Plant and Equipment	3	-	-	-	-	-	-	–	-
Less: Accumulated Depreciation		(457 828)	(494 108)	(494 108)	(29 396)	(463 491)	(463 491)	–	(494 108)
Less: Accumulated Impairment		(6 528)	(5 780)	(5 780)	-	(6 528)	(6 528)	–	(5 780)
Total Property, Plant and Equipment	2	616 881	724 086	724 086	(46 297)	613 860	613 860	-	724 086
Construction Work-in-progress									
Acquisitions		14 743	101 503	101 503	14 743	14 743	14 743	–	101 503
Opening Balance		108 575	77 788	77 788	-	108 575	108 575	–	77 788
Prior period corrections		-	-	-	-	-	-	–	-
Transfer to Heritage asset		-	-	-	-	-	-	–	-
Transfer to Intangible Assets		-	-	-	-	-	-	–	-
Transfer to Investment property		-	-	-	-	-	-	–	-
Transfer to PPE		-	(101 503)	(101 503)	-	-	-	–	(101 503)
Less: Accumulated Impairment		(57 977)	(62 294)	(62 294)	-	(57 977)	(57 977)	–	(62 294)
Total Construction Work-in-progress	2	65 342	15 494	15 494	14 743	65 342	65 342	-	15 494
Biological Assets									
Biological Assets at Cost / Fair Value		-	-	-	-	-	-	–	-
Less: Accumulated Depreciation		-	-	-	-	-	-	–	-
Less: Accumulated Impairment		-	-	-	-	-	-	–	-
Total Biological Assets		-	-	-	-	-	-	-	-
Living resources									
Living resources at Cost / Revaluation		-	-	-	-	-	-	–	-
Less: Accumulated Depreciation		-	-	-	-	-	-	–	-
Less: Accumulated Impairment		-	-	-	-	-	-	–	-
Total Living resources		-	-	-	-	-	-	-	-
Heritage Assets									
Heritage Assets at Cost / Revaluation		-	-	-	-	-	-	–	-
Less: Accumulated Impairment		-	-	-	-	-	-	–	-
Total Heritage Assets		-	-	-	-	-	-	-	-
Intangible Assets									
Intangible Assets at Cost / Revaluation		2 397	2 398	2 398	(1)	2 397	2 397	–	2 398
Less: Accumulated Amortisation		(2 019)	(2 203)	(2 203)	(120)	(2 019)	(2 019)	–	(2 203)
Less: Accumulated Impairment		-	-	-	-	-	-	–	-
Total Intangible Assets		378	195	195	(121)	378	378	-	195
Trade and other receivables from exchange transactions									
Electricity		-	-	-	-	-	-	–	-
Property Rental Debtors		-	-	-	-	-	-	–	-
Service Charges		7 724	1 337	1 337	(242)	7 759	7 759	–	1 337
Waste Management		-	-	-	-	-	-	–	-
Waste Water Management		-	-	-	-	-	-	–	-
Water		-	-	-	-	-	-	–	-
Total Trade and other Receivables from Exchange Transactions		7 724	1 337	1 337	(242)	7 759	7 759	-	1 337
Non-current Receivables from Non-exchange Transactions									
Associates		-	-	-	-	-	-	–	-
Bursary Obligations		-	-	-	-	-	-	–	-
Car		-	-	-	-	-	-	–	-
Computer and Electronic Equipment		-	-	-	-	-	-	–	-
Employee Benefits		-	-	-	-	-	-	–	-
Finance Lease Receivable		-	-	-	-	-	-	–	-
Housing Land Sales		-	-	-	-	-	-	–	-
Housing Loans		-	-	-	-	-	-	–	-
Housing Selling Schemes		(2 597)	-	-	(1 795)	(2 597)	(2 597)	–	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–	-
Joint Ventures		-	-	-	-	-	-	–	-
Operating Lease		-	-	-	-	-	-	–	-
Property Rates		-	-	-	-	-	-	–	-
Public Organisation		-	-	-	-	-	-	–	-
Sporting and Other Bodies		-	-	-	-	-	-	–	-
Staff Loans/Recoveries		-	-	-	-	-	-	–	-
Subsidiaries		-	-	-	-	-	-	–	-
Total Non-current Receivables from Non-exchange Transactions		(2 597)	-	-	(1 795)	(2 597)	(2 597)	-	-
Other non-current assets									
Deferred Tax Assets		-	-	-	-	-	-	–	-
Defined Benefit Asset		-	-	-	-	-	-	–	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–	-
Investment in Associate		-	-	-	-	-	-	–	-
Investment in Joint Venture		-	-	-	-	-	-	–	-
Investment in Subsidiary		-	-	-	-	-	-	–	-
Operating Lease Receivable		-	-	-	-	-	-	–	-
Deposits		-	-	-	-	-	-	–	-
Total Other non-current assets		-	-	-	-	-	-	-	-
Total Non Current Assets		761 149	814 803	814 803	(34 084)	758 154	758 154	-	814 803
TOTAL ASSETS		976 974	955 699	955 699	(5 227)	1 024 931	1 024 931	-	955 699

