

CEDERBERG MUNICIPALITY

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020/2021 TO 2022/2023



DRAFT ANNUAL BUDGET OF
CEDERBERG
MUNICIPALITY

2020/21 TO 2022/23
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

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- **Online at www.cederbergmun.gov.za**

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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:

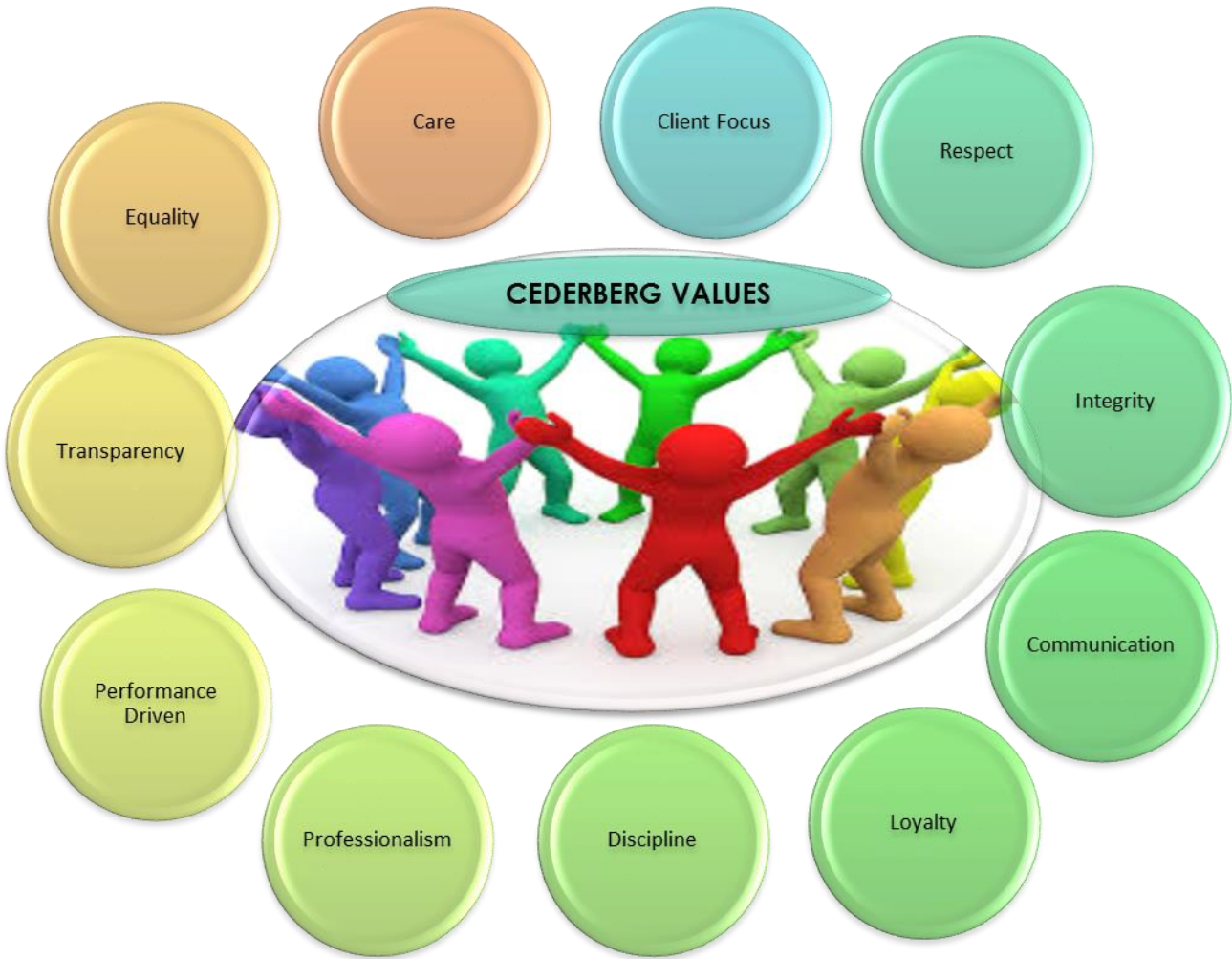
- Developing and executing policies and projects, which are responsive and provide meaningful redress;
- Unlocking opportunities with economic growth and development for community prosperity;
- Ensuring sustainable, efficient and effective service delivery in an environmental sustainable manner;
- Making 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 4th 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 of the Municipal Financial Management Act (Act 56 of 2003.) It is thus my privilege to table the 2020/2021 to 2022/2023 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.

In the 2019 Medium Term Budget Policy Statement (MTBPS) tabled by the Minister of Finance on 30 October 2019, he stated that, he is tabling the 2019 MTBPS in a difficult global and domestic environment. The global growth forecast for 2019 is the lowest since the 2008 financial crisis, weighed down by mounting trade tensions and political uncertainty. Economic activity in two engines of the world economy, namely China and India, is also slowing this year. Policy makers have taken a number of steps to support growth, but there is a risk that these measures will create new vulnerabilities, as interest rates in advanced economies decline. About a quarter of government bonds in these countries have negative yields.

In South Africa, economic growth has continued to stagnate and weaknesses in the world economy are likely to amplify our own challenges. The discussion paper termed the Economic transformation, inclusive growth, and competitiveness released by the National Treasury has proposed a number of economic reforms that might boost GDP growth over the medium and longer term, and support increased investment and job creation. These measures have been broadly agreed on within government. The next step is to implement the reforms urgently.

Over the past year, economic growth has been weaker than forecasted and is only expected to reach 0.9 per cent in 2020. The 2020 budget highlights the difficult economic and fiscal choices confronting government over the next several years.

It is projected that revenue to be collected for the 2020/21 financial year will amount to R1.5 trillion which equates to 29.2 per cent of the Gross Domestic Product (GDP), whereas expenditure is projected to be at R1.95 trillion which is equivalent to 36 per cent of GDP. This means that there is a consolidated budget deficit of R370.5 billion or 6.8 per cent of GDP in 2020/21. The gross national debts by the end of 2020/21 are projected to be R3.56 trillion which is 65.6 per cent of GDP.

It is evident that determined action is required to reverse the deterioration of the public finances by narrowing the budget deficit, containing debt and growing the economy faster and in a sustainable manner. Municipalities therefore need to exercise caution when they prepare their 2020/21 MTREF budgets to ensure synergy with national economic and fiscal prudence.

The declining economic growth which might be impacted on further by the Corona virus pandemic and international companies closing down as a result, the deteriorating state of the finances for state-owned entities, continued high unemployment and water and electricity shortages will put pressure on the ability of municipalities to raise revenue.

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 16 of the Municipal Finance Management Act states that:

- (1) The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.
- (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

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 tow 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 section 215 (3) of the Constitution or as may be prescribed.

The Budget has been drafted in accordance with the requirements of MFMA Circular No 98 & 99; The Division of Revenue Bill B3 of 2019 and the provincial gazette 8217.

1.4 Council Resolutions

That in respect of the:

2020/2021 DRAFT ANNUAL BUDGET

Discussed by Council at the Council meeting held on 26 March 2020:

1. Council approves the draft annual budget Report APPENDIX A.
2. Council approves the draft annual budget tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX B.
3. Council approves the draft annual budget supporting tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX C.
4. Council approves the Quality Certificate signed by the Accounting Officer, as set out in APPENDIX D.
5. Council approves the budget related policies, as set out in APENDIX E.
6. 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.
7. That council approves the Budget Locking certificate, as set out in APPENDIX G
8. The Draft Budget for the period 2020/2021 is made available to the public for comment.

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 2020/21 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	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand													
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	A		161 229	189 430	193 013	216 458	215 246	215 246	270 022	278 884	290 717	
Implement strategies to ensure financial viability and economical sustainability	Financial Viability and Sustainability	B		39 787	47 265	56 981	55 232	54 056	54 056	55 807	59 047	62 678	
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		9 376	10 104	42 494	46 305	48 023	48 023	12 348	10 425	10 921	
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		-	10 284	-	-	-	-	-	-	-	
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	E		13 645	25 698	67 990	20 276	25 922	25 922	15 265	24 332	29 598	
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	F		28 654	247	31 276	33 752	37 635	37 635	41 694	39 296	40 003	
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	G		-	-	135	5 253	11 434	11 434	437	453	301	
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	272 690	283 028	391 890	377 277	392 316	392 316	395 573	412 437	434 217

Operating Expenditure per Strategic Objective

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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand													
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	A		126 050	133 849	157 759	181 751	180 132	180 132	190 636	201 007	215 590	
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	B		55 972	56 819	45 270	43 998	49 662	49 662	52 273	54 980	58 007	
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		38 746	29 053	32 183	37 157	35 547	35 547	33 935	33 426	35 286	
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		1 748	1 558	1 837	2 852	2 566	2 566	2 369	2 509	2 657	
Enable a resilient, sustainable, quality and inclusive living environment and human settlements, i.e. Housing	Provide quality housing and ensure human dignity of our people	E		4 463	5 278	26 519	24 603	28 677	28 677	19 099	23 516	20 886	
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	F		33 800	30 193	37 809	43 491	44 892	44 892	46 345	48 031	49 365	
Development and transformation for the institution to provide a people-centered human resources and administrative service to citizens,	Provide training and capacity building	G		-	12 804	10 435	10 230	11 926	11 926	12 434	14 513	15 269	
Allocations to other priorities													
Total Expenditure				1	260 779	269 555	311 812	344 082	353 402	353 402	357 091	377 982	397 059

Capital Expenditure per Strategic Objective

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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	A		20 554	32 421	53 328	52 100	55 173	55 173	60 288	55 363	52 575
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	B		2 223	6 273	597	3 110	3 153	3 153	50	-	-
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		367	60	2 329	148	7	7	270	575	530
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		-	-	-	10	-	-	-	-	-
Enable a resilient, sustainable, quality and inclusive living environment and human settlements. i.e Housing	Provide quality housing and ensure human dignity of our people	E		4 815	6 291	43 662	85	673	673	20	2 491	6 543
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	F		295	1 307	4 031	4 996	4 665	4 665	2 636	680	1 010
Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens,	Provide training and capacity building	G		-	-	291	250	114	114	-	450	300
Allocations to other priorities			3									
Total Capital Expenditure			1	28 253	46 352	104 239	60 699	63 786	63 786	63 264	59 559	60 957

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 as well as the 2018/19 financial year.

The Municipal Budgeting and Accounting environment changed with the introduction of mSCOA (Municipal Standard Chart of Accounts) which came into effect on 1 July 2017. 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 2016/17 will not always be comparative when analyzing the respective budget sheets.

