

# **CEDERBERG MUNICIPALITY**

## **MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019/2020 TO 2021/2022**



**ANNUAL BUDGET OF**  
**CEDERBERG**  
**MUNICIPALITY**

**2019/20 TO 2021/22**  
**MEDIUM TERM REVENUE AND**  
**EXPENDITURE FORECASTS**

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## **Glossary**

- **Adjustments budget** – Prescribed in Section 28 of the MFMA. The formal manner in which a municipality revises its annual budget during the year.
- **Budget** – The financial plan of the Municipality.
- **Budget-related Policy** – Policy of a municipality affecting the budget or affected by the budget, such as the tariff policy, rates policy and credit control and debt collection policy.
- **Capital expenditure** – Expenditure 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 is to be received and spent by the Municipality. Cash payments do not always correspond with budgeted expenditure frameworks. For example, when an invoice is received by the Municipality, it is regarded as expenditure in the month; even it is not paid within the same period.
- **DORA – Distribution of Revenue Act.** Annual legislation containing the total allocations by national government to provincial and local governments.
- **Equitable share** – A general allocation paid to municipalities. It is mainly aimed at rendering assistance with free basic services.
- **Fruitless and wasteful expenditure** – Expenditure done in vain and that could have been avoided if reasonable care was exercised.  
**GFS** – Government Finance Statistics. An internationally recognised classification system making a type by type comparison between municipalities.
- **Grants** – Money received from Provincial or National Government and other municipalities.
- **GRAP** – Generally Recognised Accounting Policy. The new standard for municipal accounting.
- **IDP** – Integrated Development Plan. The main strategic planning document of the Municipality.
- **KPI's** – Key Performance Indicators. Measurement of service outputs and/or outputs.
- **MFMA** – The Municipal Financial Management Act – No. 53 of 2003. The main legislation applicable to municipal financial management.
- **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 budgetary allocations. Also includes details of the financial position of the preceding and current year.
- **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.
- **Nett Assets** – Nett assets are the residual interest in the assets of the entity after all its liabilities have been deducted. This means that the net assets of the municipality equal the "net welfare" of the municipality, after all assets had been sold/recovered and all liabilities had been paid. Transactions that do not fall under the description of Revenue or Expenditure, such as increase in the value of Property, Plant and Equipment, where no in- or outflow of resources occurs, are recorded under Nett Assets.
- **Operational expenditure** – Expenditure on the day-to-day expenses of the Municipality, such as salaries and wages.
- **Property rates** – Local authority rates based on the assessed value of a property. In order to calculate the rates payable, the assessed value is multiplied by the rate in the rand.
- **SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan consisting of quarterly performance targets and monthly budget estimates.
- **Strategic Objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted expenditure must contribute to the achievement of the strategic objectives.
- **Unauthorized expenditure** – In general, expenditure without, or in excess of an approved budget.
- **Vote** – One of the main segments of a budget

# **Part 1 – Annual Budget**

## **1.1 Vision, Mission & Values**

### **Our Vision**

“Cederberg Municipality, your future of good governance, service excellence, opportunities and a better life.”

### **Our Mission**

Our vision will be achieved by doing the following:

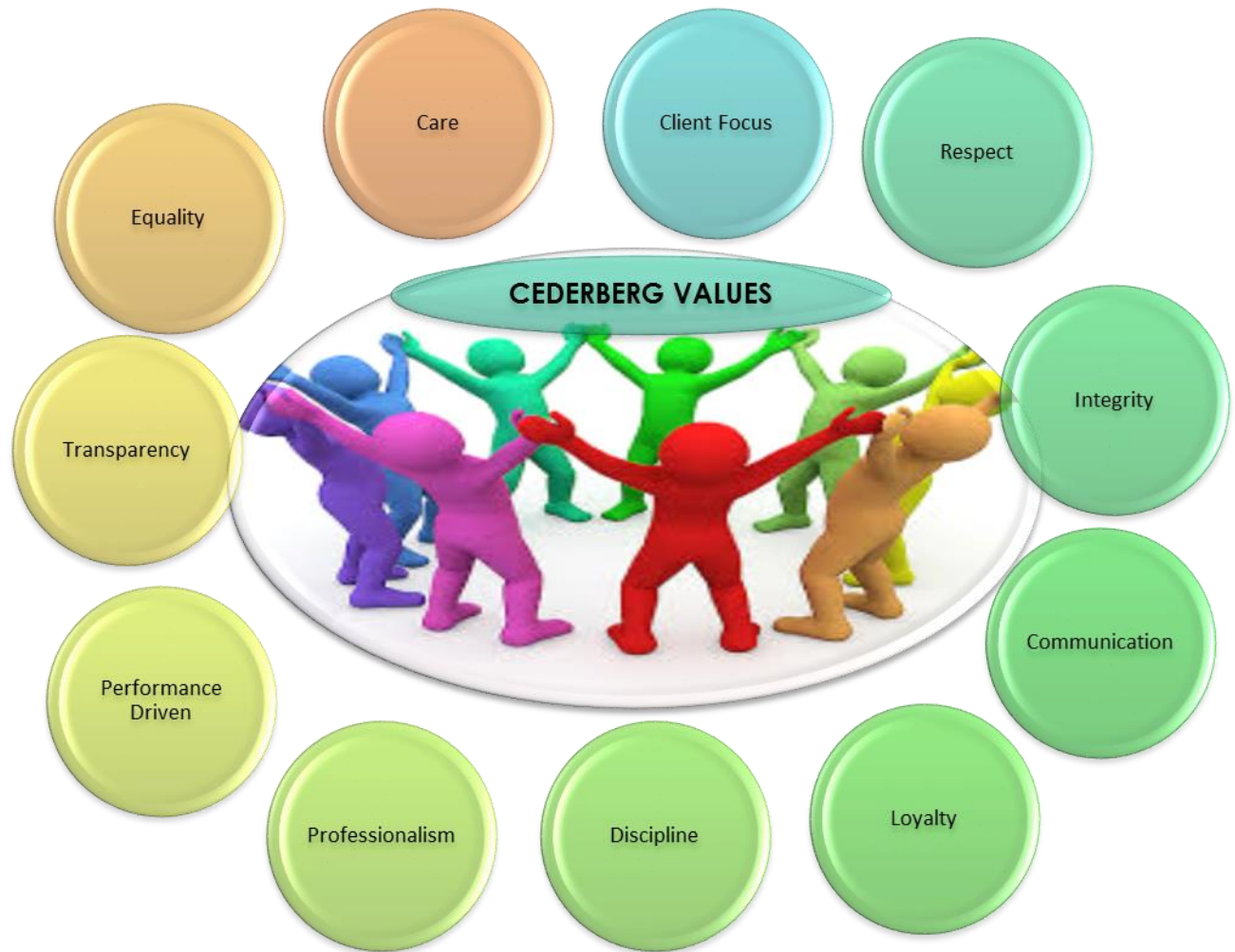
- Developing and executing policies and projects, which are responsive and provide meaningful redress;
- Unlocking opportunities with economic growth and development for community prosperity;
- Ensuring sustainable, efficient and effective service delivery in an environmental sustainable manner;
- Making communities safer;
- Ensuring good governance, financial viability and sustainability;
- Promoting quality services in a cost effective manner through partnerships, information, knowledge management and connectivity;
- Advancing capacity building programs for both our staff and the community.

### **Our Values:**

For the 4<sup>th</sup> generation IDP (5year vision 2017-2022), Council revisited its values to be incorporated into the IDP and ensure effective operation of its daily working environment. The values are as follows:

- Client Focus
- Respect
- Integrity
- Communication
- Loyalty
- Discipline
- Professionalism
- Performance Driven
- Transparency
- Equality
- Care

**Cederberg Values:**



## **1.2 Mayor's Report**

Today, I submit before Council the Annual Budget. It reflects, to the best of my judgment, the municipality financial situation. It is in the interest of our people and not any political party. It is to safeguard the sound financial status of our community. I do this in my role as Executive Mayor and in terms of Section 16 (2) of the Municipal Financial Management Act (Act 56 of 2003.) It is thus my privilege to table the 2019/2020 to 2021/2022 Medium Term Revenue and Expenditure Framework (MTREF) to Council.

As this budget constitutes the proposed financial plan for the next 3 years, it naturally impacts on the community as a whole and it is thus extremely important to consult the community to create awareness and to gain support for joint ownership and responsibility in managing the municipality's financial affairs.

The 2019 Budget addresses immediate risks to the economy and the public finances, and outlines measures to build the capacity of the state and renew economic growth.

South Africa continues to confront a challenging economic environment in which global growth is slowing and trade tensions are mounting. The medium-term economic outlook has been revised down and tax revenues have significantly underperformed. In recent months it has become clear that Eskom requires urgent financial support and operational reforms.

The world economic growth is at its highest since 2014 and continues to gather pace with Gross Domestic Product (GDP) growth increasing across all major economies.

The environment remains challenging. The medium-term economic outlook has been revised down, with GDP growth forecast to reach 1.5 per cent in 2019, rising to 2.1 per cent in 2021. Weak economic performance and residual problems in tax administration have resulted in large revenue shortfalls. The deteriorating financial position of state owned companies has put additional pressure on the public finances. In light of these considerations, the 2019 Budget priorities are to:

- Narrow the budget deficit
- Support restructuring of the electricity sector,
- Renew economic growth by strengthening private-sector investment,
- Improving the planning and implementation of infrastructure project.

South Africa has experienced a period of protracted economic weakness which diminishes private investment. This may be attributed to domestic constraints, associated to political uncertainty, and declining business and consumer confidence. The local economy is beginning to recover after a short recession in early 2017 however the improvement is insufficient. Growth has remained stagnant at less than 2 per cent and unemployment remains high at 26.7 per cent. The prerequisites for increased revenue and expanded service delivery are more rapid growth, investment and job creation.

The main risks to the economic outlook are continued policy uncertainty and deterioration in the finances of state-owned entities. The drought experienced in several provinces poses significant risks to agriculture and tourism for the period ahead, and this may threaten jobs in these sectors. The current water crisis in the Western Cape and other provinces has affected economic growth. While the drought's impact is uncertain much depends on how long it will prevail; the extent to which specific catchment areas are affected; and the success of mitigation measures.



These economic challenges will continue to exert pressure on municipal revenue generation and collection levels hence a conservative approach is advised for revenue projections. Municipalities affected by the drought should also consider its impact on revenue generation. In addition, municipalities will have to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

Cederberg Municipality is in no way immune to the harsh economic realities. Cederberg Municipality, like so many other municipalities in South Africa, is faced with various challenges when balancing quality basic services to the financial and administrative capabilities of the municipalities. These challenges include, but are not limited to the following:

- Ageing Infrastructure as one of the biggest threats to sustainable service delivery;
- Population growth putting strain on the municipal infrastructure to keep track of service delivery demands;
- Housing backlogs;
- Poverty in the municipal area and the ability to pay for basic services; and
- Depletion of Cash Reserves

Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the Cederberg region.

Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

### **1.3 Legislative Background:**

Chapter 4, Section 24 (1) of the Municipal Finance Management Act states that:

The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.

Furthermore, Chapter 4, Section 17 (1) of the Municipal Finance Management Act states that:

An annual budget of a municipality must be a schedule in the prescribed format-

- (a) setting out realistically anticipated revenue for the budget year from each revenue source;
- (b) appropriating expenditure for the budget year under the different votes of the municipality;
- (c) setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;
- (d) setting out-
  - (i) estimated revenue and expenditure by vote for current year; and
  - (ii) actual revenue and expenditure by vote for the financial year preceding the current year; and
- (e) a statement containing any other information required by Chapter 13, Section 215 (3) of the Constitution of the Republic of South Africa, 1996 (as at 21 November 2001) as may be prescribed.

## **1.4 Council Resolutions**

### **RECOMMENDATION:**

#### **That in respect of the:**

#### **TABLING OF THE 2019/2020 ANNUAL BUDGET**

discussed by Council at the Council meeting held on 31 May 2019:

1. Council approves the annual budget tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX B.
2. Council approves the annual budget supporting tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX C.
3. Council approves the Quality Certificate signed by the Accounting Officer, as set out in APPENDIX D.
4. Council approves the revised budget related policies, as set out in APENDIX E.
5. Council approves the property rates and charges on properties, tariffs, tariff structures and service charges for water, electricity, refuse, sewerage and other municipal services, as set out in APPENDIX F.
6. Council approves the draft service level standards frameworks, Procurement Plans and Budget Locking Certificate, as set out in APPENDIX H, I & J.

## 1.5 Executive Summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that sustainable municipal services are provided economically and equally to all communities.

The 2019/20 MTREF was compiled based on the following principles and criteria:

### Credible budget:

- Activities consistent with the IDP and vice versa, ensuring that the IDP is realistically achievable given the financial constraints of the municipality
- Financial viability of municipality not jeopardised – ensure that the financial position is maintained/ improved within generally accepted prudential limits and that short-term and long-term obligations can be met
- Capacity to spend the budget – institutional capacity (staff; infrastructure; institutional functioning; PMS operational/ PDO/ KPIs) and budget assumptions applied

### Sustainable budget:

- Financial sustainability/overall financial health of municipality and to what extent is it sustained?
- Revenue budgeted realistic / realisable (Both Operating and Capital)
- The intention of this is to determine whether the municipality has sufficient revenue and adequate financial stability to fund and deliver on its proposed budget.

### Responsive budget:

- To the needs of the community / public
- Alignment of IDP – LED Strategies – Budget, and to what extent does it give effect to provincial and national priorities?
- Is the budget appropriately responsive to economic growth objectives and the socio-economic needs of the community?
- Process followed to identify strategic priorities/priority interventions in the IDP.

### Affordability / tariffs:

- Tariffs must not be increased unreasonably, and consumers must be able to afford to pay. There should be a balance between affordability and level of service.

## **Strategic Framework, Pillars and Objectives of the Municipality**

The Constitution mandated local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilize integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve long term development goals. A municipal IDP provides a 5 year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

During the budget process the municipality revised its vision, mission, strategic objectives as well as the values.

### **Strategic Objectives:**

As can be seen below, the municipality has seven strategic objectives. It still reflects the vision and mission of the municipality.

The strategic objectives are as follows:

S01	Improve and sustain basic service delivery and infrastructure development
S02	Financial viability and economically sustainability
S03	Good Governance, Community Development & Public Participation
S04	Facilitate, expand and nurture sustainable economic growth and eradicate poverty
S05	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade
S06	To facilitate social cohesion, safe and healthy communities
S07	Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council

## Revenue per Strategic Objective

WC012 Cederberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	184 132	181 229	189 432	191 420	201 553	201 553	216 458	221 810	234 677
Implement strategies to ensure financial viability and economical sustainability	Financial Viability and Sustainability	40 424	39 787	47 479	50 694	53 486	53 486	55 232	57 754	60 761
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	9 527	9 376	10 104	44 523	43 932	43 932	46 305	47 492	51 578
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	-	-	-	-	-	-	-	-	-
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	13 863	13 645	10 284	19 968	76 070	76 070	20 276	28 493	34 573
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	29 113	28 654	25 698	32 014	33 597	33 597	33 752	35 093	35 067
Development and transformation for the institution to provide a people-centered human resources and administrative service to citizens, staff and Council	Provide training and capacity building	-	-	247	238	238	238	5 253	266	281
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>277 059</b>	<b>272 690</b>	<b>283 244</b>	<b>338 857</b>	<b>408 877</b>	<b>408 877</b>	<b>377 277</b>	<b>390 908</b>	<b>416 937</b>

## Operating Expenditure per Strategic Objective

WC012 Cederberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	126 030	126 050	134 140	136 639	161 672	161 672	181 751	191 145	201 518
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	55 964	55 972	56 204	62 910	45 750	45 750	43 998	47 346	49 971
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	38 740	38 746	29 054	34 808	34 375	34 375	37 157	36 392	38 494
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	1 748	1 748	1 558	1 673	1 818	1 818	2 852	2 500	2 635
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	4 462	4 463	5 278	5 719	24 673	24 673	24 603	6 202	5 817
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	33 795	33 800	30 193	38 937	39 397	39 397	43 491	44 038	44 327
Development and transformation for the institution to provide a people-centered human resources and administrative service to citizens, staff and Council	Provide training and capacity building	-	-	12 898	11 058	10 223	10 223	10 230	12 176	12 966
<b>Total Expenditure</b>		<b>260 739</b>	<b>260 779</b>	<b>269 324</b>	<b>291 744</b>	<b>317 908</b>	<b>317 908</b>	<b>344 082</b>	<b>339 799</b>	<b>355 709</b>

## Capital Expenditure per Strategic Objective

WC012 Cederberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	32 021	20 554	32 701	48 356	48 242	48 242	24 231	51 506	52 496
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	3 463	2 223	5 160	1 457	1 164	1 164	3 110	55	-
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	572	367	226	961	933	933	148	486	150
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	-	-	-	-	-	-	10	-	-
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	7 501	4 815	6 291	14 709	61 291	61 291	28 534	26 200	32 000
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	459	295	1 028	959	4 289	4 289	4 415	673	153
Development and transformation for the institution to provide a people-centered human resources and administrative service to citizens, staff and Council	Provide training and capacity building	-	-	279	1 650	384	384	250	1 325	750
<b>Total Capital Expenditure</b>		<b>44 017</b>	<b>28 253</b>	<b>45 684</b>	<b>68 091</b>	<b>116 303</b>	<b>116 303</b>	<b>60 699</b>	<b>80 245</b>	<b>85 549</b>

Cederberg is immensely proud of achieving its first ever clean audit for the 2016/17 financial year. This clean audit status was maintained for the 2017/18 financial year, during which a new accounting system was implemented in order to be mSCOA compliant.

The 2018/19 financial year was and still is a challenging year for the municipality as the Municipal Budgeting and Accounting environment changed with the introduction of mSCOA (Municipal Standard Chart of Accounts). Amid the challenges, Cederberg still views this project as an opportunity to improve its quality of data and its reporting procedure to National Treasury.

In view of the aforementioned, it should also be noted that the implementation of mSCOA has a significant effect on how we classify transactions when compared to previous financial year. Given this, the audited outcome figures for 2015/16 and 2016/17 will not always be comparative when analyzing the respective budget sheets.

For the 2019/20 MTREF the vote structure was reviewed. Accordingly, 8 new votes were created in order to group significant functions together. The new votes range from vote 7 to vote 14 as indicated in the table below.

In line with the proposed vote structure, the following revenue and expenditure is appropriated to each vote:

**WC012 Cederberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		2 146	1 900	7 379	40 124	40 051	40 051	43 112	46 750	50 797
Vote 2 - Office of Municipal Manager		525	538	107	-	132	132	150	-	-
Vote 3 - Financial Administrative Services		42 297	48 667	47 479	50 694	53 486	53 486	55 232	57 754	60 761
Vote 4 - Community Development Services		51 443	42 053	35 426	35 880	36 465	36 465	7 334	5 486	5 893
Vote 5 - Corporate and Strategic Services		1 826	744	750	574	934	934	5 969	621	654
Vote 6 - Planning and Development Services		178 823	178 789	192 103	211 394	277 628	277 628	18 158	18 882	19 889
Vote 7 - Risk Management and Legal Services		-	-	-	192	181	181	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	24 529	25 555	24 904
Vote 8 - Electricity		-	-	-	-	-	-	111 632	113 667	122 273
Vote 9 - Waste Management		-	-	-	-	-	-	14 336	15 110	15 926
Vote 10 - Waste Water Management		-	-	-	-	-	-	12 889	13 058	13 763
Vote 11 - Water		-	-	-	-	-	-	61 865	63 586	65 399
Vote 12 - Housing		-	-	-	-	-	-	17 860	26 000	32 000
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	4 211	4 438	4 678
<b>Total Revenue by Vote</b>	2	<b>277 059</b>	<b>272 690</b>	<b>283 244</b>	<b>338 857</b>	<b>408 877</b>	<b>408 877</b>	<b>377 277</b>	<b>390 908</b>	<b>416 937</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive and Council		4 726	5 610	8 010	8 906	9 217	9 217	10 890	10 719	11 262
Vote 2 - Office of Municipal Manager		6 073	4 218	3 576	3 844	3 832	3 832	8 591	8 797	9 428
Vote 3 - Financial Administrative Services		49 230	50 342	56 204	62 910	45 750	45 750	43 998	47 346	49 971
Vote 4 - Community Development Services		57 811	52 653	43 509	52 655	53 276	53 276	15 171	14 456	15 252
Vote 5 - Corporate and Strategic Services		22 167	19 076	19 924	16 702	16 550	16 550	18 641	19 781	20 966
Vote 6 - Planning and Development Services		120 732	128 881	138 102	145 073	187 574	187 574	7 755	6 687	7 051
Vote 7 - Risk Management and Legal Services		-	-	-	1 655	1 708	1 708	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	30 293	30 948	30 524
Vote 8 - Electricity		-	-	-	-	-	-	94 308	98 941	104 288
Vote 9 - Waste Management		-	-	-	-	-	-	19 617	19 932	21 030
Vote 10 - Waste Water Management		-	-	-	-	-	-	15 045	15 876	16 683
Vote 11 - Water		-	-	-	-	-	-	30 221	32 687	34 503
Vote 12 - Housing		-	-	-	-	-	-	21 280	3 095	2 542
Vote 13 - Road Transport		-	-	-	-	-	-	15 040	16 281	17 184
Vote 14 - Sports and Recreation		-	-	-	-	-	-	13 230	14 256	15 026
<b>Total Expenditure by Vote</b>	2	<b>260 739</b>	<b>260 779</b>	<b>269 324</b>	<b>291 744</b>	<b>317 908</b>	<b>317 908</b>	<b>344 082</b>	<b>339 799</b>	<b>355 709</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>16 320</b>	<b>11 911</b>	<b>13 919</b>	<b>47 113</b>	<b>90 969</b>	<b>90 969</b>	<b>33 195</b>	<b>51 108</b>	<b>61 228</b>

## **Financial Viability**

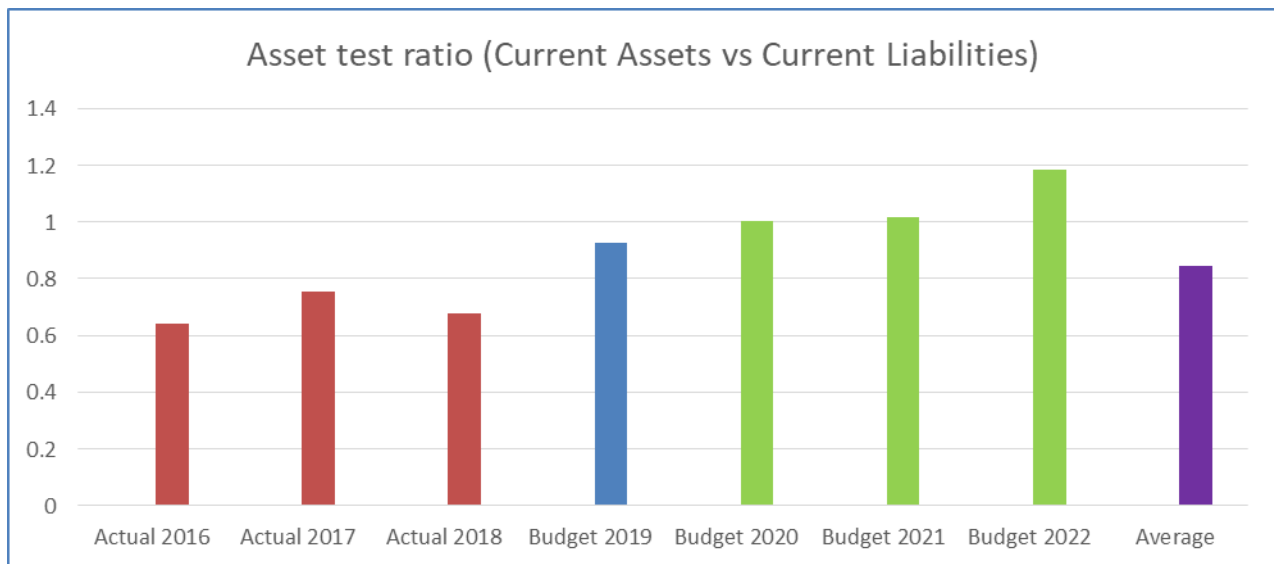
Cederberg Municipality implemented its long term financial plan in 2017 with the adoption of the IDP. This plan should be utilized to guide all budget related decisions of the municipality. The following ratios and benchmarks were identified which is considered significant to the long term sustainability of the municipality:

### **Asset Test Ratio**

The asset test ratio provides with an indication of the municipality's ability to settle liabilities as and when they become due.

The ratio is calculated as the Current Assets (incl. inventory) compared to Current Liabilities. The benchmark for the said ratio is 2:1.

The table below indicates that for the period of 2016 to 2018, the municipality was significantly below the norm of 2:1. However, with the approval of the 2019/20 MTREF the municipality aims to at least meet a ratio of 1:1. Although the ratio of 1:1 is still below the benchmark, the municipality will be able to settle current liabilities when they become due.

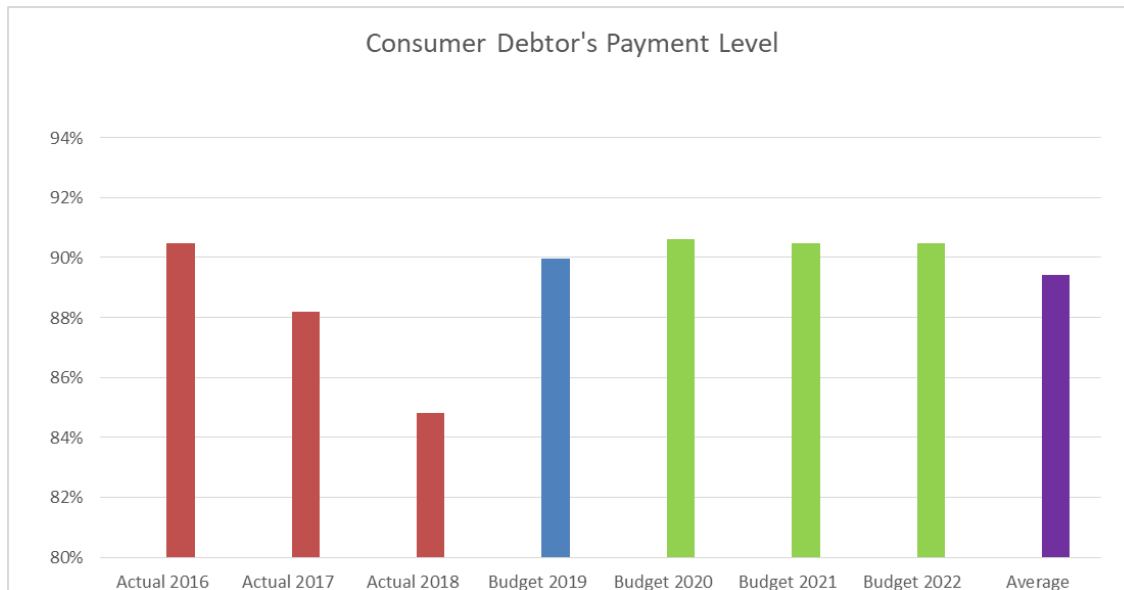




## Payment Level

The municipality experienced debt collection challenges during 2017 and 2018. The main challenge was due to the implementation of the new mSCOA system as its credit management module was not as effective as that of the previous system. However, significant improvement to the credit management module has been made over the last couple of months.

The municipality aims to achieve its previous collection rate of 90%. This will be achieved by implementing more stringent credit control. Secondly, a debtor's data cleansing exercise was undertaken during 2018/19, which will attribute to revenue enhancement and ultimately revenue collection. Given the above mentioned factors, the municipality is of opinion that a 90% collection rate will be obtained during 2020-2022 MTREF.

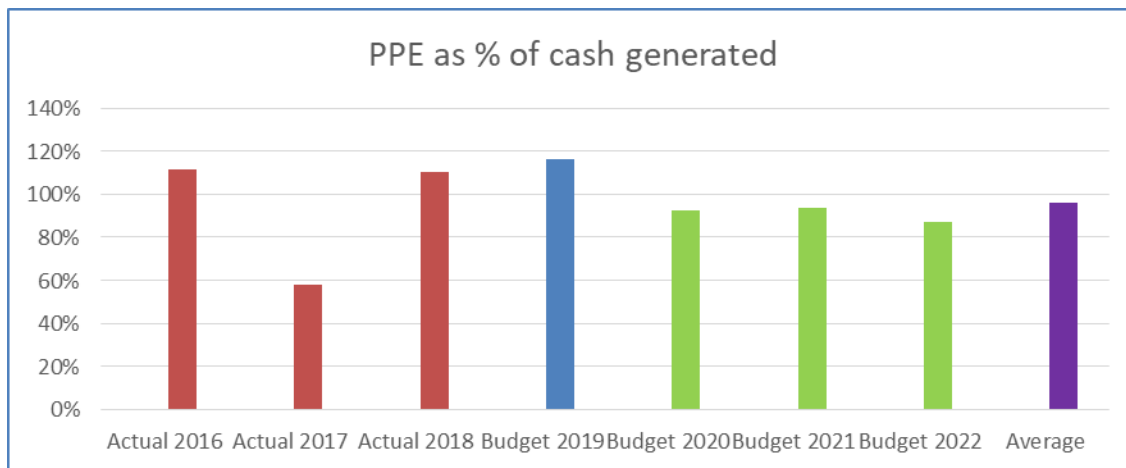


### **Purchase of PPE as % of Cash Generated**

This indicator measures the ability of the municipality to finance the capital program from cash generated in the same financial period. Any indicator above 100% is indicative of a shortfall in cash which increases the need to utilise accumulated cash resources from prior years.

It should be noted that the municipality had an unspent grant at the end of 2017. The said unspent grant was utilised during 2018 and 2019. This scenario must be taken into account when evaluating the graph below as 2017, 2018 and 2019 should be read in conjunction.

The graph below further states that the municipality has the ability to incur capital expenditure without utilising accumulated cash resources or take on additional borrowings for the 2019/20 MTREF.



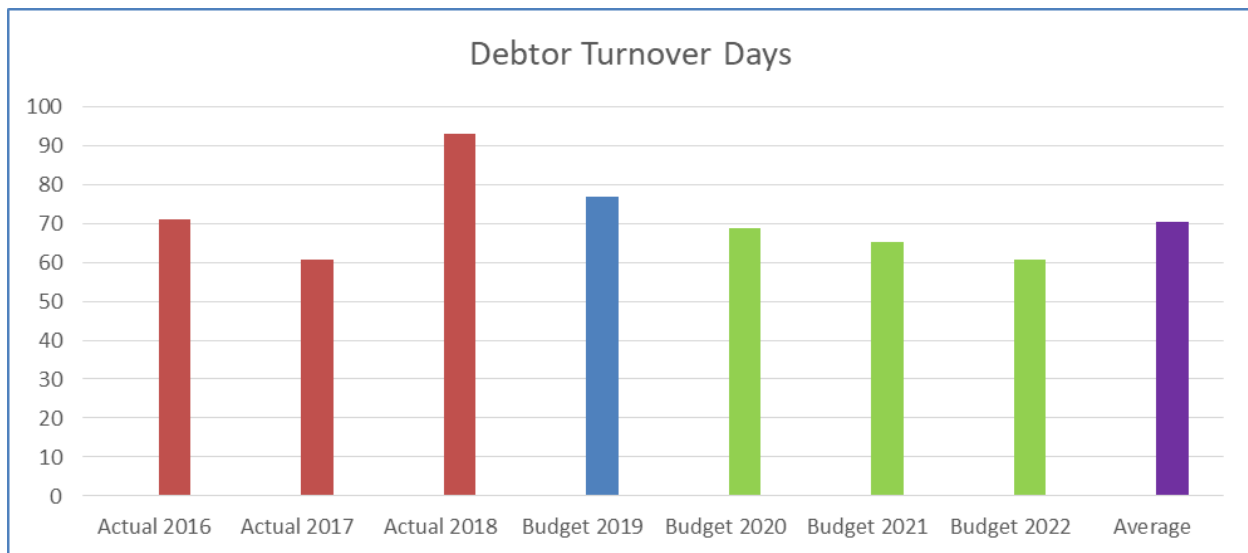
## Debtor Turnover Days

The indicator provides an indication of how many days it takes to convert billed revenue into cash. Thus, it is a good indicator of how credit control and debt collection measures are being implemented at the municipality.

For the years 2016 – 2017, long outstanding debt was collected resulting in relatively low debtor days. The current debtor's turnover days are 77 and based on budgeted figures it is projected to be 61 days by end of 2022.

The long outstanding debt of the 2018 financial year reflects the ripple effect of the statements which was sent out late at the start of the financial year due to the change in financial systems and implementation of mSCOA.

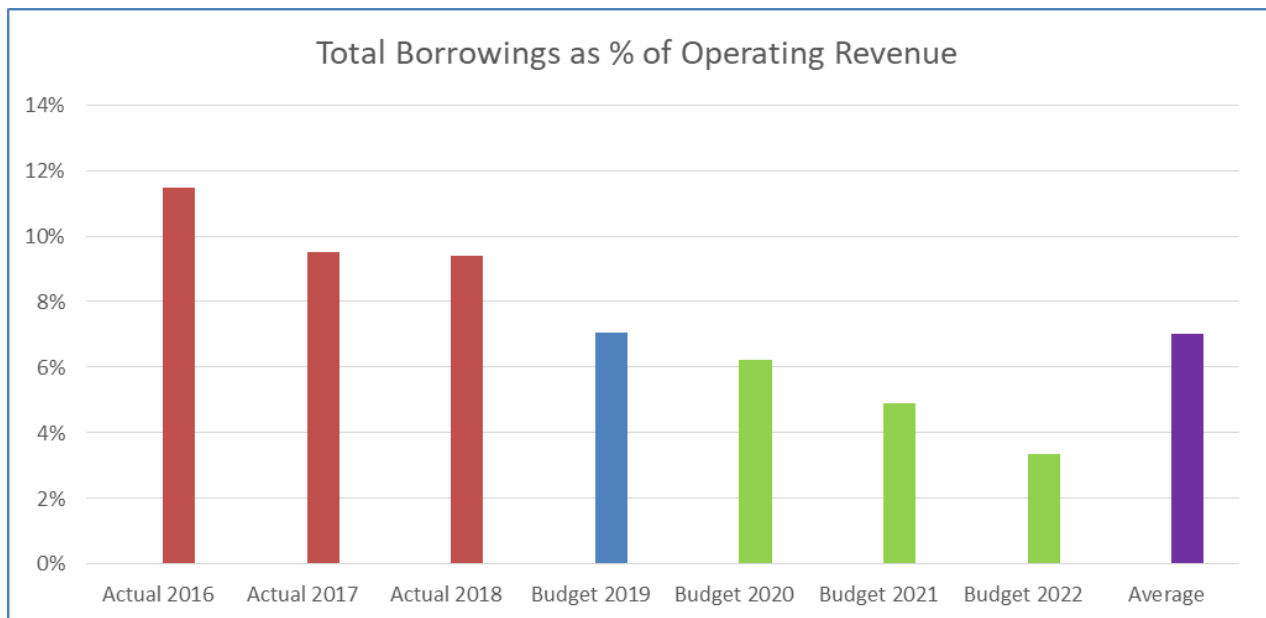
As it is projected that the debtor's days will be 70 days in the 2020 financial year, the municipality has to maintain high standards to collect debt from each consumer group. Credit control procedures have to be implemented more stringent than currently is, in order for the municipality to decrease its debtor's days.