Liabilities									
Current Liabilities									
Bank Overdraft									
ABSA		-	-	-	-	-	-	–	-
First National Bank		-	-	-	-	-	-	–	-
Nedbank		-	-	-	-	-	-	–	-
Rand Merchant Bank		-	-	-	-	-	-	–	-
Standard Bank		-	-	-	-	-	-	–	-
Unspecified		-	-	-	-	-	-	–	-
Total Bank Overdraft		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Financial Liabilities									
Concessionary Loan		-	-	-	-	-	-	–	-
Short-term Borrowings		-	-	-	-	-	-	–	-
Current portion of Finance Lease Liabilities		-	-	-	-	-	-	–	-
Current portion of Non-current Borrowings		-	-	-	-	-	-	–	-
Current portion of Operating Lease Liabilities		-	-	-	-	-	-	–	-
Unamortised Premium on Long-term Debts		-	-	-	-	-	-	–	-
Total Financial Liabilities		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Consumer Deposits									
Building Plans		-	-	-	-	-	-	–	-
Buying Card		-	-	-	-	-	-	–	-
Electricity		(582)	-	-	-	(582)	(582)	–	-
Hiring of Decorative Items		-	-	-	-	-	-	–	-
Library Books		-	-	-	-	-	-	–	-
Posters		7	6	6	3	9	9	–	6
Refuse		-	-	-	-	-	-	–	-
Rental Properties		136	119	119	3	142	142	–	119
Sewer		-	-	-	-	-	-	–	-
Street Closure		-	-	-	-	-	-	–	-
Valuation Appeal		-	-	-	-	-	-	–	-
Water		3 998	3 473	3 473	41	4 054	4 054	–	3 473
Wayleave		-	-	-	-	-	-	–	-
Total Consumer Deposits		**3 559**	**3 598**	**3 598**	**47**	**3 623**	**3 623**	**-**	**3 598**
Trade and Other Payable Exchange Transactions									
Accrued Interest		-	1	1	-	-	-	–	1
Advance Payments		3 114	3 113	3 113	2 735	5 813	5 813	–	3 113
Affiliates, Related Parties and Associated Companies		-	-	-	-	-	-	–	-
Agency Fees Payable		-	-	-	-	-	-	–	-
Auditor-General of South Africa		-	-	-	-	-	-	–	-
Bonus		-	-	-	-	-	-	–	-
Compensation Commission (COID)		-	-	-	-	-	-	–	-
Control, Clearing and Interface Accounts		1 071	950	950	203	1 324	1 324	–	950
Deferred Revenue		-	-	-	-	-	-	–	-
Dividends Declared		-	-	-	-	-	-	–	-
Electricity Bulk Purchase		29 037	27 675	27 675	12 695	28 807	28 807	–	27 675
Fair Value Adjustment		-	-	-	-	-	-	–	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–	-
Leave Accrual		-	-	-	-	-	-	–	-
Long Service Award		-	-	-	-	-	-	–	-
Municipal Debt Relief		-	-	-	-	-	-	–	-
Overtime		741	395	395	-	741	741	–	395
Payables and Accruals		22 347	10 619	10 619	(3 033)	8 364	8 364	–	10 619
PAYE Deductions		-	-	-	-	-	-	–	-
Pension and Retirement Contributions		-	-	-	-	-	-	–	-
Retentions		2 796	2 072	2 072	(152)	2 644	2 644	–	2 072
Standby		409	356	356	-	409	409	–	356
Tender documentation		-	-	-	-	-	-	–	-
Unallocated Deposits		1 690	668	668	1 056	1 739	1 739	–	668
Water Inventory Bulk Purchases		-	-	-	-	-	-	–	-
VAT Payables Output Tax Accrual		10 900	11 008	11 008	(57)	11 217	11 217	–	11 008
VAT Payables Output Tax Provision for Doubtful Debt Impairment		(5 625)	(7 169)	(7 169)	1 544	(5 625)	(5 625)	–	(7 169)
Total Trade and Other Payable Exchange Transactions	**2, 5**	**66 478**	**49 687**	**49 687**	**14 991**	**55 433**	**55 433**	**-**	**49 687**
Trade and Other Payable Non-exchange Transactions									
Transfers and Subsidies Payable									
Capital		-	-	-	-	-	-	–	-
Operational		-	-	-	-	-	-	–	-
Total Transfers and Subsidies Payable		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies Unspent									
Capital		4 288	-	-	4 082	10 446	10 446	–	-
Operational		4 013	-	-	5 980	9 745	9 745	–	-
Total Transfers and Subsidies Unspent		**8 302**	**-**	**-**	**10 061**	**20 191**	**20 191**	**-**	**-**
VAT Payables Output Tax Accrual		-	-	-	-	-	-	–	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	–	-
Total Trade and Other Payable Non-exchange Transactions	**2**	**8 302**	**-**	**-**	**10 061**	**20 191**	**20 191**	**-**	**-**
Provision									
Alien Vegetation		-	-	-	-	-	-	–	-
Bonus		5 140	4 957	4 957	908	5 140	5 140	–	4 957
Decommissioning, Restoration and Similar Liabilities		-	-	-	-	-	-	–	-
Ex-gratia Pension		-	-	-	-	-	-	–	-
Insurance Claims		-	-	-	-	-	-	–	-
Leave		9 619	11 603	11 603	43	9 606	9 606	–	11 603
Litigation		-	-	-	-	-	-	–	-
Pension Fund Investment Return Shortfall		-	-	-	-	-	-	–	-
Staff Parity		-	-	-	-	-	-	–	-
Impairment		-	-	-	-	-	-	–	-
Total Provision		**14 760**	**16 560**	**16 560**	**951**	**14 746**	**14 746**	**-**	**16 560**
VAT Payable									
VAT Payable: Output Tax		24 022	-	-	1 890	24 163	24 163	–	-
VAT Payable: VAT Control		0	-	-	461	3 734	3 734	–	-
Total VAT Payable		**24 022**	**-**	**-**	**2 351**	**27 897**	**27 897**	**-**	**-**