A new vote structure was created in the 2019/20 MTREF. 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	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Vote										
Vote 1 - Executive and Council	1	1 900	7 379	40 042	43 112	44 149	44 149	9 074	9 628	10 077
Vote 2 - Office of Municipal Manager		538	222	40	150	297	297	-	-	-
Vote 3 - Financial Administrative Services		48 667	47 265	56 981	55 232	54 056	54 056	55 807	59 047	62 678
Vote 4 - Community Development Services		42 053	35 426	33 413	7 334	7 619	7 619	7 775	6 118	6 298
Vote 5 - Corporate and Strategic Services		744	636	412	5 969	12 419	12 419	1 194	831	701
Vote 6 - Planning and Development Services		178 789	192 101	261 004	18 158	16 598	16 598	3 575	3 570	4 560
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	24 529	28 361	28 361	29 442	28 849	29 116
Vote 8 - Electricity		-	-	-	111 632	108 919	108 919	138 244	137 673	140 229
Vote 9 - Waste Management		-	-	-	14 336	10 045	10 045	19 490	20 902	22 350
Vote 10 - Waste Water Management		-	-	-	12 889	14 189	14 189	30 343	36 804	64 319
Vote 11 - Water		-	-	-	61 865	67 638	67 638	77 154	80 317	53 590
Vote 12 - Housing		-	-	-	17 860	23 785	23 785	13 000	21 931	27 053
Vote 13 - Road Transport		-	-	-	-	-	-	3 486	2 024	8 222
Vote 14 - Sports and Recreation		-	-	-	4 211	4 241	4 241	6 988	4 742	5 026
Total Revenue by Vote	2	272 690	283 028	391 890	377 277	392 316	392 316	395 573	412 437	434 217
Expenditure by Vote to be appropriated										
Vote 1 - Executive and Council	1	5 610	8 010	8 460	10 890	9 415	9 415	8 840	9 245	9 769
Vote 2 - Office of Municipal Manager		4 218	3 575	3 791	8 591	9 547	9 547	9 134	9 692	10 164
Vote 3 - Financial Administrative Services		50 342	56 819	45 270	43 998	49 662	49 662	52 273	54 980	58 007
Vote 4 - Community Development Services		52 653	43 509	49 762	15 171	13 919	13 919	12 681	11 446	11 934
Vote 5 - Corporate and Strategic Services		19 076	18 246	16 427	18 641	19 956	19 956	20 114	22 187	23 400
Vote 6 - Planning and Development Services		128 881	137 812	186 522	7 755	6 976	6 976	8 892	9 565	10 125
Vote 7 - Risk Management and Legal Services		-	1 584	1 580	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	30 293	32 167	32 167	33 813	34 655	35 565
Vote 8 - Electricity		-	-	-	94 308	99 560	99 560	105 552	111 096	120 441
Vote 9 - Waste Management		-	-	-	19 617	16 506	16 506	16 768	17 671	19 035
Vote 10 - Waste Water Management		-	-	-	15 045	12 276	12 276	11 714	12 451	12 945
Vote 11 - Water		-	-	-	30 221	31 636	31 636	35 238	37 230	39 409
Vote 12 - Housing		-	-	-	21 280	25 550	25 550	15 751	19 972	17 134
Vote 13 - Road Transport		-	-	-	15 040	13 208	13 208	13 171	13 907	14 622
Vote 14 - Sports and Recreation		-	-	-	13 230	13 023	13 023	13 151	13 885	14 509
Total Expenditure by Vote	2	260 779	269 555	311 812	344 082	353 402	353 402	357 091	377 982	397 059
Surplus/(Deficit) for the year	2	11 911	13 473	80 079	33 195	38 914	38 914	38 483	34 455	37 158

Financial Viability

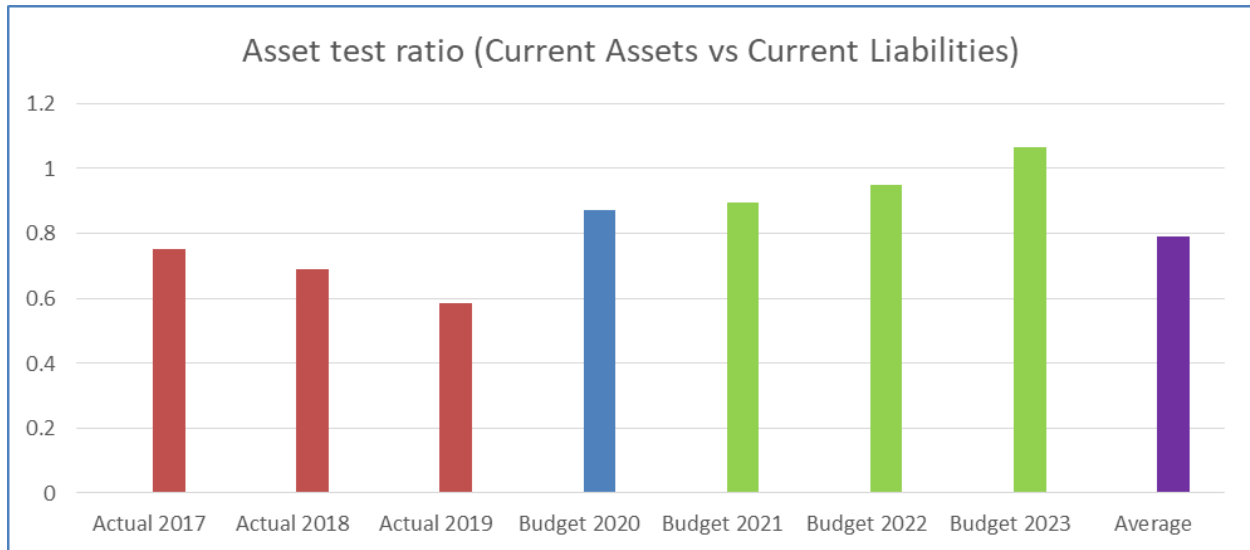
Cederberg Municipality implemented its long term financial plan in 2017 with the adoption of the IDP. This plan should be utilized to guide all budget related decisions of the municipality. The following ratios and benchmarks were identified which is considered significant to the long term sustainability 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 2017 to 2019, the municipality was significantly below the norm of 2:1. However, with the approval of the 2020/21 MTREF the municipality aims to at least meet a ratio of 1:1 by 2023. Although the ratio of 1:1 is still below the benchmark, the municipality will be able to settle current liabilities when they become due.

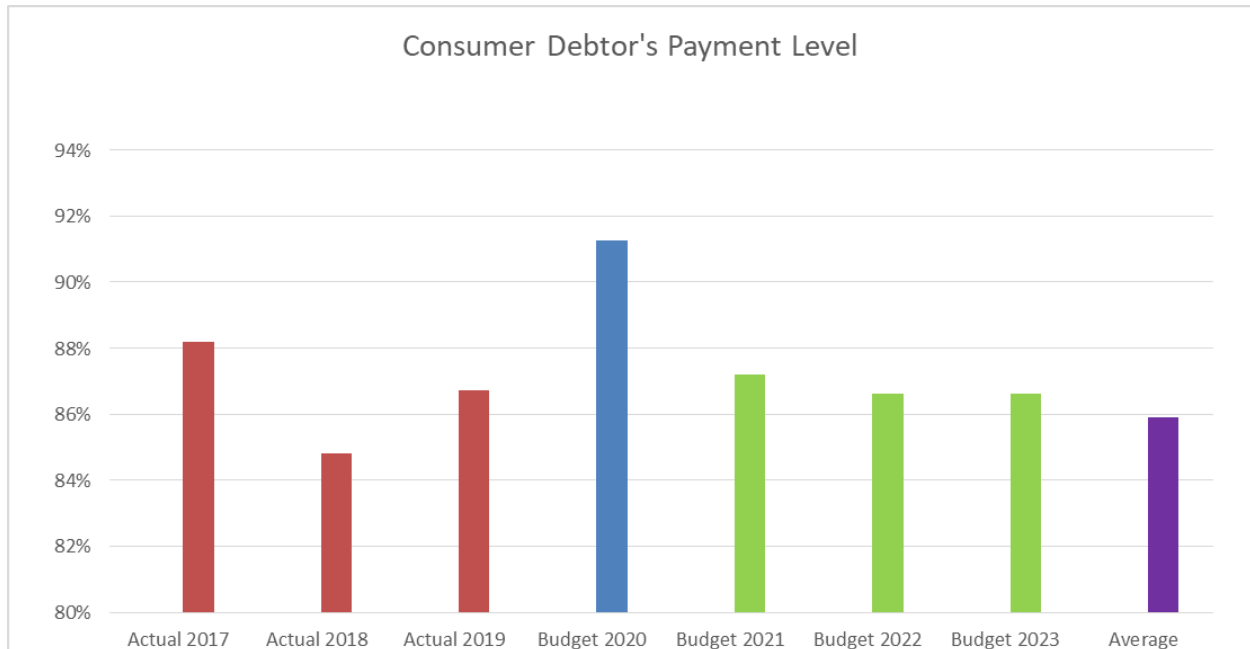


Payment Level

The municipality experienced debt collection challenges during 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 which resulted in an increased collection rate for 2019.

The municipality aims to achieve its previous collection rate of 90% and was accordingly budgeted as such for 2020. 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.

However, with the recent outbreak of the COVID-19, the municipality adjusted its collection rate for the 2020/21 MTREF downwards to be in line with its actual collection rate of 2019, which is in the region of 87%.

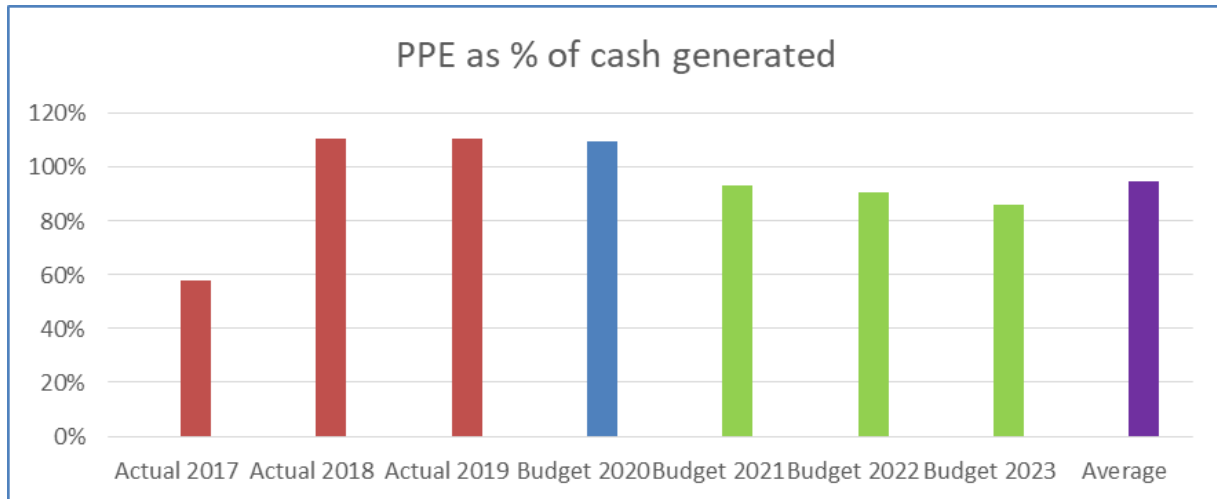


Purchase of PPE as % of Cash Generated

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, 2019 and 2020 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 2020/21 MTREF.



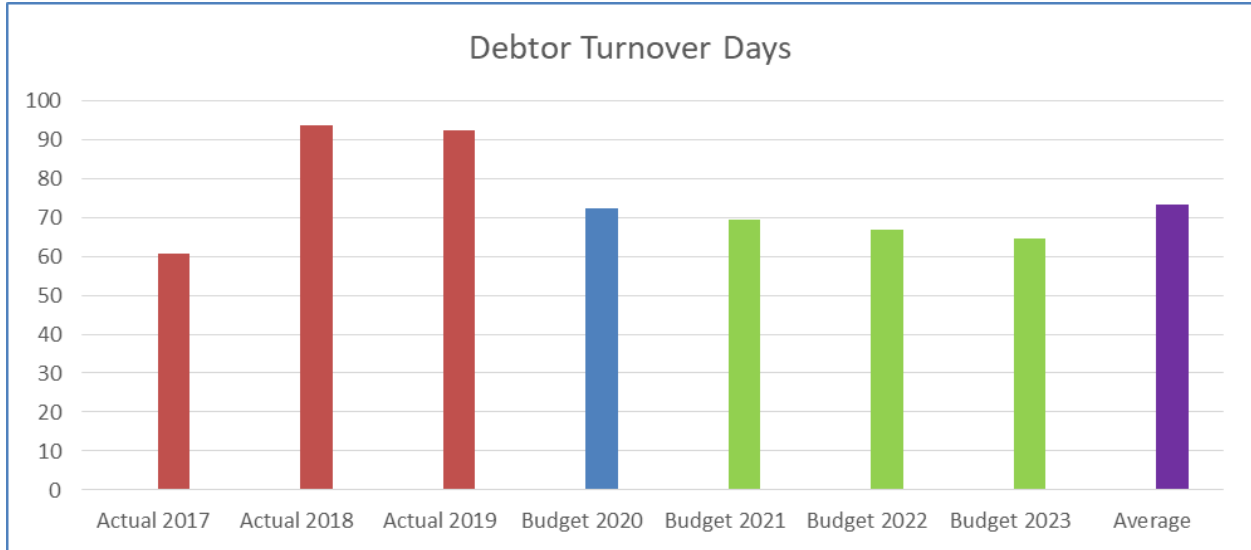
Debtor Turnover Days

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 2017, long outstanding debt was collected resulting in relatively low debtor days. The current debtor's turnover days for 2019 are 92 and based on budgeted figures it is projected to be 64 days by end of 2023.

The long outstanding debt of the 2018 and 2019 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.