### Long Term Debt as % of Revenue

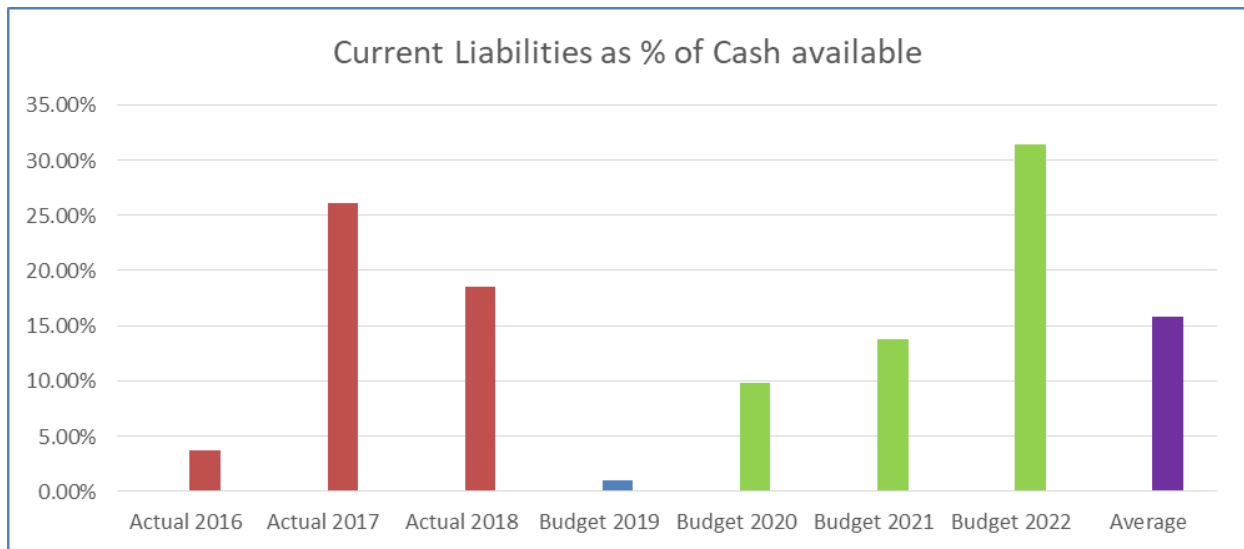
External borrowing is an important part of the funding model of the municipality. Not only does it instantly provide the municipality with relatively inexpensive capital to fast-track service delivery and infrastructure backlogs, but it also ensures that the user of the infrastructure pay for the use over the lifetime of the asset. The current capital program provides for a significant portion of the program to be financed through external financing.

The norm for long term debt as percentage of revenue is 45%. The municipality purchased new vehicles financed through finance lease during 2018, which slightly stabilised the ratio. However the municipality's is maintaining funding levels of below 8% which is indicative that there is capacity to take on additional long term debt. When considering additional long term debt, the ability to repay the long term debt has to be considered.



### **Short Term Debt as % of Cash**

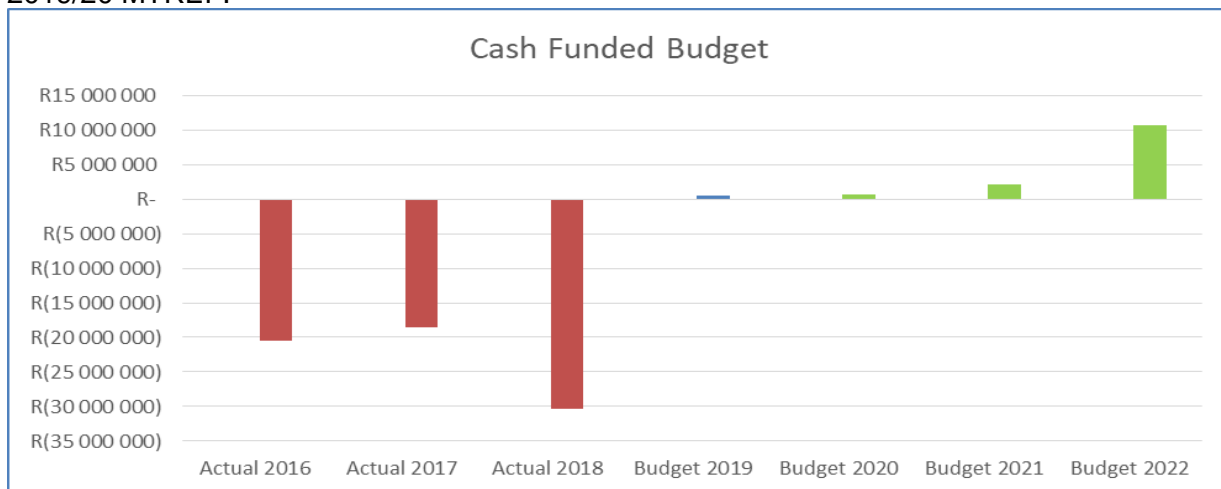
This indicator provides a measure of the municipality's ability to settle short term liabilities when they become due and payable. The municipality had a significant cash backed unspent grant at the end of 2017 and 2018, which resulted in a ratio for 2017 and 2018 being incomparable to other years. The current ratio is at 2%, which indicates potential cash flow challenges. However the municipality is constantly working on improving the cash flow which will result in an increase over the MTREF as indicated in the graph below.



### **Cash Funded Budget over the MTREF**

A cash funded budget is arguably the most important indicator for a credible budget that is aligned to the funding requirement in MFMA Section 18.

As illustrated in the table below, the municipality has submitted a cash funded budget for the 2019/20 MTREF.



## 1.6 Operating Revenue Framework

Section 18 of the Municipal Finance Management Act, 2003, which deals with the funding of expenditure, states as follows:

- (1) "An annual budget may only be funded from –
- (a) Realistically anticipated revenue to be collected from the approved sources of revenue;
  - (b) Cash-backed accumulated funds from previous financial years' surpluses not committed for other purposes; and
  - (c) Borrowed funds, but only for the capital budget referred to in section 17(2).
- (2) Revenue projections in the budget must be realistic, taking into account –
- (a) projected revenue for the current year based on collection levels to date; and
  - (b) actual revenue collected in previous years."

### Summary of revenue classified by main revenue source

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue By Source</b>										
Property rates	31 329	38 308	41 372	43 323	45 502	45 502	45 502	46 909	49 442	52 112
Service charges - electricity revenue	69 753	77 869	79 801	86 156	87 922	87 922	87 922	101 751	103 416	109 008
Service charges - water revenue	22 648	24 417	23 926	29 354	29 354	29 354	29 354	31 523	33 225	35 019
Service charges - sanitation revenue	7 968	8 812	9 452	9 752	10 492	10 492	10 492	11 110	11 710	12 342
Service charges - refuse revenue	6 752	7 231	7 164	9 425	9 425	9 425	9 425	10 092	10 637	11 212
Rental of facilities and equipment	3 252	3 755	480	499	499	499	499	529	558	588
Interest earned - external investments	356	863	1 427	1 899	1 899	1 899	1 899	2 013	2 121	2 236
Interest earned - outstanding debtors	3 539	2 961	2 068	3 082	3 653	3 653	3 653	3 745	3 947	4 161
Fines, penalties and forfeits	8 689	21 178	15 294	20 185	20 926	20 926	20 926	20 929	20 910	20 911
Licences and Permits	987	1 118	1	-	-	-	-	-	-	-
Agency services	1 598	1 699	3 101	3 175	3 191	3 191	3 191	3 383	3 565	3 758
Transfers and subsidies	71 338	50 308	57 682	65 300	82 847	82 847	82 847	84 703	69 081	73 557
Other revenue	6 603	6 594	6 452	8 234	7 105	7 105	7 105	13 156	7 996	8 360
<b>Total Revenue (excluding and capital transfers and contributions)</b>	<b>234 814</b>	<b>245 115</b>	<b>248 218</b>	<b>280 384</b>	<b>302 815</b>	<b>302 815</b>	<b>302 815</b>	<b>329 843</b>	<b>316 609</b>	<b>333 263</b>

## Summary of revenue classified by municipal vote

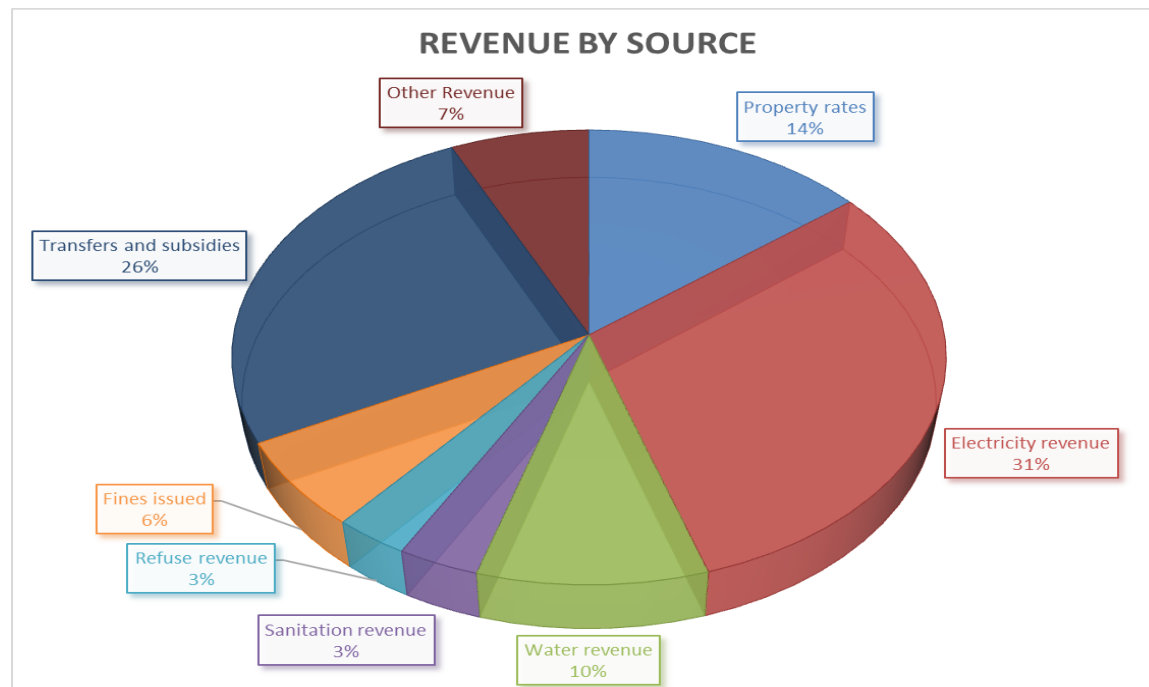
The table below displays revenue by municipal vote, it excludes capital transfers.

WC012 Cederberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council	1	2 146	1 900	7 379	40 124	40 051	40 051	43 112	46 750	50 797
Vote 2 - Office of Municipal Manager		525	538	107	-	132	132	150	-	-
Vote 3 - Financial Administrative Services		42 297	48 667	47 479	50 694	53 486	53 486	55 232	57 754	60 761
Vote 4 - Community Development Services		51 443	42 053	35 426	35 880	36 465	36 465	7 334	5 486	5 893
Vote 5 - Corporate and Strategic Services		1 826	744	750	574	934	934	5 969	621	654
Vote 6 - Planning and Development Services		178 823	178 789	192 103	211 394	277 628	277 628	18 158	18 882	19 889
Vote 7 - Risk Management and Legal Services		-	-	-	192	181	181	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	24 529	25 555	24 904
Vote 8 - Electricity		-	-	-	-	-	-	111 632	113 667	122 273
Vote 9 - Waste Management		-	-	-	-	-	-	14 336	15 110	15 926
Vote 10 - Waste Water Management		-	-	-	-	-	-	12 889	13 058	13 763
Vote 11 - Water		-	-	-	-	-	-	61 865	63 586	65 399
Vote 12 - Housing		-	-	-	-	-	-	17 860	26 000	32 000
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	4 211	4 438	4 678
<b>Total Revenue by Vote</b>	<b>2</b>	<b>277 059</b>	<b>272 690</b>	<b>283 244</b>	<b>338 857</b>	<b>408 877</b>	<b>408 877</b>	<b>377 277</b>	<b>390 908</b>	<b>416 937</b>

As illustrated in the graph below, revenue generated from rates and services charges forms a significant portion of the revenue basket of the Municipality.

Revenue from service delivery comprises 61% of total revenue, whilst the rest is from Transfers & Subsidies, Fines Issued and Other Revenue.



## Operating Transfers and Grant Receipts

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts									
Description	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	38 711	40 434	44 231	57 564	51 470	51 470	61 115	63 287	68 232
Local Government Equitable Share	34 235	37 173	40 874	45 080	45 080	45 080	49 201	53 168	57 561
Finance Management	1 450	1 475	1 550	1 620	1 620	1 620	2 085	2 085	2 085
EPWP Incentive	1 007	1 000	1 807	1 819	1 819	1 819	1 954	-	-
Municipal Systems Improvement	795	-	-	1 700	0	0	-	-	-
Municipal Infrastructure Grant (PMU)	-	-	-	772	752	752	763	796	842
Municipal Infrastructure Grant (VAT)	1 144	786	-	1 913	1 156	1 156	1 941	2 021	2 136
Regional Bulk Infrastructure (VAT)	-	-	-	2 965	-	-	-	-	-
Water Services Infrastructure Grant (VAT)	81	-	-	1 304	-	-	3 913	3 913	3 913
Integrated National Electrification Grant (VAT)	-	-	-	391	1 043	1 043	1 258	1 304	1 696
<b>Provincial Government:</b>	32 404	10 238	6 582	7 736	23 879	23 879	23 588	5 794	5 325
PGWC Financial Management Capacity Building Grant	-	-	-	-	-	-	380	-	-
Transport Infrastructure Grant	-	-	-	71	71	71	69	79	79
Library Services: MRFG	3 476	3 647	4 223	4 377	4 377	4 377	4 599	4 871	5 140
Thusong Service Centre (Sustainability Operational Support)	62	46	109	110	110	110	200	-	106
Community Development Grant	162	170	167	147	-	-	-	-	-
Human Settlement Development Grant (VAT)	394	1 588	-	2 191	17 229	17 229	17 860	-	-
Graduate Internship Grant	-	-	66	-	72	72	-	-	-
Municipal Capacity Building Grant	500	-	240	360	360	360	-	-	-
Financial Management Support Grant	-	-	1 777	480	980	980	480	-	-
IDP Grant	-	60	-	-	-	-	-	-	-
FMSG - MSCOA Implementation	1 313	40	-	-	-	-	-	-	-
Wuppertal Disaster Grant	-	-	-	-	680	680	-	-	-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	844	-
Spatial Development Framework Grant	-	(8)	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant	25	1 870	-	-	-	-	-	-	-
Marine Living Resources Grant	26 472	2 825	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	5	5	-	-	-
ASLA	-	-	-	-	5	5	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>71 115</b>	<b>50 672</b>	<b>50 813</b>	<b>65 300</b>	<b>75 354</b>	<b>75 354</b>	<b>84 703</b>	<b>69 081</b>	<b>73 557</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	40 260	41 683	37 805	43 821	14 683	14 683	47 434	48 276	51 651
Municipal Infrastructure Grant (MIG)	14 136	21 845	15 867	12 750	7 726	7 726	12 962	13 493	14 259
Regional Bulk Infrastructure	20 000	16 838	-	19 767	-	-	-	-	-
Water Services Infrastructure Grant	3 000	-	9 976	8 696	-	-	26 087	26 087	26 087
Integrated National Electrification Grant (INEG)	2 988	3 000	4 000	2 609	6 957	6 957	8 384	8 696	11 304
Municipal System Improvement Grant	135	-	-	-	-	-	-	-	-
Municipal Disaster Grant	-	-	7 962	-	-	-	-	-	-
<b>Provincial Government:</b>	2 660	15 429	16 643	14 652	57 528	57 528	-	26 023	32 023
Human Settlement Development Grant (Beneficiaries)	-	252	7 613	14 609	57 505	57 505	-	26 000	32 000
Library Services MRF Capital	2 660	13	-	23	23	23	-	23	23
Community Development Grant	-	-	-	21	-	-	-	-	-
Municipal Drought Support	-	1 850	6 000	-	-	-	-	-	-
Acceleration of housing deliveries	-	13 315	3 030	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>42 920</b>	<b>57 112</b>	<b>54 448</b>	<b>58 473</b>	<b>72 211</b>	<b>72 211</b>	<b>47 434</b>	<b>74 299</b>	<b>83 674</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>114 035</b>	<b>107 784</b>	<b>105 261</b>	<b>123 773</b>	<b>147 565</b>	<b>147 565</b>	<b>132 137</b>	<b>143 380</b>	<b>157 231</b>



National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities must justify in their budget documentation all increases in excess of the 6.8%, which is the current inflation rate.

The municipality budgets for the non-payment of accounts based on past experience of recovery rates. The municipality applies its Credit Control Policy stringently but there are always situations where there are defaults on payment.

**Full details regarding the tariffs are included in section 2.15 “other supporting documents” to this document.**

### **1.6.1 Property Rates**

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality’s budgeting process.

An increase of 6.0% in the Property Rates tariff is proposed for 2019/20. This increase does not take in to account the general increase in valuations.

Property rates revenue is expected to increase by 3.1%. the reason for a less than 6.0% increase is due to a decrease in property values as indicated in the latest supplementary valuation roll.

### **1.6.2 Water tariff increases**

The prevailing drought makes it difficult for the municipality to improve revenue generation from this service. It is now more important to improve demand management, infrastructure maintenance, loss management, meter reading and tariff setting in respect of water services.

Municipalities must ensure that the tariffs charged are able to cover for the cost of bulk purchases, ongoing operations as well as provision for future infrastructure.

The overall average tariff increase for water is 6.0%, however different tariffs apply for the drought. More detail can be seen in tariff section.

Water revenue is expected to increase by 7.4%. The reason for the increase being more than 6.0% is due to less stringent water restrictions implemented and thereby it is expected that water consumption will increase in comparison with the 2018/19 financial year.

### **1.6.3 Sale of Electricity and Impact of Tariff Increases**

The National Energy Regulator of South Africa (NERSA) has published the “Municipal Tariff Guideline Increase, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2019/20 Financial Year”. The current tariff increase has been set at 13.87%.

Electricity revenue is expected to increase by 11.6% which is in line with the tariff increase of 6.0%.

#### **1.6.4 Sanitation and Impact of Tariff Increases**

An average tariff increase of 6.0% for sanitation from 1 July 2020 is proposed. This increase was required to ensure that the tariff charged is more cost reflective.

Sanitation revenue is expected to increase by 5.9%, which is in line with the tariff increase of 6.0%.

#### **1.6.5 Refuse Removal and Impact of Tariff Increases**

An average tariff increase of 7% for Refuse Removal is proposed for 2020. Refuse removal for both households and businesses are subject to a tariff increase of 6.0%, while the basic charge is proposed at 15%.

The average tariff increase is more than the recommended 6.0%. The reason for the additional increase is due to an impact study which was undertaken during 2016/17. According to the impact study an annual increase of 15% is proposed over a period of 4 years. The funds generated from the said increase will be utilized to construct waste transfers stations. The regional waste site in Matzikama will be utilized in the future. In order for the regional site to be utilized, Cederberg has to construct the waste transfer stations.

Refuse removal revenue is expected to increase by 7.1%. This increase is in line with the net effect of the 6.0% increase in tariffs and the 15.0% increase in the basic charge.

## 1.6.6 Overall impact of tariff increases on households

Information on the impact on households can be illustrated below

WC012 Cederberg - Supporting Table SA14 Household bills

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20 % incr.	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>											
<b>Rates and services charges:</b>											
Property rates		-	-	783.00	833.68	833.68	833.68	5.8%	882.00	935.00	991.00
Electricity: Basic levy		-	-	236.00	257.64	257.64	257.64	11.6%	287.52	304.77	323.06
Electricity: Consumption		-	-	1 406.00	1 496.25	1 496.25	1 496.25	11.6%	1 669.82	1 769.00	1 875.00
Water: Basic levy		-	-	106.75	113.57	113.57	113.57	6.0%	120.38	127.60	135.26
Water: Consumption		-	-	32.00	344.00	344.00	344.00	5.8%	364.00	386.00	440.00
Sanitation		-	-	133.00	141.86	141.86	141.86	5.7%	150.00	159.00	182.00
Refuse removal		-	-	87.00	94.22	94.22	94.22	6.0%	99.87	105.86	112.21
Other		-	-	-	-	-	-	-	-	-	-
	sub-total	-	-	2 783.75	3 281.22	3 281.22	3 281.22	8.9%	3 573.59	3 787.23	4 058.53
VAT on Services		-	-	-	-	-	-	-	-	-	-
<b>Total large household bill:</b>		-	-	2 783.75	3 281.22	3 281.22	3 281.22	8.9%	3 573.59	3 787.23	4 058.53
<b>% increase/-decrease</b>		-	-	-	17.9%	-	-	8.9%	8.9%	6.0%	7.2%
<b>Monthly Account for Household - 'Affordable Range'</b>											
<b>Rates and services charges:</b>											
Property rates		-	-	200.77	212.81	212.81	212.81	8.1%	230.00	250.00	255.00
Electricity: Basic levy		-	-	236.00	257.64	257.64	257.64	11.6%	287.52	304.77	323.06
Electricity: Consumption		-	-	625.15	667.91	667.91	667.91	11.4%	744.00	790.00	837.00
Water: Basic levy		-	-	106.75	113.57	113.57	113.57	6.0%	120.38	127.60	135.26
Water: Consumption		-	-	407.33	431.76	431.76	431.76	6.8%	461.10	490.80	500.00
Sanitation		-	-	141.86	150.37	150.37	150.37	7.0%	160.90	171.36	175.00
Refuse removal		-	-	87.00	94.22	94.22	94.22	6.0%	99.87	105.86	112.21
Other		-	-	-	-	-	-	-	-	-	-
	sub-total	-	-	1 804.86	1 928.28	1 928.28	1 928.28	9.1%	2 103.77	2 240.39	2 337.53
VAT on Services		-	-	-	-	-	-	-	-	-	-
<b>Total small household bill:</b>		-	-	1 804.86	1 928.28	1 928.28	1 928.28	9.1%	2 103.77	2 240.39	2 337.53
<b>% increase/-decrease</b>		-	-	-	6.8%	-	-	9.1%	9.1%	6.5%	4.3%
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>											
<b>Rates and services charges:</b>											
Property rates		-	-	130.00	137.00	137.00	140.00	6.0%	145.20	155.00	165.00
Electricity: Basic levy		-	-	121.07	128.80	128.80	128.80	11.6%	143.74	152.00	161.00
Electricity: Consumption		-	-	250.00	265.00	265.00	265.00	11.6%	295.74	314.00	333.00
Water: Basic levy		-	-	106.75	113.57	113.57	113.57	6.0%	120.38	127.60	135.26
Water: Consumption		-	-	125.66	133.00	133.00	133.00	6.0%	140.98	151.00	159.00
Sanitation		-	-	subsidised	-	-	-	-	-	-	-
Refuse removal		-	-	87.00	94.22	94.22	94.22	6.0%	99.87	105.86	112.21
Other		-	-	-	-	-	-	-	-	-	-
	sub-total	-	-	820.48	871.59	871.59	874.59	8.5%	945.91	1 005.46	1 065.47
VAT on Services		-	-	-	-	-	-	-	-	-	-
<b>Total small household bill:</b>		-	-	820.48	871.59	871.59	874.59	8.5%	945.91	1 005.46	1 065.47
<b>% increase/-decrease</b>		-	-	-	6.2%	-	0.3%	8.2%	8.2%	6.3%	6.0%

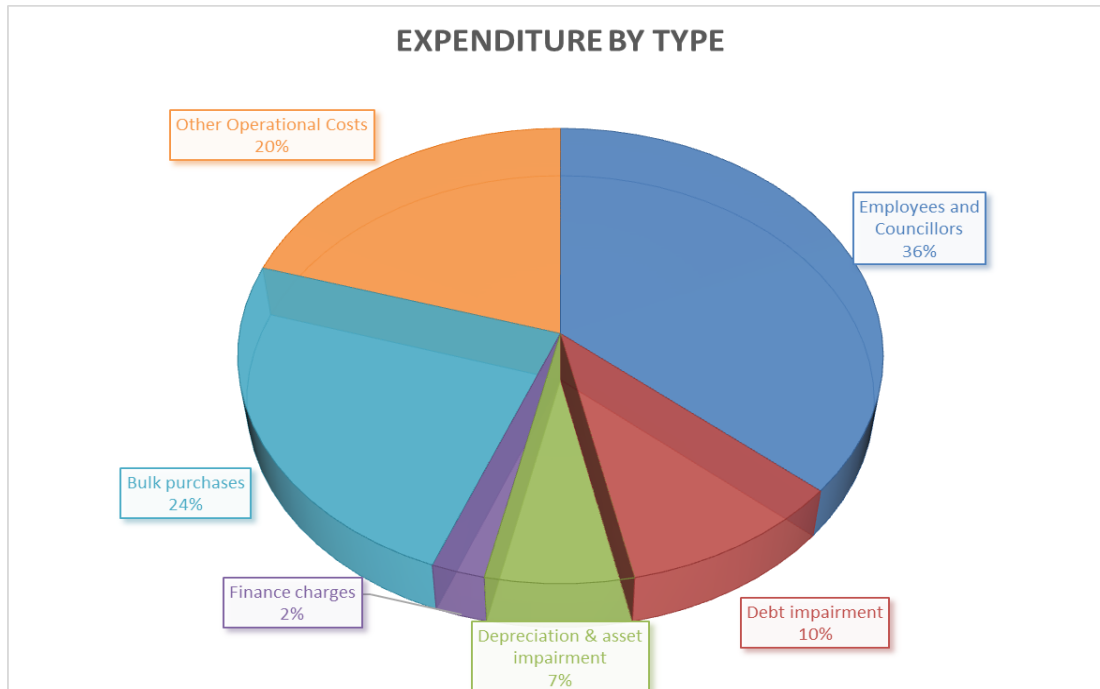
## 1.7 Operating Expenditure Framework

Municipalities are still urged to implement the cost containment measures on six focus areas namely, consultancy fees, no credit cards, travel and related costs, advertising, catering, events costs and accommodation. With the implementation of cost containment measures, municipalities must control unnecessary spending on nice-to-have items and non-essential and non-priority activities.

The following table is a high level summary of the 2018/19 budget and MTREF (classified per main type of operating expenditure):

**Table 1 Summary of operating expenditure by standard classification item**

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Expenditure By Type</b>										
Employee related costs	78 230	83 344	94 318	106 311	105 299	105 299	105 299	119 499	124 485	130 625
Remuneration of councillors	4 328	4 777	5 293	5 429	5 393	5 393	5 393	5 493	6 130	6 461
Debt impairment	19 646	32 327	26 297	38 009	39 304	39 304	39 304	35 532	36 485	37 733
Depreciation & asset impairment	15 876	16 045	16 070	18 115	18 146	18 146	18 146	23 355	24 775	26 107
Finance charges	9 968	7 887	8 074	8 289	8 807	8 807	8 807	8 449	8 768	9 141
Bulk purchases	63 222	67 597	68 531	74 237	74 210	74 210	74 210	82 383	86 940	91 635
Other materials	6 626	-	9 251	6 269	9 505	9 505	9 505	9 328	9 925	10 433
Contracted services	-	-	21 800	16 881	36 236	36 236	36 236	35 861	16 207	17 156
Transfers and grants	-	-	1 795	899	1 584	1 584	1 584	4 121	4 962	3 973
Other expenditure	61 854	47 881	17 844	17 304	19 424	19 424	19 424	20 061	21 122	22 446
Loss on disposal of PPE	990	922	51	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>260 739</b>	<b>260 779</b>	<b>269 324</b>	<b>291 744</b>	<b>317 908</b>	<b>317 908</b>	<b>317 908</b>	<b>344 082</b>	<b>339 799</b>	<b>355 709</b>



**Employee related cost**

The bulk expenditure for 2019/20 is attributed to employee related cost. The budgeted expenditure for 2019/20 amounts to R 119.499 million, which equals 36.0% of total expenditure budget.

The Salary and Wage Collective Agreement for the period 01 July 2018 to 30 June 2021 dated 15 August 2018 through the South African Local Government Bargaining Council Circular No. 6 of 2018 was used to budget for the employee related costs for the 2019 MTREF.

The increase in employee related cost reflects the outcomes of the TASK evaluation, the inflation and normal notch increase:

- 2019/20 Financial Year 6.7% annual increase
- Notch increase: 2.8 %

The cost of vacancies was also included in the total employee related cost calculation.

The annual increase of 9.5% (6.7% + 2.8%) and the filling of vacant positions will result in an increase of 13.6% in comparison with 2019.

### **Remuneration of Councilors**

The Councilors were budgeted based on the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

### **Debt impairment**

The provision of debt impairment was determined based on an annual collection rate of 90% (2019 – 90%) for consumer debtors and 25% (2019 – 14%) for traffic fines. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

As a result of the increased collection rate of traffic fines (i.e. 14% to 25%), debt impairment decreased by 10% in comparison with 2019.

### **Depreciation**

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate of asset consumption.

Depreciation increased by 22.30% in comparison with 2019, mainly due to significant projects amounting to R 60.699 million planned to be completed during 2019/20.

### **Finance Charges**

Finance charges are expected to decrease by 4.0% in comparison with 2019 as a result of certain annuity loans reaching their maturity dates.

### **Bulk Purchases**

Bulk purchases are largely informed by the purchase of electricity from Eskom, which increased by 13.87%. Although the municipality is not in control of the increase in the cost of bulk purchases, the municipality could still implement measures to reduce distribution losses as well as internal consumption.

### **Other materials**

Other materials consist out of an array of items such as fuel & oil, stationary, maintenance materials, cleaning materials, chemicals, etc.

### **Contracted Services**

Contracted services consist of the following and are linked to the delivery of primary services. The classification of Contracted Services was largely influenced by the mSCOA chart of accounts.

<b>Contracted Services</b>								
<b>Borrowing - Categorised by type</b>	<b>2017/18</b>	<b>Current Year 2018/19</b>				<b>2019/20 Medium Term Revenue &amp; Expenditure Framework</b>		
<b>R thousand</b>	<b>Audited Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Full Year Forecast</b>	<b>Pre-audit outcome</b>	<b>Budget Year 2019/20</b>	<b>Budget Year +1 2020/21</b>	<b>Budget Year +2 2021/22</b>
Advertising, Publicity and Marketing	161	197	417	417	417	369	389	410
Assets less than the Capitalisation Threshold	428	653	571	571	571	997	1 015	1 093
Audit Fees (external)	3 643	4 500	3 345	3 345	3 345	3 500	3 816	4 144
Bank Charges	663	800	775	775	775	800	843	889
Commision - Prepaid Electricity	1 719	1 000	1 799	1 799	1 799	1 700	1 792	1 889
Computer Service	1 021	585	770	770	770	1 297	906	968
Courier and Delivery Services	52	50	50	50	50	53	56	59
Deeds	28	30	30	30	30	30	32	33
Drivers Licences and Permits	200	160	160	160	160	120	139	154
Entertainment	22	94	28	28	28	80	84	90
Full Time Union Representative	83	69	69	69	69	90	95	100
Hire Charges	575	650	1 521	1 521	1 521	1 393	1 574	1 662
Insurance Underwriting (Broker's Fee)	10	15	15	15	15	30	32	33
Insurance Underwriting (Excess Payments)	180	-	-	-	-	-	-	-
Insurance Underwriting (Premiums)	768	600	799	799	799	900	951	1 000
Licences (Motr Vehicle)	142	150	125	125	125	170	158	167
Licences (Radio and Television)	-	1	1	1	1	1	1	1
Operating Leases	382	342	445	445	445	790	891	1 014
Postage/Stamps/Frinking Machines	-	1	1	1	1	1	1	1
Printing, Publications and Books	699	841	533	533	533	765	829	877
Professional Bodies, Membership and Subscription	894	1 161	983	983	983	1 290	1 388	1 416
Registration Fees	1 230	365	960	960	960	811	1 210	1 259
Remuneration of Ward Committees	215	408	408	408	408	360	407	441
Resettlement Cost	24	11	33	33	33	27	29	30
Signage	40	17	26	26	26	208	183	193
Skills Development Fund Levy	798	743	895	895	895	990	1 016	1 061
SMS Bulk Message Service	6	16	6	6	6	10	11	11
Software Licences	0	2	2	2	2	2	2	2
Stock Adjustments	33	-	-	-	-	-	-	-
Telemetric Systems	-	16	16	16	16	67	71	74
Telephone, Fax, Telegraph and Telex	1 801	1 256	1 388	1 388	1 388	162	171	180
Travel Agency and Visa's	-	-	-	-	-	-	-	-
Travel and Subsistence	1 048	1 358	2 089	2 089	2 089	1 712	1 648	1 735
Uniform and Protective Clothing	486	726	676	676	676	850	871	919
Vehicle Tracking	-	-	-	-	-	-	-	-
Workmen's Compensation Fund	495	487	487	487	487	487	513	541
<b>Total Borrowing</b>	<b>17 844</b>	<b>17 304</b>	<b>19 424</b>	<b>19 424</b>	<b>19 424</b>	<b>20 061</b>	<b>21 122</b>	<b>22 446</b>

## **Transfers and Grants**

Transfer and grants consist out of cash and non-cash transfers to other municipalities, organisations and or individuals. The increase in transfer and grants is mainly due to the proposed agreement with West Coast District Municipality for the provision of fire services in the jurisdictional area of Cederberg Municipality.

### 1.7.1 Repairs and maintenance

National Treasury observed that budget appropriations for asset renewal as part of the capital programme and operational repairs and maintenance of existing asset infrastructure is still not receiving adequate priority by municipalities, regardless of guidance supplied in previous Budget Circulars. Asset management is a strategic imperative for any municipality and needs to be prioritised as a spending objective in the budget of municipalities.

The municipality has made great strides to achieve both these benchmarks. Due to the implementation of mSCOA, the audited figures for 2015/16 and 2016/17 are not comparable. A large contributing factor to reaching the required levels of repairs and maintenance can be attributed to the costing system of the municipality where employee related and other costs directly related to repairs and maintenance projects now accurately being allocated to this line item as follows:

**Table 1**

WC012 Cederberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class							
Description	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand							
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	18 390	15 274	18 296	18 296	17 143	18 710	19 639
Roads Infrastructure	6 661	5 731	6 975	6 975	7 626	8 488	8 970
Storm water Infrastructure	725	712	668	668	779	831	876
Electrical Infrastructure	940	1 353	862	862	900	949	1 000
Water Supply Infrastructure	3 962	2 657	2 965	2 965	1 618	1 761	1 856
Sanitation Infrastructure	5 278	4 157	5 885	5 885	5 513	5 989	6 207
Solid Waste Infrastructure	825	665	941	941	707	692	730
<b>Community Assets</b>	6 472	7 657	6 860	6 860	8 354	8 372	8 823
Community Facilities	5 166	6 492	5 848	5 848	6 711	6 610	6 966
Sport and Recreation Facilities	1 305	1 165	1 013	1 013	1 644	1 762	1 858
<b>Other assets</b>	2 814	2 993	4 556	4 556	5 134	4 749	5 069
Operational Buildings	623	799	1 171	1 171	630	689	766
<b>Computer Equipment</b>	61	144	135	135	1 030	152	160
<b>Machinery and Equipment</b>	105	144	341	341	463	491	541
<b>Transport Assets</b>	2 025	1 905	2 910	2 910	3 011	3 417	3 601
<b>Total Repairs and Maintenance Expenditure</b>	<b>27 676</b>	<b>25 925</b>	<b>29 713</b>	<b>29 713</b>	<b>30 631</b>	<b>31 832</b>	<b>33 531</b>
<i>R&amp;M as a % of PPE</i>	5%	4%	5%	5%	5%	5%	5%
<i>R&amp;M as % Operating Expenditure</i>	10%	9%	10%	10%	10%	10%	10%

### 1.7.2 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality's Indigent Policy. Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table A10 (Basic Service Delivery Measurement).