Other current liabilities										
Employee Benefits										
Post-employment Benefits		1 921	2 117	2 117	-	1 921	1 921	–		2 117
Other Long-Term Benefits		901	1 169	1 169	-	901	901	–		1 169
Termination Benefits		-	-	-	-	-	-	–		-
Total Employee Benefits		**2 822**	**3 286**	**3 286**	**-**	**2 822**	**2 822**	**-**		**3 286**
Deferred Tax Liabilities		-	-	-	-	-	-	–		-
Income Tax Payable		-	-	-	-	-	-	–		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Total Other current liabilities		**2 822**	**3 286**	**3 286**	**-**	**2 822**	**2 822**	**-**		**3 286**
Total Current Liabilities		**119 942**	**73 131**	**73 131**	**28 400**	**124 711**	**124 711**	**-**		**73 131**
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans		-	-	-	-	-	-	–		-
Bankers Acceptance Certificate		-	-	-	-	-	-	–		-
Concessionary Loan		-	-	-	-	-	-	–		-
Derivative Financial Liability		-	-	-	-	-	-	–		-
Finance Lease Liability		-	-	-	-	-	-	–		-
Government Loans		-	-	-	-	-	-	–		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Local Registered Stock		-	-	-	-	-	-	–		-
Marketable Bonds		-	-	-	-	-	-	–		-
Non-annuity Loans		-	-	-	-	-	-	–		-
Non-marketable Bonds		-	-	-	-	-	-	–		-
PPP Liabilities		-	-	-	-	-	-	–		-
Securities		-	-	-	-	-	-	–		-
Interest Rate Swaps		-	-	-	-	-	-	–		-
Total Borrowings	**4**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Operating Lease Liability		31	-	-	-	31	31	–		-
Total Financial Liabilities		**31**	**-**	**-**	**-**	**31**	**31**	**-**		**-**
Provisions										
Alien Vegetation		-	-	-	-	-	-	–		-
Bonus		-	-	-	-	-	-	–		-
Decommissioning, Restoration and Similar Liabilities		86 813	84 079	84 079	629	88 070	88 070	–		84 079
Ex-gratia Pension		-	-	-	-	-	-	–		-
Impairment		-	-	-	-	-	-	–		-
Insurance Claims		-	-	-	-	-	-	–		-
Leave		-	-	-	-	-	-	–		-
Litigation		-	-	-	-	-	-	–		-
Pension Fund Investment Return Shortfall		-	-	-	-	-	-	–		-
Staff Parity		-	-	-	-	-	-	–		-
Total Provisions		**86 813**	**84 079**	**84 079**	**629**	**88 070**	**88 070**	**-**		**84 079**
Long term Trade and other Payables										
Bulk Water		-	-	-	-	-	-	–		-
Electricity Bulk Purchase		-	-	-	-	-	-	–		-
Municipal Debt Relief		-	-	-	(13 706)	-	-	–		-
Payables and Accruals		-	-	-	-	-	-	–		-
Total Long term Trade and other Payables		**-**	**-**	**-**	**(13 706)**	**-**	**-**	**-**		**-**
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits		49 096	44 351	44 351	626	50 352	50 352	–		44 351
Other Long-Term Benefits		7 063	6 785	6 785	(39)	7 047	7 047	–		6 785
Termination Benefits		-	-	-	-	-	-	–		-
Total Employee Benefits		**56 159**	**51 136**	**51 136**	**586**	**57 399**	**57 399**	**-**		**51 136**
Deferred Tax Liabilities		-	-	-	-	-	-	–		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Total Other non-current liabilities		**56 159**	**51 136**	**51 136**	**586**	**57 399**	**57 399**	**-**		**51 136**
Total non current liabilities		**143 003**	**135 215**	**135 215**	**(12 491)**	**145 500**	**145 500**	**-**		**135 215**
TOTAL LIABILITIES		**262 945**	**208 346**	**208 346**	**15 910**	**270 211**	**270 211**	**-**		**208 346**