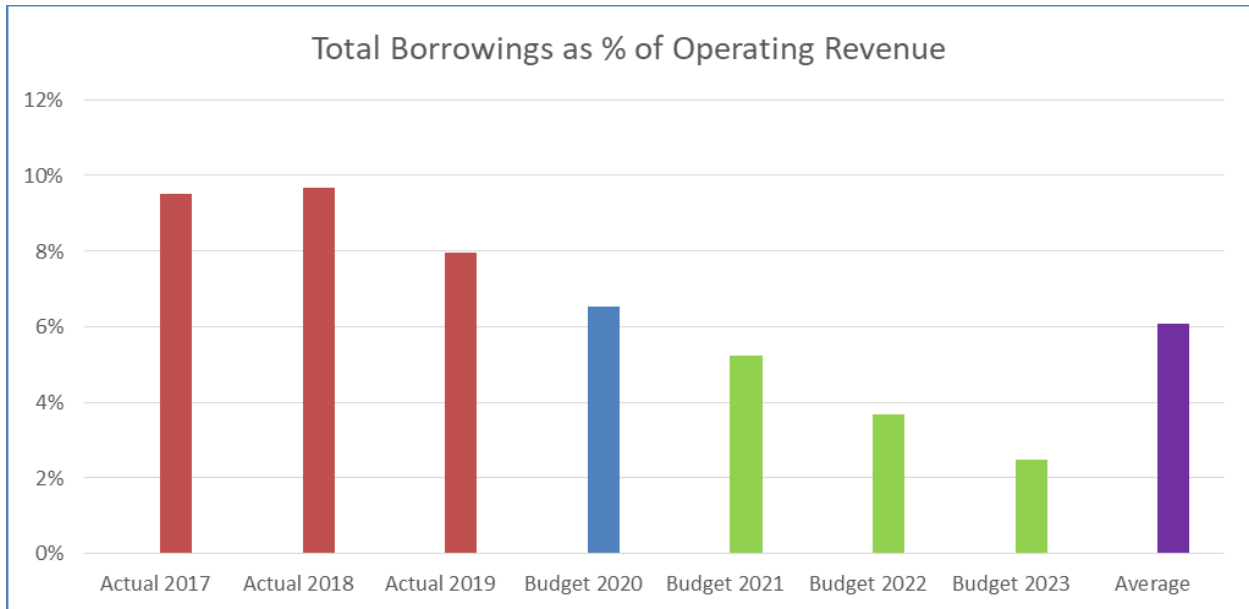
As it is projected that the debtor's days will be 70 days in the 2021 financial year, the municipality has to maintain high standards to collect debt from each consumer group. Credit control procedures have to be implemented more stringent than currently is, in order for the municipality to decrease its debtor's days.



Long Term Debt as % of Revenue

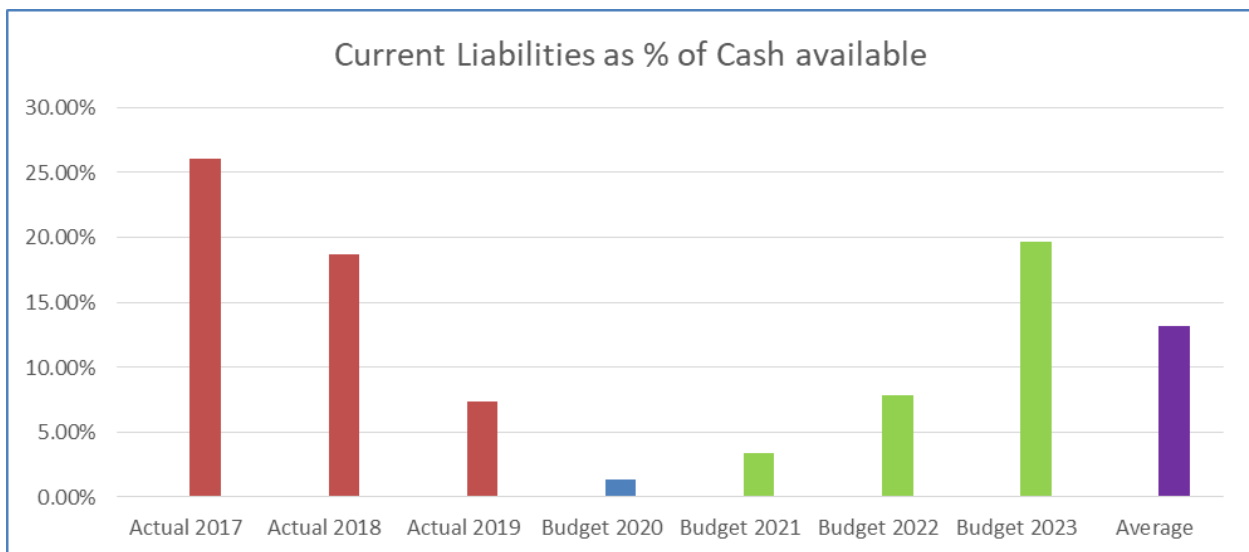
External borrowing is an important part of the funding model of the municipality. Not only does it instantly provide the municipality with relatively inexpensive capital to fast-track service delivery and infrastructure backlogs, but it also ensures that the user of the infrastructure pay for the use 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 a finance lease during 2018, which slightly stabilised the ratio. However, the municipality's is maintaining funding levels of below 7% 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

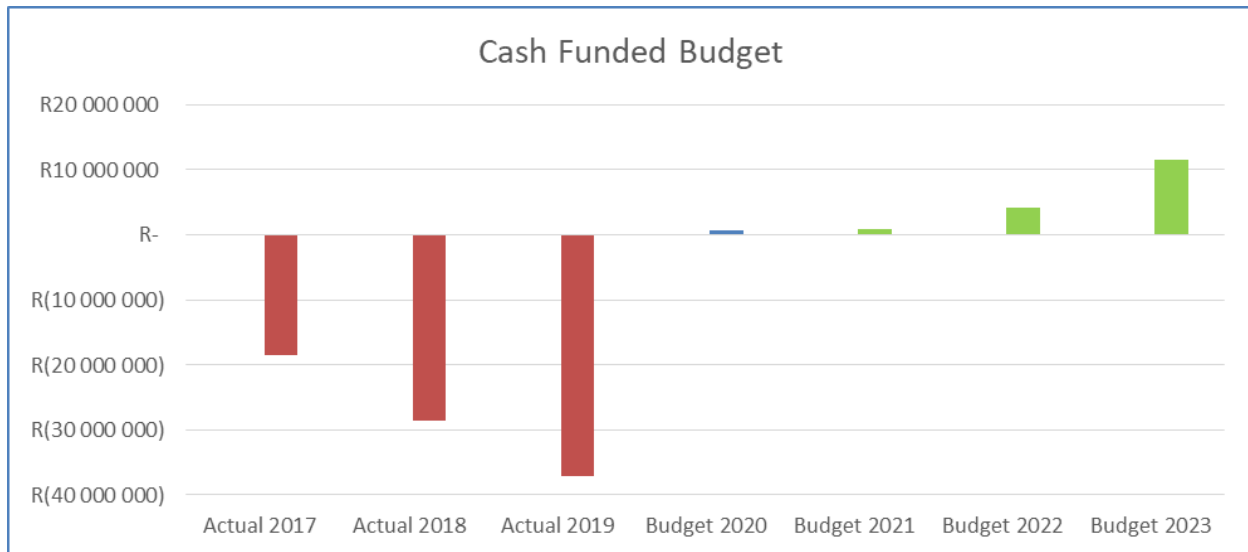
This indicator provides a measure of the municipality's ability to settle short term liabilities when they become due and payable. The municipality had a significant cash backed unspent grant at the end of 2017 and 2018, which resulted in a ratio for 2017 and 2018 being incomparable to other years. The current ratio is at 3%, 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 2020/21 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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source										
Property rates	38 308	41 372	42 146	46 909	46 909	46 909	46 909	48 780	51 707	54 810
Service charges - electricity revenue	77 869	79 801	84 700	101 751	97 192	97 192	97 192	106 003	112 362	119 097
Service charges - water revenue	24 417	23 926	25 747	31 523	32 404	32 404	32 404	32 505	34 395	36 399
Service charges - sanitation revenue	8 812	9 452	9 649	11 110	10 127	10 127	10 127	10 723	11 326	11 971
Service charges - refuse revenue	7 231	7 164	8 792	10 092	9 592	9 592	9 592	10 428	11 053	11 716
Rental of facilities and equipment	3 755	3 452	3 274	529	570	570	570	605	641	679
Interest earned - external investments	863	1 427	893	2 013	488	488	488	517	548	581
Interest earned - outstanding debtors	2 961	2 068	3 996	3 745	3 996	3 996	3 996	4 236	4 490	4 759
Fines, penalties and forfeits	21 178	15 294	21 157	20 929	24 461	24 461	24 461	24 450	24 452	24 454
Licences and Permits	1 118	-	-	-	-	-	-	-	-	-
Agency services	1 699	3 101	3 333	3 383	3 687	3 687	3 687	3 908	4 142	4 391
Transfers and subsidies	50 308	57 682	84 330	84 703	92 059	92 059	92 059	86 735	93 652	99 635
Other revenue	6 594	3 265	9 471	13 156	18 838	18 838	18 838	7 911	8 385	8 888
Total Revenue (excluding and capital transfers and contributions)	245 115	248 002	297 487	329 843	340 322	340 322	340 322	336 799	357 153	377 380

Summary of revenue classified by municipal vote

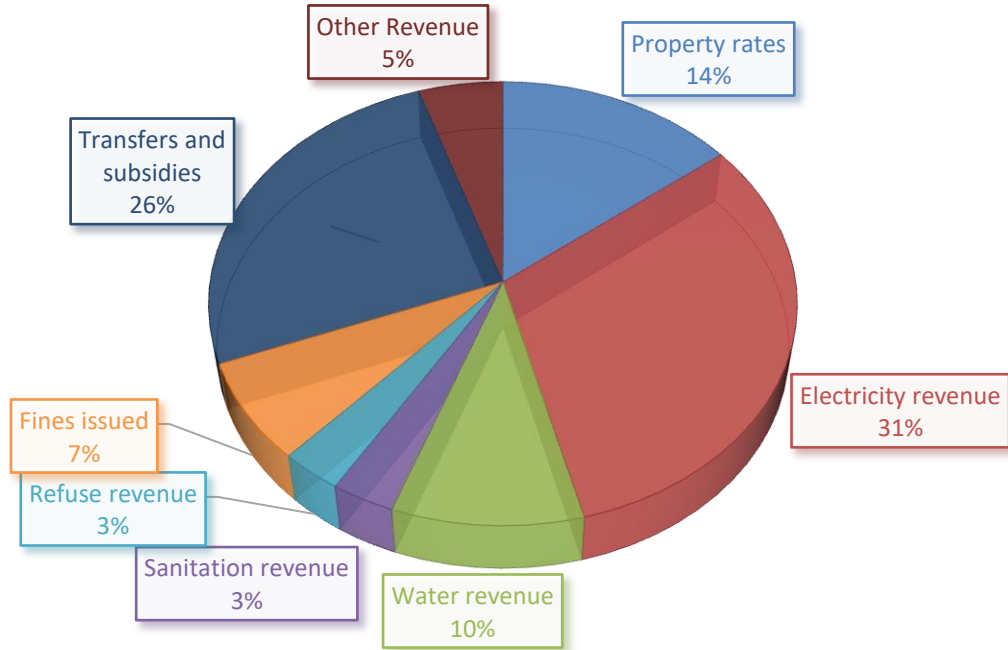
The table below displays revenue by municipal vote, it excludes capital transfers.

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Vote	1									
Vote 1 - Executive and Council		1 900	7 379	40 042	43 112	44 149	44 149	9 074	9 628	10 077
Vote 2 - Office of Municipal Manager		538	222	40	150	297	297	-	-	-
Vote 3 - Financial Administrative Services		48 667	47 265	56 981	55 232	54 056	54 056	55 807	59 047	62 678
Vote 4 - Community Development Services		42 053	35 426	33 413	7 334	7 619	7 619	7 775	6 118	6 298
Vote 5 - Corporate and Strategic Services		744	636	412	5 969	12 419	12 419	1 194	831	701
Vote 6 - Planning and Development Services		178 789	192 101	261 004	18 158	16 598	16 598	3 575	3 570	4 560
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	24 529	28 361	28 361	29 442	28 849	29 116
Vote 8 - Electricity		-	-	-	111 632	108 919	108 919	138 244	137 673	140 229
Vote 9 - Waste Management		-	-	-	14 336	10 045	10 045	19 490	20 902	22 350
Vote 10 - Waste Water Management		-	-	-	12 889	14 189	14 189	30 343	36 804	64 319
Vote 11 - Water		-	-	-	61 865	67 638	67 638	77 154	80 317	53 590
Vote 12 - Housing		-	-	-	17 860	23 785	23 785	13 000	21 931	27 053
Vote 13 - Road Transport		-	-	-	-	-	-	3 486	2 024	8 222
Vote 14 - Sports and Recreation		-	-	-	4 211	4 241	4 241	6 988	4 742	5 026
Total Revenue by Vote	2	272 690	283 028	391 890	377 277	392 316	392 316	395 573	412 437	434 217

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.