The cost of the social package of the registered indigent households is financed by the municipality self and largely by utilising the municipality's unconditional equitable share grant, allocated in terms of the Constitution to local government, and received in terms of the annual Division of Revenue

WC012 Cederberg - Table A10 Basic service delivery measurement

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		4 200	4 644	4 964	4 970	4 970	4 970	4 980	5 000	5 000
Piped water inside yard (but not in dwelling)		74	79	80	82	82	82	84	85	86
Using public tap (at least min.service level)	2	1 295	1 382	1 469	1 500	1 500	1 500	1 600	2 000	2 100
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		5 569	6 105	6 513	6 552	6 552	6 552	6 664	7 085	7 186
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	<b>5 569</b>	<b>6 105</b>	<b>6 513</b>	<b>6 552</b>	<b>6 552</b>	<b>6 552</b>	<b>6 664</b>	<b>7 085</b>	<b>7 186</b>
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		4 274	4 723	5 043	5 049	5 049	5 049	5 060	5 065	5 070
Flush toilet (with septic tank)		354	378	378	378	378	378	378	378	378
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		4 628	5 101	5 421	5 427	5 427	5 427	5 438	5 443	5 448
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	<b>4 628</b>	<b>5 101</b>	<b>5 421</b>	<b>5 427</b>	<b>5 427</b>	<b>5 427</b>	<b>5 438</b>	<b>5 443</b>	<b>5 448</b>
<b>Energy:</b>										
Electricity (at least min.service level)		1 330	1 348	1 348	1 350	1 360	1 360	1 380	1 380	1 380
Electricity - prepaid (min.service level)		5 050	5 200	5 200	5 500	5 900	5 958	6 200	6 219	6 225
<i>Minimum Service Level and Above sub-total</i>		6 380	6 548	6 548	6 850	7 260	7 318	7 580	7 599	7 605
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 250	1 300
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 250	1 300
<b>Total number of households</b>	5	<b>7 580</b>	<b>7 748</b>	<b>7 748</b>	<b>8 050</b>	<b>8 460</b>	<b>8 518</b>	<b>8 780</b>	<b>8 849</b>	<b>8 905</b>
<b>Refuse:</b>										
Removed at least once a week		4 930	4 940	4 950	5 000	5 100	5 200	5 710	5 720	5 800
<i>Minimum Service Level and Above sub-total</i>		4 930	4 940	4 950	5 000	5 100	5 200	5 710	5 720	5 800
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	<b>4 930</b>	<b>4 940</b>	<b>4 950</b>	<b>5 000</b>	<b>5 100</b>	<b>5 200</b>	<b>5 710</b>	<b>5 720</b>	<b>5 800</b>
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	2 100	2 100	2 100	2 100	2 500	2 600	3 000
Sanitation (free minimum level service)		-	-	2 100	2 100	2 100	2 100	2 500	2 600	3 000
Electricity/other energy (50kwh per household per month)		-	-	2 100	2 100	2 100	2 100	2 500	2 600	3 000
Refuse (removed at least once a week)		-	-	2 100	2 100	2 100	2 100	2 500	2 600	3 000
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		783	781	931	927	927	927	342	360	380
Sanitation (free sanitation service to indigent households)		3 144	3 348	3 291	3 778	3 778	3 778	1 279	1 348	1 421
Electricity/other energy (50kwh per indigent household per month)		19	168	17	200	200	200	224	236	249
Refuse (removed once a week for indigent households)		379	380	435	455	455	455	4 244	4 473	4 715
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>		<b>4 325</b>	<b>4 676</b>	<b>4 675</b>	<b>5 359</b>	<b>5 359</b>	<b>5 359</b>	<b>6 089</b>	<b>6 418</b>	<b>6 764</b>
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		4 383	27 033	713	23 784	23 784	23 784	25 085	26 440	27 867
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	6	<b>4 383</b>	<b>27 033</b>	<b>713</b>	<b>23 784</b>	<b>23 784</b>	<b>23 784</b>	<b>25 085</b>	<b>26 440</b>	<b>27 867</b>

## 1.8 Capital expenditure

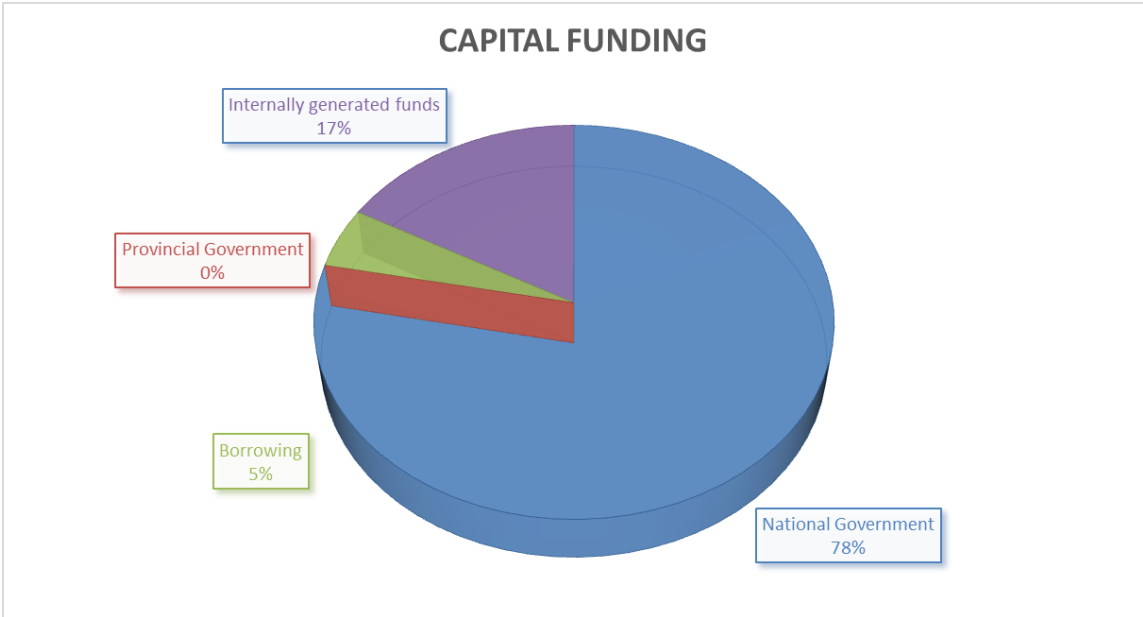
The following table provides a breakdown of budgeted capital expenditure by vote:

**Table 2**

**WC012 Cederberg - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding**

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>	1										
<b>Capital expenditure - Municipal Vote</b>											
<b>Multi-year expenditure appropriation</b>	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		7 692	206	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		123	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		23 944	18 544	24 320	50 234	48 411	48 411	48 411	13 059	13 473	14 239
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	-	-	-	-	-	4 447	8 696	11 304
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-	-
Vote 12 - Housing		-	-	-	-	-	-	-	-	26 000	32 000
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>		<b>31 759</b>	<b>18 750</b>	<b>24 320</b>	<b>50 234</b>	<b>48 411</b>	<b>48 411</b>	<b>48 411</b>	<b>17 506</b>	<b>48 169</b>	<b>57 544</b>
<b>Capital expenditure - Municipal Vote</b>											
<b>Single-year expenditure appropriation</b>	2										
Vote 1 - Executive and Council		440	-	60	81	127	127	127	-	36	-
Vote 2 - Office of Municipal Manager		-	-	-	-	13	13	13	25	-	-
Vote 3 - Financial Administrative Services		11	538	5 160	1 457	1 164	1 164	1 164	3 110	55	-
Vote 4 - Community Development Services		903	1 252	7 390	1 229	4 338	4 338	4 338	103	73	23
Vote 5 - Corporate and Strategic Services		178	749	373	2 260	1 110	1 110	1 110	350	1 775	900
Vote 6 - Planning and Development Services		10 725	6 964	8 381	12 831	61 122	61 122	61 122	80	20	20
Vote 7 - Risk Management and Legal Services		-	-	-	-	18	18	18	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	1 441	500	30
Vote 8 - Electricity		-	-	-	-	-	-	-	5 250	250	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	345	340	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	9 671	150	150
Vote 11 - Water		-	-	-	-	-	-	-	18 170	26 852	26 582
Vote 12 - Housing		-	-	-	-	-	-	-	25	200	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	673	1 455	200
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	3 952	370	100
<b>Capital single-year expenditure sub-total</b>		<b>12 257</b>	<b>9 504</b>	<b>21 364</b>	<b>17 857</b>	<b>67 892</b>	<b>67 892</b>	<b>67 892</b>	<b>43 192</b>	<b>32 076</b>	<b>28 005</b>
<b>Total Capital Expenditure</b>		<b>44 017</b>	<b>28 253</b>	<b>45 684</b>	<b>68 091</b>	<b>116 303</b>	<b>116 303</b>	<b>116 303</b>	<b>60 699</b>	<b>80 245</b>	<b>85 549</b>

The following table provides more information on the breakdown of the capital budget:



**National Government**

- Municipal Infrastructure Grant (MIG)
- Water Services Infrastructure Grant (WSIG)
- Integrated National Electrification Programme (INEP)

## New Assets:

WC012 Cederberg - Table A9 Asset Management

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	44 017	28 253	19 589	23 303	85 459	85 459	33 708	37 389	44 097
Roads Infrastructure		-	3 318	6 292	450	24 884	24 884	275	205	-
Storm water Infrastructure		-	-	-	100	1 241	1 241	70	250	200
Electrical Infrastructure		-	3 177	2 922	2 909	10 372	10 372	9 426	8 696	11 304
Water Supply Infrastructure		33 316	4 761	3 274	360	5 949	5 949	17 391	-	-
Sanitation Infrastructure		-	12 055	85	15 189	36 691	36 691	565	26 000	32 000
Solid Waste Infrastructure		-	-	-	500	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>33 316</b>	<b>23 311</b>	<b>12 573</b>	<b>19 507</b>	<b>79 137</b>	<b>79 137</b>	<b>27 728</b>	<b>35 151</b>	<b>43 504</b>
Community Facilities		2 401	593	122	430	1 981	1 981	14	50	-
Sport and Recreation Facilities		5 645	14	789	60	-	-	-	-	-
<b>Community Assets</b>		<b>8 046</b>	<b>607</b>	<b>912</b>	<b>490</b>	<b>1 981</b>	<b>1 981</b>	<b>14</b>	<b>50</b>	<b>-</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		235	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		66	-	143	300	150	150	186	200	170
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>66</b>	<b>-</b>	<b>143</b>	<b>300</b>	<b>150</b>	<b>150</b>	<b>186</b>	<b>200</b>	<b>170</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		7	-	1 019	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>7</b>	<b>-</b>	<b>1 019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		-	50	309	833	505	505	118	343	43
Furniture and Office Equipment		592	303	470	578	1 733	1 733	547	205	130
Machinery and Equipment		526	2 187	355	795	1 095	1 095	2 070	1 440	250
Transport Assets		1 228	1 796	3 809	800	860	860	3 045	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

## Renewal of Existing Assets

WC012 Cederberg - Table A9 Asset Management

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
<b>Total Renewal of Existing Assets</b>	2	-	-	-	1 626	15 401	15 401	4 078	711	425
Roads Infrastructure		-	-	-	250	144	144	-	100	-
Storm water Infrastructure		-	-	-	100	-	-	-	-	-
Electrical Infrastructure		-	-	-	150	100	100	138	50	-
Water Supply Infrastructure		-	-	-	100	165	165	150	175	325
Sanitation Infrastructure		-	-	-	-	10 801	10 801	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>11 210</b>	<b>11 210</b>	<b>288</b>	<b>325</b>	<b>325</b>
Community Facilities		-	-	-	300	124	124	370	286	-
Sport and Recreation Facilities		-	-	-	726	4 068	4 068	3 420	100	100
<b>Community Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1 026</b>	<b>4 192</b>	<b>4 192</b>	<b>3 790</b>	<b>386</b>	<b>100</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

## Upgrade of assets:

WC012 Cederberg - Table A9 Asset Management

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Total Upgrading of Existing Assets</b>	6	-	-	26 095	43 162	15 443	15 443	22 913	42 145	41 026
<i>Roads Infrastructure</i>		-	-	5 312	32 617	3 872	3 872	12 942	14 073	14 239
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	3 511	350	316	316	150	100	-
<i>Water Supply Infrastructure</i>		-	-	4 437	8 696	11 227	11 227	-	26 337	26 087
<i>Sanitation Infrastructure</i>		-	-	6 714	-	-	-	8 696	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	220	190	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	19 974	41 662	15 416	15 416	22 008	40 700	40 326
<i>Community Facilities</i>		-	-	-	-	-	-	25	170	-
<i>Sport and Recreation Facilities</i>		-	-	6 043	-	-	-	-	-	-
<b>Community Assets</b>		-	-	6 043	-	-	-	25	170	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	79	1 500	27	27	300	1 275	700
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	79	1 500	27	27	300	1 275	700
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	580	-	-
<i>Transport Assets</i>		-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	44 017	28 253	45 684	68 091	116 303	116 303	60 699	80 245	85 549

## 1.9 Annual Budget Tables

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2019/20 budget and MTREF to be approved by the Council.

## Table A1 - Budget Summary

### WC012 Cederberg - Table A1 Budget Summary

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	31 329	38 308	41 372	43 323	45 502	45 502	45 502	46 909	49 442	52 112
Service charges	107 121	118 330	120 342	134 687	137 193	137 193	137 193	154 477	158 988	167 581
Investment revenue	356	863	1 427	1 899	1 899	1 899	1 899	2 013	2 121	2 236
Transfers recognised - operational	71 338	50 308	57 682	65 300	82 847	82 847	82 847	84 703	69 081	73 557
Other own revenue	24 670	37 306	27 395	35 176	35 374	35 374	35 374	41 742	36 977	37 778
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>234 814</b>	<b>245 115</b>	<b>248 218</b>	<b>280 384</b>	<b>302 815</b>	<b>302 815</b>	<b>302 815</b>	<b>329 843</b>	<b>316 609</b>	<b>333 263</b>
Employee costs	78 230	83 344	94 318	106 311	105 299	105 299	105 299	119 499	124 485	130 625
Remuneration of councillors	4 328	4 777	5 293	5 429	5 393	5 393	5 393	5 493	6 130	6 461
Depreciation & asset impairment	15 876	16 045	16 070	18 115	18 146	18 146	18 146	23 355	24 775	26 107
Finance charges	9 968	7 887	8 074	8 289	8 807	8 807	8 807	8 449	8 768	9 141
Materials and bulk purchases	69 848	67 597	77 782	80 506	83 714	83 714	83 714	91 711	96 865	102 068
Transfers and grants	-	-	1 795	899	1 584	1 584	1 584	4 121	4 962	3 973
Other expenditure	82 489	81 130	65 992	72 194	94 964	94 964	94 964	91 454	73 814	77 335
<b>Total Expenditure</b>	<b>260 739</b>	<b>260 779</b>	<b>269 324</b>	<b>291 744</b>	<b>317 908</b>	<b>317 908</b>	<b>317 908</b>	<b>344 082</b>	<b>339 799</b>	<b>355 709</b>
<b>Surplus/(Deficit)</b>	<b>(25 925)</b>	<b>(15 664)</b>	<b>(21 106)</b>	<b>(11 360)</b>	<b>(15 093)</b>	<b>(15 093)</b>	<b>(15 093)</b>	<b>(14 239)</b>	<b>(23 191)</b>	<b>(22 445)</b>
Transfers and subsidies - capital (monetary allocations) (Net)	42 245	27 575	33 979	58 473	95 697	95 697	95 697	47 434	74 299	83 674
Contributions recognised - capital & contributed assets	-	-	1 046	-	10 365	10 365	10 365	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>16 320</b>	<b>11 911</b>	<b>13 919</b>	<b>47 113</b>	<b>90 969</b>	<b>90 969</b>	<b>90 969</b>	<b>33 195</b>	<b>51 108</b>	<b>61 228</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>16 320</b>	<b>11 911</b>	<b>13 919</b>	<b>47 113</b>	<b>90 969</b>	<b>90 969</b>	<b>90 969</b>	<b>33 195</b>	<b>51 108</b>	<b>61 228</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>44 017</b>	<b>28 253</b>	<b>45 684</b>	<b>68 091</b>	<b>116 303</b>	<b>116 303</b>	<b>116 303</b>	<b>60 699</b>	<b>80 245</b>	<b>85 549</b>
Transfers recognised - capital	39 671	22 966	33 888	58 473	106 062	106 062	106 062	47 434	74 299	83 674
Borrowing	817	-	3 809	800	-	-	-	3 000	-	-
Internally generated funds	3 529	5 287	7 987	8 818	10 241	10 241	10 241	10 265	5 946	1 875
<b>Total sources of capital funds</b>	<b>44 017</b>	<b>28 253</b>	<b>45 684</b>	<b>68 091</b>	<b>116 303</b>	<b>116 303</b>	<b>116 303</b>	<b>60 699</b>	<b>80 245</b>	<b>85 549</b>
<b>Financial position</b>										
Total current assets	42 824	64 412	67 637	45 290	47 016	47 016	47 016	50 898	52 410	60 755
Total non current assets	599 707	570 727	597 623	670 571	695 780	695 780	695 780	733 124	788 593	848 035
Total current liabilities	66 844	85 590	100 116	47 543	50 816	50 816	50 816	50 842	51 573	51 332
Total non current liabilities	87 643	89 594	93 325	122 107	129 193	129 193	129 193	142 339	149 140	149 140
Community wealth/Equity	448 044	459 955	471 818	546 212	562 787	562 787	562 787	595 982	647 091	708 319
<b>Cash flows</b>										
Net cash from (used) operating	39 355	47 876	40 510	71 148	90 964	90 964	90 964	65 473	85 808	98 496
Net cash from (used) investing	(43 604)	(27 115)	(43 995)	(68 091)	(105 938)	(105 938)	(105 938)	(60 699)	(80 245)	(85 549)
Net cash from (used) financing	178	(950)	(284)	(2 156)	(3 052)	(3 052)	(3 052)	(275)	(3 485)	(3 881)
<b>Cash/cash equivalents at the year end</b>	<b>2 490</b>	<b>22 301</b>	<b>18 532</b>	<b>2 794</b>	<b>505</b>	<b>505</b>	<b>505</b>	<b>5 005</b>	<b>7 083</b>	<b>16 150</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	2 490	22 301	18 532	2 794	505	505	505	5 005	7 083	16 150
Application of cash and investments	22 961	40 806	48 911	(44)	(0)	(0)	(0)	4 310	4 936	5 432
<b>Balance - surplus (shortfall)</b>	<b>(20 471)</b>	<b>(18 505)</b>	<b>(30 379)</b>	<b>2 838</b>	<b>505</b>	<b>505</b>	<b>505</b>	<b>695</b>	<b>2 147</b>	<b>10 718</b>
<b>Asset management</b>										
Asset register summary (WDV)	599 707	570 727	597 623	670 571	695 780	695 780	695 780	733 124	788 593	848 035
Depreciation	15 876	16 045	16 070	18 115	18 146	18 146	18 146	23 355	24 775	26 107
Renewal and Upgrading of Existing Assets	-	-	26 095	44 788	30 844	30 844	30 844	26 991	42 856	41 451
Repairs and Maintenance	-	-	27 676	25 925	29 713	29 713	29 713	30 631	31 832	33 531
<b>Free services</b>										
Cost of Free Basic Services provided	4 325	4 676	4 675	5 359	5 359	5 359	6 089	6 089	6 418	6 764
Revenue cost of free services provided	4 383	27 033	713	23 784	23 784	23 784	25 085	25 085	26 440	27 867
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	1	1	1	1	1	1	1	1	1	1
Refuse:	-	-	-	-	-	-	-	-	-	-

## Explanatory notes to MBRR Table A1 - Budget Summary

- Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. The accumulated surplus is positive over the MTREF
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognized is reflected on the Financial Performance Budget;
    - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
    - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget.

## **MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by functional classification)**

WC012 Cederberg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue - Functional</b>	1									
<b>Governance and administration</b>		46 794	51 849	57 790	95 455	97 524	97 524	106 790	105 513	112 620
Executive and council		2 670	2 438	7 447	40 124	40 051	40 051	43 112	46 750	50 797
Finance and administration		44 123	49 411	50 344	55 330	57 474	57 474	63 678	58 762	61 823
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		51 443	42 053	30 215	45 636	105 137	105 137	48 226	57 524	63 306
Community and social services		51 443	42 053	4 297	4 712	5 538	5 538	5 263	6 193	5 735
Sport and recreation		-	-	3 053	3 973	3 973	3 973	4 211	4 438	4 678
Public safety		-	-	15 247	20 152	20 893	20 893	20 893	20 893	20 893
Housing		-	-	7 618	16 800	74 734	74 734	17 860	26 000	32 000
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 806	1 468	28 623	21 851	26 788	26 788	21 538	22 450	23 650
Planning and development		1 744	1 420	25 221	18 673	23 594	23 594	18 152	18 882	19 889
Road transport		63	49	3 403	3 178	3 194	3 194	3 386	3 568	3 761
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		177 016	177 320	166 615	175 915	179 427	179 427	200 722	205 421	217 361
Energy sources		78 911	87 514	91 743	89 344	96 111	96 111	111 632	113 667	122 273
Water management		49 871	38 114	41 485	63 336	48 977	48 977	61 865	63 586	65 399
Waste water management		35 079	33 509	18 005	13 375	14 115	14 115	12 889	13 058	13 763
Waste management		13 155	18 184	15 382	9 861	20 225	20 225	14 336	15 110	15 926
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	277 059	272 690	283 244	338 857	408 877	408 877	377 277	390 908	416 937
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		82 196	79 245	97 736	108 662	89 697	89 697	90 508	95 425	100 884
Executive and council		10 799	9 828	10 440	11 823	11 693	11 693	13 305	13 516	14 354
Finance and administration		71 396	69 417	86 570	96 026	77 140	77 140	76 142	80 990	85 561
Internal audit		-	-	726	813	864	864	1 061	919	969
<b>Community and public safety</b>		57 811	52 653	37 207	45 974	65 463	65 463	69 439	52 110	52 107
Community and social services		57 811	52 653	5 291	6 328	6 370	6 370	9 422	9 504	8 764
Sport and recreation		-	-	10 205	10 552	11 008	11 008	13 230	14 256	15 026
Public safety		-	-	18 411	26 000	26 042	26 042	25 507	25 255	25 776
Housing		-	-	3 300	3 094	22 042	22 042	21 280	3 095	2 542
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		6 863	6 607	16 713	16 845	18 234	18 234	23 359	23 279	24 580
Planning and development		1 954	462	5 087	5 921	5 771	5 771	8 443	6 967	7 356
Road transport		4 909	6 144	11 626	10 924	12 463	12 463	14 916	16 312	17 224
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		113 869	122 274	117 668	120 263	144 515	144 515	160 776	168 986	178 138
Energy sources		66 113	71 425	78 221	83 722	84 655	84 655	94 308	98 941	104 288
Water management		43 013	43 293	19 084	17 479	27 803	27 803	30 221	32 687	34 503
Waste water management		2 040	4 096	9 035	8 162	15 566	15 566	16 629	17 427	18 318
Waste management		2 704	3 460	11 328	10 900	16 491	16 491	19 617	19 932	21 030
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	260 739	260 779	269 324	291 744	317 908	317 908	344 082	339 799	355 709
<b>Surplus/(Deficit) for the year</b>		16 320	11 911	13 919	47 113	90 969	90 969	33 195	51 108	61 228

## **Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by functional classification)**

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per functional classification. The modified GFS standard classification divides the municipal services into 16 mSCOA functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.



- Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources.
- The table includes capital grant revenue, but excludes internal charges between various departments such as electricity, water, sanitation and refuse. These items, although correctly included/excluded, should also be taken into account before coming to any conclusion with regards to the cost reflectiveness of tariffs and fees raised by the municipality.

### **MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**

WC012 Cederberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		2 146	1 900	7 379	40 124	40 051	40 051	43 112	46 750	50 797
Vote 2 - Office of Municipal Manager		525	538	107	-	132	132	150	-	-
Vote 3 - Financial Administrative Services		42 297	48 667	47 479	50 694	53 486	53 486	55 232	57 754	60 761
Vote 4 - Community Development Services		51 443	42 053	35 426	35 880	36 465	36 465	7 334	5 486	5 893
Vote 5 - Corporate and Strategic Services		1 826	744	750	574	934	934	5 969	621	654
Vote 6 - Planning and Development Services		178 823	178 789	192 103	211 394	277 628	277 628	18 158	18 882	19 889
Vote 7 - Risk Management and Legal Services		-	-	-	192	181	181	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	24 529	25 555	24 904
Vote 8 - Electricity		-	-	-	-	-	-	111 632	113 667	122 273
Vote 9 - Waste Management		-	-	-	-	-	-	14 336	15 110	15 926
Vote 10 - Waste Water Management		-	-	-	-	-	-	12 889	13 058	13 763
Vote 11 - Water		-	-	-	-	-	-	61 865	63 586	65 399
Vote 12 - Housing		-	-	-	-	-	-	17 860	26 000	32 000
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	4 211	4 438	4 678
<b>Total Revenue by Vote</b>	2	<b>277 059</b>	<b>272 690</b>	<b>283 244</b>	<b>338 857</b>	<b>408 877</b>	<b>408 877</b>	<b>377 277</b>	<b>390 908</b>	<b>416 937</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive and Council		4 726	5 610	8 010	8 906	9 217	9 217	10 890	10 719	11 262
Vote 2 - Office of Municipal Manager		6 073	4 218	3 576	3 844	3 832	3 832	8 591	8 797	9 428
Vote 3 - Financial Administrative Services		49 230	50 342	56 204	62 910	45 750	45 750	43 998	47 346	49 971
Vote 4 - Community Development Services		57 811	52 653	43 509	52 655	53 276	53 276	15 171	14 456	15 252
Vote 5 - Corporate and Strategic Services		22 167	19 076	19 924	16 702	16 550	16 550	18 641	19 781	20 966
Vote 6 - Planning and Development Services		120 732	128 881	138 102	145 073	187 574	187 574	7 755	6 687	7 051
Vote 7 - Risk Management and Legal Services		-	-	-	1 655	1 708	1 708	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	30 293	30 948	30 524
Vote 8 - Electricity		-	-	-	-	-	-	94 308	98 941	104 288
Vote 9 - Waste Management		-	-	-	-	-	-	19 617	19 932	21 030
Vote 10 - Waste Water Management		-	-	-	-	-	-	15 045	15 876	16 683
Vote 11 - Water		-	-	-	-	-	-	30 221	32 687	34 503
Vote 12 - Housing		-	-	-	-	-	-	21 280	3 095	2 542
Vote 13 - Road Transport		-	-	-	-	-	-	15 040	16 281	17 184
Vote 14 - Sports and Recreation		-	-	-	-	-	-	13 230	14 256	15 026
<b>Total Expenditure by Vote</b>	2	<b>260 739</b>	<b>260 779</b>	<b>269 324</b>	<b>291 744</b>	<b>317 908</b>	<b>317 908</b>	<b>344 082</b>	<b>339 799</b>	<b>355 709</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>16 320</b>	<b>11 911</b>	<b>13 919</b>	<b>47 113</b>	<b>90 969</b>	<b>90 969</b>	<b>33 195</b>	<b>51 108</b>	<b>61 228</b>

### **Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**

- Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

## MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue By Source</b>											
Property rates	2	31 329	38 308	41 372	43 323	45 502	45 502	45 502	46 909	49 442	52 112
Service charges - electricity revenue	2	69 753	77 869	79 801	86 156	87 922	87 922	87 922	101 751	103 416	109 008
Service charges - water revenue	2	22 648	24 417	23 926	29 354	29 354	29 354	29 354	31 523	33 225	35 019
Service charges - sanitation revenue	2	7 968	8 812	9 452	9 752	10 492	10 492	10 492	11 110	11 710	12 342
Service charges - refuse revenue	2	6 752	7 231	7 164	9 425	9 425	9 425	9 425	10 092	10 637	11 212
Rental of facilities and equipment		3 252	3 755	480	499	499	499	499	529	558	588
Interest earned - external investments		356	863	1 427	1 899	1 899	1 899	1 899	2 013	2 121	2 236
Interest earned - outstanding debtors		3 539	2 961	2 068	3 082	3 653	3 653	3 653	3 745	3 947	4 161
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8 689	21 178	15 294	20 185	20 926	20 926	20 926	20 929	20 910	20 911
Licences and permits		987	1 118	1	-	-	-	-	-	-	-
Agency services		1 598	1 699	3 101	3 175	3 191	3 191	3 191	3 383	3 565	3 758
Transfers and subsidies		71 338	50 308	57 682	65 300	82 847	82 847	82 847	84 703	69 081	73 557
Other revenue	2	6 603	6 594	6 452	8 234	7 105	7 105	7 105	13 156	7 996	8 360
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>234 814</b>	<b>245 115</b>	<b>248 218</b>	<b>280 384</b>	<b>302 815</b>	<b>302 815</b>	<b>302 815</b>	<b>329 843</b>	<b>316 609</b>	<b>333 263</b>
<b>Expenditure By Type</b>											
Employee related costs	2	78 230	83 344	94 318	106 311	105 299	105 299	105 299	119 499	124 485	130 625
Remuneration of councillors		4 328	4 777	5 293	5 429	5 393	5 393	5 393	5 493	6 130	6 461
Debt impairment	3	19 646	32 327	26 297	38 009	39 304	39 304	39 304	35 532	36 485	37 733
Depreciation & asset impairment	2	15 876	16 045	16 070	18 115	18 146	18 146	18 146	23 355	24 775	26 107
Finance charges		9 968	7 887	8 074	8 289	8 807	8 807	8 807	8 449	8 768	9 141
Bulk purchases	2	63 222	67 597	68 531	74 237	74 210	74 210	74 210	82 383	86 940	91 635
Other materials	8	6 626	-	9 251	6 269	9 505	9 505	9 505	9 328	9 925	10 433
Contracted services		-	-	21 800	16 881	36 236	36 236	36 236	35 861	16 207	17 156
Transfers and grants		-	-	1 795	899	1 584	1 584	1 584	4 121	4 962	3 973
Other expenditure	4, 5	61 854	47 881	17 844	17 304	19 424	19 424	19 424	20 061	21 122	22 446
Loss on disposal of PPE		990	922	51	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>260 739</b>	<b>260 779</b>	<b>269 324</b>	<b>291 744</b>	<b>317 908</b>	<b>317 908</b>	<b>317 908</b>	<b>344 082</b>	<b>339 799</b>	<b>355 709</b>
<b>Surplus/(Deficit)</b>		<b>(25 925)</b>	<b>(15 664)</b>	<b>(21 106)</b>	<b>(11 360)</b>	<b>(15 093)</b>	<b>(15 093)</b>	<b>(15 093)</b>	<b>(14 239)</b>	<b>(23 191)</b>	<b>(22 445)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		42 245	27 575	33 979	58 473	95 697	95 697	95 697	47 434	74 299	83 674
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	1 046	-	10 365	10 365	10 365	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>16 320</b>	<b>11 911</b>	<b>13 919</b>	<b>47 113</b>	<b>90 969</b>	<b>90 969</b>	<b>90 969</b>	<b>33 195</b>	<b>51 108</b>	<b>61 228</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>16 320</b>	<b>11 911</b>	<b>13 919</b>	<b>47 113</b>	<b>90 969</b>	<b>90 969</b>	<b>90 969</b>	<b>33 195</b>	<b>51 108</b>	<b>61 228</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>16 320</b>	<b>11 911</b>	<b>13 919</b>	<b>47 113</b>	<b>90 969</b>	<b>90 969</b>	<b>90 969</b>	<b>33 195</b>	<b>51 108</b>	<b>61 228</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>16 320</b>	<b>11 911</b>	<b>13 919</b>	<b>47 113</b>	<b>90 969</b>	<b>90 969</b>	<b>90 969</b>	<b>33 195</b>	<b>51 108</b>	<b>61 228</b>

### Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

- Table A4 represents the revenue per source as well as the expenditure per type. This classification is aligned to the GRAP disclosures in the annual financial statements of the municipality as well as the mSCOA reporting framework.