CHANGES IN NET ASSETS		**714 030**	**747 352**	**747 352**	**(21 136)**	**754 720**	**754 720**	**-**		**747 352**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy		12 730	-	-	12 730	12 730	12 730	–		-
Correction of Prior Period Error		(450)	0	0	(299)	(450)	(450)	–		0
Depreciation Offsets		-	-	-	-	-	-	–		-
Opening Balance		632 188	667 295	667 295	-	632 188	632 188	–		667 295
Transfers to/from operating revenue and expenditure		69 561	80 057	80 057	(33 567)	110 251	110 251	–		80 057
Transfers to/from Reserves		-	-	-	-	-	-	–		-
Total Accumulated Surplus/(Deficit)	**1**	**714 030**	**747 352**	**747 352**	**(21 136)**	**754 720**	**754 720**	**-**		**747 352**
Reserves and Funds										
Capital Replacement Reserve		-	-	-	-	-	-	–		-
Capitalisation Reserve		-	-	-	-	-	-	–		-
Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	–		-
Employee Benefit Reserve		-	-	-	-	-	-	–		-
Housing Development Fund		-	-	-	-	-	-	–		-
Investment in associate account		-	-	-	-	-	-	–		-
Non-current Provisions Reserve		-	-	-	-	-	-	–		-
Revaluation Reserve		-	-	-	-	-	-	–		-
Self Insurance Reserve		-	-	-	-	-	-	–		-
Valuation Reserve		-	-	-	-	-	-	–		-
Total Reserves and Funds	**2**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Other										
Equity										
Capital Contributed by Other Government Units		-	-	-	-	-	-	–		-
Ordinary Shares		-	-	-	-	-	-	–		-
Preference Shares		-	-	-	-	-	-	–		-
Share Premium		-	-	-	-	-	-	–		-
Total Equity		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Non-controlling Interest										
Opening Balance		-	-	-	-	-	-	–		-
Movement during the year		-	-	-	-	-	-	–		-
Total Non-controlling Interest		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Total Other	**2**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
TOTAL COMMUNITY WEALTH/EQUITY	**2**	**714 030**	**747 352**	**747 352**	**(21 136)**	**754 720**	**754 720**	**-**		**747 352**

Cederberg Local Municipality
Bank Reconciliation
AUGUST 2026

		Amount
Bank Statement Balance		**19 288 115.54**
	72194774	-0.00
	72194480	0.00
	82163324	18 728 601.34
	32630263	559 514.20
Cashbook Balance		**7 460 300.15**
	39999010203	-
	39999010204	-
	39999010301	285 559.05
	39999010302	85 417.05
	39999010303	-
	39999010305	-1 300.00
	39999010701	11 010 850.93
	39999010702	746 039 848.53
	39999010703	-749 665 979.53
	39999010704	768 156.83
	39999010705	-924 602.71
	39999010802	-104 636.94
	39999010805	-33 013.06
	39999010902	47 524.67
	39999010905	-47 524.67
Difference		11 827 815.39
Reconciling Items		
		Difference
Cashier Receipts		-687 486.22
Bank Deposits		-23 505.61
Outstanding EFT Payments		10 318 469.89
Post Office		-
Wages, Salaries and Council		2 838 864.62
Other		-618 527.29
		11 827 815.39
Unreconciled Difference		0.00

Figure 22: Bank Reconciliation

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

I, G. 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 month of August 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

G. Matthyse

Municipal Manager of Cederberg Municipality – WC012

Signature

Date: 2026-09-14