REVENUE BY SOURCE



Operating Transfers and Grant Receipts

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
RECEIPTS:										
Operating Transfers and Grants										
National Government:		43 145	49 902	50 840	61 115	61 115	61 115	67 225	68 461	73 412
Local Government Equitable Share		37 173	40 874	45 080	49 201	49 201	49 201	53 069	57 445	61 703
Finance Management		1 475	1 550	1 620	2 085	2 085	2 085	2 011	2 023	2 232
EPWP Incentive		1 000	1 779	1 819	1 954	1 954	1 954	2 121	-	-
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (PMU)		718	793	367	763	763	763	757	805	854
Municipal Infrastructure Grant (VAT)		2 779	2 070	911	1 941	1 941	1 941	2 386	2 319	3 217
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (VAT)		-	1 301	-	3 913	3 913	3 913	3 913	3 913	4 101
Integrated National Electrification Grant (VAT)		-	496	1 043	1 258	1 258	1 258	2 968	1 957	1 304
Municipal Disaster Grant (VAT)		-	1 039	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Provincial Government:		10 502	8 753	30 384	23 588	28 757	28 757	19 510	25 191	26 223
PGWC Financial Management Capacity Building Grant		-	-	-	380	380	380	401	-	-
Transport Infrastructure Grant		46	-	70	69	69	69	70	70	70
Library Services: MRFG		3 660	4 223	4 380	4 599	4 599	4 599	5 026	5 302	5 593
Thusong Service Centre (Sustainability Operational Support)		-	109	110	200	200	200	-	150	-
CDW Support		170	167	-	-	334	334	169	169	-
Human Settlement Development Grant		1 839	993	24 213	17 860	21 464	21 464	13 000	19 500	20 560
Acceleration of housing deliveries (VAT)		-	395	-	-	-	-	-	-	-
Municipal Drought Support (VAT)		-	783	-	-	457	457	-	-	-
Graduate Internship Grant		60	66	72	-	80	80	-	-	-
Municipal Capacity Building Grant		1 870	240	360	-	265	265	-	-	-
Financial Management Support Grant		40	1 777	501	480	910	910	-	-	-
IDP Grant		-	-	-	-	-	-	-	-	-
Electrification 162 Sites: Riverview Citrusdal (HSDG) - VAT		-	-	-	-	-	-	-	-	-
Decarlement of Human Settlements: Housing		-	-	(2)	-	-	-	-	-	-
FMSG: mSCOA Implementation		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant		-	-	680	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	-	-	-	-	-	844	-	-
Spaial Development Framework		(8)	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		-	-	-	-	-	-	-	-	-
Marine Living Resources Grant		2 825	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:										
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:										
ASLA		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	53 647	58 655	81 225	84 703	89 873	89 873	86 735	93 652	99 635
Capital Transfers and Grants										
National Government:		38 972	19 679	13 027	47 434	47 434	47 434	58 774	52 853	50 345
Municipal Infrastructure Grant (MIG)		19 134	13 004	6 070	12 962	12 962	12 962	12 901	13 722	14 310
Regional Bulk Infrastructure		16 838	(12 455)	-	-	-	-	-	-	-
EPWP Incentive		-	28	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	26 087	26 087	26 087	26 087	26 087	27 339
Integrated National Electrification Grant (INEG)		3 000	3 504	6 957	8 384	8 384	8 384	19 786	13 043	8 696
Municipal Systems Improvement Grant		-	8 675	-	-	-	-	-	-	-
Municipal Disaster Grant		-	6 923	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Provincial Government:		15 165	14 472	43 885	-	3 716	3 716	-	2 431	6 493
Human Settlement Development Grant (Beneficiaries)		-	6 620	43 578	-	673	673	-	2 431	6 493
Electrification 162 Sites Riverview Citrusdal (HSDG)		-	-	-	-	-	-	-	-	-
Library Services MRF Capital		-	-	20	-	-	-	-	-	-
Community Development Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Support		1 850	5 217	-	-	3 043	3 043	-	-	-
Acceleration of housing deliveries		13 315	2 635	-	-	-	-	-	-	-
Financial Management Support Grant		-	-	287	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:										
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:										
ASLA		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	54 137	34 151	56 912	47 434	51 150	51 150	58 774	55 284	56 837
TOTAL RECEIPTS OF TRANSFERS & GRANTS		107 784	92 806	138 137	132 137	141 023	141 023	145 509	148 936	156 472

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. The Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band. Municipalities must justify in their budget documentation all increases in excess of the upper limit.

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 2020/21. This increase does not take in to account the general increase in valuations.

Property rates revenue is expected to increase by 4.0%. 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 0.3%. The reason for the increase being less than 6.0% is due to drought tariffs which were applied for a portion of 2020. Although severe water restrictions are still in place, drought tariffs are currently not being implemented due to improved water dam levels and has accordingly been budgeted as such for the 2020/21 MTREF.

1.6.3 Sale of Electricity and Impact of Tariff Increases

The latest Municipal Budget Circular (no 99) indicated that there has not been any determination by NERSA since the impasse around Eskom's application. While the court case between NERSA and Eskom is still pending, municipalities should use the tariff increases previously (March 2019) approved by the regulator of 8.1%

An increase of 8.0% in Electricity tariffs is proposed for 2020/21.

Electricity revenue is expected to increase by 9.1% which is in line with the tariff increase and anticipated increased consumption.

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 increase of 6.0% is proposed for refuse removal for both households and businesses, while the basic charge is proposed at 15.0%.

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 8.7%. 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	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21 % incr.	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		-	783.00	833.68	882.00	882.00	882.00	6.0%	935.00	991.00	1 050.00
Electricity: Basic levy		-	236.00	257.64	287.52	287.52	287.52	8.0%	310.52	329.15	348.90
Electricity: Consumption		-	1 406.00	1 496.25	1 669.00	1 669.00	1 669.00	6.0%	1 769.00	1 875.00	1 987.00
Water: Basic levy		-	106.75	113.57	120.38	120.38	120.38	6.0%	127.60	135.26	143.00
Water: Consumption		-	32.00	34.00	36.00	36.00	36.00	6.0%	386.00	440.00	466.00
Sanitation		-	133.00	141.86	150.00	150.00	150.00	6.0%	159.00	182.00	193.00
Refuse removal		-	87.00	94.22	99.87	99.87	99.87	15.0%	105.86	112.21	118.72
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	2 783.75	3 281.22	3 572.77	3 572.77	3 572.77	6.2%	3 792.98	4 064.62	4 306.62
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		-	2 783.75	3 281.22	3 572.77	3 572.77	3 572.77	6.2%	3 792.98	4 064.62	4 306.62
% increase/-decrease		-	-	17.9%	8.9%	-	-	-	6.2%	7.2%	6.0%
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		-	200.77	212.81	230.00	230.00	230.00	6.0%	250.00	255.00	270.00
Electricity: Basic levy		-	236.00	257.64	287.52	287.52	287.52	8.0%	304.77	323.06	343.00
Electricity: Consumption		-	625.15	667.91	744.00	744.00	744.00	6.0%	790.00	837.00	887.00
Water: Basic levy		-	106.75	113.57	120.38	120.38	120.38	6.0%	127.60	135.26	143.00
Water: Consumption		-	407.33	431.76	461.10	461.10	461.10	6.0%	490.80	500.00	530.00
Sanitation		-	141.86	150.37	160.90	160.90	160.90	6.0%	171.36	175.00	185.00
Refuse removal		-	87.00	94.22	99.87	99.87	99.87	15.0%	105.86	112.21	119.00
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	1 804.86	1 928.28	2 103.77	2 103.77	2 103.77	6.5%	2 240.39	2 337.53	2 477.00
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	1 804.86	1 928.28	2 103.77	2 103.77	2 103.77	6.5%	2 240.39	2 337.53	2 477.00
% increase/-decrease		-	-	6.8%	9.1%	-	-	-	6.5%	4.3%	6.0%
Monthly Account for Household - 'Indigent Household receiving free basic services'											
Rates and services charges:											
Property rates		-	140.00	145.20	137.00	137.00	140.00	6.0%	145.20	155.00	165.00
Electricity: Basic levy		-	128.80	143.74	128.80	128.80	128.80	8.0%	139.10	152.00	161.00
Electricity: Consumption		-	265.00	295.74	265.00	265.00	265.00	6.0%	295.74	314.00	333.00
Water: Basic levy		-	113.57	120.38	113.57	113.57	113.57	6.0%	120.38	127.60	135.26
Water: Consumption		-	133.00	140.98	133.00	133.00	133.00	6.0%	140.98	151.00	159.00
Sanitation		-	subsidised	subsidised	subsidised	subsidised	subsidised	subsidised	subsidised	subsidised	subsidised
Refuse removal		-	87.00	94.22	94.22	94.22	94.22	15.0%	108.00	115.00	121.00
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	867.37	940.26	871.59	871.59	874.59	8.9%	949.40	1 014.60	1 074.26
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	867.37	940.26	871.59	871.59	874.59	8.9%	949.40	1 014.60	1 074.26
% increase/-decrease		-	-	8.4%	(7.3%)	-	0.3%	-	8.6%	6.9%	5.9%

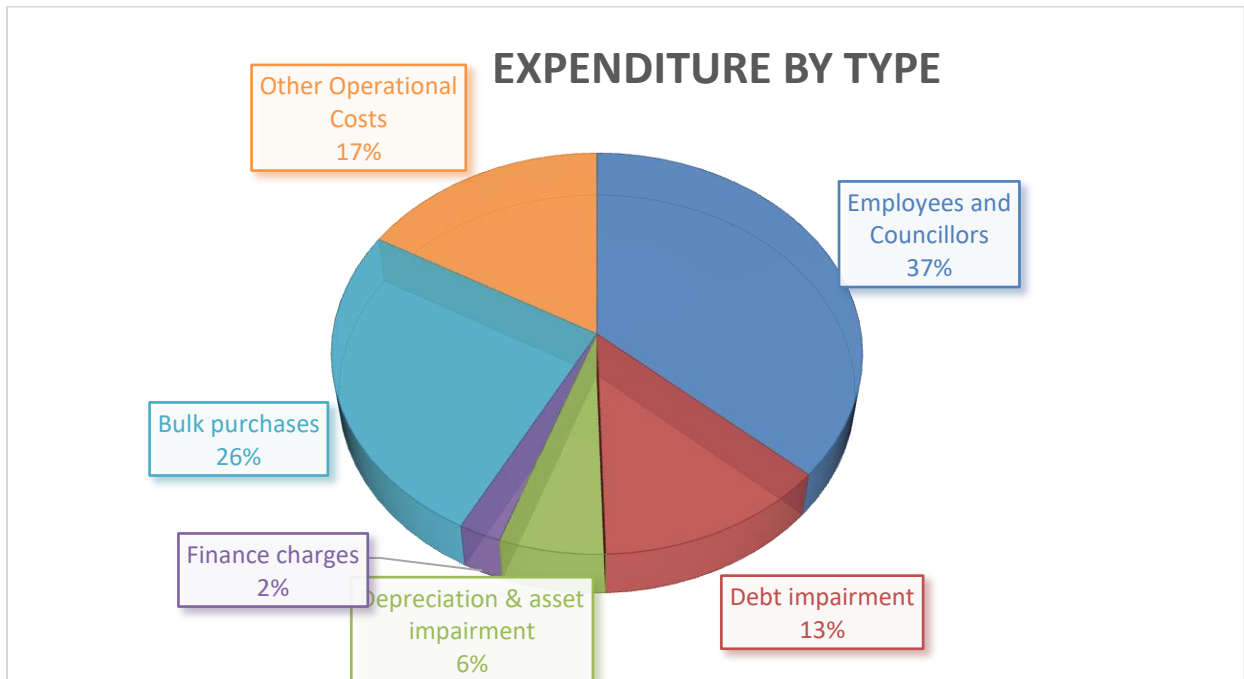
1.7 Operating Expenditure Framework

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 2020/21 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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Expenditure By Type										
Employee related costs	83 344	93 659	104 282	119 499	114 610	114 610	114 610	124 946	132 359	140 314
Remuneration of councillors	4 777	5 293	5 392	5 493	5 300	5 300	5 300	5 475	5 804	6 152
Debt impairment	32 327	26 297	37 512	35 532	41 914	41 914	41 914	46 378	48 023	49 767
Depreciation & asset impairment	16 045	15 814	16 251	23 355	20 132	20 132	20 132	21 142	22 192	23 306
Finance charges	7 887	8 352	8 456	8 449	8 611	8 611	8 611	8 435	8 797	9 241
Bulk purchases	67 597	68 531	71 810	82 383	86 299	86 299	86 299	91 161	95 903	104 399
Other materials	-	-	-	9 328	9 355	9 355	9 355	7 383	7 750	7 927
Contracted services	-	22 176	38 302	35 861	41 393	41 393	41 393	28 093	32 967	30 467
Transfers and grants	-	1 021	1 066	4 121	3 871	3 871	3 871	2 164	1 841	1 926
Other expenditure	47 881	28 059	28 261	20 061	21 915	21 915	21 915	21 914	22 346	23 561
Loss on disposal of PPE	922	353	480	-	-	-	-	-	-	-
Total Expenditure	260 779	269 555	311 812	344 082	353 402	353 402	353 402	357 091	377 982	397 059