## MBRR Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>Capital expenditure - Vote</b>	1										
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		7 692	206	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		123	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		23 944	18 544	24 320	50 234	48 411	48 411	48 411	13 059	13 473	14 239
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	-	-	-	-	-	4 447	8 696	11 304
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-	-
Vote 12 - Housing		-	-	-	-	-	-	-	-	26 000	32 000
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	<b>31 759</b>	<b>18 750</b>	<b>24 320</b>	<b>50 234</b>	<b>48 411</b>	<b>48 411</b>	<b>48 411</b>	<b>17 506</b>	<b>48 169</b>	<b>57 544</b>
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Executive and Council		440	-	60	81	127	127	127	-	36	-
Vote 2 - Office of Municipal Manager		-	-	-	-	13	13	13	25	-	-
Vote 3 - Financial Administrative Services		11	538	5 160	1 457	1 164	1 164	1 164	3 110	55	-
Vote 4 - Community Development Services		903	1 252	7 390	1 229	4 338	4 338	4 338	103	73	23
Vote 5 - Corporate and Strategic Services		178	749	373	2 260	1 110	1 110	1 110	350	1 775	900
Vote 6 - Planning and Development Services		10 725	6 964	8 381	12 831	61 122	61 122	61 122	80	20	20
Vote 7 - Risk Management and Legal Services		-	-	-	-	18	18	18	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	1 441	500	30
Vote 8 - Electricity		-	-	-	-	-	-	-	5 250	250	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	345	340	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	9 671	150	150
Vote 11 - Water		-	-	-	-	-	-	-	18 170	26 852	26 582
Vote 12 - Housing		-	-	-	-	-	-	-	25	200	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	673	1 455	200
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	3 952	370	100
<b>Capital single-year expenditure sub-total</b>		<b>12 257</b>	<b>9 504</b>	<b>21 364</b>	<b>17 857</b>	<b>67 892</b>	<b>67 892</b>	<b>67 892</b>	<b>43 192</b>	<b>32 076</b>	<b>28 005</b>
<b>Total Capital Expenditure - Vote</b>		<b>44 017</b>	<b>28 253</b>	<b>45 684</b>	<b>68 091</b>	<b>116 303</b>	<b>116 303</b>	<b>116 303</b>	<b>60 699</b>	<b>80 245</b>	<b>85 549</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		752	1 287	5 665	4 068	2 481	2 481	2 481	3 508	1 866	900
Executive and council		440	-	60	81	140	140	140	-	36	-
Finance and administration		312	1 287	5 605	3 987	2 342	2 342	2 342	3 508	1 830	900
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		8 595	1 458	7 377	16 088	59 410	59 410	59 410	4 047	26 643	32 123
Community and social services		3 274	852	513	123	119	119	119	70	73	23
Sport and recreation		5 321	606	574	1 356	4 587	4 587	4 587	3 952	370	100
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	6 291	14 609	54 704	54 704	54 704	25	26 200	32 000
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 397	3 644	22 377	13 730	25 484	25 484	25 484	15 185	15 198	14 289
Planning and development		-	277	22 157	12 850	18 627	18 627	18 627	13 149	13 493	14 259
Road transport		1 397	3 366	221	880	6 857	6 857	6 857	2 036	1 705	30
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		33 272	21 865	10 265	34 206	28 928	28 928	28 928	37 960	36 538	38 236
Energy sources		2 705	3 512	4 392	3 559	8 095	8 095	8 095	9 697	8 946	11 304
Water management		3 871	4 872	5 527	29 068	17 965	17 965	17 965	18 170	26 852	26 582
Waste water management		25 328	12 150	326	930	2 798	2 798	2 798	9 748	400	350
Waste management		1 368	1 330	21	650	70	70	70	345	340	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	<b>44 017</b>	<b>28 253</b>	<b>45 684</b>	<b>68 091</b>	<b>116 303</b>	<b>116 303</b>	<b>116 303</b>	<b>60 699</b>	<b>80 245</b>	<b>85 549</b>
<b>Funded by:</b>											
National Government		37 299	20 549	24 325	43 821	25 844	25 844	25 844	47 434	48 276	51 651
Provincial Government		2 372	2 417	9 563	14 652	69 853	69 853	69 853	-	26 023	32 023
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	10 365	10 365	10 365	-	-	-
<b>Transfers recognised - capital</b>	4	<b>39 671</b>	<b>22 966</b>	<b>33 888</b>	<b>58 473</b>	<b>106 062</b>	<b>106 062</b>	<b>106 062</b>	<b>47 434</b>	<b>74 299</b>	<b>83 674</b>
<b>Borrowing</b>	6	817	-	3 809	800	-	-	-	3 000	-	-
<b>Internally generated funds</b>		3 529	5 287	7 987	8 818	10 241	10 241	10 241	10 265	5 946	1 875
<b>Total Capital Funding</b>	7	<b>44 017</b>	<b>28 253</b>	<b>45 684</b>	<b>68 091</b>	<b>116 303</b>	<b>116 303</b>	<b>116 303</b>	<b>60 699</b>	<b>80 245</b>	<b>85 549</b>

## Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by functional classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
4. The capital program is funded from National, Provincial and Other grants and transfers, borrowing and internally generated funds from current and prior year surpluses.

## MBRR Table A6 - Budgeted Financial Position

WC012 Cederberg - Table A6 Budgeted Financial Position

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		2 490	22 301	8 515	2 794	505	505	505	5 005	7 083	16 150
Call investment deposits	1	-	-	10 017	-	-	-	-	-	-	-
Consumer debtors	1	27 625	26 473	41 769	33 765	39 175	39 175	39 175	38 557	37 990	37 269
Other debtors		10 329	13 201	5 884	6 294	5 884	5 884	5 884	5 884	5 884	5 884
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	2 380	2 437	1 452	2 437	1 452	1 452	1 452	1 452	1 452	1 452
<b>Total current assets</b>		<b>42 824</b>	<b>64 412</b>	<b>67 637</b>	<b>45 290</b>	<b>47 016</b>	<b>47 016</b>	<b>47 016</b>	<b>50 898</b>	<b>52 410</b>	<b>60 755</b>
<b>Non current assets</b>											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		75 002	74 946	80 157	74 860	80 104	80 104	80 104	80 050	79 993	79 933
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	484 557	495 427	516 146	595 505	614 409	614 409	614 409	651 839	707 400	766 938
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		149	354	1 319	206	1 266	1 266	1 266	1 234	1 200	1 165
Other non-current assets		-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>559 707</b>	<b>570 727</b>	<b>597 623</b>	<b>670 571</b>	<b>695 780</b>	<b>695 780</b>	<b>695 780</b>	<b>733 124</b>	<b>788 593</b>	<b>848 035</b>
<b>TOTAL ASSETS</b>		<b>602 531</b>	<b>635 139</b>	<b>665 260</b>	<b>715 861</b>	<b>742 796</b>	<b>742 796</b>	<b>742 796</b>	<b>784 022</b>	<b>841 003</b>	<b>908 790</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	2 481	3 039	3 400	3 843	3 843	3 843	3 843	3 626	4 022	3 431
Consumer deposits		1 662	1 813	1 954	2 014	1 954	1 954	1 954	2 096	2 237	2 379
Trade and other payables	4	55 236	72 283	86 462	33 037	36 719	36 719	36 719	36 719	36 719	36 719
Provisions		7 465	8 455	8 300	8 648	8 300	8 300	8 300	8 401	8 595	8 803
<b>Total current liabilities</b>		<b>66 844</b>	<b>85 590</b>	<b>100 116</b>	<b>47 543</b>	<b>50 816</b>	<b>50 816</b>	<b>50 816</b>	<b>50 842</b>	<b>51 573</b>	<b>51 332</b>
<b>Non current liabilities</b>											
Borrowing		20 174	19 012	18 367	15 675	14 872	14 872	14 872	14 672	10 650	7 219
Provisions		67 469	70 582	74 958	106 431	114 321	114 321	114 321	122 525	131 689	141 920
<b>Total non current liabilities</b>		<b>87 643</b>	<b>89 594</b>	<b>93 325</b>	<b>122 107</b>	<b>129 193</b>	<b>129 193</b>	<b>129 193</b>	<b>137 197</b>	<b>142 339</b>	<b>149 140</b>
<b>TOTAL LIABILITIES</b>		<b>154 487</b>	<b>175 184</b>	<b>193 441</b>	<b>169 649</b>	<b>180 009</b>	<b>180 009</b>	<b>180 009</b>	<b>188 039</b>	<b>193 912</b>	<b>200 471</b>
<b>NET ASSETS</b>	5	<b>448 044</b>	<b>459 955</b>	<b>471 818</b>	<b>546 212</b>	<b>562 787</b>	<b>562 787</b>	<b>562 787</b>	<b>595 983</b>	<b>647 091</b>	<b>708 319</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		448 044	459 955	471 818	546 212	562 787	562 787	562 787	590 982	642 091	703 319
Reserves	4	-	-	-	-	-	-	-	5 000	5 000	5 000
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>448 044</b>	<b>459 955</b>	<b>471 818</b>	<b>546 212</b>	<b>562 787</b>	<b>562 787</b>	<b>562 787</b>	<b>595 982</b>	<b>647 091</b>	<b>708 319</b>

### **Explanatory notes to Table A6 - Budgeted Financial Position**

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table A6 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors;
  - Property, plant and equipment;
  - Trade and other payables;
  - Provisions non-current;
  - Changes in net assets; and
  - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

## MBRR Table A7 - Budgeted Cash Flow Statement

WC012 Cederberg - Table A7 Budgeted Cash Flows

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		32 090	32 840	37 234	37 128	44 135	44 135	44 135	45 500	47 957	50 547
Service charges		92 856	104 951	99 586	118 797	119 859	119 859	119 859	136 829	140 422	148 012
Other revenue		13 767	16 081	12 203	16 170	13 711	13 711	13 711	22 327	17 360	17 947
Government - operating	1	71 789	80 209	58 827	65 300	74 862	74 862	74 862	84 703	69 081	73 557
Government - capital	1	42 245	27 575	33 979	58 473	70 223	70 223	70 223	47 434	74 299	83 674
Interest		3 895	3 824	3 494	4 980	5 552	5 552	5 552	5 571	5 871	6 188
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(212 011)	(214 937)	(201 111)	(226 028)	(232 895)	(232 895)	(232 895)	(270 839)	(262 655)	(276 286)
Finance charges		(5 278)	(2 668)	(2 681)	(2 773)	(2 899)	(2 899)	(2 899)	(1 930)	(1 564)	(1 171)
Transfers and Grants	1	-	-	(1 021)	(899)	(1 584)	(1 584)	(1 584)	(4 121)	(4 962)	(3 973)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>39 355</b>	<b>47 876</b>	<b>40 510</b>	<b>71 148</b>	<b>90 964</b>	<b>90 964</b>	<b>90 964</b>	<b>65 473</b>	<b>85 808</b>	<b>98 496</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		413	641	502	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	142	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(44 017)	(27 756)	(44 638)	(68 091)	(105 938)	(105 938)	(105 938)	(60 699)	(80 245)	(85 549)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(43 604)</b>	<b>(27 115)</b>	<b>(43 995)</b>	<b>(68 091)</b>	<b>(105 938)</b>	<b>(105 938)</b>	<b>(105 938)</b>	<b>(60 699)</b>	<b>(80 245)</b>	<b>(85 549)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		4 000	1 414	3 550	800	-	-	-	3 000	-	-
Increase (decrease) in consumer deposits		113	150	-	96	-	-	-	142	142	142
<b>Payments</b>											
Repayment of borrowing		(3 935)	(2 514)	(3 835)	(3 052)	(3 052)	(3 052)	(3 052)	(3 417)	(3 626)	(4 022)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>178</b>	<b>(950)</b>	<b>(284)</b>	<b>(2 156)</b>	<b>(3 052)</b>	<b>(3 052)</b>	<b>(3 052)</b>	<b>(275)</b>	<b>(3 485)</b>	<b>(3 881)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(4 071)</b>	<b>19 811</b>	<b>(3 769)</b>	<b>901</b>	<b>(18 027)</b>	<b>(18 027)</b>	<b>(18 027)</b>	<b>4 500</b>	<b>2 078</b>	<b>9 067</b>
Cash/cash equivalents at the year begin:	2	6 561	2 490	22 301	1 893	18 532	18 532	18 532	505	5 005	7 083
Cash/cash equivalents at the year end:	2	2 490	22 301	18 532	2 794	505	505	505	5 005	7 083	16 150

## Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

## MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	2 490	22 301	18 532	2 794	505	505	505	5 005	7 083	16 150
Other current investments > 90 days		-	(0)	(0)	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>2 490</b>	<b>22 301</b>	<b>18 532</b>	<b>2 794</b>	<b>505</b>	<b>505</b>	<b>505</b>	<b>5 005</b>	<b>7 083</b>	<b>16 150</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		2 414	32 315	33 460	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	20 547	8 491	15 451	(44)	(0)	(0)	(0)	(690)	(64)	432
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	5 000	5 000	5 000
<b>Total Application of cash and investments:</b>		<b>22 961</b>	<b>40 806</b>	<b>48 911</b>	<b>(44)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>4 310</b>	<b>4 936</b>	<b>5 432</b>
<b>Surplus(shortfall)</b>		<b>(20 471)</b>	<b>(18 505)</b>	<b>(30 379)</b>	<b>2 838</b>	<b>505</b>	<b>505</b>	<b>505</b>	<b>695</b>	<b>2 147</b>	<b>10 718</b>

**Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation**

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be funded.
4. As part of the budgeting and planning guidelines that informed the compilation of the 2019/20 MTREF the end objective of the medium-term framework is to ensure the budget is funded and aligned to section 18 of the MFMA.

# MBRR Table A9 - Asset Management

## WC012 Cederberg - Table A9 Asset Management

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	44 017	28 253	19 589	23 303	85 459	85 459	33 708	37 389	44 097
<i>Roads Infrastructure</i>		-	3 318	6 292	450	24 884	24 884	275	205	-
<i>Storm water Infrastructure</i>		-	-	-	100	1 241	1 241	70	250	200
<i>Electrical Infrastructure</i>		-	3 177	2 922	2 909	10 372	10 372	9 426	8 696	11 304
<i>Water Supply Infrastructure</i>		33 316	4 761	3 274	360	5 949	5 949	17 391	-	-
<i>Sanitation Infrastructure</i>		-	12 055	85	15 189	36 691	36 691	565	26 000	32 000
<i>Solid Waste Infrastructure</i>		-	-	-	500	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		33 316	23 311	12 573	19 507	79 137	79 137	27 728	35 151	43 504
Community Facilities		2 401	593	122	430	1 981	1 981	14	50	-
Sport and Recreation Facilities		5 645	14	789	60	-	-	-	-	-
<b>Community Assets</b>		8 046	607	912	490	1 981	1 981	14	50	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		235	-	-	-	-	-	-	-	-
<b>Investment properties</b>		235	-	-	-	-	-	-	-	-
Operational Buildings		66	-	143	300	150	150	186	200	170
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		66	-	143	300	150	150	186	200	170
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		7	-	1 019	-	-	-	-	-	-
<b>Intangible Assets</b>		7	-	1 019	-	-	-	-	-	-
Computer Equipment		-	50	309	833	505	505	118	343	43
Furniture and Office Equipment		592	303	470	578	1 733	1 733	547	205	130
Machinery and Equipment		526	2 187	355	795	1 095	1 095	2 070	1 440	250
Transport Assets		1 228	1 796	3 809	800	860	860	3 045	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	1 626	15 401	15 401	4 078	711	425
<i>Roads Infrastructure</i>		-	-	-	250	144	144	-	100	-
<i>Storm water Infrastructure</i>		-	-	-	100	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	150	100	100	138	50	-
<i>Water Supply Infrastructure</i>		-	-	-	100	165	165	150	175	325
<i>Sanitation Infrastructure</i>		-	-	-	-	10 801	10 801	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	600	11 210	11 210	288	325	325
Community Facilities		-	-	-	300	124	124	370	286	-
Sport and Recreation Facilities		-	-	-	726	4 068	4 068	3 420	100	100
<b>Community Assets</b>		-	-	-	1 026	4 192	4 192	3 790	386	100
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-



WC012 Cederberg - Table A9 Asset Management

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Total Upgrading of Existing Assets</b>	6	-	-	26 095	43 162	15 443	15 443	22 913	42 145	41 026
Roads Infrastructure		-	-	5 312	32 617	3 872	3 872	12 942	14 073	14 239
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	3 511	350	316	316	150	100	-
Water Supply Infrastructure		-	-	4 437	8 696	11 227	11 227	-	26 337	26 087
Sanitation Infrastructure		-	-	6 714	-	-	-	8 696	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	220	190	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	19 974	41 662	15 416	15 416	22 008	40 700	40 326
Community Facilities		-	-	-	-	-	-	25	170	-
Sport and Recreation Facilities		-	-	6 043	-	-	-	-	-	-
<b>Community Assets</b>		-	-	6 043	-	-	-	25	170	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	79	1 500	27	27	300	1 275	700
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	79	1 500	27	27	300	1 275	700
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	580	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	44 017	28 253	45 684	68 091	116 303	116 303	60 699	80 245	85 549
Roads Infrastructure		-	3 318	11 604	33 317	28 900	28 900	13 217	14 378	14 239
Storm water Infrastructure		-	-	-	200	1 241	1 241	70	250	200
Electrical Infrastructure		-	3 177	6 433	3 409	10 788	10 788	9 714	8 846	11 304
Water Supply Infrastructure		33 316	4 761	7 711	9 156	17 342	17 342	17 541	26 512	26 412
Sanitation Infrastructure		-	12 055	6 799	15 189	47 492	47 492	9 261	26 000	32 000
Solid Waste Infrastructure		-	-	-	500	-	-	220	190	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		33 316	23 311	32 547	61 770	105 762	105 762	50 023	76 176	84 156
Community Facilities		2 401	593	122	730	2 104	2 104	409	506	-
Sport and Recreation Facilities		5 645	14	6 832	786	4 068	4 068	3 420	100	100
<b>Community Assets</b>		8 046	607	6 954	1 516	6 172	6 172	3 829	606	100
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		235	-	-	-	-	-	-	-	-
<b>Investment properties</b>		235	-	-	-	-	-	-	-	-
Operational Buildings		66	-	221	1 800	177	177	486	1 475	870
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		66	-	221	1 800	177	177	486	1 475	870
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		7	-	1 019	-	-	-	-	-	-
<b>Intangible Assets</b>		7	-	1 019	-	-	-	-	-	-
Computer Equipment		-	50	309	833	505	505	118	343	43
Furniture and Office Equipment		592	303	470	578	1 733	1 733	547	205	130
Machinery and Equipment		526	2 187	355	795	1 095	1 095	2 651	1 440	250
Transport Assets		1 228	1 796	3 809	800	860	860	3 045	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		44 017	28 253	45 684	-	116 303	116 303	60 699	80 245	85 549

WC012 Cederberg - Table A9 Asset Management

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>										
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	559 707	570 727	597 623	670 571	695 780	695 780	733 124	788 593	848 035
<i>Roads Infrastructure</i>		74 177	73 900	81 962	102 238	72 345	72 345	80 651	89 824	98 576
<i>Storm water Infrastructure</i>		-	-	-	200	35 849	35 849	35 461	35 225	34 913
<i>Electrical Infrastructure</i>		66 155	66 221	69 505	69 986	76 901	76 901	83 048	88 114	95 434
<i>Water Supply Infrastructure</i>		116 827	118 737	175 855	132 405	189 895	189 895	201 811	222 361	242 488
<i>Sanitation Infrastructure</i>		105 967	116 317	70 558	159 822	116 097	116 097	122 516	145 505	174 331
<i>Solid Waste Infrastructure</i>		16 851	14 757	9 700	10 935	7 486	7 486	5 492	3 335	862
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>379 977</b>	<b>389 932</b>	<b>407 580</b>	<b>475 586</b>	<b>498 572</b>	<b>498 572</b>	<b>528 980</b>	<b>584 364</b>	<b>646 605</b>
<b>Community Assets</b>		58 407	58 912	67 542	66 705	73 110	73 110	76 290	76 209	75 583
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		75 002	74 946	80 157	74 860	80 104	80 104	80 050	79 993	79 933
<b>Other Assets</b>		30 047	30 091	21 324	31 800	13 187	13 187	13 543	14 880	15 605
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		149	354	1 319	206	1 266	1 266	1 234	1 200	1 165
<b>Computer Equipment</b>		866	1 357	-	3 218	1 386	1 386	1 143	1 101	742
<b>Furniture and Office Equipment</b>		3 097	3 117	4 927	3 096	4 756	4 756	4 501	3 841	3 063
<b>Machinery and Equipment</b>		3 304	3 095	4 231	3 151	4 658	4 658	6 489	7 059	6 392
<b>Transport Assets</b>		8 859	8 923	10 542	11 949	10 555	10 555	12 707	11 760	10 762
<b>Land</b>		-	-	-	-	8 185	8 185	8 185	8 185	8 185
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>559 707</b>	<b>570 727</b>	<b>597 623</b>	<b>670 571</b>	<b>695 780</b>	<b>695 780</b>	<b>733 124</b>	<b>788 593</b>	<b>848 035</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>15 876</b>	<b>16 045</b>	<b>43 746</b>	<b>44 040</b>	<b>47 859</b>	<b>47 859</b>	<b>53 986</b>	<b>56 607</b>	<b>59 638</b>
<b>Depreciation</b>	7	15 876	16 045	16 070	18 115	18 146	18 146	23 355	24 775	26 107
<b>Repairs and Maintenance by Asset Class</b>	3	-	-	<b>27 676</b>	<b>25 925</b>	<b>29 713</b>	<b>29 713</b>	<b>30 631</b>	<b>31 832</b>	<b>33 531</b>
<i>Roads Infrastructure</i>		-	-	6 661	5 731	6 975	6 975	7 626	8 488	8 970
<i>Storm water Infrastructure</i>		-	-	725	712	668	668	779	831	876
<i>Electrical Infrastructure</i>		-	-	940	1 353	862	862	900	949	1 000
<i>Water Supply Infrastructure</i>		-	-	3 962	2 657	2 965	2 965	1 618	1 761	1 856
<i>Sanitation Infrastructure</i>		-	-	5 278	4 157	5 885	5 885	5 513	5 989	6 207
<i>Solid Waste Infrastructure</i>		-	-	825	665	941	941	707	692	730
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	<b>18 390</b>	<b>15 274</b>	<b>18 296</b>	<b>18 296</b>	<b>17 143</b>	<b>18 710</b>	<b>19 639</b>
<b>Community Facilities</b>		-	-	5 166	6 492	5 848	5 848	6 711	6 610	6 966
<b>Sport and Recreation Facilities</b>		-	-	1 305	1 165	1 013	1 013	1 644	1 762	1 858
<b>Community Assets</b>		-	-	<b>6 472</b>	<b>7 657</b>	<b>6 860</b>	<b>6 860</b>	<b>8 354</b>	<b>8 372</b>	<b>8 823</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<b>Revenue Generating</b>		-	-	-	-	-	-	-	-	-
<b>Non-revenue Generating</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Operational Buildings</b>		-	-	623	799	823	823	630	689	766
<b>Housing</b>		-	-	-	-	348	348	-	-	-
<b>Other Assets</b>		-	-	<b>623</b>	<b>799</b>	<b>1 171</b>	<b>1 171</b>	<b>630</b>	<b>689</b>	<b>766</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Servitudes</b>		-	-	-	-	-	-	-	-	-
<b>Licences and Rights</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	61	144	135	135	1 030	152	160
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	105	144	341	341	463	491	541
<b>Transport Assets</b>		-	-	2 025	1 905	2 910	2 910	3 011	3 417	3 601
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>15 876</b>	<b>16 045</b>	<b>43 746</b>	<b>44 040</b>	<b>47 859</b>	<b>47 859</b>	<b>53 986</b>	<b>56 607</b>	<b>59 638</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		0.0%	0.0%	57.1%	0.0%	26.5%	26.5%	44.5%	53.4%	48.5%
<b>Renewal and upgrading of Existing Assets as % of deprec R&amp;M as a % of PPE</b>		0.0%	0.0%	162.4%	247.2%	170.0%	170.0%	115.6%	173.0%	158.8%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		0.0%	0.0%	9.0%	11.0%	9.0%	9.0%	8.0%	9.0%	9.0%

### **Explanatory notes to Table A9 - Asset Management**

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40% of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8% of PPE. The Municipality does not meet both these recommendations.

# MBRR Table A10 - Basic Service Delivery Measurement

WC012 Cederberg - Table A10 Basic service delivery measurement

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Household service targets</b>										
<b>Water:</b>										
Piped water inside dwelling	1	4 200	4 644	4 964	4 970	4 970	4 970	4 980	5 000	5 000
Piped water inside yard (but not in dwelling)		74	79	80	82	82	82	84	85	86
Using public tap (at least min.service level)	2	1 295	1 382	1 469	1 500	1 500	1 500	1 600	2 000	2 100
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		5 569	6 105	6 513	6 552	6 552	6 552	6 664	7 085	7 186
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply	4	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	<b>5 569</b>	<b>6 105</b>	<b>6 513</b>	<b>6 552</b>	<b>6 552</b>	<b>6 552</b>	<b>6 664</b>	<b>7 085</b>	<b>7 186</b>
<b>Sanitation/sewage:</b>										
Flush toilet (connected to sewerage)		4 274	4 723	5 043	5 049	5 049	5 049	5 060	5 065	5 070
Flush toilet (with septic tank)		354	378	378	378	378	378	378	378	378
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		4 628	5 101	5 421	5 427	5 427	5 427	5 438	5 443	5 448
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	<b>4 628</b>	<b>5 101</b>	<b>5 421</b>	<b>5 427</b>	<b>5 427</b>	<b>5 427</b>	<b>5 438</b>	<b>5 443</b>	<b>5 448</b>
<b>Energy:</b>										
Electricity (at least min.service level)		1 330	1 348	1 348	1 350	1 360	1 360	1 380	1 380	1 380
Electricity - prepaid (min.service level)		5 050	5 200	5 200	5 500	5 900	5 958	6 200	6 219	6 225
<i>Minimum Service Level and Above sub-total</i>		6 380	6 548	6 548	6 850	7 260	7 318	7 580	7 599	7 605
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min.service level)		1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 250	1 300
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 250	1 300
<b>Total number of households</b>	5	<b>7 580</b>	<b>7 748</b>	<b>7 748</b>	<b>8 050</b>	<b>8 460</b>	<b>8 518</b>	<b>8 780</b>	<b>8 849</b>	<b>8 905</b>
<b>Refuse:</b>										
Removed at least once a week		4 930	4 940	4 950	5 000	5 100	5 200	5 710	5 720	5 800
<i>Minimum Service Level and Above sub-total</i>		4 930	4 940	4 950	5 000	5 100	5 200	5 710	5 720	5 800
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	<b>4 930</b>	<b>4 940</b>	<b>4 950</b>	<b>5 000</b>	<b>5 100</b>	<b>5 200</b>	<b>5 710</b>	<b>5 720</b>	<b>5 800</b>
<b>Households receiving Free Basic Service</b>										
Water (6 kilolitres per household per month)	7	-	-	2 100	2 100	2 100	2 100	2 500	2 600	3 000
Sanitation (free minimum level service)		-	-	2 100	2 100	2 100	2 100	2 500	2 600	3 000
Electricity/other energy (50kwh per household per month)		-	-	2 100	2 100	2 100	2 100	2 500	2 600	3 000
Refuse (removed at least once a week)		-	-	2 100	2 100	2 100	2 100	2 500	2 600	3 000
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)	8	783	781	931	927	927	927	342	360	380
Sanitation (free sanitation service to indigent households)		3 144	3 348	3 291	3 778	3 778	3 778	1 274	1 348	1 421
Electricity/other energy (50kwh per indigent household per month)		19	168	17	200	200	200	224	236	249
Refuse (removed once a week for indigent households)		379	380	435	455	455	455	4 244	4 473	4 715
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>		<b>4 325</b>	<b>4 676</b>	<b>4 675</b>	<b>5 359</b>	<b>5 359</b>	<b>5 359</b>	<b>6 089</b>	<b>6 418</b>	<b>6 764</b>
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		4 383	27 033	713	23 784	23 784	23 784	25 085	26 440	27 867
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removed a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	6	<b>4 383</b>	<b>27 033</b>	<b>713</b>	<b>23 784</b>	<b>23 784</b>	<b>23 784</b>	<b>25 085</b>	<b>26 440</b>	<b>27 867</b>

## **2.1 Overview of the annual budget process**

### **POLITICAL OVERSIGHT OF THE BUDGET PROCESS**

Section 53 (1) (a) of the MFMA (no 56 of 2003) stipulates that the Mayor of a municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

Political oversight of the budget process is necessary to ensure that the needs and priorities of the community, as set out in the IDP, are properly linked to the municipality's spending plans. The mayoral committee is one of the key elements in accomplishing the linkage between the IDP and the Budget of a municipality.

### **SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS**

The mayor must, according to the MFMA, co-ordinate the processes for preparing the annual budget and for reviewing the municipality's IDP and budget-related policies. The mayor therefore tabled a schedule of key deadlines with regards to the budgetary process and the review of the municipality's IDP. These key dates are available on the website of the municipality

### **PURPOSE OF THE BUDGET AND IDP PROCESS PLAN**

The purpose of the process plan is to indicate the various planned activities and strategies on which the municipality will embark to compose its Integrated Development Plan for the five year cycle (2017/2018-2021/2022) and the budget for the 2019/2020 financial year and the two outer years.

The process plan enhances integration and alignment between the IDP and the Budget, thereby ensuring the development of an IDP-based budget. It fulfils the role of an operational framework for the IDP and Budget process outlining the manner in which this process was undertaken. In addition, it identifies the activities in the processes around the key statutory annual operational processes of the budget and IDP compilation, performance management implementation and the adoption of the municipality's annual report.

#### **1.1.1 IDP and Service Delivery and Budget Implementation Plan**

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

## 2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The 2019/20 MTREF has therefore been directly informed by the IDP process and the following tables provide the reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

WC012 Cederberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	184 132	181 229	189 432	191 420	201 553	201 553	216 458	221 810	234 677
Implement strategies to ensure financial viability and economical sustainability	Financial Viability and Sustainability	40 424	39 787	47 479	50 694	53 486	53 486	55 232	57 754	60 761
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	9 527	9 376	10 104	44 523	43 932	43 932	46 305	47 492	51 578
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	-	-	-	-	-	-	-	-	-
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	13 863	13 645	10 284	19 968	76 070	76 070	20 276	28 493	34 573
To Facilitate social cohesion, sage and healthy communities	Promote health and safety environment	29 113	28 654	25 698	32 014	33 597	33 597	33 752	35 093	35 067
Development and transformation for the institution to provide a people-centered human resources and administrative service to citizens, staff and Council	Provide training and capacity building	-	-	247	238	238	238	5 253	266	281
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>277 059</b>	<b>272 690</b>	<b>283 244</b>	<b>338 857</b>	<b>408 877</b>	<b>408 877</b>	<b>377 277</b>	<b>390 908</b>	<b>416 937</b>

WC012 Cederberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	126 030	128 050	134 140	136 639	161 672	161 672	181 751	191 145	201 518
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	55 964	55 972	56 204	62 910	45 750	45 750	43 998	47 346	49 971
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	38 740	38 746	29 054	34 808	34 375	34 375	37 157	36 392	38 484
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	1 748	1 748	1 558	1 673	1 818	1 818	2 852	2 500	2 635
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	4 462	4 463	5 278	5 719	24 673	24 673	24 603	6 202	5 817
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	33 795	33 800	30 193	38 937	39 397	39 397	43 491	44 038	44 327
Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council	Provide training and capacity building	-	-	12 898	11 058	10 223	10 223	10 230	12 176	12 956
<b>Total Expenditure</b>		<b>260 739</b>	<b>260 779</b>	<b>269 324</b>	<b>291 744</b>	<b>317 908</b>	<b>317 908</b>	<b>344 082</b>	<b>339 799</b>	<b>355 709</b>

WC012 Cederberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	32 021	20 554	32 701	48 356	48 242	48 242	24 231	51 506	52 496
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	3 463	2 223	5 160	1 457	1 164	1 164	3 110	55	-
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	572	367	226	961	933	933	148	486	150
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	-	-	-	-	-	-	10	-	-
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	7 501	4 815	6 291	14 709	61 291	61 291	28 534	26 200	32 000
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	459	295	1 028	959	4 289	4 289	4 415	673	153
Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council	Provide training and capacity building	-	-	279	1 650	384	384	250	1 325	750
<b>Total Capital Expenditure</b>		<b>44 017</b>	<b>28 253</b>	<b>45 684</b>	<b>68 091</b>	<b>116 303</b>	<b>116 303</b>	<b>60 699</b>	<b>80 245</b>	<b>85 549</b>

## Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality target, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages.

The following table sets out the municipalities main performance objectives and benchmarks for the 2019/20 MTREF.

WC012 Cederberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>ENGINEERING &amp; LANNING SERVICES</b>										
Improve and Sustain basic services	Project percentage	16.5%	16.6%	7.3%	6.7%	10.7%	10.7%	11.6%	12.5%	13.2%
Water distribution and treatment										
Access to all residents										
Sewerage and Waste Management	Project percentage	0.8%	1.6%	3.5%	3.1%	6.0%	6.0%	6.4%	6.7%	7.0%
To ensure a high quality										
Solid Waste Disposal (landfill sites)	Project percentage	1.0%	1.3%	4.3%	4.2%	6.3%	6.3%	7.5%	7.6%	8.1%
Access to Refuse Removal										
Electricity Distribution	Project percentage	25.4%	27.4%	30.0%	32.1%	32.5%	32.5%	36.2%	37.9%	40.0%
Provision of Electricity connections										
Roads & Stormwater Management	Project percentage	1.9%	2.4%	4.5%	4.2%	4.8%	4.8%	5.7%	6.3%	6.6%
To develop and maintain the urban road										
Environmental Protection	Project percentage	0.7%	0.2%	2.0%	2.3%	2.2%	2.2%	3.2%	2.7%	2.8%
Ensure clean and healthy environment										
<b>COMMUNITY AND SOCIAL SERVICES</b>										
Quality livings environment and human	Project percentage	0.0%	0.0%	1.3%	1.2%	8.5%	8.5%	8.2%	1.2%	1.0%
Housing & Informal Settlements										
Improve livings condition through human										
Sport & Recreation	Project percentage	0.0%	0.0%	3.9%	4.0%	4.2%	4.2%	5.1%	5.5%	5.8%
Effective Sport Facilities										
LED and tourism	Project percentage	22.2%	20.2%	2.0%	2.4%	2.4%	2.4%	3.6%	3.6%	3.4%
Access to economic development										
<b>CORPORATE &amp; STRATEGIC SERVICES</b>										
Promote health and safety environment	Project percentage	0.0%	0.0%	7.1%	10.0%	10.0%	10.0%	9.8%	9.7%	9.9%
Health and safety of people										
Ensure health and safety environment										
<b>FINANCIAL SERVICES</b>										
Financial viability and Sustainability	Project percentage	27.4%	26.6%	33.2%	36.8%	29.6%	29.6%	29.2%	31.1%	32.8%
Financial Sustainability										
financial viable										
General Council	Project percentage	4.1%	3.8%	4.3%	4.8%	4.8%	4.8%	5.5%	5.5%	5.9%
Governance & Administration										
Provision of Democratic and accountable governance										
And so on for the rest of the Votes										

**Performance indicators and benchmarks**

*Borrowing Management*

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position.

*Safety of Capital*

The gearing ratio is a measure of the total long term borrowings over funds and reserves.

*Liquidity*

Current ratio is a measure of the current assets divided by the current liabilities and as a benchmark the Municipality has set a limit of 2, hence at no point in time should this ratio be less than 2.



The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

### *Revenue Management*

As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection. Payment levels and credit control is considered to be favorable.

### *Creditors Management*

The Municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice or statement. This has had a favorable impact on suppliers' perceptions of risk of doing business with the Municipality, which is expected to benefit the Municipality in the form of more competitive pricing of tenders, as suppliers compete for the Municipality's business.

### *Other Indicators*

Employee costs are one of the main cost drivers in any municipality. Any increase in this balance should be carefully considered.

Repairs and maintenance as percentage of operating revenue is showing an increasing trend over the MTREF. This is mainly due to the allocation of Employee Related Costs to Repairs and Maintenance when the Employee Related cost is related to a repairs and maintenance project.

WC012 Cederberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.3%	4.0%	4.4%	3.9%	3.7%	3.7%	3.7%	3.4%	3.6%	3.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	8.5%	5.3%	6.2%	5.3%	5.4%	5.4%	5.4%	4.8%	5.0%	5.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	92.0%	26.7%	30.1%	8.3%	0.0%	0.0%	0.0%	22.6%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	293.4%	213.0%	144.4%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	0.6	0.8	0.7	1.0	0.9	0.9	0.9	1.0	1.0	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.6	0.8	0.7	1.0	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.7)
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.3	0.2	0.1	0.0	0.0	0.0	0.1	0.1	0.3
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		90.2%	88.0%	84.7%	87.6%	89.8%	89.8%	89.8%	90.5%	90.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		90.2%	88.0%	84.6%	87.6%	89.8%	89.8%	89.8%	90.5%	90.4%	90.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.2%	16.2%	19.2%	14.3%	14.9%	14.9%	14.9%	13.5%	13.9%	12.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	58.0%	55.0%	50.0%	50.0%	50.0%	50.0%
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		2121.2%	179.2% 0.0%	286.0% 0.0%	1155.9% 0.0%	7266.4% 0.0%	7266.4% 0.0%	7266.4% 0.0%	733.7% 0.0%	518.4% 0.0%	227.4% 0.0%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0	0	0	0	3957987	3957987	3957987	4155886	4363680	4538228
	Total Cost of Losses (Rand '000)	-	-	-	-	4 037	4 037	4 037	4 279	4 536	4 808
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	0	0	0	0	0	0
Water Distribution Losses (2)	Total Volume Losses (kℓ)	0	0	0	0	2797750	2797750	2797750	2909660	3026046	3056306
	Total Cost of Losses (Rand '000)	-	-	-	-	361	361	361	374	386	393
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	33.3%	34.0%	38.0%	37.9%	34.8%	34.8%	34.8%	36.2%	39.3%	39.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	35.2%	36.0%	40.1%	39.9%	36.6%	36.6%		37.9%	41.3%	41.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	11.1%	9.2%	9.8%	9.8%		9.3%	10.1%	10.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.0%	9.8%	9.7%	9.4%	8.9%	8.9%	8.9%	9.6%	10.6%	10.6%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	25.8	26.6	23.7	25.0	25.0	25.0	24.5	25.8	24.2	25.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	26.8%	24.7%	29.4%	22.4%	24.6%	24.6%	24.6%	22.0%	21.0%	19.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.2	1.3	1.0	0.1	0.0	0.0	0.0	0.2	0.3	0.6

## 2.3 Overview of budget related-policies

The budget related policies have been reviewed and will be tabled in conjunction with the Final budget, 30 days before the start of the new financial year.

## 2.4 Overview of budget assumptions

### External factors

The recovery rate of service debtors and rates are currently 90%. The recovery rate of fines, which is also considered a significant revenue source, is approximately 25%.

### General inflation outlook and its impact on the municipal activities

The inflation outlook for South Africa is indicated below and has been taken into consideration in the compilation of the 2019/20 MTREF.

Fiscal Year	2018/19 Estimates	2019/20	2020/21 Forecast	2021/22
Consumer Price Inflation (CPI)	4.7%	5.2%	5.4%	5.4%
Real GDP Growth	0.7%	1.5%	1.7%	2.1%

*Source: 2019 Budget Review.*  
*Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.*

### Credit rating outlook

The credit outlook of South Africa remained under pressure, given the fact that the credit rating is currently being reviewed by major credit agencies. South Africa's credit rating has recently been downgraded to "junk status" by two of the rating agencies.

### Interest rates for borrowing and investment of funds

The inflation rate is currently in line with the target range of the South African Reserve Bank (3 % – 6 %) at 5.2%. Given this, it is assumed that interest rates will not significantly change over the MTREF.

### Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage of annual billings. Cash flow is assumed to be 90% of billings. The performance of any increased collections or arrear

collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

### **Growth or decline in tax base of the municipality**

Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth rate of the Municipality, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

### **Salary increases**

The Salary and Wage Collective Agreement for the period 01 July 2018 to 30 June 2021 dated 15 August 2018 through the South African Local Government Bargaining Council Circular No. 6 of 2018 was used to budget for the employee related costs for the 2019 MTREF.

### **Impact of national, provincial and local policies**

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Too few people work;
- The quality of school education for black people is poor;
- Infrastructure is poorly located, inadequate and under-maintained;
- Spatial divides hobble inclusive development;
- The economy is unsustainably resource intensive;
- The public health system cannot meet demand or sustain quality;
- Public services are uneven and often of poor quality;
- Corruption levels are high; and
- South Africa remains a divided society.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

## 2.5 Overview of budget funding

### Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Financial Performance</b>										
Property rates	31 329	38 308	41 372	43 323	45 502	45 502	45 502	46 909	49 442	52 112
Service charges	107 121	118 330	120 342	134 687	137 193	137 193	137 193	154 477	158 988	167 581
Investment revenue	356	863	1 427	1 899	1 899	1 899	1 899	2 013	2 121	2 236
Transfers recognised - operational	71 338	50 308	57 682	65 300	82 847	82 847	82 847	84 703	69 081	73 557
Other own revenue	24 670	37 306	27 395	35 176	35 374	35 374	35 374	41 742	36 977	37 778
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>234 814</b>	<b>245 115</b>	<b>248 218</b>	<b>280 384</b>	<b>302 815</b>	<b>302 815</b>	<b>302 815</b>	<b>329 843</b>	<b>316 609</b>	<b>333 263</b>

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation, solid waste removal, property rates, operating grants and other minor charges (such as building plan fees, licenses and permits etc.).

Investment revenue contributes marginally to the revenue base of the Municipality. It needs to be noted that these allocations have been conservatively estimated and as part of the cash backing of reserves and provisions. The actual performance against budget will be carefully monitored. Any variances in this regard will be addressed as part of the mid-year review and adjustments budget.

### Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councilors and management. Some specific features include:

1. Clear separation of receipts and payments within each cash flow category;
2. Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
3. Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

## MBRR Table A7 - Budget cash flow statement

### WC012 Cederberg - Table A7 Budgeted Cash Flows

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		32 090	32 840	37 234	37 128	44 135	44 135	44 135	45 500	47 957	50 547
Service charges		92 856	104 951	99 586	118 797	119 859	119 859	119 859	136 829	140 422	148 012
Other revenue		13 767	16 081	12 203	16 170	13 711	13 711	13 711	22 327	17 360	17 947
Government - operating	1	71 789	80 209	58 827	65 300	74 862	74 862	74 862	84 703	69 081	73 557
Government - capital	1	42 245	27 575	33 979	58 473	70 223	70 223	70 223	47 434	74 299	83 674
Interest		3 895	3 824	3 494	4 980	5 552	5 552	5 552	5 571	5 871	6 188
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(212 011)	(214 937)	(201 111)	(226 028)	(232 895)	(232 895)	(232 895)	(270 839)	(262 655)	(276 286)
Finance charges		(5 278)	(2 668)	(2 681)	(2 773)	(2 899)	(2 899)	(2 899)	(1 930)	(1 564)	(1 171)
Transfers and Grants	1	-	-	(1 021)	(899)	(1 584)	(1 584)	(1 584)	(4 121)	(4 962)	(3 973)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>39 355</b>	<b>47 876</b>	<b>40 510</b>	<b>71 148</b>	<b>90 964</b>	<b>90 964</b>	<b>90 964</b>	<b>65 473</b>	<b>85 808</b>	<b>98 496</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		413	641	502	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	142	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(44 017)	(27 756)	(44 638)	(68 091)	(105 938)	(105 938)	(105 938)	(60 699)	(80 245)	(85 549)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(43 604)</b>	<b>(27 115)</b>	<b>(43 995)</b>	<b>(68 091)</b>	<b>(105 938)</b>	<b>(105 938)</b>	<b>(105 938)</b>	<b>(60 699)</b>	<b>(80 245)</b>	<b>(85 549)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		4 000	1 414	3 550	800	-	-	-	3 000	-	-
Increase (decrease) in consumer deposits		113	150	-	96	-	-	-	142	142	142
<b>Payments</b>											
Repayment of borrowing		(3 935)	(2 514)	(3 835)	(3 052)	(3 052)	(3 052)	(3 052)	(3 417)	(3 626)	(4 022)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>178</b>	<b>(950)</b>	<b>(284)</b>	<b>(2 156)</b>	<b>(3 052)</b>	<b>(3 052)</b>	<b>(3 052)</b>	<b>(275)</b>	<b>(3 485)</b>	<b>(3 881)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(4 071)</b>	<b>19 811</b>	<b>(3 769)</b>	<b>901</b>	<b>(18 027)</b>	<b>(18 027)</b>	<b>(18 027)</b>	<b>4 500</b>	<b>2 078</b>	<b>9 067</b>
Cash/cash equivalents at the year begin:	2	6 561	2 490	22 301	1 893	18 532	18 532	18 532	505	5 005	7 083
Cash/cash equivalents at the year end:	2	2 490	22 301	18 532	2 794	505	505	505	5 005	7 083	16 150

## Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

1. What are the predicted cash and investments that are available at the end of the budget year?
2. How are those funds used?
3. What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

## **MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation**

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	2 490	22 301	18 532	2 794	505	505	505	5 005	7 083	16 150
Other current investments > 90 days		-	(0)	(0)	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>2 490</b>	<b>22 301</b>	<b>18 532</b>	<b>2 794</b>	<b>505</b>	<b>505</b>	<b>505</b>	<b>5 005</b>	<b>7 083</b>	<b>16 150</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		2 414	32 315	33 460	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	20 547	8 491	15 451	(44)	(0)	(0)	(0)	(690)	(64)	432
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	5 000	5 000	5 000
<b>Total Application of cash and investments:</b>		<b>22 961</b>	<b>40 806</b>	<b>48 911</b>	<b>(44)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>4 310</b>	<b>4 936</b>	<b>5 432</b>
<b>Surplus(shortfall)</b>		<b>(20 471)</b>	<b>(18 505)</b>	<b>(30 379)</b>	<b>2 838</b>	<b>505</b>	<b>505</b>	<b>505</b>	<b>695</b>	<b>2 147</b>	<b>10 718</b>

The municipality will be cash funded for the entire MTREF. However, it is very important for the municipality to increase cash levels in order to allow for a contribution to the capital replacement reserve. The surplus indicated above for 2019/20 is also supported by a positive working capital balance. This positive working capital balance is the result of the municipality's commitment to settle outstanding creditor balances on a timely basis. Creditor balances are thus always very low when compared to the current assets which include receivables.

Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year.

The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. High levels of debtor non-payment and receipt delays will have a greater requirement for working capital, resulting in cash flow challenges.

## Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

## MBRR SA10 – Funding compliance measurement

WC012 Cederberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	2 490	22 301	18 532	2 794	505	505	505	5 005	7 083	16 150
Cash + investments at the yr end less applications - R'000	18(1)b	2	(20 471)	(18 505)	(30 379)	2 838	505	505	505	695	2 147	10 718
Cash year end/monthly employee/supplier payments	18(1)b	3	0.2	1.3	1.0	0.1	0.0	0.0	0.0	0.2	0.3	0.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	16 320	11 911	13 919	47 113	90 969	90 969	90 969	33 195	51 108	61 228
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	7.1%	(2.8%)	4.1%	(3.4%)	(6.0%)	(6.0%)	4.2%	(2.5%)	(0.6%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	85.0%	79.3%	78.8%	80.7%	81.5%	81.5%	81.5%	84.2%	83.8%	84.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	14.2%	20.6%	16.3%	21.4%	21.5%	21.5%	21.5%	17.6%	17.5%	17.2%
Capital payments % of capital expenditure	18(1)c,19	8	100.0%	98.2%	97.7%	100.0%	91.1%	91.1%	91.1%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	92.0%	26.7%	30.1%	8.3%	0.0%	0.0%	0.0%	22.6%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	4.5%	20.1%	(15.9%)	12.5%	0.0%	0.0%	(1.4%)	(1.3%)	(1.6%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	5.4%	4.4%	4.8%	4.8%	5.0%	4.7%	4.5%	4.4%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	2.4%	13.2%	13.2%	0.0%	6.7%	0.9%	0.5%

### *Cash/cash equivalent position*

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year.

### *Cash plus investments less application of funds*

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in the previous page. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

### *Monthly average payments covered by cash or cash equivalents*

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly



payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts.

#### *Surplus/deficit excluding depreciation offsets*

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term.

It needs to be noted that a surplus or deficit does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

#### *Property Rates/service charge revenue as a percentage increase less macro inflation target*

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 3 – 6%). The result is intended to be an approximation of the real increase in revenue.

#### *Cash receipts as a percentage of ratepayer and other revenue*

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. Given that the assumed collection rate was based on a 90% performance target, the cash flow statement has been conservatively determined when compared to actual results in 2018/2019. However, the percentage in the above table includes direct receipts for services being paid in cash such as agency services and permits. This measure and performance objective will have to be meticulously managed. Should performance with the mid-year review and adjustments be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

#### *Debt impairment expense as a percentage of billable revenue*

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues.

#### *Capital payments percentage of capital expenditure*

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. It can be seen that a 100% payments has been factored into the cash position forecasted over the entire financial year.

*Transfers/grants revenue as a percentage of Government transfers/grants available*

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100% could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers and therefore no percentage is being shown as outstanding.

*Consumer debtors change (Current and Non-current)*

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position. Both measures show a relatively stable trend in line with the Municipality's policy of settling debtors accounts within 30 days.

*Repairs and maintenance expenditure level*

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. .

*Asset renewal/rehabilitation expenditure level*

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

## 2.6 Expenditure on grants and reconciliations of unspent funds

### MBRR SA18 and 19 – Receipts and Expenditure on transfers and grant programs

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts									
Description	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	38 711	40 434	44 231	57 564	51 470	51 470	61 115	63 287	68 232
Local Government Equitable Share	34 235	37 173	40 874	45 080	45 080	45 080	49 201	53 168	57 561
Finance Management	1 450	1 475	1 550	1 620	1 620	1 620	2 085	2 085	2 085
EPWP Incentive	1 007	1 000	1 807	1 819	1 819	1 819	1 954	-	-
Municipal Systems Improvement	795	-	-	1 700	0	0	-	-	-
Municipal Infrastructure Grant (PMU)	-	-	-	772	752	752	763	796	842
Municipal Infrastructure Grant (VAT)	1 144	786	-	1 913	1 156	1 156	1 941	2 021	2 136
Regional Bulk Infrastructure (VAT)	-	-	-	2 965	-	-	-	-	-
Water Services Infrastructure Grant (VAT)	81	-	-	1 304	-	-	3 913	3 913	3 913
Integrated National Electrification Grant (VAT)	-	-	-	391	1 043	1 043	1 258	1 304	1 696
<b>Provincial Government:</b>	32 404	10 238	6 582	7 736	23 879	23 879	23 588	5 794	5 325
PGWC Financial Management Capacity Building Grant	-	-	-	-	-	-	380	-	-
Transport Infrastructure Grant	-	-	-	71	71	71	69	79	79
Library Services: MRFG	3 476	3 647	4 223	4 377	4 377	4 377	4 599	4 871	5 140
Thusong Service Centre (Sustainability Operational Support)	62	46	109	110	110	110	200	-	106
Community Development Grant	162	170	167	147	-	-	-	-	-
Human Settlement Development Grant (VAT)	394	1 588	-	2 191	17 229	17 229	17 860	-	-
Graduate Internship Grant	-	-	66	-	72	72	-	-	-
Municipal Capacity Building Grant	500	-	240	360	360	360	-	-	-
Financial Management Support Grant	-	-	1 777	480	980	980	480	-	-
IDP Grant	-	60	-	-	-	-	-	-	-
FMSG - MSCOA Implementation	1 313	40	-	-	-	-	-	-	-
Wuppertal Disaster Grant	-	-	-	-	680	680	-	-	-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	844	-
Spatial Development Framework Grant	-	(8)	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant	25	1 870	-	-	-	-	-	-	-
Marine Living Resources Grant	26 472	2 825	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	5	5	-	-	-
ASLA	-	-	-	-	5	5	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>71 115</b>	<b>50 672</b>	<b>50 813</b>	<b>65 300</b>	<b>75 354</b>	<b>75 354</b>	<b>84 703</b>	<b>69 081</b>	<b>73 557</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	40 260	41 683	37 805	43 821	14 683	14 683	47 434	48 276	51 651
Municipal Infrastructure Grant (MIG)	14 136	21 845	15 867	12 750	7 726	7 726	12 962	13 493	14 259
Regional Bulk Infrastructure	20 000	16 838	-	19 767	-	-	-	-	-
Water Services Infrastructure Grant	3 000	-	9 976	8 696	-	-	26 087	26 087	26 087
Integrated National Electrification Grant (INEG)	2 988	3 000	4 000	2 609	6 957	6 957	8 384	8 696	11 304
Municipal System Improvement Grant	135	-	-	-	-	-	-	-	-
Municipal Disaster Grant	-	-	7 962	-	-	-	-	-	-
<b>Provincial Government:</b>	2 660	15 429	16 643	14 652	57 528	57 528	-	26 023	32 023
Human Settlement Development Grant (Beneficiaries)	-	252	7 613	14 609	57 505	57 505	-	26 000	32 000
Library Services MRF Capital	2 660	13	-	23	23	23	-	23	23
Community Development Grant	-	-	-	21	-	-	-	-	-
Municipal Drought Support	-	1 850	6 000	-	-	-	-	-	-
Acceleration of housing deliveries	-	13 315	3 030	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>42 920</b>	<b>57 112</b>	<b>54 448</b>	<b>58 473</b>	<b>72 211</b>	<b>72 211</b>	<b>47 434</b>	<b>74 299</b>	<b>83 674</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>114 035</b>	<b>107 784</b>	<b>105 261</b>	<b>123 773</b>	<b>147 565</b>	<b>147 565</b>	<b>132 137</b>	<b>143 380</b>	<b>157 231</b>

WC012 Cederberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	38 711	40 366	48 542	57 564	53 144	53 144	61 115	63 287	68 232
Local Government Equitable Share	34 235	37 173	40 874	45 080	45 080	45 080	49 201	53 168	57 561
Finance Management	1 450	1 475	1 550	1 620	1 620	1 620	2 085	2 085	2 085
EPWP Incentive	1 007	1 000	1 779	1 819	1 819	1 819	1 954	-	-
Municipal Systems Improvement	795	-	-	1 700	-	-	-	-	-
Municipal Infrastructure Grant (PMU)	-	-	-	772	752	752	763	796	842
Municipal Infrastructure Grant (VAT)	1 144	718	3 175	1 913	1 156	1 156	1 941	2 021	2 136
Regional Bulk Infrastructure (VAT)	-	-	-	2 965	-	-	-	-	-
Water Services Infrastructure Grant (VAT)	81	-	268	1 304	1 035	1 035	3 913	3 913	3 913
Integrated National Electrification Grant (VAT)	-	-	496	391	1 043	1 043	1 258	1 304	1 696
Municipal Disaster Grant (VAT)	-	-	400	-	639	639	-	-	-
<b>Provincial Government:</b>	32 827	9 943	9 140	7 736	29 698	29 698	23 588	5 794	5 325
PGWC Financial Management Capacity Building Grant	-	-	-	-	360	360	380	-	-
Transport Infrastructure Grant	-	-	-	71	71	71	69	79	79
Library Services: MRFG	3 471	3 647	4 134	4 377	4 443	4 443	4 599	4 871	5 140
Thusong Service Centre (Sustainability Operational Support)	62	46	29	110	190	190	200	-	106
Community Development Grant	162	130	119	147	88	88	-	-	-
Human Settlement Development Grant (VAT)	336	1 602	1 327	2 191	20 030	20 030	17 860	-	-
Acceleration of housing deliveries (VAT)	-	-	364	-	1 620	1 620	-	-	-
Municipal Drought Support	-	-	-	-	1 072	1 072	-	-	-
Graduate Internship Grant	-	-	39	-	132	132	-	-	-
Municipal Capacity Building Grant	500	538	1 572	360	-	-	-	-	-
Financial Management Support Grant	-	-	1 554	480	1 011	1 011	480	-	-
IDP Grant	44	28	-	-	-	-	-	-	-
FMSG - MSCOA Implementation	826	1 120	-	-	-	-	-	-	-
Wuppertal Disaster Grant	-	-	-	-	680	680	-	-	-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	844	-
Spatial Development Framework Grant	61	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant	694	6	-	-	-	-	-	-	-
Marine Living Resources Grant	26 472	2 825	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	5	5	-	-	-
ASLA	-	-	-	-	5	5	-	-	-
<b>Total Operating Transfers and Grants</b>	71 338	50 308	57 682	65 300	82 847	82 847	84 703	69 081	73 557
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	39 565	24 569	24 325	43 821	25 844	25 844	47 434	48 276	51 651
Municipal Infrastructure Grant (MIG)	14 136	15 985	16 335	12 750	7 726	7 726	12 962	13 493	14 259
Regional Bulk Infrastructure	19 614	4 383	-	19 767	-	-	-	-	-
EPWP Incentive	-	-	28	-	-	-	-	-	-
Water Services Infrastructure Grant	2 679	1 200	1 795	8 696	6 901	6 901	26 087	26 087	26 087
Integrated National Electrification Grant (INEG)	3 000	3 000	3 504	2 609	6 957	6 957	8 384	8 696	11 304
Municipal System Improvement Grant	135	-	-	-	-	-	-	-	-
Municipal Disaster Grant	-	-	2 663	-	4 260	4 260	-	-	-
<b>Provincial Government:</b>	2 680	3 007	9 655	14 652	69 853	69 853	-	26 023	32 023
Human Settlement Development Grant (Beneficiaries)	-	252	6 291	14 609	54 704	54 704	-	26 000	32 000
Library Services MRF Capital	2 680	13	22	-	23	23	-	23	23
Community Development Grant	-	-	-	23	-	-	-	-	-
Municipal Drought Support	-	1 752	699	21	4 326	4 326	-	-	-
Acceleration of housing deliveries	-	918	2 642	-	10 801	10 801	-	-	-
Other provincial grants	-	72	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	42 245	27 575	33 979	58 473	95 697	95 697	47 434	74 299	83 674
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	113 583	77 883	91 661	123 773	178 545	178 545	132 137	143 380	157 231

## **MBRR SA20 - Reconciliation between of transfers, grant receipts and unspent funds**

### WC012 Cederberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	1 972	1 972	-	-	-
Repaid to Treasury		-	-	-	-	(298)	(298)	-	-	-
Current year receipts		38 711	40 434	44 231	57 564	51 470	51 470	61 115	63 287	68 232
<b>Conditions met - transferred to revenue</b>		<b>38 711</b>	<b>40 434</b>	<b>44 231</b>	<b>57 564</b>	<b>53 144</b>	<b>53 144</b>	<b>61 115</b>	<b>63 287</b>	<b>68 232</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		608	1 099	5	-	6 013	6 013	-	-	-
Repaid to Treasury		-	-	-	-	(194)	(194)	-	-	-
Current year receipts		32 404	10 238	6 582	7 736	23 879	23 879	23 588	5 794	5 325
<b>Conditions met - transferred to revenue</b>		<b>31 913</b>	<b>11 332</b>	<b>6 067</b>	<b>7 736</b>	<b>29 698</b>	<b>29 698</b>	<b>23 588</b>	<b>5 794</b>	<b>5 325</b>
Conditions still to be met - transferred to liabilities		1 099	5	520	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	5	5	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>70 624</b>	<b>51 766</b>	<b>50 298</b>	<b>65 300</b>	<b>82 847</b>	<b>82 847</b>	<b>84 703</b>	<b>69 081</b>	<b>73 557</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>1 099</b>	<b>5</b>	<b>520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		915	1 224	18 407	-	13 149	13 149	-	-	-
Repaid to Treasury		-	-	(12 455)	-	(1 988)	(1 988)	-	-	-
Current year receipts		40 260	41 683	37 805	43 821	14 683	14 683	47 434	48 276	51 651
<b>Conditions met - transferred to revenue</b>		<b>39 951</b>	<b>24 500</b>	<b>28 636</b>	<b>43 821</b>	<b>25 844</b>	<b>25 844</b>	<b>47 434</b>	<b>48 276</b>	<b>51 651</b>
Conditions still to be met - transferred to liabilities		1 224	18 407	15 121	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		978	91	13 903	-	12 326	12 326	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		2 660	15 429	16 643	14 652	57 528	57 528	-	26 023	32 023
<b>Conditions met - transferred to revenue</b>		<b>3 547</b>	<b>1 617</b>	<b>12 728</b>	<b>14 652</b>	<b>69 853</b>	<b>69 853</b>	<b>-</b>	<b>26 023</b>	<b>32 023</b>
Conditions still to be met - transferred to liabilities		91	13 903	17 819	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>43 497</b>	<b>26 117</b>	<b>41 363</b>	<b>58 473</b>	<b>95 697</b>	<b>95 697</b>	<b>47 434</b>	<b>74 299</b>	<b>83 674</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>1 315</b>	<b>32 310</b>	<b>32 940</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>114 121</b>	<b>77 883</b>	<b>91 661</b>	<b>123 773</b>	<b>178 545</b>	<b>178 545</b>	<b>132 137</b>	<b>143 380</b>	<b>157 231</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>2 414</b>	<b>32 315</b>	<b>33 460</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 2.7 Allocations and Grants made by the municipality

The following contributions are projected over the MTREF:

WC012 Cederberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Cash Transfers to other municipalities</b>											
<i>West Coast District Municipality - Fire Safety</i>	1	-	-	-	-	-	-	-	2 545	3 699	2 639
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	<b>2 545</b>	<b>3 699</b>	<b>2 639</b>
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>West Coast District Municipality - Fire Safety</i>	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
<i>West Coast District Municipality - Fire Safety</i>	3	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
<i>Sport Councils</i>		-	-	94	148	146	146	146	135	142	150
<i>Tourism</i>		-	-	300	300	300	300	300	310	327	344
<i>Old Dam Festival</i>		-	-	263	150	340	340	340	190	200	211
<i>National Sea Rescue Institute</i>		-	-	43	46	46	46	46	241	257	273
<i>Local Drug Action Committee (LDAC)</i>		-	-	-	50	-	-	-	50	53	56
<b>Total Cash Transfers To Organisations</b>		-	-	<b>700</b>	<b>694</b>	<b>832</b>	<b>832</b>	<b>832</b>	<b>926</b>	<b>979</b>	<b>1 034</b>
<b>Cash Transfers to Groups of Individuals</b>											
<i>Bursaries for non-employees</i>		-	-	45	150	576	576	576	530	158	167
<i>Municipal External Bursary Programme</i>		-	-	320	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	<b>364</b>	<b>150</b>	<b>576</b>	<b>576</b>	<b>576</b>	<b>530</b>	<b>158</b>	<b>167</b>
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	-	-	<b>1 064</b>	<b>844</b>	<b>1 408</b>	<b>1 408</b>	<b>1 408</b>	<b>4 001</b>	<b>4 836</b>	<b>3 840</b>
<b>Non-Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
<i>West Coast District Municipality - Fire Safety</i>	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
<i>West Coast District Municipality - Fire Safety</i>	3	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
<i>Wuppertal Support</i>	4	-	-	658	-	-	-	-	30	32	33
<i>Slipway Infrastructure</i>		-	-	-	25	25	25	25	-	-	-
<i>Public Schools</i>		-	-	8	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Organisations</b>		-	-	<b>665</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>30</b>	<b>32</b>	<b>33</b>
<b>Groups of Individuals</b>											
<i>Social Relief</i>	5	-	-	66	30	151	151	151	90	95	100
<i>Housing Top Structure</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	<b>66</b>	<b>30</b>	<b>151</b>	<b>151</b>	<b>151</b>	<b>90</b>	<b>95</b>	<b>100</b>
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	<b>731</b>	<b>55</b>	<b>176</b>	<b>176</b>	<b>176</b>	<b>120</b>	<b>126</b>	<b>133</b>
<b>TOTAL TRANSFERS AND GRANTS</b>	6	-	-	<b>1 795</b>	<b>899</b>	<b>1 584</b>	<b>1 584</b>	<b>1 584</b>	<b>4 121</b>	<b>4 962</b>	<b>3 973</b>

## 2.8 Councilor and employee benefits

### MBRR SA22 - Summary of councilor and staff benefits

WC012 Cederberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		3 371	3 781	4 098	4 204	4 017	4 017	4 327	4 615	4 864
Pension and UIF Contributions		372	437	509	593	610	610	563	818	862
Medical Aid Contributions		123	75	76	80	143	143	156	195	206
Motor Vehicle Allowance		419	268	313	308	308	308	277	295	311
Cellphone Allowance		44	215	297	244	315	315	170	206	217
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>4 328</b>	<b>4 777</b>	<b>5 293</b>	<b>5 429</b>	<b>5 393</b>	<b>5 393</b>	<b>5 493</b>	<b>6 130</b>	<b>6 461</b>
% increase	4		10.4%	10.8%	2.6%	(0.7%)	-	1.9%	11.6%	5.4%
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		4 915	3 113	6 156	2 743	4 753	4 753	3 071	6 428	6 775
Pension and UIF Contributions		-	-	9	432	416	416	271	134	142
Medical Aid Contributions		-	-	-	97	92	92	69	27	28
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		241	313	296	76	178	178	-	74	78
Motor Vehicle Allowance	3	777	881	422	434	396	396	432	465	490
Cellphone Allowance	3	8	66	60	79	72	72	162	73	76
Housing Allowances	3	217	193	-	-	-	-	-	-	-
Other benefits and allowances	3	-	122	1	37	36	36	29	18	19
Payments in lieu of leave		-	270	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 158</b>	<b>4 958</b>	<b>6 945</b>	<b>3 896</b>	<b>5 943</b>	<b>5 943</b>	<b>4 034</b>	<b>7 218</b>	<b>7 608</b>
% increase	4		(19.5%)	40.1%	(43.9%)	52.5%	-	(32.1%)	78.9%	5.4%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		44 297	48 514	58 320	70 610	66 776	66 776	80 007	77 888	81 697
Pension and UIF Contributions		7 667	8 279	9 341	11 248	10 564	10 564	12 668	12 734	13 305
Medical Aid Contributions		2 710	2 980	3 217	4 024	4 105	4 105	4 979	5 352	5 592
Overtime		3 250	3 651	4 550	3 729	4 154	4 154	4 088	4 896	5 160
Performance Bonus		3 395	3 727	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	3 249	3 425	4 054	4 461	4 455	4 455	4 793	4 765	4 882
Cellphone Allowance	3	-	252	377	392	368	368	368	396	412
Housing Allowances	3	645	674	530	528	622	622	812	849	886
Other benefits and allowances	3	4 158	4 355	2 698	3 992	4 870	4 870	4 359	6 258	6 581
Payments in lieu of leave		458	343	741	811	811	811	507	968	1 040
Long service awards		318	325	319	346	363	363	394	428	465
Post-retirement benefit obligations	6	1 925	1 861	3 225	2 274	2 271	2 271	2 491	2 732	2 997
<b>Sub Total - Other Municipal Staff</b>		<b>72 072</b>	<b>78 387</b>	<b>87 374</b>	<b>102 415</b>	<b>99 357</b>	<b>99 357</b>	<b>115 465</b>	<b>117 267</b>	<b>123 018</b>
% increase	4		8.8%	11.5%	17.2%	(3.0%)	-	16.2%	1.6%	4.9%
<b>Total Parent Municipality</b>		<b>82 558</b>	<b>88 121</b>	<b>99 611</b>	<b>111 741</b>	<b>110 692</b>	<b>110 692</b>	<b>124 992</b>	<b>130 615</b>	<b>137 086</b>
			6.7%	13.0%	12.2%	(0.9%)	-	12.9%	4.5%	5.0%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>82 558</b>	<b>88 121</b>	<b>99 611</b>	<b>111 741</b>	<b>110 692</b>	<b>110 692</b>	<b>124 992</b>	<b>130 615</b>	<b>137 086</b>
% increase	4		6.7%	13.0%	12.2%	(0.9%)	-	12.9%	4.5%	5.0%
<b>TOTAL MANAGERS AND STAFF</b>	5.7	<b>78 230</b>	<b>83 344</b>	<b>94 318</b>	<b>106 311</b>	<b>105 299</b>	<b>105 299</b>	<b>119 499</b>	<b>124 485</b>	<b>130 625</b>

The 5.1% increase of other Municipal Staff for 2020/21 MTREF is below the general increase of 6.65%. The reason for this slight decline is due to EPWP grant that has not been allocated for the said period.

**MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/senior managers)**

**WC012 Cederberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4		575 000	135 000	1 000			711 000
Chief Whip			-	-	-			-
Executive Mayor			644 000	51 000	223 000			918 000
Deputy Executive Mayor			533 000	-	-			533 000
Executive Committee			1 026 000	222 000	114 000			1 362 000
Total for all other councillors			1 549 000	311 000	109 000			1 969 000
<b>Total Councillors</b>	8	-	<b>4 327 000</b>	<b>719 000</b>	<b>447 000</b>			<b>5 493 000</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			1 356 000	-	145 000	-		1 501 000
Chief Finance Officer			992 000	193 000	163 000	-		1 348 000
Director Community Development Services			723 000	147 000	315 000	-		1 185 000
Director Corporate Services			-	-	-	-		-
Director Engineering Services			-	-	-	-		-
<b>Total Senior Managers of the Municipality</b>	8,10	-	<b>3 071 000</b>	<b>340 000</b>	<b>623 000</b>	-		<b>4 034 000</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	-	<b>7 398 000</b>	<b>1 059 000</b>	<b>1 070 000</b>	-		<b>9 527 000</b>



## MBRR SA24 – Summary of personnel numbers

WC012 Cederberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2017/18			Current Year 2018/19			Budget Year 2019/20		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		11	6	5	11	6	5	11	6	5
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3	5	-	5	5	-	5	3	-	3
Other Managers	7	16	16	-	16	16	-	16	16	-
Professionals		28	21	7	38	30	8	19	19	-
<i>Finance</i>		12	6	6	15	8	7	8	8	-
<i>Spatial/town planning</i>		5	4	1	4	3	1	1	1	-
<i>Information Technology</i>		1	1	-	1	1	-	-	-	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Electricity</i>		-	-	-	3	3	-	-	-	-
<i>Water</i>		-	-	-	3	3	-	1	1	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		10	10	-	12	12	-	9	9	-
Technicians		40	38	2	64	61	3	53	53	-
<i>Finance</i>		-	-	-	3	3	-	6	6	-
<i>Spatial/town planning</i>		-	-	-	-	-	-	2	2	-
<i>Information Technology</i>		-	-	-	-	-	-	1	1	-
<i>Roads</i>		3	3	-	3	3	-	3	3	-
<i>Electricity</i>		6	6	-	3	3	-	6	6	-
<i>Water</i>		15	15	-	11	11	-	12	12	-
<i>Sanitation</i>		1	1	-	1	1	-	3	3	-
<i>Refuse</i>		3	3	-	3	3	-	2	2	-
<i>Other</i>		12	10	2	40	37	3	18	18	-
Clerks (Clerical and administrative)		78	65	13	52	43	9	41	28	13
Service and sales workers		13	13	-	13	13	-	51	42	9
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	6	6	-	5	5	-
Plant and Machine Operators		17	17	-	17	17	-	17	17	-
Elementary Occupations		143	143	-	143	143	-	146	146	-
<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>351</b>	<b>319</b>	<b>32</b>	<b>365</b>	<b>335</b>	<b>30</b>	<b>362</b>	<b>332</b>	<b>30</b>
<b>% increase</b>					4.0%	5.0%	(6.3%)	(0.8%)	(0.9%)	-
<b>Total municipal employees headcount</b>	6, 10	<b>46</b>	<b>42</b>	<b>4</b>	<b>55</b>	<b>48</b>	<b>7</b>	<b>50</b>	<b>48</b>	<b>2</b>
Finance personnel headcount	8, 10	<b>40</b>	<b>38</b>	<b>2</b>	<b>50</b>	<b>43</b>	<b>7</b>	<b>43</b>	<b>41</b>	<b>2</b>
Human Resources personnel headcount	8, 10	<b>6</b>	<b>4</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>7</b>	<b>7</b>	<b>-</b>

## 2.9 Monthly targets for revenue, expenditure and cash flow

### MBRR SA25 - Budgeted monthly revenue and expenditure

WC012 Cederberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue By Source</b>																
Property rates		2 179	4 796	6 272	3 581	5 197	3 154	4 076	3 587	3 439	2 835	3 897	3 897	46 909	49 442	52 112
Service charges - electricity revenue		7 317	9 676	8 849	8 809	7 773	7 187	9 027	8 309	8 826	7 330	9 322	9 327	101 751	103 416	109 008
Service charges - water revenue		1 767	2 293	2 293	2 100	2 296	2 297	3 024	3 259	3 121	2 443	3 316	3 316	31 523	33 225	35 019
Service charges - sanitation revenue		614	1 018	945	846	877	730	1 370	950	1 051	745	980	985	11 110	11 710	12 342
Service charges - refuse revenue		573	967	863	831	814	671	939	900	907	687	970	970	10 092	10 637	11 212
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		20	48	118	8	35	42	42	90	54	27	23	23	529	558	588
Interest earned - external investments		14	58	104	201	207	164	236	15	133	188	347	347	2 013	2 121	2 236
Interest earned - outstanding debtors		266	388	283	386	302	207	368	365	393	182	302	302	3 745	3 947	4 161
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		648	1 218	2 295	1 669	2 647	1 321	2 322	2 019	1 955	1 044	1 896	1 896	20 929	20 910	20 911
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		237	263	248	225	266	229	251	232	232	565	318	318	3 383	3 565	3 758
Transfers and subsidies		24 598	4 648	4 756	-	3 504	19 678	4 338	2 414	-	15 898	-	4 868	84 703	69 081	73 557
Other revenue		714	976	5 720	860	891	351	622	505	505	505	505	1 005	13 156	7 996	8 360
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>38 946</b>	<b>26 349</b>	<b>32 746</b>	<b>19 514</b>	<b>24 809</b>	<b>36 030</b>	<b>26 615</b>	<b>22 644</b>	<b>20 615</b>	<b>32 449</b>	<b>21 874</b>	<b>27 252</b>	<b>329 843</b>	<b>316 609</b>	<b>333 263</b>
<b>Expenditure By Type</b>																
Employee related costs		9 060	8 911	9 010	8 851	13 927	9 916	11 073	9 391	9 106	9 355	10 001	10 899	119 499	124 485	130 625
Remuneration of councillors		385	344	399	399	479	421	398	398	444	421	421	984	5 493	6 130	6 461
Debt impairment		2 961	2 961	2 961	2 961	2 961	2 961	2 961	2 961	2 961	2 961	2 961	2 961	35 532	36 485	37 733
Depreciation & asset impairment		1 946	1 946	1 946	1 946	1 946	1 946	1 946	1 946	1 946	1 946	1 946	1 946	23 355	24 775	26 107
Finance charges		-	-	2 508	298	231	462	109	7	2 453	-	297	2 085	8 449	8 768	9 141
Bulk purchases		8 675	8 962	8 706	6 174	6 419	6 385	6 532	6 602	5 582	6 436	5 955	5 955	82 383	86 940	91 635
Other materials		842	842	950	1 127	744	826	985	618	897	629	422	445	9 328	9 925	10 433
Contracted services		3 245	3 245	3 663	4 343	2 869	3 185	3 795	2 381	3 457	2 422	1 628	1 628	35 861	16 207	17 156
Transfers and grants		373	373	421	499	330	366	436	274	397	278	187	187	4 121	4 962	3 973
Other expenditure		1 813	1 813	2 047	2 427	1 603	1 780	2 121	1 330	1 932	1 354	910	932	20 061	21 122	22 446
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>29 301</b>	<b>29 398</b>	<b>32 610</b>	<b>29 024</b>	<b>31 510</b>	<b>28 248</b>	<b>30 355</b>	<b>25 908</b>	<b>29 176</b>	<b>25 802</b>	<b>24 728</b>	<b>28 022</b>	<b>344 082</b>	<b>339 799</b>	<b>355 709</b>
<b>Surplus/(Deficit)</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6 417	9 366	-	5 145	-	7 828	-	1 501	5 158	10 804	-	1 215	47 434	74 299	83 674
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>16 063</b>	<b>6 316</b>	<b>136</b>	<b>(4 365)</b>	<b>(6 701)</b>	<b>15 610</b>	<b>(3 740)</b>	<b>(1 763)</b>	<b>(3 403)</b>	<b>17 451</b>	<b>(2 854)</b>	<b>445</b>	<b>33 195</b>	<b>51 108</b>	<b>61 228</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>16 063</b>	<b>6 316</b>	<b>136</b>	<b>(4 365)</b>	<b>(6 701)</b>	<b>15 610</b>	<b>(3 740)</b>	<b>(1 763)</b>	<b>(3 403)</b>	<b>17 451</b>	<b>(2 854)</b>	<b>445</b>	<b>33 195</b>	<b>51 108</b>	<b>61 228</b>

## **MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)**

### **WC012 Cederberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)**

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>																
<b>Revenue by Vote</b>																
Vote 1 - Executive and Council		12 520	2 366	2 421	--	1 784	10 016	2 208	1 229	--	8 092	--	2 478	43 112	46 750	50 797
Vote 2 - Office of Municipal Manager		44	8	8	--	6	35	8	4	--	28	--	9	150	--	--
Vote 3 - Financial Administrative Services		3 169	5 387	6 862	4 179	5 817	4 090	4 811	4 042	3 971	3 664	4 552	4 691	55 232	57 754	60 761
Vote 4 - Community Development Services		1 985	421	536	17	319	1 608	389	273	51	1 296	25	413	7 334	5 486	5 893
Vote 5 - Corporate and Strategic Services		424	453	2 526	375	409	248	297	246	229	295	223	245	5 969	621	654
Vote 6 - Planning and Development Services		2 696	2 898	1 250	1 570	285	2 851	261	586	1 506	3 570	97	588	18 158	18 882	19 889
Vote 7 - Public Safety		898	1 499	2 653	1 907	2 926	1 555	2 581	2 257	2 193	1 617	2 221	2 221	24 529	25 555	24 904
Vote 8 - Electricity		8 882	11 414	8 934	9 719	7 836	8 916	9 105	8 618	9 739	9 519	9 323	9 628	111 632	113 667	122 273
Vote 9 - Waste Management		1 806	1 199	1 102	831	989	1 657	1 156	1 021	907	1 484	970	1 214	14 336	15 110	15 926
Vote 10 - Waste Water Management		985	1 089	1 017	846	930	1 027	1 435	987	1 051	986	980	1 558	12 889	13 058	13 763
Vote 11 - Water		6 532	7 677	2 532	4 929	2 472	7 590	3 242	4 205	5 958	9 183	3 316	4 228	61 865	63 586	65 399
Vote 12 - Housing		5 187	980	1 003	--	739	4 149	915	509	--	3 352	--	1 026	17 860	26 000	32 000
Vote 13 - Road Transport		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 14 - Sports and Recreation		238	325	1 903	286	296	117	207	168	168	168	168	168	4 211	4 438	4 678
<b>Total Revenue by Vote</b>		<b>45 364</b>	<b>35 714</b>	<b>32 746</b>	<b>24 659</b>	<b>24 809</b>	<b>43 858</b>	<b>26 615</b>	<b>24 145</b>	<b>25 773</b>	<b>43 253</b>	<b>21 874</b>	<b>28 467</b>	<b>377 277</b>	<b>390 908</b>	<b>416 937</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Executive and Council		843	799	894	953	986	888	941	783	922	809	748	1 323	10 890	10 719	11 262
Vote 2 - Office of Municipal Manager		687	680	713	750	914	728	829	646	704	647	627	666	8 591	8 797	9 428
Vote 3 - Financial Administrative Services		2 896	2 870	5 535	3 527	3 841	3 485	3 537	2 669	5 428	2 669	2 810	4 728	43 998	47 346	49 971
Vote 4 - Community Development Services		1 163	1 147	1 176	1 189	1 680	1 255	1 408	1 161	1 178	1 159	1 195	1 458	15 171	14 456	15 252
Vote 5 - Corporate and Strategic Services		1 547	1 535	1 643	1 794	1 832	1 598	1 834	1 365	1 601	1 372	1 231	1 289	18 641	19 781	20 966
Vote 6 - Planning and Development Services		612	604	626	646	844	653	737	593	623	593	593	631	7 755	6 687	7 051
Vote 7 - Public Safety		2 479	2 466	2 524	2 591	2 854	2 545	2 718	2 404	2 508	2 406	2 367	2 432	30 293	30 948	30 524
Vote 8 - Electricity		9 613	9 889	9 662	7 183	7 631	7 392	7 632	7 538	6 567	7 374	6 893	6 935	94 308	98 941	104 288
Vote 9 - Waste Management		1 589	1 577	1 630	1 689	1 948	1 653	1 813	1 525	1 616	1 526	1 495	1 556	19 617	19 932	21 030
Vote 10 - Waste Water Management		1 247	1 242	1 283	1 338	1 374	1 270	1 362	1 181	1 267	1 183	1 134	1 164	15 045	15 876	16 683
Vote 11 - Water		2 469	2 457	2 498	2 507	2 904	2 525	2 691	2 411	2 456	2 409	2 406	2 487	30 221	32 687	34 503
Vote 12 - Housing		1 888	1 884	2 104	2 454	1 798	1 875	2 217	1 445	1 999	1 466	1 067	1 083	21 280	3 095	2 542
Vote 13 - Road Transport		1 230	1 222	1 266	1 320	1 453	1 270	1 387	1 168	1 252	1 170	1 131	1 171	15 040	16 281	17 184
Vote 14 - Sports and Recreation		1 038	1 025	1 058	1 082	1 449	1 111	1 248	1 019	1 054	1 018	1 031	1 097	13 230	14 256	15 026
<b>Total Expenditure by Vote</b>		<b>29 301</b>	<b>29 398</b>	<b>32 610</b>	<b>29 024</b>	<b>31 510</b>	<b>28 248</b>	<b>30 355</b>	<b>25 908</b>	<b>29 176</b>	<b>25 802</b>	<b>24 728</b>	<b>28 022</b>	<b>344 082</b>	<b>339 799</b>	<b>355 709</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>16 063</b>	<b>6 316</b>	<b>136</b>	<b>(4 365)</b>	<b>(6 701)</b>	<b>15 610</b>	<b>(3 740)</b>	<b>(1 763)</b>	<b>(3 403)</b>	<b>17 451</b>	<b>(2 854)</b>	<b>445</b>	<b>33 195</b>	<b>51 108</b>	<b>61 228</b>
Taxation		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Attributable to minorities		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Share of surplus/ (deficit) of associate		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>16 063</b>	<b>6 316</b>	<b>136</b>	<b>(4 365)</b>	<b>(6 701)</b>	<b>15 610</b>	<b>(3 740)</b>	<b>(1 763)</b>	<b>(3 403)</b>	<b>17 451</b>	<b>(2 854)</b>	<b>445</b>	<b>33 195</b>	<b>51 108</b>	<b>61 228</b>

## MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

### WC012 Cederberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2019/20											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue - Functional</b>																
<b>Government and administration</b>		16 740	8 353	12 040	4 566	8 121	14 865	7 450	5 623	4 229	12 463	4 790	7 550	106 790	105 513	112 620
Executive and council		12 520	2 366	2 421	-	1 784	10 016	2 208	1 229	-	8 092	-	2 478	43 112	46 750	50 797
Finance and administration		4 220	5 987	9 619	4 566	6 337	4 849	5 242	4 394	4 229	4 371	4 790	5 072	63 678	58 762	61 823
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		7 487	2 822	5 625	1 973	3 909	6 723	3 715	2 874	2 151	5 484	2 081	3 383	48 226	57 524	63 306
Community and social services		1 416	301	428	22	231	1 138	276	181	31	922	20	296	5 263	6 193	5 735
Sport and recreation		238	325	1 903	286	296	117	207	168	168	168	168	168	4 211	4 438	4 678
Public safety		647	1 216	2 291	1 666	2 642	1 318	2 318	2 015	1 951	1 042	1 893	1 893	20 893	20 893	20 893
Housing		5 187	980	1 003	-	739	4 149	915	5 009	-	3 352	-	1 026	17 860	26 000	32 000
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2 933	3 161	1 497	1 795	550	3 080	512	818	1 738	4 134	414	906	21 538	22 450	23 650
Planning and development		2 696	2 898	1 248	1 570	285	2 850	261	586	1 506	3 569	96	588	18 152	18 882	19 889
Road transport		237	263	249	225	266	229	251	232	232	565	318	318	3 386	3 568	3 761
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		18 204	21 378	13 584	16 325	12 228	19 190	14 938	14 830	17 655	21 171	14 589	16 629	200 722	205 421	217 361
Energy sources		8 882	11 414	8 934	9 719	7 836	8 916	9 105	8 618	9 739	9 519	9 323	9 628	111 632	113 667	122 273
Water management		6 532	7 677	2 532	4 929	2 472	7 590	3 242	4 205	5 958	9 183	3 316	4 228	61 865	63 586	65 399
Waste water management		985	1 089	1 017	846	930	1 027	1 435	987	1 051	986	980	1 558	12 889	13 058	13 763
Waste management		1 806	1 199	1 102	831	989	1 657	1 156	1 021	907	1 484	970	1 214	14 336	15 110	15 926
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		<b>45 364</b>	<b>35 714</b>	<b>32 746</b>	<b>24 659</b>	<b>24 809</b>	<b>43 858</b>	<b>26 615</b>	<b>24 145</b>	<b>25 773</b>	<b>43 253</b>	<b>21 874</b>	<b>28 467</b>	<b>377 277</b>	<b>390 908</b>	<b>416 937</b>
<b>Expenditure - Functional</b>																
<b>Government and administration</b>		6 616	6 518	9 429	7 663	8 532	7 398	7 920	6 121	9 304	6 153	6 108	8 747	90 508	95 425	100 884
Executive and council		1 033	987	1 089	1 154	1 251	1 091	1 171	968	1 116	993	932	1 520	13 305	13 516	14 354
Finance and administration		5 502	5 451	8 258	6 428	7 159	6 218	6 650	5 070	8 106	5 077	5 089	7 134	76 142	80 990	85 561
Internal audit		81	80	82	82	121	88	99	83	82	82	86	93	1 061	919	969
<b>Community and public safety</b>		5 750	5 716	6 035	6 482	6 594	5 902	6 600	5 211	5 911	5 232	4 815	5 192	69 439	52 110	52 107
Community and social services		752	745	789	845	948	787	900	686	774	689	645	861	9 422	9 504	8 764
Sport and recreation		1 038	1 025	1 058	1 082	1 449	1 111	1 248	1 019	1 054	1 018	1 031	1 097	13 230	14 256	15 026
Public safety		2 071	2 061	2 084	2 100	2 399	2 129	2 235	2 060	2 083	2 060	2 074	2 150	25 507	25 255	25 776
Housing		1 888	1 884	2 104	2 454	1 798	1 875	2 217	1 445	1 999	1 466	1 067	1 083	21 280	3 095	2 542
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 884	1 867	1 935	2 010	2 381	1 972	2 186	1 803	1 918	1 805	1 769	1 829	23 359	23 279	24 580
Planning and development		672	664	694	725	906	714	810	639	687	639	627	666	8 443	6 967	7 356
Road transport		1 212	1 203	1 241	1 285	1 474	1 259	1 375	1 164	1 231	1 165	1 142	1 163	14 916	16 312	17 224
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		15 052	15 298	15 212	12 869	14 003	12 976	13 649	12 774	12 044	12 612	12 036	12 253	160 776	168 986	178 138
Energy sources		9 613	9 889	9 662	7 183	7 631	7 392	7 632	7 537	6 567	7 374	6 893	6 935	94 308	98 941	104 288
Water management		2 469	2 457	2 498	2 507	2 904	2 525	2 691	2 411	2 456	2 409	2 406	2 487	30 221	32 687	34 503
Waste water management		1 380	1 374	1 423	1 490	1 520	1 405	1 513	1 300	1 404	1 303	1 242	1 275	16 629	17 427	18 318
Waste management		1 589	1 577	1 630	1 689	1 948	1 653	1 813	1 525	1 616	1 526	1 495	1 556	19 617	19 932	21 030
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		<b>29 301</b>	<b>29 398</b>	<b>32 610</b>	<b>29 024</b>	<b>31 510</b>	<b>28 248</b>	<b>30 355</b>	<b>25 908</b>	<b>29 176</b>	<b>25 802</b>	<b>24 728</b>	<b>28 022</b>	<b>344 082</b>	<b>339 799</b>	<b>355 709</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>16 063</b>	<b>6 316</b>	<b>136</b>	<b>(4 365)</b>	<b>(6 701)</b>	<b>15 610</b>	<b>(3 740)</b>	<b>(1 763)</b>	<b>(3 403)</b>	<b>17 451</b>	<b>(2 854)</b>	<b>445</b>	<b>33 195</b>	<b>51 108</b>	<b>61 228</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	<b>16 063</b>	<b>6 316</b>	<b>136</b>	<b>(4 365)</b>	<b>(6 701)</b>	<b>15 610</b>	<b>(3 740)</b>	<b>(1 763)</b>	<b>(3 403)</b>	<b>17 451</b>	<b>(2 854)</b>	<b>445</b>	<b>33 195</b>	<b>51 108</b>	<b>61 228</b>

## MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

### WC012 Cederberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Multi-year expenditure to be appropriated</b>	1															
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		912	1 364	1 304	1 174	1 304	1 043	783	1 304	1 304	870	1 002	694	13 059	13 473	14 239
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	1 750	-	-	750	-	800	-	1 000	247	(100)	4 447	8 696	11 304
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	26 000	32 000
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	<b>912</b>	<b>1 364</b>	<b>3 054</b>	<b>1 174</b>	<b>1 304</b>	<b>1 793</b>	<b>783</b>	<b>2 104</b>	<b>1 304</b>	<b>1 870</b>	<b>1 249</b>	<b>594</b>	<b>17 506</b>	<b>48 169</b>	<b>57 544</b>
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	84	-	-	(84)	-	36	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	30	-	15	(20)	25	-	-
Vote 3 - Financial Administrative Services		-	-	15	44	1 550	-	20	67	16	1 520	-	(122)	3 110	55	-
Vote 4 - Community Development Services		-	-	-	50	-	-	22	23	-	23	-	(15)	103	73	23
Vote 5 - Corporate and Strategic Services		-	80	40	300	90	100	-	150	225	150	-	(785)	350	1 775	900
Vote 6 - Planning and Development Services		-	-	-	-	60	-	20	-	-	-	-	-	80	20	30
Vote 7 - Public Safety		-	-	-	767	-	667	-	-	-	-	140	(134)	1 441	500	30
Vote 8 - Electricity		-	-	173	2 500	-	830	115	-	75	-	1 130	427	5 250	250	-
Vote 9 - Waste Management		-	-	-	90	210	50	80	50	-	125	-	(260)	345	340	-
Vote 10 - Waste Water Management		-	150	60	485	1 270	470	1 774	2 019	885	870	1 120	570	9 671	150	150
Vote 11 - Water		720	790	767	2 675	4 190	3 834	2 564	1 659	1 023	20	130	(200)	18 170	26 852	26 582
Vote 12 - Housing		-	-	-	-	45	-	-	-	-	-	-	(20)	25	200	-
Vote 13 - Road Transport		-	30	-	188	135	115	85	140	155	345	-	(520)	673	1 455	200
Vote 14 - Sports and Recreation		-	108	923	150	248	699	178	1 023	187	1 040	-	(601)	3 952	370	100
<b>Capital single-year expenditure sub-total</b>	2	<b>720</b>	<b>1 157</b>	<b>1 977</b>	<b>7 248</b>	<b>7 797</b>	<b>6 765</b>	<b>4 858</b>	<b>5 130</b>	<b>2 679</b>	<b>4 092</b>	<b>2 535</b>	<b>(1 765)</b>	<b>43 192</b>	<b>32 076</b>	<b>28 005</b>
<b>Total Capital Expenditure</b>	2	<b>1 632</b>	<b>2 521</b>	<b>5 031</b>	<b>8 422</b>	<b>9 101</b>	<b>8 558</b>	<b>5 641</b>	<b>7 234</b>	<b>3 983</b>	<b>5 962</b>	<b>3 783</b>	<b>(1 170)</b>	<b>60 699</b>	<b>80 245</b>	<b>85 549</b>

## MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

### WC012 Cederberg - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Capital Expenditure - Functional</b>	1															
<i>Governance and administration</i>		–	80	55	344	1 640	100	20	240	355	1 693	–	(1 019)	3 508	1 866	900
Executive and council		–	–	–	–	–	–	–	–	84	–	–	(84)	–	36	–
Finance and administration		–	80	55	344	1 640	100	20	240	271	1 693	–	(935)	3 508	1 830	900
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	108	923	200	293	699	200	1 023	187	1 040	–	(624)	4 047	26 643	32 123
Community and social services		–	–	–	50	–	–	22	–	–	–	–	(2)	70	73	23
Sport and recreation		–	108	923	150	248	699	178	1 023	187	1 040	–	(601)	3 952	370	100
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	45	–	–	–	–	–	–	(20)	25	26 200	32 000
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		912	1 394	1 304	2 071	1 449	1 776	838	1 444	1 459	1 215	1 157	165	15 185	15 198	14 289
Planning and development		912	1 364	1 304	1 174	1 364	1 043	803	1 304	1 304	870	1 017	689	13 149	13 493	14 259
Road transport		–	30	–	897	85	732	35	140	155	345	140	(524)	2 036	1 705	30
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		720	940	2 749	5 807	5 719	5 984	4 583	4 528	1 982	2 015	2 627	307	37 960	36 538	38 236
Energy sources		–	–	1 923	2 500	–	1 580	115	800	75	1 000	1 377	327	9 697	8 946	11 304
Water management		720	790	767	2 675	4 190	3 834	2 564	1 659	1 023	20	130	(200)	18 170	26 852	26 582
Waste water management		–	150	60	542	1 320	520	1 824	2 019	885	870	1 120	440	9 748	400	350
Waste management		–	–	–	90	210	50	80	50	–	125	–	(260)	345	340	–
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional</b>	2	<b>1 632</b>	<b>2 521</b>	<b>5 031</b>	<b>8 422</b>	<b>9 101</b>	<b>8 558</b>	<b>5 641</b>	<b>7 234</b>	<b>3 983</b>	<b>5 962</b>	<b>3 783</b>	<b>(1 170)</b>	<b>60 699</b>	<b>80 245</b>	<b>85 549</b>
<b>Funded by:</b>																
National Government		1 572	2 024	3 821	6 497	6 182	6 812	5 016	4 577	3 121	2 739	3 118	1 954	47 434	48 276	51 651
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	26 023	32 023
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		<b>1 572</b>	<b>2 024</b>	<b>3 821</b>	<b>6 497</b>	<b>6 182</b>	<b>6 812</b>	<b>5 016</b>	<b>4 577</b>	<b>3 121</b>	<b>2 739</b>	<b>3 118</b>	<b>1 954</b>	<b>47 434</b>	<b>74 299</b>	<b>83 674</b>
<b>Borrowing</b>		–	–	–	–	1 500	–	–	–	–	1 500	–	–	3 000	–	–
<b>Internally generated funds</b>		60	498	1 210	1 925	1 420	1 746	625	2 657	862	1 723	665	(3 124)	10 265	5 946	1 875
<b>Total Capital Funding</b>		<b>1 632</b>	<b>2 521</b>	<b>5 031</b>	<b>8 422</b>	<b>9 101</b>	<b>8 558</b>	<b>5 641</b>	<b>7 234</b>	<b>3 983</b>	<b>5 962</b>	<b>3 783</b>	<b>(1 170)</b>	<b>60 699</b>	<b>80 245</b>	<b>85 549</b>

## MBRR SA30 - Budgeted monthly cash flow

### WC012 Cederberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	2 114	4 652	6 084	3 473	5 040	3 059	3 953	3 480	3 336	2 750	3 780	3 780	45 500	47 957	50 547
Service charges - electricity revenue	7 250	9 588	8 768	8 729	7 703	7 122	8 945	8 233	8 746	7 263	9 237	9 237	100 820	102 470	108 010
Service charges - water revenue	1 336	1 734	1 734	1 588	1 737	1 737	2 287	2 464	2 360	1 847	2 507	2 507	23 837	25 124	26 481
Service charges - sanitation revenue	310	515	478	427	443	369	692	480	531	377	495	495	5 613	5 916	6 235
Service charges - refuse revenue	373	628	561	540	529	436	610	585	590	447	631	631	6 559	6 913	7 286
Rental of facilities and equipment	20	48	118	8	35	42	42	90	54	27	23	23	529	558	588
Interest earned - external investments	14	58	104	201	207	164	236	15	133	188	347	347	2 013	2 121	2 236
Interest earned - outstanding debtors	253	369	269	367	287	197	350	347	373	173	287	287	3 558	3 750	3 953
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	163	306	577	419	665	332	583	507	491	262	476	476	5 259	5 241	5 242
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	237	263	248	225	266	229	251	232	232	565	318	318	3 383	3 565	3 758
Transfer receipts - operational	24 598	4 648	4 756	-	3 504	19 678	4 338	2 414	-	15 898	-	4 868	84 703	69 081	73 557
Other revenue	743	1 014	5 946	894	926	365	647	524	524	524	524	524	13 156	7 996	8 360
<b>Cash Receipts by Source</b>	<b>37 409</b>	<b>23 822</b>	<b>29 642</b>	<b>16 870</b>	<b>21 341</b>	<b>33 729</b>	<b>22 935</b>	<b>19 371</b>	<b>17 370</b>	<b>30 321</b>	<b>18 625</b>	<b>23 493</b>	<b>294 929</b>	<b>280 691</b>	<b>296 252</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	6 417	9 366	-	5 145	-	7 828	-	1 501	5 158	10 804	-	1 215	47 434	74 299	83 674
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	3 000	3 000	-	-
Increase (decrease) in consumer deposits	12	12	12	12	12	12	12	12	12	12	12	12	142	142	142
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>43 838</b>	<b>33 200</b>	<b>29 654</b>	<b>22 027</b>	<b>21 353</b>	<b>41 568</b>	<b>22 947</b>	<b>20 884</b>	<b>22 540</b>	<b>41 137</b>	<b>18 637</b>	<b>27 719</b>	<b>345 504</b>	<b>355 132</b>	<b>380 067</b>
<b>Cash Payments by Type</b>															
Employee related costs	8 936	8 789	8 886	8 729	13 736	9 780	10 921	9 262	8 981	9 226	9 864	10 605	117 713	122 332	128 156
Remuneration of councillors	385	344	399	479	479	421	398	398	444	421	421	984	5 493	6 130	6 461
Finance charges	-	-	573	68	53	105	25	2	560	-	68	476	1 930	1 564	1 171
Bulk purchases - Electricity	8 579	8 863	8 609	6 106	6 348	6 314	6 459	6 529	5 520	6 365	5 889	5 889	81 469	85 977	90 619
Bulk purchases - Water & Sewer	96	99	97	68	71	71	72	73	62	71	66	66	914	963	1 015
Other materials	844	844	953	1 130	746	828	987	619	899	630	423	423	9 328	9 925	10 433
Contracted services	3 245	3 245	3 663	4 343	2 869	3 185	3 795	2 381	3 457	2 422	1 628	1 628	35 861	16 207	17 156
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	373	373	421	499	330	366	436	274	397	278	187	187	4 121	4 962	3 973
Other expenditure	1 815	1 815	2 049	2 429	1 605	1 782	2 123	1 332	1 934	1 355	911	911	20 061	21 122	22 446
<b>Cash Payments by Type</b>	<b>24 273</b>	<b>24 373</b>	<b>25 649</b>	<b>23 771</b>	<b>26 236</b>	<b>22 852</b>	<b>25 217</b>	<b>20 869</b>	<b>22 255</b>	<b>20 769</b>	<b>19 456</b>	<b>21 169</b>	<b>276 889</b>	<b>269 182</b>	<b>281 430</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	1 632	2 521	5 031	8 422	9 101	8 558	5 641	7 234	3 983	5 962	3 783	(1 170)	60 699	80 245	85 549
Repayment of borrowing	285	285	285	285	285	285	285	285	285	285	285	285	3 417	3 626	4 022
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>26 190</b>	<b>27 179</b>	<b>30 965</b>	<b>32 478</b>	<b>35 622</b>	<b>31 695</b>	<b>31 142</b>	<b>28 388</b>	<b>26 523</b>	<b>27 015</b>	<b>23 524</b>	<b>20 283</b>	<b>341 005</b>	<b>353 053</b>	<b>371 001</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>17 649</b>	<b>6 021</b>	<b>(1 311)</b>	<b>(10 450)</b>	<b>(14 289)</b>	<b>9 873</b>	<b>(8 196)</b>	<b>(7 504)</b>	<b>(3 983)</b>	<b>14 121</b>	<b>(4 888)</b>	<b>7 436</b>	<b>4 500</b>	<b>2 078</b>	<b>9 067</b>
Cash/cash equivalents at the month/year begin:	505	18 154	24 175	22 864	12 413	(1 855)	8 018	(178)	(7 682)	(11 665)	2 456	(2 432)	505	5 005	7 083
Cash/cash equivalents at the month/year end:	18 154	24 175	22 864	12 413	(1 855)	8 018	(178)	(7 682)	(11 665)	2 456	(2 432)	5 005	5 005	7 083	16 150

**2.10 Annual budgets and service delivery and budget implementation plans – internal departments**

Refer to the SDBIP

**2.11 Annual budgets and service delivery agreement – municipal entities and other external mechanisms**

Not applicable as the municipality does not have any entities or external mechanisms

**2.12 Contracts having future budgetary implications**

In terms of the Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

**2.13 Capital expenditure details**

The following four tables present details of the Municipality's capital expenditure programme, firstly on new assets, then the renewal of assets, then the upgrading of assets, then the repair and maintenance of assets and finally the depreciation per asset class.