Employee related cost

The bulk expenditure for 2020/21 is attributed to employee related cost. The budgeted expenditure for 2020/21 amounts to R 124.946 million, which equals 35.0% 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:

- 2020/21 Financial Year 6.25% annual increase
- Notch increase: 2.5%

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

The annual increase of 8.75% (6.25% + 2.5%) and the filling of vacant positions will result in an increase of 9% in comparison with 2020.

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 87% (2020 – 90%) for consumer debtors and 25% (2020 – 25%) 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 decreased collection rate of consumer debtors (i.e. 90% to 87%), debt impairment increased by 10% in comparison with 2020.

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 5% in comparison with 2020, mainly due to capital expenditure of R 63.264 million planned to be incurred for 2021.

Finance Charges

Finance charges are expected to decrease by 2.0% in comparison with 2020 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 8.1%. 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.

It should be noted that the increase for Bulk Purchases only reflects 5.6%. The reason for this increase being less than 8.1% is a result of own electricity consumption which was previously budgeted as part of bulk purchases. Own consumption amounting to R2.083 million is now being budgeted separately as part of Other Expenditure.

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.

WC012 Cederberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'										
Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Contracted services										
Outsourced Services	-	-	-	-	-	-	-	-	-	-
Consultants and Professional Services	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Air Pollution	-	-	-	62	62	62	62	35	37	38
Accounting and Auditing	-	1 448	2 248	1 081	1 467	1 467	1 467	1 002	1 102	1 190
Audit Committee	-	-	-	25	35	35	35	37	39	40
Building Contractors	-	-	-	17 860	22 010	22 010	22 010	13 000	17 069	14 067
Burial Services	-	-	-	15	15	15	15	16	17	17
Catering Services	-	-	-	494	523	523	523	83	84	84
Collection	-	-	-	25	25	25	25	27	28	29
Commissions and Committees	-	-	-	60	45	45	45	48	50	52
Ecological	-	-	-	-	-	-	-	-	-	-
Employee Wellness	-	-	-	8	68	68	68	-	-	-
Engineering Services (Civil)	-	1 393	111	900	551	551	551	580	598	617
Engineering Services (Electrical)	-	-	-	-	-	-	-	-	-	-
Events Promotor	-	-	-	300	30	30	30	-	-	-
Forestry	-	-	-	325	130	130	130	-	-	-
Housing	-	1 322	21 547	-	-	-	-	-	-	-
Human Resources	-	379	383	165	528	528	528	336	292	227
Hygiene Services	-	-	-	70	70	70	70	74	78	81
Inspection Fees	-	-	-	41	11	11	11	41	45	46
Laboratory Services	-	318	186	283	252	252	252	267	280	293
Land and Quantity Surveyors	-	-	-	450	300	300	300	150	157	165
Legal Advice and Litigation	-	636	422	250	1 275	1 275	1 275	425	377	378
Maintenance of Buildings and Facilities	-	-	-	1 396	1 896	1 896	1 896	1 041	1 222	1 190
Maintenance of Equipment	-	-	-	6 543	5 410	5 410	5 410	5 263	5 604	5 660
Maintenance of Unspecified Assets	-	-	-	-	435	435	435	-	-	-
Maintenance Services	-	8 390	7 848	-	-	-	-	-	-	-
Management of Informal Settlements	-	-	-	500	497	497	497	150	150	150
Medical Examinations	-	-	-	352	302	302	302	102	102	152
Meter Management	-	-	-	72	72	72	72	72	74	76
Occupational Health and Safety	-	-	-	80	80	80	80	80	80	90
Organisational	-	-	-	210	340	340	340	301	311	321
Other Contracted Services	-	1 465	1 482	-	-	-	-	-	-	-
Project Management	-	-	-	500	-	-	-	316	333	350
Project Management mSCOA Implementation	-	2 617	572	-	-	-	-	-	-	-
Removal of Structures and Illegal Signs	-	-	-	-	-	-	-	-	-	-
Research and Advisory	-	-	-	280	429	429	429	-	-	-
Safeguard and Security	-	3 022	2 110	1 013	573	573	573	572	600	629
Security Services	-	-	-	1 500	2 176	2 176	2 176	2 306	2 417	2 533
Sewerage Services	-	-	-	-	-	-	-	-	-	-
Stage and Sound Crew	-	-	-	126	64	64	64	29	27	28
Town Planner	-	-	-	150	100	100	100	106	111	116
Traffic Fines Management	-	937	1 224	520	1 059	1 059	1 059	1 122	1 176	1 232
Translators, Scribes and Editors	-	-	-	25	25	25	25	11	11	12
Valuer and Assessors	-	248	170	180	541	541	541	500	500	600
Total contracted services	-	22 176	38 302	35 861	41 393	41 393	41 393	28 093	32 967	30 467

Transfers and Grants

Transfer and grants consist out of cash and non-cash transfers to other municipalities, organisations and or individuals. The decrease is mainly due to cost containment measures implemented in the 2020/21 MTREF.

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 2016/17 is 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	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	17 930	18 544	17 143	17 230	17 230	16 113	17 115	17 861
Roads Infrastructure		-	6 377	6 995	7 626	7 336	7 336	7 008	7 434	7 821
Roads		-	6 377	6 995	7 626	7 336	7 336	6 345	6 749	7 141
Road Structures		-	-	-	-	-	-	663	685	680
Storm water Infrastructure		-	725	794	779	748	748	858	905	957
Storm water Conveyance		-	725	794	779	748	748	808	853	901
Attenuation		-	-	-	-	-	-	50	52	56
Electrical Infrastructure		-	940	787	900	810	810	900	940	980
LV Networks		-	940	787	900	810	810	900	940	980
Water Supply Infrastructure		-	3 787	3 235	1 618	2 056	2 056	1 335	1 385	1 434
Water Treatment Works		-	820	748	438	438	438	383	398	412
Distribution		-	2 967	2 487	1 180	1 618	1 618	953	987	1 022
Sanitation Infrastructure		-	5 275	6 208	5 513	5 293	5 293	5 009	5 413	5 599
Reticulation		-	5 037	5 640	5 124	4 804	4 804	4 265	4 552	4 771
Waste Water Treatment Works		-	238	568	389	490	490	744	860	828
Solid Waste Infrastructure		-	825	525	707	986	986	1 002	1 038	1 071
Landfill Sites		-	825	525	707	986	986	1 002	1 038	1 071
Community Assets		-	6 263	6 652	8 354	8 242	8 242	8 236	8 851	9 301
Community Facilities		-	4 966	5 443	6 711	6 581	6 581	7 066	7 614	7 903
Halls		-	277	384	815	789	789	658	847	738
Libraries		-	5	3	-	-	-	-	-	-
Cemeteries/Crematoria		-	87	14	66	66	66	85	87	88
Public Open Space		-	4 597	5 043	5 830	5 726	5 726	6 322	6 680	7 077
Sport and Recreation Facilities		-	1 297	1 209	1 644	1 661	1 661	1 170	1 237	1 398
Outdoor Facilities		-	1 297	1 209	1 644	1 661	1 661	1 170	1 237	1 398
Other assets		-	623	577	630	829	829	443	449	455
Municipal Offices		-	623	577	630	682	682	443	449	455
Social Housing		-	-	-	-	147	147	-	-	-
Computer Equipment		-	61	174	1 030	58	58	180	181	183
Computer Equipment		-	61	174	1 030	58	58	180	181	183
Machinery and Equipment		-	101	239	463	408	408	466	485	505
Machinery and Equipment		-	101	239	463	408	408	466	485	505
Transport Assets		-	2 025	2 777	3 011	3 004	3 004	2 703	2 837	2 979
Transport Assets		-	2 025	2 777	3 011	3 004	3 004	2 703	2 837	2 979
Total Repairs and Maintenance Expenditure	1	-	27 004	28 963	30 631	29 771	29 771	28 140	29 918	31 285
R&M as a % of PPE		0.0%	5.2%	4.8%	4.7%	4.6%	4.6%	4.4%	4.3%	4.3%
R&M as % Operating Expenditure		0.0%	10.0%	9.3%	8.9%	8.4%	8.4%	8.0%	8.4%	8.3%

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	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Household service targets	1									
Water:										
Piped water inside dwelling		4 644	4 964	4 970	4 980	5 700	5 700	5 775	5 800	5 900
Piped water inside yard (but not in dwelling)		79	80	82	84	84	84	85	85	85
Using public tap (at least min.service level)	2	1 382	1 469	1 500	1 600	1 600	1 600	1 650	1 655	1 660
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		6 105	6 513	6 552	6 664	7 384	7 384	7 514	7 540	7 645
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply	3	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	6 105	6 513	6 552	6 664	7 384	7 384	7 514	7 540	7 645
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		4 723	5 043	5 049	4 758	4 758	4 758	4 760	4 760	4 770
Flush toilet (with septic tank)		378	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>		5 101	5 421	5 427	5 136	5 136	5 136	5 138	5 138	5 148
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	5 101	5 421	5 427	5 136	5 136	5 136	5 138	5 138	5 148
Energy:										
Electricity (at least min.service level)		1 348	1 348	1 350	1 360	1 380	1 380	1 380	1 400	1 410
Electricity - prepaid (min.service level)		5 200	5 200	5 500	6 200	6 497	6 497	6 497	6 500	6 505
<i>Minimum Service Level and Above sub-total</i>		6 548	6 548	6 850	7 560	7 877	7 877	7 877	7 900	7 915
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	6 548	6 548	6 850	7 560	7 877	7 877	7 877	7 900	7 915
Refuse:										
Removed at least once a week		4 940	4 950	5 000	5 000	5 100	5 100	5 800	5 862	5 900
<i>Minimum Service Level and Above sub-total</i>		4 940	4 950	5 000	5 000	5 100	5 100	5 800	5 862	5 900
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>		-	-	-	-	-	-	-	-	-
Total number of households	5	4 940	4 950	5 000	5 000	5 100	5 100	5 800	5 862	5 900
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		2 000	2 100	2 100	2 200	2 500	2 500	2 500	2 500	2 500
Sanitation (free minimum level service)		2 000	2 100	2 100	2 200	2 200	2 200	2 400	2 420	2 430
Electricity/other energy (50kwh per household per month)		2 000	-	-	2 500	2 500	2 500	2 500	2 500	2 500
Refuse (removed at least once a week)		2 000	2 100	2 100	2 200	2 200	2 200	2 400	2 420	2 430
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		781	931	895	342	961	961	1 148	1 218	1 291
Sanitation (free sanitation service to indigent households)		3 348	3 291	3 364	1 279	3 562	3 562	4 886	5 182	5 492
Electricity/other energy (50kwh per indigent household per month)		168	17	68	224	-	-	3 211	3 404	3 608
Refuse (removed once a week for indigent households)		380	435	420	4 244	450	450	548	580	615
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		4 676	4 675	4 747	6 089	4 973	4 973	9 796	10 383	11 006
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	15 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		159	161	172	183	183	183	194	194	194
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		17	20	20	21	21	21	22	22	22
Revenue cost of subsidised services provided (R'000)	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		27 033	713	3 268	25 085	25 085	25 085	27 971	29 649	31 428
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		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	27 033	713	3 268	25 085	25 085	25 085	27 971	29 649	31 428