## MBRR SA34d - Depreciation by asset class

WC012 Cederberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>	<b>1</b>									
<b><u>Depreciation by Asset Class/Sub-class</u></b>										
Roads		3 480	3 595	3 596	3 892	3 909	3 909	4 911	5 206	5 487
Storm water Conveyance		-	-	-	-	-	-	458	485	512
LV Networks		3 012	3 040	3 054	3 274	3 392	3 392	3 566	3 780	3 984
Distribution		2 831	2 816	2 871	3 147	3 302	3 302	5 625	5 963	6 284
Reticulation		1 740	1 743	1 763	2 255	1 953	1 953	2 841	3 011	3 174
Landfill Sites		2 164	2 106	1 720	2 214	2 214	2 214	2 214	2 347	2 474
Halls		7	7	19	16	13	13	13	14	15
Museums		6	6	2	6	6	6	-	-	-
Libraries		45	70	71	75	72	72	72	76	80
Cemeteries/Crematoria		6	10	10	12	11	11	63	67	70
Public Open Space		2	3	-	14	-	-	2	2	2
Outdoor Facilities		321	429	455	463	502	502	499	529	558
Improved Property		55	56	52	55	53	53	54	57	60
Municipal Offices		137	142	124	151	129	129	130	138	145
Servitudes		-	-	-	-	-	-	-	-	-
Computer Software and Applications		50	50	52	76	53	53	32	34	36
Computer Equipment		206	173	297	488	351	351	360	385	402
Furniture and Office Equipment		577	526	590	575	672	672	802	865	908
Machinery and Equipment		426	461	629	701	667	667	820	870	917
Transport Assets		811	812	765	701	847	847	893	947	998
<b>Total Depreciation</b>	<b>1</b>	<b>15 876</b>	<b>16 045</b>	<b>16 070</b>	<b>18 115</b>	<b>18 146</b>	<b>18 146</b>	<b>23 355</b>	<b>24 775</b>	<b>26 107</b>

## **MBRR SA35 - Future financial implications of the capital budget**

### **WC012 Cederberg - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2019/20 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Executive and Council		-	36	-	-	-	-	-
Vote 2 - Office of Municipal Manager		25	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		3 110	55	-	-	-	-	-
Vote 4 - Community Development Services		103	73	23	-	-	-	-
Vote 5 - Corporate and Strategic Services		350	1 775	900	-	-	-	-
Vote 6 - Planning and Development Services		13 139	13 493	14 259	-	-	-	-
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>		-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>		<b>60 699</b>	<b>80 245</b>	<b>85 549</b>	-	-	-	-
<b>Future operational costs by vote</b>	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		-	-	-	-	-	-	-
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>		-	-	-	-	-	-	-
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates		-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-
<i>List other revenues sources if applicable</i>		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>		-	-	-	-	-	-	-
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>60 699</b>	<b>80 245</b>	<b>85 549</b>	-	-	-	-

## MBRR SA36 - Detailed capital budget per municipal vote

### WC012 Cederberg - Supporting Table SA36 Detailed capital budget

Function	Project Description	Asset Class	Asset Sub-Class	Ward Location	Current Year	2019/20 Medium Term Revenue & Expenditure Framework		
					2018/19	Budget Year	Budget Year	Budget Year
R thousand					Full Year Forecast	2019/20	+1 2020/21	+2 2021/22
Executive and council	UPGRADE ENTRANCE & BEAUTIFICATION OF GRAAFWATER	Community Facilities	Public Open Space	4	3	-	9	-
Executive and council	UPGRADE ENTRANCE & BEAUTIFICATION OF EBAAI	Community Facilities	Public Open Space	5	-	-	9	-
Executive and council	UPGRADE ENTRANCE & BEAUTIFICATION OF LAMBERTSBAAI	Community Facilities	Public Open Space	5	-	-	9	-
Executive and council	UPGRADE ENTRANCE & BEAUTIFICATION OF WUPPERTHAL	Community Facilities	Public Open Space	6	-	-	9	-
Executive and council	OFFICE FURNITURE/EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	All	124	-	-	-
Executive and council	OFFICE FURNITURE/EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	All	13	-	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	All	73	10	10	-
Finance and administration	MSCOA HARDWARE	Computer Equipment	Computer Equipment	All	53	-	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT - ELANDS BAY	Furniture and Office Equipment	Furniture and Office Equipment	5	20	10	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	All	6	20	15	-
Finance and administration	FILING CABINETS	Furniture and Office Equipment	Furniture and Office Equipment	All	4	-	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	All	116	10	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	All	33	20	30	-
Finance and administration	NEW VEHICLES (LOAN)	Transport Assets	Transport Assets	All	-	3 000	-	-
Finance and administration	NEW VEHICLES - CEDERBERG	Transport Assets	Transport Assets	All	600	-	-	-
Finance and administration	BIN LIFTERS	Transport Assets	Transport Assets	All	260	-	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	All	49	10	-	-
Community and social services	UPGRADE COMMUNITY FACILITIES	Community Facilities	Halls	All	91	70	50	-
Community and social services	EQUIPMENT - THUSONG CENTRE CITRUSDAL	Machinery and Equipment	Machinery and Equipment	2	5	-	-	-
Community and social services	MRFG - EQUIPMENT	Computer Equipment	Computer Equipment	All	23	-	23	23
Sport and recreation	ENTRANCE UPGRADE & BEAUTIFICATION-RESORTS CLANWILLIAM	Sport and Recreation Facilities	Outdoor Facilities	3	150	-	-	-
Sport and recreation	UPGRADE & BEAUTIFICATION: CARAVAN PARK EBAY	Sport and Recreation Facilities	Outdoor Facilities	5	-	50	-	-
Sport and recreation	UPGRADE & BEAUTIFICATION: CARAVAN PARK LBAY	Sport and Recreation Facilities	Outdoor Facilities	5	-	150	-	-
Sport and recreation	OFFICE FURNITURE/EQUIPMENT RESORTS CLANWILLIAM	Furniture and Office Equipment	Furniture and Office Equipment	3	15	23	-	-
Sport and recreation	FENCING: CARAVAN PARK LBAY	Sport and Recreation Facilities	Outdoor Facilities	5	1 100	-	-	-
Sport and recreation	FENCING AND UPGRADING OF RUGBY FIELD	Sport and Recreation Facilities	Outdoor Facilities	6	21	-	-	-
Sport and recreation	FENCING SPORTFIELD LBAY	Sport and Recreation Facilities	Outdoor Facilities	5	172	-	-	-
Sport and recreation	SPORT GROUNDS AND STADIUMS : EQUIPMENT	Machinery and Equipment	Machinery and Equipment	All	87	-	-	-
Sport and recreation	UPGRADE SPORT FIELDS	Sport and Recreation Facilities	Outdoor Facilities	All	374	-	-	-
Sport and recreation	UPGRADE SPORT FIELDS CLANWILLIAM	Sport and Recreation Facilities	Outdoor Facilities	3	1 796	3 000	-	-
Sport and recreation	UPGRADE PAVILJOEN ORANJEVILLE SPORTKOMPLEKS CITRUSDAL	Sport and Recreation Facilities	Outdoor Facilities	2	323	-	-	-
Sport and recreation	LBAY SPORTFIELD - UPGRADING PAVILION	Sport and Recreation Facilities	Outdoor Facilities	5	132	200	-	-
Finance and administration	FENCING OF BUILDING	Operational Buildings	Municipal Offices	3	-	-	75	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	4	50	-	-	-
Finance and administration	BUILDING UPGRADE	Operational Buildings	Municipal Offices	3	27	-	900	500
Finance and administration	OFFICE FURNITURE/EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	All	8	50	-	-

**WC012 Cederberg - Supporting Table SA36 Detailed capital budget**

Function	Project Description	Asset Class	Asset Sub-Class	Ward Location	Current Year	2019/20 Medium Term Revenue & Expenditure Framework		
					2018/19	Budget Year	Budget Year	Budget Year
R thousand					Full Year Forecast	2019/20	+1 2020/21	+2 2021/22
Finance and administration	OFFICE FURNITURE/EQUIPMENT - CLANWILLIAM	Furniture and Office Equipment	Furniture and Office Equipment	3	300	-	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	All	81	20	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT - ALCOHOL TESTERS	Furniture and Office Equipment	Furniture and Office Equipment	All	87	-	-	-
Finance and administration	UPGRADE IT SERVER ROOM	Computer Equipment	Municipal Offices	All	150	-	150	150
Finance and administration	PROVIDE ACCESS TO WI-FI	Computer Equipment	Computer Equipment	4	29	-	-	-
Finance and administration	BACKUP & RECOVERY PROJECT	Computer Equipment	Computer Equipment	All	80	80	-	-
Finance and administration	IT EQUIPMENT & SOFTWARE	Computer Equipment	Computer Equipment	All	300	-	300	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	All	18	15	-	-
Planning and development	MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE - CITRUSDAL	Roads Infrastructure	Roads	2	3 802	12 942	13 473	14 239
Planning and development	MIG: NEW BUS ROUTE - LAMBERTSBAY	Roads Infrastructure	Roads	5	3 175	-	-	-
Planning and development	CITRUSDAL WWTW	Sanitation Infrastructure	Waste Water Treatment Works	2	10 801	-	-	-
Planning and development	MIG PMU COMPUTER EQUIPMENT	Computer Equipment	Computer Equipment	All	20	20	20	20
Housing	HSDG - KHAYELITSHA (ABLUSITION)	Community Facilities	Public Ablution Facilities	3	1 701	-	-	-
Housing	HSDG - RIVERVIEW: UPGRADE EXISTING MAIN BUS ROUTES (PH1)	Roads Infrastructure	Roads	2	15 350	-	-	-
Housing	HSDG - RIVERVIEW: ELECTRICITY SERVICES (PH2)	Electrical Infrastructure	LV Networks	2	2 113	-	-	-
Housing	HSDG - LBAY SANITATION INFRASTRUCTURE (PH1)	Sanitation Infrastructure	Reticulation	5	35 540	-	26 000	32 000
Road transport	TAR AND MAINTAIN THE ROAD ROSSOUW STREET, ALHEIT STREET, NO	Roads Infrastructure	Roads	3	100	-	-	-
Road transport	PAVE THE FOLLOWING ROADS/STREETS: VIOOLTJIE STREET, MILNER	Roads Infrastructure	Roads	3	-	-	100	-
Road transport	SPEEDBUMPS IN BOSDORP	Roads Infrastructure	Roads	6	18	-	-	-
Road transport	TAR ALL ROADS IN CITRUSDAL AND RIVERVIEW. FIX POTHOLES WHERE	Roads Infrastructure	Roads	2	36	-	500	-
Road transport	PROVIDE SPEEDBUMPS IN ST PETER, NUWELAND, FERRERA STREET, BE	Roads Infrastructure	Roads	5	2	-	-	-
Road transport	Upgrade sidewalks and build new sidewalks in Denne Street	Roads Infrastructure	Roads	4	44	-	100	-
Road transport	Build new Speed bumps in Oliehout Street, Keertjie and Lambertsbaai weg	Roads Infrastructure	Roads	4	60	-	-	-
Road transport	ROADS: EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	All	248	-	-	-
Road transport	UPGRADE THE MAIN ROAD IN CLANWILLIAM	Roads Infrastructure	Roads	3	35	-	-	-
Road transport	ROADS: OFFICE FURNITURE & EQUIPMENT CLANWILLIAM	Furniture and Office Equipment	Furniture and Office Equipment	3	16	-	-	-
Road transport	ROADS: EQUIPMENT GRAAFWATER	Machinery and Equipment	Machinery and Equipment	4	15	-	-	-
Road transport	ROADS: EQUIPMENT CITRUSDAL	Machinery and Equipment	Machinery and Equipment	2	4	50	50	-
Road transport	INFRA SERVICES - ROADS CLANWILLIAM	Roads Infrastructure	Roads	3	216	180	-	-
Waste water management	INFRA SANITATION SERVICES GRAAFWATER(FLUSH TOILETTS)	Sanitation Infrastructure	Reticulation	4	204	-	-	-
Waste water management	SEWERAGE: EQUIPMENT	Machinery and Equipment	Machinery and Equipment	4	67	50	-	-
Waste water management	SEWERAGE: EQUIPMENT	Machinery and Equipment	Machinery and Equipment	All	156	-	-	-
Waste water management	SEWERAGE: EQUIPMENT LAMBERTSBAY	Machinery and Equipment	Machinery and Equipment	5	123	100	-	-
Waste water management	INFRA SERVICES - STORMWATER CLANWILLIAM	Storm water Infrastructure	Storm water Conveyance	3	28	-	-	-
Water management	WSIG : CAPITAL	Water Supply Infrastructure	Water Treatment Works	4	6 901	-	26 087	26 087
Water management	CLANWILLIAM BOREHOLES (MUNICIPAL DISASTER GRANT)	Water Supply Infrastructure	Boreholes	3	1 824	-	-	-
Water management	CITRUSDAL BOREHOLES (MUNICIPAL DISASTER GRANT)	Water Supply Infrastructure	Boreholes	2	2 436	-	-	-
Water management	DESALINATION PLANT (DROUGHT RELIEF GRANT)	Water Supply Infrastructure	Water Treatment Works	5	4 326	-	-	-
Water management	OFFICE FURNITURE/EQUIPMENT CLANWILLIAM	Furniture and Office Equipment	Furniture and Office Equipment	3	16	8	-	-
Water management	OFFICE FURNITURE/EQUIPMENT LAMBERTSBAY	Furniture and Office Equipment	Furniture and Office Equipment	5	80	-	-	-

**WC012 Cederberg - Supporting Table SA36 Detailed capital budget**

Function	Project Description	Asset Class	Asset Sub-Class	Ward Location	Current Year	2019/20 Medium Term Revenue & Expenditure Framework		
					2018/19	Budget Year	Budget Year	Budget Year
R thousand					Full Year Forecast	2019/20	+1 2020/21	+2 2021/22
Water management	ASSIST WITH BOREHOLE FOR WATER/POMPKAMER	Water Supply Infrastructure	Distribution	6	10	-	-	-
Water management	EQUIPMENT & METER REPLACEMENT	Furniture and Office Equipment	Furniture and Office Equipment	All	277	-	-	-
Water management	UPGRADING RESERVOIR	Water Supply Infrastructure	Reservoirs	5	165	-	-	-
Water management	Water: Equipment	Machinery and Equipment	Machinery and Equipment	4	91	-	-	-
Water management	PLANT & EQUIPMENT LAMBERTSBAY	Machinery and Equipment	Machinery and Equipment	5	29	-	-	-
Water management	PLANT & EQUIPMENT ELANDSBAY	Machinery and Equipment	Machinery and Equipment	5	12	-	150	-
Water management	PLANT & EQUIPMENT CITRUSDAL	Machinery and Equipment	Machinery and Equipment	5	118	-	-	-
Waste management	REFUSE: EQUIPMENT	Machinery and Equipment	Machinery and Equipment	All	66	-	-	-
Waste management	REFUSE: EQUIPMENT CITRUSDAL	Machinery and Equipment	Machinery and Equipment	2	4	-	-	-
Sport and recreation	UPGRADE CURRENT PLAYPARK AND MAKE IT SAFER. PROVIDE LAND FOR	Community Facilities	Public Open Space	2	80	-	-	-
Sport and recreation	PROVIDE CHAIRS AND TABLES IN PLAYPARKS	Community Facilities	Public Open Space	5	80	-	-	-
Sport and recreation	UPGRADE ABLUTION FACILITIES: CEMETERIES LAMBERTSBAAI	Community Facilities	Cemeteries/Crematoria	5	-	300	-	-
Sport and recreation	Upgrade of the Cemetery in Graafwater South. Provision of fencing and cemeteries	Community Facilities	Cemeteries/Crematoria	4	120	-	-	-
Sport and recreation	PARKS & GARDENS: EQUIPMENT	Machinery and Equipment	Machinery and Equipment	4	42	-	-	-
Sport and recreation	PARKS & GARDENS: EQUIPMENT	Machinery and Equipment	Machinery and Equipment	All	60	-	-	-
Sport and recreation	FENCING: VREDE OORD BEGRAFPLAAS	Community Facilities	Cemeteries/Crematoria	3	30	-	-	-
Sport and recreation	PARKS & GARDENS: EQUIPMENT CITRUSDAL	Machinery and Equipment	Machinery and Equipment	2	5	25	50	-
Energy sources	ELECTRICITY: UPGRADE NETWORK	Electrical Infrastructure	LV Networks	All	316	150	100	-
Energy sources	REPLACEMENT OF STREETLIGHTS ELANDSBAAI	Electrical Infrastructure	LV Networks	5	50	100	50	-
Energy sources	STREETLIGHTS GRAAFWATER	Electrical Infrastructure	LV Networks	4	50	38	-	-
Energy sources	INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME	Electrical Infrastructure	MV Switching Stations	5	2 609	3 747	8 696	11 304
Energy sources	STREETLIGHTS & SPOTLIGHTS	Electrical Infrastructure	LV Networks	3	50	75	-	-
Energy sources	STREETLIGHTS & SPOTLIGHTS	Electrical Infrastructure	LV Networks	2	50	75	-	-
Energy sources	STREETLIGHTS & SPOTLIGHTS	Electrical Infrastructure	LV Networks	5	70	75	-	-
Energy sources	ELECTRICITY: EQUIPMENT	Machinery and Equipment	Machinery and Equipment	All	150	100	100	-
Planning and development	TOWN PLANNING : EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	All	100	30	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	Administrative or Head Office	-	20	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT - LBAY	Furniture and Office Equipment	Furniture and Office Equipment	5	-	10	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT - CITRUSDAL	Furniture and Office Equipment	Furniture and Office Equipment	2	-	10	-	-
Finance and administration	OFFICE FURNITURE EPWP OWN	Furniture and Office Equipment	Furniture and Office Equipment	3	-	10	-	-
Finance and administration	OFFICE FURNITURE EPWP GRANT	Computer Equipment	Computer Equipment	3	-	13	-	-
Housing	OFFICE FURNITURE CLANW	Furniture and Office Equipment	Furniture and Office Equipment	3	-	10	-	-
Housing	OFFICE FURNITURE CDAL	Furniture and Office Equipment	Furniture and Office Equipment	2	-	10	-	-
Housing	OFFICE FURNITURE LBAAI	Furniture and Office Equipment	Furniture and Office Equipment	5	-	5	-	-
Housing	FENCING KHAYELTSISA CLW	Community Facilities	Public Open Space	3	-	-	200	-
Planning and development	OFFICE FURNITURE & EQUIPMENT CLW	Furniture and Office Equipment	Furniture and Office Equipment	3	-	10	-	-
Road transport	FIRE ARM SAFES	Furniture and Office Equipment	Furniture and Office Equipment	3	-	30	-	30
Road transport	FENCING VAN VERKEER SENTRUM CDAL	Operational Buildings	Municipal Offices	2	-	100	50	-
Road transport	OFFICE FURNITURE LBAAI	Computer Equipment	Computer Equipment	5	-	5	-	-
Road transport	OFFICE FURNITURE CLW	Furniture and Office Equipment	Furniture and Office Equipment	3	-	23	-	-

**WC012 Cederberg - Supporting Table SA36 Detailed capital budget**

Function	Project Description	Asset Class	Asset Sub-Class	Ward Location	Current Year	2019/20 Medium Term Revenue & Expenditure Framework		
					2018/19	Budget Year	Budget Year	Budget Year
R thousand					Full Year Forecast	2019/20	+1 2020/21	+2 2021/22
Road transport	OFFICE FURNITURE CITR	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	2	-	23	-	-
Road transport	UPGRADING - VEHICLE TEST CENTRE EQUIPMENT CLW	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	3	-	580	350	-
Road transport	UPGRADE TRAFFIC BUILDING CLW	<i>Operational Buildings</i>	<i>Municipal Offices</i>	3	-	100	100	-
Sport and recreation	OFFICE FURNITURE/EQUIPMENT RESORTS LBAAI & EBAAI	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	5	-	20	-	-
Sport and recreation	RENEWAL VAN GRAAFWATER PAVILJOEN	<i>Sport and Recreation Facilities</i>	<i>Outdoor Facilities</i>	4	-	-	-	100
Sport and recreation	UPGRADE KITCHEN - SPORTS GROUND CITR	<i>Sport and Recreation Facilities</i>	<i>Outdoor Facilities</i>	2	-	20	-	-
Sport and recreation	OFFICE FURNITURE & EQUIPMENT CITR	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	2	-	23	-	-
Sport and recreation	EBAAI PAVILJOENE (NEW)	<i>Sport and Recreation Facilities</i>	<i>Outdoor Facilities</i>	5	-	-	100	-
Finance and administration	FENCING VAN WERKSWINKEL CITR	<i>Operational Buildings</i>	<i>Workshops</i>	2	-	200	200	200
Finance and administration	OFFICE FURNITURE/EQUIPMENT CITRUSDAL	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	2	-	-	150	50
Road transport	UPGRADE SIDEWALKS ANNEMOONLAAN CITRUSDAL	<i>Roads Infrastructure</i>	<i>Roads</i>	2	-	50	5	-
Road transport	TAR MORE ROADS: GRAAFWATER NOORD	<i>Roads Infrastructure</i>	<i>Roads</i>	4	-	-	200	-
Road transport	ROADS: EQUIPMENT CLW	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	3	6 063	90	100	-
Road transport	ROADS: EQUIPMENT LBAAI	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	5	-	90	100	-
Road transport	ROADS: EQUIPMENT GWATER	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	4	-	90	50	-
Road transport	SPEEDBUMPS DWARSSTRAAT & SKOOLSTR CLW	<i>Roads Infrastructure</i>	<i>Roads</i>	3	-	45	-	-
Waste water management	SEWERAGE: EQUIPMENT CITRUSDAL	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	2	-	50	150	150
Waste water management	SEWERAGE: EQUIPMENT EBAAI	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	5	-	75	-	-
Waste water management	SEWERAGE: EQUIPMENT CLW	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	3	-	10	-	-
Waste water management	UPGRADE VAN RIOOLPOMPSTASIE	<i>Sanitation Infrastructure</i>	<i>Pump Station</i>	3	-	65	-	-
Waste water management	OFFICE FURNITURE/ EQUIPMENT CLANW	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	3	-	8	-	-
Waste water management	EBAAI STORMWATER PYPE	<i>Storm water Infrastructure</i>	<i>Storm water Conveyance</i>	5	1 213	70	150	200
Waste water management	EBAAI STORMWATER CHANNEL CURBS	<i>Storm water Infrastructure</i>	<i>Storm water Conveyance</i>	5	-	-	100	-
Water management	WATER EQUIPMENT CITR	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	2	-	-	100	100
Water management	RESEAL OF RESIVOIR CITR	<i>Water Supply Infrastructure</i>	<i>Reservoirs</i>	2	-	150	-	150
Water management	FENCING OF WATER TREATMENT WORK CITR	<i>Water Supply Infrastructure</i>	<i>Water Treatment Works</i>	2	-	-	250	-
Water management	NEW BUILDING CHLOORGASSE CITR	<i>Operational Buildings</i>	<i>Municipal Offices</i>	2	-	60	-	-
Water management	NEW BUILDING TOILETTE CITR	<i>Operational Buildings</i>	<i>Municipal Offices</i>	2	-	26	-	-
Water management	BURGLAR GATE KANTOOR CITR	<i>Operational Buildings</i>	<i>Municipal Offices</i>	2	-	-	-	20
Water management	OFFICE FURNITURE & EQUIPMENT CITR	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	2	-	-	-	50
Water management	REPLACE ASBESPLAAT BY PLATDAMME CLW	<i>Water Supply Infrastructure</i>	<i>Reservoirs</i>	3	-	-	150	175
Water management	FENCING VAN PLATDAMME - CLANW	<i>Water Supply Infrastructure</i>	<i>Reservoirs</i>	3	-	-	25	-
Water management	WATER EQUIPMENT CLW	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	3	1 679	50	20	-
Water management	WATER: EQUIPMENT - POMPE VIR BOORGAT OP LEIPOLDVILLE	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	5	-	40	70	-
Water management	GENERATOR - AMBER ROAD	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	3	-	145	-	-
Waste management	FENCING DUMPING SITE - CITR	<i>Solid Waste Infrastructure</i>	<i>Landfill Sites</i>	2	-	100	100	-
Waste management	FENCING DUMPING SITE - CLW	<i>Solid Waste Infrastructure</i>	<i>Landfill Sites</i>	3	-	30	90	-
Waste management	BUILDING DUMPING SITE CLW	<i>Solid Waste Infrastructure</i>	<i>Landfill Sites</i>	3	-	90	-	-
Waste management	OFFICE FURNITURE & EQUIPMENT DUMPING SITE CITR	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	2	-	35	-	-
Waste management	REFUSE: EQUIPMENT CLANWILLIAM	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	3	-	50	150	-

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R thousand					Full Year Forecast	2019/20	+1 2020/21	+2 2021/22
Sport and recreation	FENCING VIGS MONUMENT CLW	Community Facilities	Parks	3	-	-	20	-
Sport and recreation	OFFICE FURNITURE & EQUIPMENT CLW	Furniture and Office Equipment	Furniture and Office Equipment	3	-	8	-	-
Sport and recreation	VEHICLES - TRAILOR CITR	Transport Assets	Transport Assets	2	-	45	-	-
Sport and recreation	PARKS & GARDENS: EQUIPMENT LBAAI	Machinery and Equipment	Machinery and Equipment	5	-	50	-	-
Sport and recreation	PARKS & GARDENS: NUWELAND	Community Facilities	Parks	5	-	-	50	-
Sport and recreation	UPGRADE ABLUTION FACILITIES: MEEULAND LAMBERTSBAAI	Community Facilities	Public Ablution Facilities	5	-	-	150	-
Sport and recreation	PARKS & GARDENS: EBAAI TAFELS & STOELE	Community Facilities	Parks	5	-	14	-	-
Sport and recreation	UPGRADE PLAYPARK JAKARANDA CLANW	Community Facilities	Parks	3	-	25	-	-
Energy sources	INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME - CLANWILLIAM	Electrical Infrastructure	LV Networks	3	-	4 637	-	-
Planning and development	IN BOU VAN KLUISDEUR	Furniture and Office Equipment	Furniture and Office Equipment	3	-	30	-	-
Road transport	UPGRADING - VEHICLE TEST CENTRE EQUIPMENT CITR	Machinery and Equipment	Machinery and Equipment	2	-	580	-	-
Waste water management	UPGRADE VAN RIOOLPOMPSTASIE LBAAI	Machinery and Equipment	Machinery and Equipment	5	-	125	-	-
Waste water management	SEWERAGE: INFRASTRUCTURE LBAY	Sanitation Infrastructure	Reticulation	5	-	500	-	-
Waste water management	WSIG : UPGRADE OF GRAAFWATER OXIDATION PONDS	Sanitation Infrastructure	Waste Water Treatment Works	4	-	8 696	-	-
Water management	WSIG : UPGRADE OF GRAAFWATER RAW WATER INFRASTRUCTURE	Water Supply Infrastructure	Dams and Weirs	4	-	8 696	-	-
Water management	WSIG : LAMBERTSBAY BOREHOLE DEVELOPMENT	Water Supply Infrastructure	Boreholes	5	-	8 696	-	-
Water management	FENCING HOË DRUK RESERVOIR CITRUSDAL	Machinery and Equipment	Machinery and Equipment	2	-	300	-	-
Waste management	PURCHASE OF LOCKERS	Furniture and Office Equipment	Furniture and Office Equipment	3	-	40	-	-
Energy sources	LAMBERTSBAY BULK INFRASTRUCTURE UPGRADE - CO FUNDING INEP	Electrical Infrastructure	LV Networks	5	-	700	-	-
Planning and development	ELANDSBAY NEW PEDESTRIAN PATHWAY LIGHTNING - MIG CO FUNDING	Electrical Infrastructure	LV Networks	5	-	117	-	-
Planning and development	MIG: SIDEWALK LIGHTNING EBAY	Electrical Infrastructure	LV Networks	5	730	-	-	-
Waste water management	CEDAR MILL MALL - SANITATION PUMP STATION	Sanitation Infrastructure	Reticulation	3	947	-	-	-
Waste water management	CEDAR MILL MALL - WWTW EQUIPMENT	Machinery and Equipment	Machinery and Equipment	3	60	-	-	-
Energy sources	INEP - ELECTRIFICATION FORMAL HOUSING LBAY PH1 & PH2	Electrical Infrastructure	LV Networks	5	4 348	-	-	-
Energy sources	CEDAR MILL MALL - LV NETWORKS	Electrical Infrastructure	LV Networks	3	252	-	-	-
Energy sources	CEDAR MILL MALL - MV SUBSTATIONS	Electrical Infrastructure	MV Switching Stations	3	150	-	-	-
<b>Total Capital expenditure</b>					<b>116 303</b>	<b>60 699</b>	<b>80 245</b>	<b>85 549</b>

## **2.14 Legislation compliance status**

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. **Service Delivery and Implementation Plan**  
The detail SDBIP document is at a draft and is to be finalised after approval of the 2019/20 MTREF at least 30 days before the start of the next financial year directly aligned and informed by the 2019/20 MTREF.
2. **In year reporting**  
Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipality's website.
3. **Internship programme**  
The Municipality is participating in the Municipal Financial Management Internship programme. Currently 5 interns are undergoing training in the Budget and Treasury Office. The 4 vacancies have been filled effectively from 1 April 2019. The municipality has already employed 5 interns on a permanent basis through the internship programme.
4. **Budget and Treasury Office**  
The Budget and Treasury Office has been established. The unit needs to be further capacitated in order to fulfill its legislative objective and to be fully effective to deliver in terms of its mandate accordingly.
5. **Audit Committee**  
An Audit Committee has been established and is fully functional.
6. **Annual Report**  
Annual report is compiled in terms of the MFMA and National Treasury requirements.
7. **MFMA Training**  
MFMP Training took place during April 2018 – November 2019. The training has been concluded and officials are awaiting their results. It is planned that Councilors and other officials will attend the next MFMP rollout.
8. **Policies**  
Budget related policies has been reviewed and updated for final submission with the approval of the 2019/20 MTREF & outer two years.



## 2.15 Other supporting documents

All other supporting schedules not specifically addressed in this document are included below.

### **MBRR SA1 - Supporting detail to 'Budgeted Financial Performance'**

WC012 Cederberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>											
Total Property Rates	6	35 712	65 341	42 085	67 107	69 285	69 285	69 285	71 994	75 881	79 979
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		4 383	27 033	713	23 784	23 784	23 784	23 784	25 085	26 440	27 867
<b>Net Property Rates</b>		<b>31 329</b>	<b>38 308</b>	<b>41 372</b>	<b>43 323</b>	<b>45 502</b>	<b>45 502</b>	<b>45 502</b>	<b>46 909</b>	<b>49 442</b>	<b>52 112</b>
<b>Service charges - electricity revenue</b>											
Total Service charges - electricity revenue	6	69 772	78 037	79 818	86 356	88 122	88 122	88 122	101 975	103 652	109 256
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)		19	168	17	200	200	200	200	224	236	249
<b>Net Service charges - electricity revenue</b>		<b>69 753</b>	<b>77 869</b>	<b>79 801</b>	<b>86 156</b>	<b>87 922</b>	<b>87 922</b>	<b>87 922</b>	<b>101 751</b>	<b>103 416</b>	<b>109 008</b>
<b>Service charges - water revenue</b>											
Total Service charges - water revenue	6	23 431	25 198	24 857	30 282	30 282	30 282	30 282	31 865	33 586	35 399
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)		783	781	931	927	927	927	927	342	360	380
<b>Net Service charges - water revenue</b>		<b>22 648</b>	<b>24 417</b>	<b>23 926</b>	<b>29 354</b>	<b>29 354</b>	<b>29 354</b>	<b>29 354</b>	<b>31 523</b>	<b>33 225</b>	<b>35 019</b>
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue		11 112	12 160	12 743	13 530	14 269	14 269	14 269	12 389	13 058	13 763
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		3 144	3 348	3 291	3 778	3 778	3 778	3 778	1 279	1 348	1 421
<b>Net Service charges - sanitation revenue</b>		<b>7 968</b>	<b>8 812</b>	<b>9 452</b>	<b>9 752</b>	<b>10 492</b>	<b>10 492</b>	<b>10 492</b>	<b>11 110</b>	<b>11 710</b>	<b>12 342</b>
<b>Service charges - refuse revenue</b>											
Total refuse removal revenue	6	7 130	7 611	7 599	9 879	9 879	9 879	9 879	14 336	15 110	15 926
Total landfill revenue											
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)		379	380	435	455	455	455	455	4 244	4 473	4 715
<b>Net Service charges - refuse revenue</b>		<b>6 752</b>	<b>7 231</b>	<b>7 164</b>	<b>9 425</b>	<b>9 425</b>	<b>9 425</b>	<b>9 425</b>	<b>10 092</b>	<b>10 637</b>	<b>11 212</b>
<b>Other Revenue</b>											
Administrative Handling Fees		6 603	6 594	0	5	5	5	5	6	6	6
Advertisements											
Application Fees for Land Usage				105	61	61	61	61	64	68	71
Beach and River Sand				5	5	5	5	5	6		
Books				3	3	3	3	3	3	3	3
Building Plan Approval				929	706	706	706	706	1 248	1 289	1 331
Camping Fees				2 780	3 504	3 504	3 504	3 504	3 714	3 915	4 126
Cemetery and Burial				101	121	121	121	121	128	135	142
Cleaning and Removal				1							
Clearance Certificates				30	46	46	46	46	32	34	36
Collection Charges				252	51	51	51	51	6	6	7
Commission				41							
Consumables				8	19	19	19	19	21	22	23
Development Charges				1 598	2 332	500	500	500	1 530	1 059	1 089
Entrance Fees				193	448	448	448	448	475	501	528
Fire Services									250	250	250
Insurance Refund				135							
Photocopies and Faxes				29	24	24	24	24	26	27	28
Request for Information					265	265	265	265		0	0
Reversal of Impairment Loss				2							
Sale of Property						702	702	702	5 000		
SETA				140	323	323	323	323	323	341	359
Staff Recoveries				0	138	138	138	138	146	154	162
Sub-division and Consolidation Fees				31	66	66	66	66	70	74	78
Tender documents				56	93	93	93	93	99	104	110
Valuation Services	3			15	23	23	23	23	9	10	10
<b>Total 'Other' Revenue</b>	1	<b>6 603</b>	<b>6 594</b>	<b>6 452</b>	<b>8 234</b>	<b>7 105</b>	<b>7 105</b>	<b>7 105</b>	<b>13 156</b>	<b>7 996</b>	<b>8 360</b>

WC012 Cederberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	49 212	51 627	64 476	73 353	71 529	71 529	71 529	83 078	84 316	88 472
Pension and UIF Contributions		7 667	8 279	9 350	11 680	10 980	10 980	10 980	12 939	12 869	13 447
Medical Aid Contributions		2 710	2 980	3 217	4 121	4 196	4 196	4 196	5 048	5 379	5 620
Overtime		3 250	3 651	4 550	3 729	4 154	4 154	4 154	4 088	4 896	5 160
Performance Bonus		3 636	4 040	296	76	178	178	178		74	78
Motor Vehicle Allowance		4 026	4 306	4 477	4 894	4 851	4 851	4 851	5 225	5 230	5 372
Cellphone Allowance			318	437	471	440	440	440	530	468	489
Housing Allowances		862	867	530	528	622	622	622	812	849	886
Other benefits and allowances		4 166	4 477	2 699	4 029	4 906	4 906	4 906	4 388	6 276	6 600
Payments in lieu of leave		458	612	741	811	811	811	811	507	968	1 040
Long service awards		318	325	319	346	363	363	363	394	428	465
Post-retirement benefit obligations		1 925	1 861	3 225	2 274	2 271	2 271	2 271	2 491	2 732	2 997
<b>sub-total</b>	<b>5</b>	<b>78 230</b>	<b>83 344</b>	<b>94 318</b>	<b>106 311</b>	<b>105 299</b>	<b>105 299</b>	<b>105 299</b>	<b>119 499</b>	<b>124 485</b>	<b>130 625</b>
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Employee related costs</b>	<b>1</b>	<b>78 230</b>	<b>83 344</b>	<b>94 318</b>	<b>106 311</b>	<b>105 299</b>	<b>105 299</b>	<b>105 299</b>	<b>119 499</b>	<b>124 485</b>	<b>130 625</b>
<b>Contributions recognised - capital</b>											
List contributions by contract		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Contributions recognised - capital</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		15 876	16 045	16 070	18 115	18 146	18 146	18 146	23 355	24 775	26 107
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation &amp; asset impairment</b>	<b>10</b>	<b>15 876</b>	<b>16 045</b>	<b>16 070</b>	<b>18 115</b>	<b>18 146</b>	<b>18 146</b>	<b>18 146</b>	<b>23 355</b>	<b>24 775</b>	<b>26 107</b>
<b>Bulk purchases</b>											
Electricity Bulk Purchases		62 722	66 737	67 510	73 347	73 347	73 347	73 347	81 469	85 977	90 619
Water Bulk Purchases		500	860	1 021	890	862	862	862	914	963	1 015
<b>Total bulk purchases</b>	<b>1</b>	<b>63 222</b>	<b>67 597</b>	<b>68 531</b>	<b>74 237</b>	<b>74 210</b>	<b>74 210</b>	<b>74 210</b>	<b>82 383</b>	<b>86 940</b>	<b>91 635</b>
<b>Transfers and grants</b>											
Cash transfers and grants		-	-	1 064	844	1 408	1 408	1 408	4 001	4 836	3 840
Non-cash transfers and grants		-	-	731	55	176	176	176	120	126	133
<b>Total transfers and grants</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1 795</b>	<b>899</b>	<b>1 584</b>	<b>1 584</b>	<b>1 584</b>	<b>4 121</b>	<b>4 962</b>	<b>3 973</b>
<b>Contracted services</b>											
Air Pollution		-	-	-	-	-	-	-	62	65	69
Accounting and Auditing		-	-	1 448	1 213	2 005	2 005	2 005	1 081	1 401	1 429
Audit Committee		-	-	21	28	28	28	28	25	26	28
Building Contractors		-	-	-	-	-	-	-	17 860	-	-
Burial Services		-	-	11	10	15	15	15	15	16	17
Catering Services		-	-	343	474	450	450	450	494	521	551
Collection		-	-	121	75	22	22	22	25	26	28
Commissions and Committees		-	-	20	50	29	29	29	60	63	67
Ecological		-	-	8	-	700	700	700	-	-	-
Employee Wellness		-	-	94	100	8	8	8	8	8	9
Engineering Services (Civil)		-	-	313	149	17 655	17 655	17 655	900	949	1 000
Engineering Services (Electrical)		-	-	1 080	-	-	-	-	-	-	-
Events Promotor		-	-	-	-	-	-	-	300	316	333
Forestry		-	-	-	-	-	-	-	325	-	-
Human Resources		-	-	379	250	322	322	322	165	179	272
Hygiene Services		-	-	8	5	29	29	29	70	74	78
Inspection Fees		-	-	17	35	41	41	41	41	43	45
Laboratory Services		-	-	318	300	221	221	221	283	299	315
Land and Quantity Surveyors		-	-	99	500	-	-	-	450	474	500
Legal Advice and Litigation		-	-	515	130	863	863	863	250	289	343
Maintenance of Buildings and Facilities		-	-	1 407	1 850	1 304	1 304	1 304	1 396	1 251	1 318
Maintenance of Equipment		-	-	6 763	4 354	5 722	5 722	5 722	6 543	5 332	5 616
Maintenance of Unspecified Assets		-	-	175	313	435	435	435	-	-	-
Management of Informal Settlements		-	-	28	700	1 033	1 033	1 033	500	527	555
Medical Examinations		-	-	-	-	2	2	2	352	2	2
Meter Management		-	-	-	-	30	30	30	72	21	22
Occupational Health and Safety		-	-	133	50	70	70	70	80	84	89
Organisational		-	-	133	1 578	269	269	269	210	221	233
Project Management		-	-	2 617	300	1 263	1 263	1 263	500	316	333
Removal of Structures and Illegal Signs		-	-	-	6	-	-	-	-	-	-
Research and Advisory		-	-	126	349	167	167	167	280	158	167
Safeguard and Security		-	-	2 328	2 661	838	838	838	1 013	1 025	1 081
Security Services		-	-	694	150	1 640	1 640	1 640	1 500	1 581	1 666
Sewerage Services		-	-	46	72	-	-	-	-	-	-
Stage and Sound Crew		-	-	46	70	60	60	60	126	133	140
Town Planner		-	-	1 323	-	-	-	-	150	158	167
Traffic Fines Management		-	-	937	1 000	790	790	790	520	548	578
Translators, Scribes and Editors		-	-	1	10	25	25	25	25	26	28
Valuer and Assessors		-	-	248	100	200	200	200	180	74	78
<b>sub-total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>21 800</b>	<b>16 881</b>	<b>36 236</b>	<b>36 236</b>	<b>36 236</b>	<b>35 861</b>	<b>16 207</b>	<b>17 156</b>
<b>Allocations to organs of state:</b>											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total contracted services</b>		<b>-</b>	<b>-</b>	<b>21 800</b>	<b>16 881</b>	<b>36 236</b>	<b>36 236</b>	<b>36 236</b>	<b>35 861</b>	<b>16 207</b>	<b>17 156</b>

**WC012 Cederberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'**

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>Other Expenditure</b>											
Collection costs		2 230	601	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	-	-	-	-
Audit fees		-	-	-	-	-	-	-	-	-	-
General expenses	3	59 624	47 279	-	-	-	-	-	-	-	-
Advertising, Publicity and Marketing		-	-	161	197	417	417	417	369	389	410
Assets less than the Capitalisation Threshold		-	-	428	653	571	571	571	997	1 015	1 093
Audit Fees (external)		-	-	3 643	4 500	3 345	3 345	3 345	3 500	3 816	4 144
Bank Charges		-	-	663	800	775	775	775	800	843	889
Commission - Prepaid Electricity		-	-	1 719	1 000	1 799	1 799	1 799	1 700	1 792	1 889
Computer Service		-	-	1 021	585	770	770	770	1 297	906	968
Courier and Delivery Services		-	-	52	50	50	50	50	53	56	59
Deeds		-	-	28	30	30	30	30	30	32	33
Drivers Licences and Permits		-	-	200	160	160	160	160	120	139	154
Entertainment		-	-	22	94	28	28	28	80	84	90
Full Time Union Representative		-	-	83	69	69	69	69	90	95	100
Hire Charges		-	-	575	650	1 521	1 521	1 521	1 393	1 574	1 662
Insurance Underwriting (Broker's Fee)		-	-	10	15	15	15	15	30	32	33
Insurance Underwriting (Excess Payments)		-	-	180	-	-	-	-	-	-	-
Insurance Underwriting (Premiums)		-	-	768	600	799	799	799	900	951	1 000
Licences (Motor Vehicle)		-	-	142	150	125	125	125	170	158	167
Licences (Radio and Television)		-	-	-	1	1	1	1	1	1	1
Operating Leases		-	-	382	342	445	445	445	790	891	1 014
Postage/Stamps/Frinking Machines		-	-	-	1	1	1	1	1	1	1
Printing, Publications and Books		-	-	699	841	533	533	533	765	829	877
Professional Bodies, Membership and Subscription		-	-	894	1 161	983	983	983	1 290	1 388	1 416
Registration Fees		-	-	1 230	365	960	960	960	811	1 210	1 259
Remuneration of Ward Committees		-	-	215	408	408	408	408	360	407	441
Resettlement Cost		-	-	24	11	33	33	33	27	29	30
Signage		-	-	40	17	26	26	26	208	183	193
Skills Development Fund Levy		-	-	798	743	895	895	895	990	1 016	1 061
SMS Bulk Message Service		-	-	6	16	6	6	6	10	11	11
Software Licences		-	-	0	2	2	2	2	2	2	2
Stock Adjustments		-	-	33	-	-	-	-	-	-	-
Telemetric Systems		-	-	-	16	16	16	16	67	71	74
Telephone, Fax, Telegraph and Telex		-	-	1 801	1 256	1 388	1 388	1 388	162	171	180
Travel Agency and Visa's		-	-	-	-	-	-	-	-	-	-
Travel and Subsistence		-	-	1 048	1 358	2 089	2 089	2 089	1 712	1 648	1 735
Uniform and Protective Clothing		-	-	486	726	676	676	676	850	871	919
Vehicle Tracking		-	-	-	-	-	-	-	-	-	-
Workmen's Compensation Fund		-	-	495	487	487	487	487	487	513	541
<b>Total 'Other' Expenditure</b>	<b>1</b>	<b>61 854</b>	<b>47 881</b>	<b>17 844</b>	<b>17 304</b>	<b>19 424</b>	<b>19 424</b>	<b>19 424</b>	<b>20 061</b>	<b>21 122</b>	<b>22 446</b>
<b>by Expenditure Item</b>											
Employee related costs	8	-	-	12 555	13 939	14 794	14 794	14 794	16 484	18 606	19 610
Other materials		-	-	5 532	4 013	5 461	5 461	5 461	5 114	5 287	5 531
Contracted Services		-	-	8 478	6 610	8 020	8 020	8 020	7 204	6 040	6 365
Other Expenditure		-	-	1 112	1 362	1 438	1 438	1 438	1 829	1 899	2 025
<b>Total Repairs and Maintenance Expenditure</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>27 676</b>	<b>25 925</b>	<b>29 713</b>	<b>29 713</b>	<b>29 713</b>	<b>30 631</b>	<b>31 832</b>	<b>33 531</b>

## **MBRR SA2 - Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)**

**WC012 Cederberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)**

Description	Ref	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	Vote 7 - Public Safety	Vote 8 - Electricity	Vote 9 - Waste Management	Vote 10 - Waste Water Management	Vote 11 - Water	Vote 12 - Housing	Vote 13 - Road Transport	Vote 14 - Sports and Recreation	Total
<b>R thousand</b>	1															
<b>Revenue By Source</b>																
Property rates				46 909												46 909
Service charges - electricity revenue									101 751							101 751
Service charges - water revenue												31 523				31 523
Service charges - sanitation revenue											11 110					11 110
Service charges - refuse revenue										10 092						10 092
Rental of facilities and equipment					431	94		3							1	529
Interest earned - external investments				2 013												2 013
Interest earned - outstanding debtors				3 745												3 745
Dividends received																-
Fines, penalties and forfeits				2	19			20 893	15							20 929
Licences and permits																-
Agency services								3 383								3 383
Other revenue				149	131	5 495	2 422	250			500				4 210	13 156
Transfers and subsidies		43 112	150	2 415	6 753	380	2 774		1 481	4 244	1 279	4 255	17 860			84 703
Gains on disposal of PPE																-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>43 112</b>	<b>150</b>	<b>55 232</b>	<b>7 334</b>	<b>5 969</b>	<b>5 195</b>	<b>24 529</b>	<b>103 247</b>	<b>14 336</b>	<b>12 889</b>	<b>35 778</b>	<b>17 860</b>	<b>-</b>	<b>4 211</b>	<b>329 843</b>
<b>Expenditure By Type</b>																
Employee related costs		2 049	6 175	20 619	13 229	9 215	6 090	10 309	6 581	9 781	3 937	12 002	2 592	6 324	10 596	119 499
Remuneration of councillors		5 493														5 493
Debt impairment				2 426				15 670	735	3 517	5 002	8 182				35 532
Depreciation & asset impairment		82	2	418	320	822	185	33	3 722	2 511	2 910	6 288	30	5 424	608	23 355
Finance charges				8 449												8 449
Bulk purchases									81 469			914				82 383
Other materials		206	38	427	229	521	422	542	1 015	1 154	844	1 292	144	1 497	999	9 328
Contracted services		512	786	1 982	724	4 522	896	735	400	2 060	2 016	1 185	18 375	1 206	461	35 861
Transfers and grants		205	550		291	530		2 545								4 121
Other expenditure		2 343	1 040	9 677	378	3 031	163	460	386	594	336	358	139	589	567	20 061
Loss on disposal of PPE																-
<b>Total Expenditure</b>		<b>10 890</b>	<b>8 591</b>	<b>43 998</b>	<b>15 171</b>	<b>18 641</b>	<b>7 755</b>	<b>30 293</b>	<b>94 308</b>	<b>19 617</b>	<b>15 045</b>	<b>30 221</b>	<b>21 280</b>	<b>15 040</b>	<b>13 230</b>	<b>344 082</b>
<b>Surplus(Deficit)</b>		<b>32 222</b>	<b>(8 441)</b>	<b>11 235</b>	<b>(7 837)</b>	<b>(12 673)</b>	<b>(2 560)</b>	<b>(5 765)</b>	<b>8 939</b>	<b>(5 281)</b>	<b>(2 156)</b>	<b>5 557</b>	<b>(3 420)</b>	<b>(15 040)</b>	<b>(9 020)</b>	<b>(14 239)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)							12 962		8 384			26 087				47 434
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																-
Transfers and subsidies - capital (in-kind - all)																-
<b>Surplus(Deficit) after capital transfers &amp; contributions</b>		<b>32 222</b>	<b>(8 441)</b>	<b>11 235</b>	<b>(7 837)</b>	<b>(12 673)</b>	<b>10 402</b>	<b>(5 765)</b>	<b>17 323</b>	<b>(5 281)</b>	<b>(2 156)</b>	<b>31 644</b>	<b>(3 420)</b>	<b>(15 040)</b>	<b>(9 020)</b>	<b>33 195</b>

## MBRR SA3 - Supporting detail to 'Budgeted Financial Position'

### WC012 Cederberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Call investment deposits</b>											
Call deposits		-	-	10 017	-	-	-	-	-	-	-
Other current investments		-	-	-	-	-	-	-	-	-	-
<b>Total Call investment deposits</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>10 017</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consumer debtors</b>											
Consumer debtors		50 648	56 923	96 240	123 372	114 940	114 940	114 940	134 184	154 433	175 774
Less: Provision for debt impairment		(23 023)	(30 449)	(54 471)	(89 606)	(75 765)	(75 765)	(75 765)	(95 627)	(116 442)	(138 505)
<b>Total Consumer debtors</b>	<b>2</b>	<b>27 625</b>	<b>26 473</b>	<b>41 769</b>	<b>33 765</b>	<b>39 175</b>	<b>39 175</b>	<b>39 175</b>	<b>38 557</b>	<b>37 990</b>	<b>37 269</b>
<b>Debt impairment provision</b>											
Balance at the beginning of the year		-	-	-	67 521	54 471	54 471	54 471	75 765	95 627	116 442
Contributions to the provision		-	-	-	22 085	21 294	21 294	21 294	19 862	20 815	22 063
Bad debts written off		-	-	-	-	-	-	-	-	-	-
<b>Balance at end of year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>89 606</b>	<b>75 765</b>	<b>75 765</b>	<b>75 765</b>	<b>95 627</b>	<b>116 442</b>	<b>138 505</b>
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)		739 497	764 423	800 886	899 613	917 189	917 189	917 189	977 887	1 058 132	1 143 681
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		254 940	268 997	284 740	304 108	302 780	302 780	302 780	326 049	350 733	376 743
<b>Total Property, plant and equipment (PPE)</b>	<b>2</b>	<b>484 557</b>	<b>495 427</b>	<b>516 146</b>	<b>595 505</b>	<b>614 409</b>	<b>614 409</b>	<b>614 409</b>	<b>651 839</b>	<b>707 400</b>	<b>766 938</b>
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		2 481	3 039	3 400	3 843	3 843	3 843	3 843	3 626	4 022	3 431
<b>Total Current liabilities - Borrowing</b>		<b>2 481</b>	<b>3 039</b>	<b>3 400</b>	<b>3 843</b>	<b>3 843</b>	<b>3 843</b>	<b>3 843</b>	<b>3 626</b>	<b>4 022</b>	<b>3 431</b>
<b>Trade and other payables</b>											
Trade Payables		52 822	39 968	53 002	32 294	36 719	36 719	36 719	36 719	36 719	36 719
Other creditors		-	-	-	-	-	-	-	-	-	-
Unspent conditional transfers		2 414	32 315	33 460	-	-	-	-	-	-	-
VAT		-	-	-	744	-	-	-	-	-	-
<b>Total Trade and other payables</b>	<b>2</b>	<b>55 236</b>	<b>72 283</b>	<b>86 462</b>	<b>33 037</b>	<b>36 719</b>	<b>36 719</b>	<b>36 719</b>	<b>36 719</b>	<b>36 719</b>	<b>36 719</b>
<b>Non current liabilities - Borrowing</b>											
Borrowing		20 174	19 012	18 367	15 675	14 872	14 872	14 872	14 672	10 650	7 219
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
<b>Total Non current liabilities - Borrowing</b>		<b>20 174</b>	<b>19 012</b>	<b>18 367</b>	<b>15 675</b>	<b>14 872</b>	<b>14 872</b>	<b>14 872</b>	<b>14 672</b>	<b>10 650</b>	<b>7 219</b>
<b>Provisions - non-current</b>											
Retirement benefits		67 469	70 582	29 807	32 638	34 425	34 425	34 425	39 635	45 590	52 384
List other major provision items		-	-	-	-	-	-	-	-	-	-
Long-service Awards		-	-	3 234	3 370	3 464	3 464	3 464	3 792	4 175	4 617
Refuse landfill site rehabilitation		-	-	41 917	70 424	76 432	76 432	79 098	81 924	84 919	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Provisions - non-current</b>		<b>67 469</b>	<b>70 582</b>	<b>74 958</b>	<b>106 431</b>	<b>114 321</b>	<b>114 321</b>	<b>114 321</b>	<b>122 525</b>	<b>131 689</b>	<b>141 920</b>
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance		431 724	448 044	459 955	499 099	471 818	471 818	471 818	562 787	590 982	642 091
GRAP adjustments		-	-	(2 056)	-	-	-	-	-	-	-
Restated balance		431 724	448 044	457 899	499 099	471 818	471 818	471 818	562 787	590 982	642 091
Surplus/(Deficit)		16 320	11 911	13 919	47 113	90 969	90 969	90 969	33 195	51 108	61 228
Appropriations to Reserves		-	-	-	-	-	-	-	(5 000)	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	<b>1</b>	<b>448 044</b>	<b>459 955</b>	<b>471 818</b>	<b>546 212</b>	<b>562 787</b>	<b>562 787</b>	<b>562 787</b>	<b>590 982</b>	<b>642 091</b>	<b>703 319</b>
<b>Reserves</b>											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	5 000	5 000	5 000
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 000</b>	<b>5 000</b>	<b>5 000</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>448 044</b>	<b>459 955</b>	<b>471 818</b>	<b>546 212</b>	<b>562 787</b>	<b>562 787</b>	<b>562 787</b>	<b>595 982</b>	<b>647 091</b>	<b>708 319</b>
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>											
Provision of basic services		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-

**2019/20 Proposed tariff structure:**

**Property rates summary**

<b>PROPERTY RATES</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>	<b>% Increase</b>
<b>Rate Categories - Rates Amendment Act 2014</b>			
<b>Residential</b>	R 0.01222466	R 0.01295814	6.0%
<b>Special Ratings Area (per plot)</b>	R 565.00	R 600.00	6.19%
<b>Farm Properties :</b>			
Agricultural (80% REBATE TARIFF) No longer applicable	No additional rebate	No additional rebate	
Agricultural (75% REBATE TARIFF) <b>(The rate being the Ratio of 1:0.25 ) Residential to</b>	R 0.00305645	R 0.00323983	6%
Business & Commercial (No Rebate)	R 0.01580442	R 0.01675269	6%
Residential (No Rebate)	R 0.01222466	R 0.01295814	6%
<b>Small Holdings :</b>			
Agricultural	R 0.00305645	R 0.00323984	6%
Business & Commercial (No Rebate)	R 0.01580442	R 0.01675269	6%
Residential (No Rebate)	R 0.01222466	R 0.01295814	6%
<b>Commercial/Business:</b>	R 0.01580442	R 0.01675269	6%
<b>Government:</b>			
Educational; Hospitals; Schools	R 0.01580442	R 0.01675269	6%
Police	R 0.01580442	R 0.01675269	6%
<b>Impermissible - Religious</b>	100% Impermissible	100% Exempted	
<b>Municipal</b>	100% Impermissible	100% Exempted	
<b>National Monuments</b>	100% Impermissible	100% Exempted	
<b>Old Age Homes</b> (must annually apply on prescribed forms for the rebate at municipal offices)	100% Impermissible	100% Exempted	
<b>Self Sustainable towns without municipal services outside municipal towns.</b>	75 % rebate on Residential tariff (no R50 000 Free)(0.01222466)	75 % rebate on Residential tariff (no R50 000 Free)	
<b>Protected Areas/ Nature Reserves</b>	Exempted (17.1 .E)	100% Exempted	
<b>Public Service Infrastructure: (first 30% of Market value exempted; Plus additional 20% rebate in first year of implementation)</b>			
P S I - Parks	100% Exempted	100% Exempted	
P S I - Public Open Space	100% Exempted	100% Exempted	
P S I - Public Place	100% Exempted	100% Exempted	
P S I - Railway	100% Exempted	100% Exempted	
P S I - Roads	100% Exempted	100% Exempted	
P S I - Servitudes	100% Exempted	100% Exempted	
<b>Show Grounds</b> (100% rebate if proof are provided that they are registered as a NPO)	100% Exempted	100% Exempted	
<b>Sport</b>	100% Exempted	100% Exempted	
<b>Building Clause:</b> Building clause iro vacant plots (where applicable as per contract)	R -	R -	

## Service Tariffs by category – explanatory

<b>WATER RATES*</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>	<b>% Increase</b>
<b>AVAILABILITY CHARGE EMPTY STANDS</b>	697.24	739.07	6%
<b><u>DOMESTIC USERS, RESIDENTIAL,</u></b>			
<b><u>Basic Charge</u></b> (per residential unit and every plot able to join the water network as per the Engineer in charge) All Clients First 6 Kilolitre per moth free of charge/ not transferable (Only for Indigent cases)	113.57	120.39	6%
<b><u>Residential users</u></b> Per kilolitre, per month			
0 - 20 kilolitre	7.75	8.21	6%
21 - 40 kilolitre	9.51	10.08	6%
41 - 60 kilolitre	11.05	11.71	6%
61 +kilolitre	19.19	20.35	6%
please note that a daily tariff is used when calculating the monthly consumption account			
<b>Drought Season Tariffs (as allowed by Council)</b> <b><u>LEVELS</u></b> <b>Clanwilliam Dam volume reaches 45%. Jan Dissels River pumping Schemes reaches 45% of allowed pumping volume; all other schemes optimally utilised:</b>			
<b><u>Measures as in A above, and in addition, the following:</u></b>			
- Emergency tariffs shall be implemented immediately, as published in the annual tariffs list, and as follows:			
- All residential consumers and businesses will be charged at the water tariff as published in the annual tariffs list;			
<b><u>Residential users</u></b> Per kilolitre, per month			
0 - 20 kilolitre	9.30	9.85	6%
21 - 40 kilolitre	16.15	17.12	6%
41 - 60 kilolitre	21.89	23.21	6%
61 +kilolitre	38.03	40.31	6%
<b><u>BUSINESS (flat rate)</u></b>	27.10	28.72	6%
<b>NORMAL TARIFFS - NOT DROUGHT SEASON</b>			
<b><u>BUSINESS</u></b> <b><u>Basic Charge</u></b> (per every plot able to join the water network as per the Engineer in charge)	177.63	188.29	6%
<b><u>FLAT RATE</u></b>	13.68	14.50	6%
<b><u>OLD AGE HOMES, CHURCHES</u></b> <b><u>Per Kilolitre (Per Month)</u></b>			
0 - 25 kilolitre	6.40	6.72	5%
25 -50 kilolitre	8.00	8.40	5%
50 - 75 kilolitre	11.31	11.88	5%
75 +kilolitre	16.97	17.81	5%

<b>WATER RATES*</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>	<b>% Increase</b>
<b>ROLBAL CLUBS AND SPORT CLUBS (FLAT RATE)</b>	6.40	5.12	-20%
<b><u>SCHOOLS, HOSPITALS,</u></b>			
<b><u>Per kilolitre, per month</u></b>			
0 - 25 kilolitre	6.41	6.73	5%
25 -50 kilolitre	8.01	8.41	5%
50 - 75 kilolitre	11.31	11.88	5%
75 +kilolitre	16.96	17.81	5%
<b>Water connection:</b>			
New Connection			
New Connection Water (15 mm) shorter than 3 meters	2 968.00	3 146.00	6%
New Connection Water (22 mm) shorter than 3 meters	3 604.00	3 820.00	6%
New Connection Water (25mm) shorter than 3 meters	4 134.00	4 382.00	6%
New Connection Water (50 mm) shorter than 3 meters	9 116.00	9 662.00	6%
New Connection (Road Crossing)	3 498.00	3 707.00	6%
Reconnection	152.61	161.77	6%
Actual cost +		Actual cost +	
Repair of water leakages within private property	25%	25%	6%
Testing of meters	152.61	161.77	6%
Actual cost +		Actual cost +	
Move of water meters	25%	25%	
<b>Filling of Swimming pool (Using Municipal Equipment)</b>	12.12	12.84	6%
<b><u>Irrigation ditch water (Clanwilliam) Per Year</u></b>			
Irrigation ditch water per 2 000 m <sup>3</sup> or part thereof	366.97	388.98	6%
<b><u>Cost per unit</u></b>			
LBFC Slide Construction - Brackish Water Borehole	7.06	7.49	6%
<b><u>Other</u></b>			
Tampering with meter (Fine- 1st time) (non-indigent case)	1 255.29	1 330.60	6%
Tampering with meter (Fine- 2nd time) (non-indigent case)	1 882.93	1 995.90	6%
Tampering with meter (Fine- 3rd time) (culprit should be prosecuted)	2 510.57	2 661.21	6%
Tampering with meter (Fine- 1st time) (Indigent case)	592.12	627.64	6%
Tampering with meter (Fine- 2nd time) (Indigent case)	888.17	941.46	6%
Tampering with meter (Fine- 3rd time) (Culprit should be prosecuted)	1 184.23	1 255.29	6%
<b>TEMPORARY USERS/ CONNECTIONS FOR CONSTRUCTION</b>			
Fixed once off connection fee	2 968.00	3 146.08	6%
Flat rate per kiloliter	13.67	14.49	6%
<b>Bulk purchases by contractors per kl (own transport)</b>	22.58	23.93	6%
<b>Previous District Municipal Areas: Residential</b>			
0 - 25 kl	6.84	7.25	6%
26 - 50 kl	7.82	8.29	6%
50 - 75 kl	9.40	9.97	6%
75 kl and more	15.04	15.94	
<b>Proefplaas(Government/ Agriculture)</b>	12.13	12.85	6%
WATER TO GOLF COURSE	12.13	12.85	6%



<b>REFUSE REMOVAL RATES*</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>	<b>% INCREASE</b>
Basic Charge (Indigent clients excluded) (Infrastructure levy Households)	19.21	22.09	15%
Basic Charge (Businesses) (Infrastructure levy Business)	150.99	173.64	15%
Households: once per week	94.22	99.87	6%
<b>Businesses:</b> once per week	104.98	111.28	6%
2 times per week	192.71	204.28	6%
3 times per week	293.75	311.38	6%
4 times per week	398.38	422.29	6%
More than 4 times per week	506.64	537.04	6%
<b><u>Special Rates</u></b>			
Schools	179.48	190.25	6%
School residences	268.51	284.63	6%
Church and halls	90.46	95.89	6%
Nursery schools	90.46	95.89	6%
Hospital	268.51	284.63	6%
Old age homes	531.28	563.16	6%
<b>Refuse removal of businesses where business requires refuse to be removed more than once a week and no black bags provided</b>			
All businesses	4 501.90	4 772.02	6%
Construction rubble per cart	603.97	705.00	10%
Garden rubble per cart	301.99	352.00	10%
Residential rubble/ refuse dumped at municipal Landfill sites - per cart	130.00	150.00	15%
Businesses rubble/ refuse dumped at municipal Landfill sites - per cart	460.00	560.00	15%
Cleaning of plots (where the municipality clean a plot on request from owner or where the municipality must do it to prevent a fire or health risk. Will be charged to owners acc.)	720.00	764.00	6%
Waste removal outside municipal area: KM rate.	8.72	9.25	6%
<b><u>Per Removal (per bin, per month regardless of number of removals ) outside municipal area</u></b>			
Rate per km outside municipal area	8.30	8.80	6%
Residents Refuse Removal Elandsloof: 4 x R25 per household per month	100.00	106.00	6%

<b>SEWAGE RATES*</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>	<b>% INCREASE</b>
<b><u>Availability Fees</u></b>			
Availability Fees (yearly)	1 187.57	1 258.82	6%
<b><u>Basic Charge</u></b> (Indigent clients excuded)	29.89	31.80	6%
<b><u>Connection Fees</u></b>			
<b><u>Sewage Connection Fee</u></b>	1 749.00	1 854.00	6%
<b><u>Sewage Connection Fee (a road crossing)</u></b>	5 300.00	5 618.00	6%
<b><u>Sewage blockage</u></b>			
Within working hours	187.71	199.72	6%
After hours	412.07	438.44	6%
Weekends/ public holidays	467.79	497.72	6%
<b><u>Flush Toilets</u></b>			
<b><u>Households</u></b>			
Standard levy	149.57	159.14	6%
<b><u>Businesses</u></b>			
1-3 Toilets	149.57	159.14	6%
More than 3 Toilets (per additional toilet)	49.86	53.05	6%
<b><u>Hotels and Flats</u></b>			
Per toilet	99.72	106.10	6%
<b><u>Schools and Hostels</u></b>			
Per toilet	47.99	51.06	6%
<b><u>Old age homes</u></b>			
Per toilet	47.99	51.06	6%
<b><u>Special Rates</u></b>			
All churches and halls	370.40	394.11	6%
SAPS	1 528.12	1 625.92	6%
Hospital	1 297.16	1 380.18	6%
Wine Cellars	1 195.48	1 271.99	6%
<b><u>Goede Hoop Citrus Corporation</u></b>			
Head office	805.06	856.59	6%
Residence	2 318.42	2 466.80	6%
Warehouse	6 029.93	6 415.85	6%
Kampong	3 019.36	3 212.60	6%
<b><u>LBFC Slide Construction</u></b>			
Fixed Amount	1 029.42	1 095.31	6%
90% of water usage	1.25	1.33	6%
<b><u>Indigent cases</u></b>	Fully subsidized	Fully subsidized	
<b><u>Suction tanks per load</u></b>			
<b><u>Within working hours</u></b>			
Single Load	102.41	108.96	6%
Double Load	194.65	207.11	6%
Outside Municipal area	555.09	590.61	6%
Rate per km outside municipal area	8.69	9.25	6%
<b><u>After hours, weekends and public holidays</u></b>			
Single Load	555.09	590.61	6%
Double Load	732.65	779.54	6%
Outside Municipal area	732.65	779.54	6%
Rate per km outside municipal area	8.72	9.28	6%
<b><u>Outside Contractor to dump sewerage at Mun. Works</u></b>	-	-	
Single load	250.00	275.00	10%
Dubble load	450.00	495.00	10%
<b><u>Application for Bulk Sewerage Connections</u></b>	actual cost + 25%	actual cost + 25%	actual cost + 25%
Per kiloliter	54.03	57.49	6%

	2018/19	2019/20	% Increase/ (Decrease)
<b>ELECTRICITY RATES*</b>			
<b>Domestic customers</b>			
<b>Conventional meters</b>			
Basic (Single phase) - (R/month)	289.8500	330.0522	13.87%
Basic (Three phase) - (R/month)	433.9900	494.1844	13.87%
Capacity (R/Amp/phase/month)	-		
Energy (R/kWh)	1.5192	1.7299	13.87%
(1 to 50 units + Basic per calendar month for free/ not transferrable) (Indigents only)			
<b>Prepaid meters Indigent 20 Amp</b>			
Electricity Indigent (R/kWu) 51 - 100 kWu/month.	1.1266	1.2829	13.87%
(1st 50 units per calendar month free- not transferable) (only Indigent cases)			
<b>Prepaid meters: 20 Amp single phase</b>			
Energy (R/kWh)	1.8044	2.0547	13.87%
<b>Pre-paid: 1 phase &gt;20 Amp 1 phase; all 3 phase.</b>			
Basic - (R/month)	46.0000	52.3802	13.87%
Capacity (R/Amp/phase/month)	3.5000	3.9855	13.87%
Energy (R/kWh)	1.5730	1.7912	13.87%
<b>Minimum purchase per transaction R20.00</b>			
<b>Availability Fee</b>			
Availability fee (Empty plots- levy per month))	193.4100	220.2360	13.87%
<b>Business customers</b>			
<b>Conventional meters</b>			
Basic - (R/month)	519.7000	591.7824	13.87%
Basic (Three phase) - (R/month)	552.1000	628.6763	13.87%
Capacity (R/Amp/phase/month)			
Energy (R/kWh)	1.6734	1.9055	13.87%
<b>Pre-payment 20 Amp 1 phase</b>			
Energy (R/kWh)	2.0234	2.3040	13.87%
<b>Pre-payment &gt;20 Amp 1 phase &amp; all 3 phase</b>			
Basic - (R/month)	46.8600	53.3595	13.87%
Capacity (R/Amp/phase/month)	3.5200	4.0082	13.87%
Energy (R/kWh)	1.7300	1.9700	13.87%
<b>Low voltage Farmers</b>			
Basic - (R/month)	580.5800	661.1064	13.87%
Capacity (R/Amp/phase/month)	-		
Energy (R/kWh)	1.7629	2.0074	13.87%
<b>Time Of Use (TOU) tariff Medium Voltage (MV)</b>			
Basic - (R/month)	3 612.0600	4 113.0527	13.87%
Demand (R/kVA/m)	65.3600	74.4254	13.87%
Acces (R/kVA/m)	56.0800	63.8583	13.87%
Reactive Energy (R/kvarh)	0.0870	0.0991	13.87%
<b>High Season:</b>			
Peak: (R/kWh)	3.3572	3.8228	13.87%
Standard: (R/kWh)	1.2779	1.4551	13.87%
Off- Peak: (R/kWh)	0.8053	0.9170	13.87%
<b>Low Season:</b>			
Peak: (R/kWh)	1.3541	1.5419	13.87%
Standard: (R/kWh)	1.0210	1.1626	13.87%
Off- Peak: (R/kWh)	0.7312	0.8327	13.87%

	2018/19	2019/20	% Increase/ (Decrease)
<b>ELECTRICITY RATES*</b>			
<b>Time Of Use (TOU) tariff Low Voltage (LV)</b>			
Basic - (R/month)	1 806.0300	2 056.5264	13.87%
Demand (R/kVA/m)	71.8900	81.8611	13.87%
Acces (R/kVA/m)	61.6800	70.2350	13.87%
Reactive Energy (R/kvarh)	0.0849	0.0967	13.87%
<b>High Season</b>			
Peak: (R/kWh)	3.6573	4.1646	13.87%
Standard: (R/kWh)	1.3162	1.4988	13.87%
Off- Peak: (R/kWh)	0.8294	0.9445	13.87%
<b>Low Season</b>			
Peak: (R/kWh)	1.3947	1.5881	13.87%
Standard: (R/kWh)	1.0516	1.1974	13.87%
Off- Peak: (R/kWh)	0.7532	0.8577	13.87%
<b>Buy Back Rates: All TOU customers</b>			
<b>High Season</b>			
Peak: (R/kWh)	2.8985	3.3006	13.87%
Standard: (R/kWh)	0.8780	0.9998	13.87%
Off- Peak: (R/kWh)	0.5489	0.6250	13.87%
<b>Low Season:</b>			
Peak: (R/kWh)	0.9458	1.0769	13.87%
Standard: (R/kWh)	0.6506	0.7408	13.87%
Off- Peak: (R/kWh)	0.4133	0.4706	13.87%
<b>Schools and hostels, crèches, registered churches</b>			
Basic - (R/month)	849.5600	967.3940	13.87%
Capacity (R/Amp/phase/month)	-	-	
Energy (R/kWh)	1.3552	1.5431	13.87%
<b>Sportsclubs: fields and buildings, golfclubs</b>			
Basic - (R/month)	249.5600	284.1740	13.87%
Capacity (R/Amp/phase/month)	-	-	NA
Energy (R/kWh)	1.3552	1.5431	13.87%
<b>Street lights</b>			
Maintenance charge- (R/luminaire/month)	-	-	NA
Energy (R/kWh)	1.0417	1.1862	13.87%
<b>Municipal Supplies</b>			
Basic - (R/month)	-	-	NA
Capacity (R/Amp/phase/month)	-	-	NA
<b>Buildings, Sewerage Pumps, Water Pumps: (R/kWh)</b>	1.7011	1.9370	13.87%
<b>Temporary users</b>			
Electricity (R/kWu)	2.5245	2.8747	13.87%
If electricity usage cannot be categorised in the above mentioned structure, business rates would be used.			
<b>Other</b>			
Tampering with meter (Fine- 1st time) (non-indigent case)	R 1 255.29	1 429.3941	13.87%
Tampering with meter (Fine- 2nd time) (non-indigent case)	1 882.93	2 144.0911	13.87%
Tampering with meter (Fine- 3rd time) (culprit should be prosecuted)	2 510.57	2 858.7882	13.87%
Tampering with meter (Fine- 1st time) (Indigent case)	592.12	674.2425	14%
Tampering with meter (Fine- 2nd time) (Indigent case)	888.17	1 011.3637	14%
Tampering with meter (Fine- 3rd time) (Culprit should be prosecuted)	1 184.23	1 348.4850	14%
<b>New Connection</b>			
New Installations	Actual cost + 25%	Actual cost + 25%	Actual cost + 25%

## MBRR SA15 - Investment particulars by type

WC012 Cederberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	10 017	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	-	-	10 017	-	-	-	-	-	-
<b>Entities</b>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		-	-	10 017	-	-	-	-	-	-

## MBRR SA16 - Investment particulars by maturity

WC012 Cederberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	
		Yrs/Months								
<b>Parent municipality</b>										
		0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	
<b>Municipality sub-total</b>										
<b>Entities</b>										
		0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	
<b>Entities sub-total</b>										
<b>TOTAL INVESTMENTS AND INTEREST</b>	1									

## MBRR SA17 – Borrowing

### WC012 Cederberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>										
<b>Parent municipality</b>										
Annuity and Bullet Loans		22 654	22 052	21 767	19 518	18 715	18 715	18 298	14 672	10 650
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	<b>22 654</b>	<b>22 052</b>	<b>21 767</b>	<b>19 518</b>	<b>18 715</b>	<b>18 715</b>	<b>18 298</b>	<b>14 672</b>	<b>10 650</b>
<b>Entities</b>										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>	1	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Borrowing</b>	1	<b>22 654</b>	<b>22 052</b>	<b>21 767</b>	<b>19 518</b>	<b>18 715</b>	<b>18 715</b>	<b>18 298</b>	<b>14 672</b>	<b>10 650</b>
<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>	1	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Unspent Borrowing</b>	1	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 2.16 Manager's quality certificate

### **Municipal Manager Quality Certificate**

I, **Philippus L. Volschenk**, Municipal Manager of CEDERBERG MUNICIPALITY, Hereby Certify that the Annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Annual budget and supporting documents are consistent with the Integrated Development Plan of the Municipality,

Print Name: **Philippus L. Volschenk**

Municipal Manager of **CEDERBERG MUNICIPALITY**

Signature: 

Date: **31 May 2019**