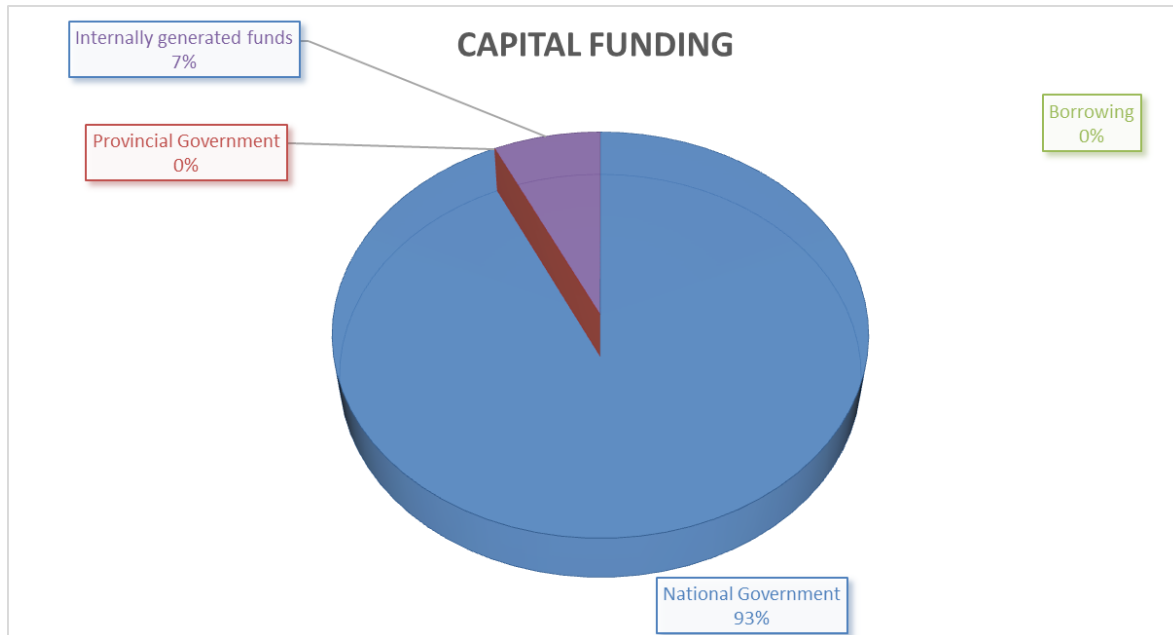
1.8 Capital expenditure

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

Table 2

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		206	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	50	100	150
Vote 6 - Planning and Development Services		18 544	24 320	48 505	13 059	11 339	11 339	11 339	3 031	1 760	7 149
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	-	4 447	4 639	4 639	4 639	240	40	40
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	7 661	11 938	34 489
Vote 11 - Water		-	-	-	-	-	-	-	26 167	26 167	50
Vote 12 - Housing		-	-	-	-	-	-	-	-	2 431	6 493
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	2 186	80	200
Capital multi-year expenditure sub-total	7	18 750	24 320	48 505	17 506	15 977	15 977	15 977	39 336	42 517	48 571
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	60	2	-	2	2	2	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	25	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		538	5 160	597	3 110	3 153	3 153	3 153	50	-	-
Vote 4 - Community Development Services		1 252	7 390	4 064	103	65	65	65	100	75	120
Vote 5 - Corporate and Strategic Services		749	1 041	2 572	350	114	114	114	220	880	610
Vote 6 - Planning and Development Services		6 964	8 381	48 485	80	630	630	630	43	24	11
Vote 7 - Risk Management and Legal Services		-	-	13	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	1 441	1 391	1 391	1 391	-	30	200
Vote 8 - Electricity		-	-	-	5 250	7 126	7 126	7 126	20 436	13 253	8 696
Vote 9 - Waste Management		-	-	-	345	120	120	120	310	50	250
Vote 10 - Waste Water Management		-	-	-	9 671	9 551	9 551	9 551	420	150	-
Vote 11 - Water		-	-	-	18 170	21 525	21 525	21 525	800	690	440
Vote 12 - Housing		-	-	-	25	673	673	673	-	60	50
Vote 13 - Road Transport		-	-	-	673	173	173	173	670	1 180	950
Vote 14 - Sports and Recreation		-	-	-	3 952	3 285	3 285	3 285	880	650	1 060
Capital single-year expenditure sub-total		9 504	22 032	55 734	43 192	47 809	47 809	47 809	23 929	17 042	12 387
Total Capital Expenditure - Vote		28 253	46 352	104 239	60 699	63 786	63 786	63 786	63 264	59 559	60 957
Capital Expenditure - Functional											
Governance and administration		1 287	6 333	3 218	3 508	3 275	3 275	3 275	320	1 025	830
Executive and council		-	60	2	-	2	2	2	-	-	-
Finance and administration		1 287	6 273	3 216	3 508	3 273	3 273	3 273	320	1 025	830
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		1 458	7 377	47 853	4 047	5 409	5 409	5 409	3 166	3 281	8 053
Community and social services		852	513	111	70	66	66	66	100	30	50
Sport and recreation		606	574	4 164	3 952	3 285	3 285	3 285	3 066	730	1 260
Public safety		-	-	-	-	1 385	1 385	1 385	-	30	200
Housing		-	6 291	43 578	25	673	673	673	-	2 491	6 543
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 644	22 377	25 605	15 185	12 133	12 133	12 133	3 644	2 864	8 011
Planning and development		277	22 157	18 435	13 145	11 968	11 968	11 968	3 074	1 784	7 161
Road transport		3 366	221	7 170	2 036	165	165	165	570	1 080	850
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		21 865	10 265	27 562	37 960	42 969	42 969	42 969	56 134	52 389	44 064
Energy sources		3 512	4 392	7 940	9 697	11 765	11 765	11 765	20 676	13 293	8 736
Water management		4 872	5 527	16 711	18 170	21 525	21 525	21 525	26 967	26 857	490
Waste water management		12 150	326	2 859	9 748	9 559	9 559	9 559	8 181	12 188	34 589
Waste management		1 330	21	53	345	120	120	120	310	50	250
Other											
Total Capital Expenditure - Functional	3	28 253	46 352	104 239	60 699	63 786	63 786	63 786	63 264	59 559	60 957
Funded by:											
National Government		21 789	24 972	24 886	47 434	47 436	47 436	47 436	58 774	52 853	50 345
Provincial Government		5 786	9 008	58 040	-	4 557	4 557	4 557	-	2 431	6 493
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	11 477	-	-	-	-	-	-	-
Transfers recognised - capital	4	27 575	33 979	94 403	47 434	51 993	51 993	51 993	58 774	55 284	56 837
Borrowing	6		4 477		3 000	3 000	3 000	3 000			
Internally generated funds		678	7 896	9 836	10 265	8 792	8 792	8 792	4 490	4 275	4 120
Total Capital Funding	7	28 253	46 352	104 239	60 699	63 786	63 786	63 786	63 264	59 559	60 957

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



Vote Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Funded by:										
National Government	21 789	24 972	24 886	47 434	47 436	47 436	47 436	58 774	52 853	50 345
Provincial Government	5 786	9 008	58 040	-	4 557	4 557	4 557	-	2 431	6 493
Other transfers and grants	-	-	11 477	-	-	-	-	-	-	-
Borrowing	-	4 477	-	3 000	3 000	3 000	3 000	-	-	-
Internally generated funds	678	7 896	9 836	10 265	8 792	8 792	8 792	4 490	4 275	4 120
Total Capital Funding	28 253	46 352	104 239	60 699	63 786	63 786	63 786	63 264	59 559	60 957

New Assets:

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	28 253	46 352	104 239	33 708	38 863	38 863	56 572	55 519	24 059
<i>Roads Infrastructure</i>		3 318	11 604	19 762	275	718	718	190	390	250
<i>Storm water Infrastructure</i>		-	-	1 401	70	-	-	100	100	100
<i>Electrical Infrastructure</i>		3 177	6 433	9 502	9 426	11 305	11 305	19 961	13 043	8 696
<i>Water Supply Infrastructure</i>		4 761	7 711	26 554	17 391	20 435	20 435	26 167	28 598	6 543
<i>Sanitation Infrastructure</i>		12 055	6 799	38 560	565	515	515	7 711	11 938	7 149
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	90	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		23 311	32 547	95 779	27 728	32 972	32 972	54 219	54 070	22 738
<i>Community Facilities</i>		593	122	384	14	-	-	220	45	120
<i>Sport and Recreation Facilities</i>		14	6 832	3 618	-	-	-	-	-	-
Community Assets		607	6 954	4 001	14	-	-	220	45	120
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	221	25	186	100	100	100	170	150
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		-	221	25	186	100	100	100	170	150
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	1 019	287	-	-	-	-	-	-
Intangible Assets		-	1 019	287	-	-	-	-	-	-
Computer Equipment		50	309	598	118	36	36	293	404	421
Furniture and Office Equipment		303	1 138	2 614	547	355	355	100	190	100
Machinery and Equipment		2 187	355	831	2 070	2 201	2 201	1 515	610	450
Transport Assets		1 796	3 809	103	3 045	3 000	3 000	125	30	80
Land		-	-	-	-	200	200	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

Renewal of Existing Assets

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Total Renewal of Existing Assets	2	-	-	-	4 078	3 842	3 842	2 806	1 380	1 540
<i>Roads Infrastructure</i>		-	-	-	-	-	-	110	160	100
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	80	100	150
<i>Electrical Infrastructure</i>		-	-	-	138	38	38	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	150	19	19	200	410	250
<i>Sanitation Infrastructure</i>		-	-	-	-	607	607	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	288	663	663	390	670	500
<i>Community Facilities</i>		-	-	-	370	31	31	10	170	400
<i>Sport and Recreation Facilities</i>		-	-	-	3 420	3 148	3 148	2 406	540	640
Community Assets		-	-	-	3 790	3 178	3 178	2 416	710	1 040

Upgrade of assets:

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Total Upgrading of Existing Assets	6	-	-	-	22 913	21 081	21 081	3 886	2 660	35 359
Roads Infrastructure		-	-	-	12 942	11 222	11 222	3 031	2 110	7 449
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	150	100	100	495	40	40
Water Supply Infrastructure		-	-	-	-	234	234	150	60	-
Sanitation Infrastructure		-	-	-	8 696	8 696	8 696	30	-	27 339
Solid Waste Infrastructure		-	-	-	220	120	120	30	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	22 008	20 371	20 371	3 736	2 210	34 829
Community Facilities		-	-	-	25	-	-	150	-	130
Sport and Recreation Facilities		-	-	-	-	-	-	-	50	100
Community Assets		-	-	-	25	-	-	150	50	230
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	300	129	129	-	400	300
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	300	129	129	-	400	300
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	580	580	580	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

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 2020/21 budget and MTREF to be approved by the Council.

Table A1 - Budget Summary

WC012 Cederberg - Table A1 Budget Summary

Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands										
Financial Performance										
Property rates	38 308	41 372	42 146	46 909	46 909	46 909	46 909	48 780	51 707	54 810
Service charges	118 330	120 342	128 888	154 477	149 315	149 315	149 315	159 658	169 135	179 182
Investment revenue	863	1 427	893	2 013	488	488	488	517	548	581
Transfers recognised - operational	50 308	57 682	84 330	84 703	92 059	92 059	92 059	86 735	93 652	99 635
Other own revenue	37 306	27 179	41 231	41 742	51 552	51 552	51 552	41 109	42 111	43 172
Total Revenue (excluding capital transfers and contributions)	245 115	248 002	297 487	329 843	340 322	340 322	340 322	336 799	357 153	377 380
Employee costs	83 344	93 659	104 282	119 499	114 610	114 610	114 610	124 946	132 359	140 314
Remuneration of councillors	4 777	5 293	5 392	5 493	5 300	5 300	5 300	5 475	5 804	6 152
Depreciation & asset impairment	16 045	15 814	16 251	23 355	20 132	20 132	20 132	21 142	22 192	23 306
Finance charges	7 887	8 352	8 456	8 449	8 611	8 611	8 611	8 435	8 797	9 241
Materials and bulk purchases	67 597	68 531	71 810	91 711	95 654	95 654	95 654	98 545	103 653	112 326
Transfers and grants	-	1 021	1 066	4 121	3 871	3 871	3 871	2 164	1 841	1 926
Other expenditure	81 130	76 885	104 555	91 454	105 223	105 223	105 223	96 384	103 336	103 795
Total Expenditure	260 779	269 555	311 812	344 082	353 402	353 402	353 402	357 091	377 982	397 059
Surplus/(Deficit)	(15 664)	(21 553)	(14 324)	(14 239)	(13 079)	(13 079)	(13 079)	(20 292)	(20 829)	(19 679)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	27 575	33 979	82 926	47 434	51 993	51 993	51 993	58 774	55 284	56 837
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)	-	1 046	11 477	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	11 911	13 473	80 079	33 195	38 914	38 914	38 914	38 483	34 455	37 158
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 911	13 473	80 079	33 195	38 914	38 914	38 914	38 483	34 455	37 158
Capital expenditure & funds sources										
Capital expenditure	28 253	46 352	104 239	60 699	63 786	63 786	63 786	63 264	59 559	60 957
Transfers recognised - capital	27 575	33 979	94 403	47 434	51 993	51 993	51 993	58 774	55 284	56 837
Borrowing	-	4 477	-	3 000	3 000	3 000	3 000	-	-	-
Internally generated funds	678	7 896	9 836	10 265	8 792	8 792	8 792	4 490	4 275	4 120
Total sources of capital funds	28 253	46 352	104 239	60 699	63 786	63 786	63 786	63 264	59 559	60 957
Financial position										
Total current assets	64 412	68 154	56 946	50 898	45 888	45 888	45 888	47 742	50 981	58 393
Total non current assets	570 727	593 727	681 672	733 124	725 325	725 325	725 325	767 447	804 814	842 466
Total current liabilities	85 590	99 068	97 514	50 842	52 725	52 725	52 725	53 261	53 657	54 907
Total non current liabilities	89 594	81 520	79 732	137 197	118 202	118 202	118 202	123 160	128 914	135 569
Community wealth/Equity	459 955	481 293	561 372	595 983	600 286	600 286	600 286	638 768	673 224	710 382
Cash flows										
Net cash from (used) operating	47 876	40 510	82 409	65 473	58 290	58 290	58 290	67 841	65 885	70 832
Net cash from (used) investing	(27 115)	(43 995)	(90 225)	(60 699)	(63 786)	(63 786)	(63 786)	(63 264)	(59 559)	(60 957)
Net cash from (used) financing	(950)	(284)	(3 529)	(275)	(970)	(970)	(970)	(3 513)	(3 903)	(3 306)
Cash/cash equivalents at the year end	22 301	18 532	7 187	5 005	721	721	721	1 786	4 209	10 778
Cash backing/surplus reconciliation										
Cash and investments available	22 301	18 532	7 187	5 005	721	721	721	1 786	4 209	10 778
Application of cash and investments	40 806	47 213	44 347	4 310	(0)	(0)	(0)	831	27	(798)
Balance - surplus (shortfall)	(18 505)	(28 680)	(37 160)	695	722	722	722	955	4 183	11 577
Asset management										
Asset register summary (WDV)	570 727	593 727	681 672	733 124	725 325	725 325	725 325	767 447	804 814	842 466
Depreciation	16 045	15 814	16 251	23 355	20 132	20 132	20 132	21 142	22 192	23 306
Renewal and Upgrading of Existing Assets	-	-	-	26 991	24 922	24 922	24 922	6 693	4 040	36 899
Repairs and Maintenance	-	27 004	28 963	30 631	29 771	29 771	29 771	28 140	29 918	31 285
Free services										
Cost of Free Basic Services provided	4 676	4 675	4 747	6 089	4 973	4 973	9 796	9 796	10 383	11 006
Revenue cost of free services provided	27 033	713	3 268	25 085	25 085	25 085	27 971	27 971	29 649	31 428
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Explanatory notes to MBRR Table A1 - Budget Summary

1. 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	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue - Functional	1									
Revenue - Functional										
<i>Governance and administration</i>		51 849	57 576	99 571	106 790	113 513	113 513	68 592	69 925	73 900
Executive and council		2 438	7 447	40 042	43 112	44 149	44 149	9 074	9 628	10 077
Finance and administration		49 411	50 129	59 529	63 678	69 364	69 364	59 518	60 297	63 823
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		42 053	30 215	94 922	48 226	57 730	57 730	50 783	57 082	62 661
Community and social services		42 053	4 297	5 395	5 263	5 286	5 286	6 377	5 989	6 162
Sport and recreation		-	3 053	2 847	4 211	4 241	4 241	6 988	4 742	5 026
Public safety		-	15 247	19 702	20 893	24 418	24 418	24 419	24 419	24 420
Housing		-	7 618	66 979	17 860	23 785	23 785	13 000	21 931	27 053
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 468	28 623	26 214	21 538	20 282	20 282	10 966	9 734	17 169
Planning and development		1 420	25 221	22 882	18 152	16 592	16 592	3 569	3 564	4 553
Road transport		49	3 403	3 333	3 386	3 690	3 690	7 397	6 170	12 616
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		177 320	166 613	171 182	200 722	200 791	200 791	265 232	275 696	280 487
Energy sources		87 514	91 743	92 890	111 632	108 919	108 919	138 244	137 673	140 229
Water management		38 114	41 485	44 312	61 865	67 638	67 638	77 154	80 317	53 590
Waste water management		33 509	18 005	13 271	12 889	14 189	14 189	30 343	36 804	64 319
Waste management		18 184	15 381	20 708	14 336	10 045	10 045	19 490	20 902	22 350
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	272 690	283 028	391 890	377 277	392 316	392 316	395 573	412 437	434 217
Expenditure - Functional										
<i>Governance and administration</i>		79 245	98 258	87 543	90 508	96 154	96 154	97 886	102 137	107 752
Executive and council		9 828	10 440	11 063	13 305	12 816	12 816	12 414	13 073	13 748
Finance and administration		69 417	87 092	75 637	76 142	82 270	82 270	84 303	87 825	92 693
Internal audit		-	726	842	1 061	1 067	1 067	1 169	1 239	1 312
<i>Community and public safety</i>		52 653	37 207	65 814	69 439	75 128	75 128	67 210	73 405	72 174
Community and social services		52 653	5 291	6 053	9 422	8 956	8 956	8 242	8 837	9 150
Sport and recreation		-	10 205	10 913	13 230	13 023	13 023	13 151	13 885	14 509
Public safety		-	18 411	24 628	25 507	27 598	27 598	30 067	30 711	31 381
Housing		-	3 300	24 220	21 280	25 550	25 550	15 751	19 972	17 134
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6 607	16 712	17 383	23 359	20 751	20 751	21 192	22 381	23 606
Planning and development		462	5 087	5 290	8 443	7 513	7 513	7 996	8 442	8 917
Road transport		6 144	11 626	12 093	14 916	13 238	13 238	13 196	13 938	14 688
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		122 274	117 377	141 072	160 776	161 370	161 370	170 803	180 059	193 527
Energy sources		71 425	78 221	82 098	94 308	99 560	99 560	105 552	111 096	120 441
Water management		43 293	19 084	28 272	30 221	31 636	31 636	35 238	37 230	39 409
Waste water management		4 096	9 035	15 414	16 629	13 667	13 667	13 245	14 061	14 642
Waste management		3 460	11 037	15 289	19 617	16 506	16 506	16 768	17 671	19 035
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	260 779	269 555	311 812	344 082	353 402	353 402	357 091	377 982	397 059
Surplus/(Deficit) for the year		11 911	13 473	80 079	33 195	38 914	38 914	38 483	34 455	37 158

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.
3. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources.

4. 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	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Vote										
Vote 1 - Executive and Council	1	1 900	7 379	40 042	43 112	44 149	44 149	9 074	9 628	10 077
Vote 2 - Office of Municipal Manager		538	222	40	150	297	297	-	-	-
Vote 3 - Financial Administrative Services		48 667	47 265	56 981	55 232	54 056	54 056	55 807	59 047	62 678
Vote 4 - Community Development Services		42 053	35 426	33 413	7 334	7 619	7 619	7 775	6 118	6 298
Vote 5 - Corporate and Strategic Services		744	636	412	5 969	12 419	12 419	1 194	831	701
Vote 6 - Planning and Development Services		178 789	192 101	261 004	18 158	16 598	16 598	3 575	3 570	4 560
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	24 529	28 361	28 361	29 442	28 849	29 116
Vote 8 - Electricity		-	-	-	111 632	108 919	108 919	138 244	137 673	140 229
Vote 9 - Waste Management		-	-	-	14 336	10 045	10 045	19 490	20 902	22 350
Vote 10 - Waste Water Management		-	-	-	12 889	14 189	14 189	30 343	36 804	64 319
Vote 11 - Water		-	-	-	61 865	67 638	67 638	77 154	80 317	53 590
Vote 12 - Housing		-	-	-	17 860	23 785	23 785	13 000	21 931	27 053
Vote 13 - Road Transport		-	-	-	-	-	-	3 486	2 024	8 222
Vote 14 - Sports and Recreation		-	-	-	4 211	4 241	4 241	6 988	4 742	5 026
Total Revenue by Vote	2	272 690	283 028	391 890	377 277	392 316	392 316	395 573	412 437	434 217
Expenditure by Vote to be appropriated										
Vote 1 - Executive and Council	1	5 610	8 010	8 460	10 890	9 415	9 415	8 840	9 245	9 769
Vote 2 - Office of Municipal Manager		4 218	3 575	3 791	8 591	9 547	9 547	9 134	9 692	10 164
Vote 3 - Financial Administrative Services		50 342	56 819	45 270	43 998	49 662	49 662	52 273	54 980	58 007
Vote 4 - Community Development Services		52 653	43 509	49 762	15 171	13 919	13 919	12 681	11 446	11 934
Vote 5 - Corporate and Strategic Services		19 076	18 246	16 427	18 641	19 956	19 956	20 114	22 187	23 400
Vote 6 - Planning and Development Services		128 881	137 812	186 522	7 755	6 976	6 976	8 892	9 565	10 125
Vote 7 - Risk Management and Legal Services		-	1 584	1 580	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	30 293	32 167	32 167	33 813	34 655	35 565
Vote 8 - Electricity		-	-	-	94 308	99 560	99 560	105 552	111 096	120 441
Vote 9 - Waste Management		-	-	-	19 617	16 506	16 506	16 768	17 671	19 035
Vote 10 - Waste Water Management		-	-	-	15 045	12 276	12 276	11 714	12 451	12 945
Vote 11 - Water		-	-	-	30 221	31 636	31 636	35 238	37 230	39 409
Vote 12 - Housing		-	-	-	21 280	25 550	25 550	15 751	19 972	17 134
Vote 13 - Road Transport		-	-	-	15 040	13 208	13 208	13 171	13 907	14 622
Vote 14 - Sports and Recreation		-	-	-	13 230	13 023	13 023	13 151	13 885	14 509
Total Expenditure by Vote	2	260 779	269 555	311 812	344 082	353 402	353 402	357 091	377 982	397 059
Surplus/(Deficit) for the year	2	11 911	13 473	80 079	33 195	38 914	38 914	38 483	34 455	37 158

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

1. 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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source											
Property rates	2	38 308	41 372	42 146	46 909	46 909	46 909	46 909	48 780	51 707	54 810
Service charges - electricity revenue	2	77 869	79 801	84 700	101 751	97 192	97 192	97 192	106 003	112 362	119 097
Service charges - water revenue	2	24 417	23 926	25 747	31 523	32 404	32 404	32 404	32 505	34 395	36 399
Service charges - sanitation revenue	2	8 812	9 452	9 649	11 110	10 127	10 127	10 127	10 723	11 326	11 971
Service charges - refuse revenue	2	7 231	7 164	8 792	10 092	9 592	9 592	9 592	10 428	11 053	11 716
Rental of facilities and equipment		3 755	3 452	3 274	529	570	570	570	605	641	679
Interest earned - external investments		863	1 427	893	2 013	488	488	488	517	548	581
Interest earned - outstanding debtors		2 961	2 068	3 996	3 745	3 996	3 996	3 996	4 236	4 490	4 759
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21 178	15 294	21 157	20 929	24 461	24 461	24 461	24 450	24 452	24 454
Licences and permits		1 118	-	-	-	-	-	-	-	-	-
Agency services		1 699	3 101	3 333	3 383	3 687	3 687	3 687	3 908	4 142	4 391
Transfers and subsidies		50 308	57 682	84 330	84 703	92 059	92 059	92 059	86 735	93 652	99 635
Other revenue	2	6 594	3 265	9 471	13 156	18 838	18 838	18 838	7 911	8 385	8 888
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		245 115	248 002	297 487	329 843	340 322	340 322	340 322	336 799	357 153	377 380
Expenditure By Type											
Employee related costs	2	83 344	93 659	104 282	119 499	114 610	114 610	114 610	124 946	132 359	140 314
Remuneration of councillors		4 777	5 293	5 392	5 493	5 300	5 300	5 300	5 475	5 804	6 152
Debt impairment	3	32 327	26 297	37 512	35 532	41 914	41 914	41 914	46 378	48 023	49 767
Depreciation & asset impairment	2	16 045	15 814	16 251	23 355	20 132	20 132	20 132	21 142	22 192	23 306
Finance charges		7 887	8 352	8 456	8 449	8 611	8 611	8 611	8 435	8 797	9 241
Bulk purchases	2	67 597	68 531	71 810	82 383	86 299	86 299	86 299	91 161	95 903	104 399
Other materials	8	-	-	-	9 328	9 355	9 355	9 355	7 383	7 750	7 927
Contracted services		-	22 176	38 302	35 861	41 393	41 393	41 393	28 093	32 967	30 467
Transfers and grants		-	1 021	1 066	4 121	3 871	3 871	3 871	2 164	1 841	1 926
Other expenditure	4, 5	47 881	28 059	28 261	20 061	21 915	21 915	21 915	21 914	22 346	23 561
Loss on disposal of PPE		922	353	480	-	-	-	-	-	-	-
Total Expenditure		260 779	269 555	311 812	344 082	353 402	353 402	353 402	357 091	377 982	397 059
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(15 664)	(21 553)	(14 324)	(14 239)	(13 079)	(13 079)	(13 079)	(20 292)	(20 829)	(19 679)
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	11 477	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		11 911	13 473	80 079	33 195	38 914	38 914	38 914	38 483	34 455	37 158
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		11 911	13 473	80 079	33 195	38 914	38 914	38 914	38 483	34 455	37 158
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		11 911	13 473	80 079	33 195	38 914	38 914	38 914	38 483	34 455	37 158
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		11 911	13 473	80 079	33 195	38 914	38 914	38 914	38 483	34 455	37 158

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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		206	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	50	100	150
Vote 6 - Planning and Development Services		18 544	24 320	48 505	13 059	11 339	11 339	11 339	3 031	1 760	7 149
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	-	4 447	4 639	4 639	4 639	240	40	40
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	7 661	11 938	34 489
Vote 11 - Water		-	-	-	-	-	-	-	26 167	26 167	50
Vote 12 - Housing		-	-	-	-	-	-	-	-	2 431	6 493
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	2 186	80	200
Capital multi-year expenditure sub-total	7	18 750	24 320	48 505	17 506	15 977	15 977	15 977	39 336	42 517	48 571
Single-year expenditure - to be appropriated	2										
Vote 1 - Executive and Council		-	60	2	-	2	2	2	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	25	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		538	5 160	597	3 110	3 153	3 153	3 153	50	-	-
Vote 4 - Community Development Services		1 252	7 390	4 064	103	65	65	65	100	75	120
Vote 5 - Corporate and Strategic Services		749	1 041	2 572	350	114	114	114	220	880	610
Vote 6 - Planning and Development Services		6 964	8 381	48 485	80	630	630	630	43	24	11
Vote 7 - Risk Management and Legal Services		-	-	13	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	1 441	1 391	1 391	1 391	-	30	200
Vote 8 - Electricity		-	-	-	5 250	7 126	7 126	7 126	20 436	13 253	8 696
Vote 9 - Waste Management		-	-	-	345	120	120	120	310	50	250
Vote 10 - Waste Water Management		-	-	-	9 671	9 551	9 551	9 551	420	150	-
Vote 11 - Water		-	-	-	18 170	21 525	21 525	21 525	800	690	440
Vote 12 - Housing		-	-	-	25	673	673	673	-	60	50
Vote 13 - Road Transport		-	-	-	673	173	173	173	670	1 180	950
Vote 14 - Sports and Recreation		-	-	-	3 952	3 285	3 285	3 285	880	650	1 060
Capital single-year expenditure sub-total		9 504	22 032	55 734	43 192	47 809	47 809	47 809	23 929	17 042	12 387
Total Capital Expenditure - Vote		28 253	46 352	104 239	60 699	63 786	63 786	63 786	63 264	59 559	60 957
Capital Expenditure - Functional											
Governance and administration		1 287	6 333	3 218	3 508	3 275	3 275	3 275	320	1 025	830
Executive and council		-	60	2	-	2	2	2	-	-	-
Finance and administration		1 287	6 273	3 216	3 508	3 273	3 273	3 273	320	1 025	830
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		1 458	7 377	47 853	4 047	5 409	5 409	5 409	3 166	3 281	8 053
Community and social services		852	513	111	70	66	66	66	100	30	50
Sport and recreation		606	574	4 164	3 952	3 285	3 285	3 285	3 066	730	1 260
Public safety		-	-	-	-	1 385	1 385	1 385	-	30	200
Housing		-	6 291	43 578	25	673	673	673	-	2 491	6 543
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 644	22 377	25 605	15 185	12 133	12 133	12 133	3 644	2 864	8 011
Planning and development		277	22 157	18 435	13 149	11 968	11 968	11 968	3 074	1 784	7 161
Road transport		3 366	221	7 170	2 036	165	165	165	570	1 080	850
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		21 865	10 265	27 562	37 960	42 969	42 969	42 969	56 134	52 389	44 064
Energy sources		3 512	4 392	7 940	9 697	11 765	11 765	11 765	20 676	13 293	8 736
Water management		4 872	5 527	16 711	18 170	21 525	21 525	21 525	26 967	26 857	490
Waste water management		12 150	326	2 859	9 748	9 559	9 559	9 559	8 181	12 188	34 589
Waste management		1 330	21	53	345	120	120	120	310	50	250
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	28 253	46 352	104 239	60 699	63 786	63 786	63 786	63 264	59 559	60 957
Funded by:											
National Government		21 789	24 972	24 886	47 434	47 436	47 436	47 436	58 774	52 853	50 345
Provincial Government		5 786	9 008	58 040	-	4 557	4 557	4 557	-	2 431	6 493
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	11 477	-	-	-	-	-	-	-
Transfers recognised - capital	4	27 575	33 979	94 403	47 434	51 993	51 993	51 993	58 774	55 284	56 837
Borrowing	6	-	4 477	-	3 000	3 000	3 000	3 000	-	-	-
Internally generated funds		678	7 896	9 836	10 265	8 792	8 792	8 792	4 490	4 275	4 120
Total Capital Funding	7	28 253	46 352	104 239	60 699	63 786	63 786	63 786	63 264	59 559	60 957

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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
ASSETS											
Current assets											
Cash		22 301	8 515	3 452	5 005	721	721	721	1 786	4 209	10 778
Call investment deposits	1	-	10 017	3 735	-	-	-	-	-	-	-
Consumer debtors	1	26 473	41 983	44 319	38 557	39 726	39 726	39 726	40 516	41 331	42 174
Other debtors		13 201	6 188	3 890	5 884	3 890	3 890	3 890	3 890	3 890	3 890
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Invenbry	2	2 437	1 452	1 551	1 452	1 551	1 551	1 551	1 551	1 551	1 551
Total current assets		64 412	68 154	56 946	50 898	45 888	45 888	45 888	47 742	50 981	58 393
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		74 946	77 344	77 214	80 050	77 160	77 160	77 160	77 104	77 044	76 982
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	495 427	515 063	602 895	651 839	646 635	646 635	646 635	688 848	726 309	764 060
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		354	1 319	1 562	1 234	1 530	1 530	1 530	1 496	1 461	1 424
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		570 727	593 727	681 672	733 124	725 325	725 325	725 325	767 447	804 814	842 466
TOTAL ASSETS		635 139	661 881	738 618	784 022	771 213	771 213	771 213	815 190	855 795	900 859
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	3 039	3 599	4 112	3 626	4 414	4 414	4 414	4 022	3 431	3 631
Consumer deposits		1 813	1 954	2 055	2 096	2 197	2 197	2 197	2 310	2 429	2 555
Trade and other payables	4	72 283	85 216	81 850	36 719	36 617	36 617	36 617	36 617	36 617	36 617
Provisions		8 455	8 300	9 497	8 401	9 497	9 497	9 497	10 312	11 181	12 105
Total current liabilities		85 590	99 068	97 514	50 842	52 725	52 725	52 725	53 261	53 657	54 907
Non current liabilities											
Borrowing		19 012	18 777	16 470	14 672	15 055	15 055	15 055	11 822	8 391	4 760
Provisions		70 582	62 743	63 263	122 525	103 147	103 147	103 147	111 339	120 524	130 810
Total non current liabilities		89 594	81 520	79 732	137 197	118 202	118 202	118 202	123 160	128 914	135 569
TOTAL LIABILITIES		175 184	180 588	177 246	188 039	170 927	170 927	170 927	176 421	182 572	190 477
NET ASSETS	5	459 955	481 293	561 372	595 983	600 286	600 286	600 286	638 768	673 224	710 382
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		459 955	481 293	561 372	590 983	600 286	600 286	600 286	638 768	673 224	710 382
Reserves	4	-	-	-	5 000	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	459 955	481 293	561 372	595 983	600 286	600 286	600 286	638 768	673 224	710 382

Explanatory notes to Table A6 - Budgeted Financial Position

- 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).
- 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.
- 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
- 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.
 - 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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		32 840	37 234	38 334	45 500	45 500	45 500	45 500	44 368	47 031	49 852
Service charges		104 951	99 586	111 803	136 829	132 156	132 156	132 156	138 660	146 910	155 655
Other revenue		16 081	12 203	14 994	22 327	30 362	30 362	30 362	18 079	18 827	19 619
Transfers and Subsidies - Operational	1	80 209	58 827	55 211	84 703	89 816	89 816	89 816	86 735	93 652	99 635
Transfers and Subsidies - Capital	1	27 575	33 979	82 926	47 434	49 895	49 895	49 895	58 774	55 284	56 837
Interest		3 824	3 494	2 571	5 571	2 925	2 925	2 925	1 788	1 895	2 009
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(214 937)	(201 111)	(220 004)	(270 839)	(286 062)	(286 062)	(286 062)	(276 822)	(294 689)	(310 061)
Finance charges		(2 668)	(2 681)	(2 360)	(1 930)	(2 431)	(2 431)	(2 431)	(1 577)	(1 184)	(789)
Transfers and Grants	1	-	(1 021)	(1 066)	(4 121)	(3 871)	(3 871)	(3 871)	(2 164)	(1 841)	(1 926)
NET CASH FROM/(USED) OPERATING ACTIVITIES		47 876	40 510	82 409	65 473	58 290	58 290	58 290	67 841	65 885	70 832
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		641	502	702	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	142	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(27 756)	(44 638)	(90 927)	(60 699)	(63 786)	(63 786)	(63 786)	(63 264)	(59 559)	(60 957)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27 115)	(43 995)	(90 225)	(60 699)	(63 786)	(63 786)	(63 786)	(63 264)	(59 559)	(60 957)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		1 414	3 550	-	3 000	3 000	3 000	3 000	-	-	-
Increase (decrease) in consumer deposits		150	-	101	142	142	142	142	113	119	125
Payments											
Repayment of borrowing		(2 514)	(3 835)	(3 630)	(3 417)	(4 112)	(4 112)	(4 112)	(3 626)	(4 022)	(3 431)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(950)	(284)	(3 529)	(275)	(970)	(970)	(970)	(3 513)	(3 903)	(3 306)
NET INCREASE/(DECREASE) IN CASH HELD		19 811	(3 769)	(11 345)	4 500	(6 466)	(6 466)	(6 466)	1 064	2 423	6 569
Cash/cash equivalents at the year begin:	2	2 490	22 301	18 532	505	7 187	7 187	7 187	721	1 786	4 209
Cash/cash equivalents at the year end:	2	22 301	18 532	7 187	5 005	721	721	721	1 786	4 209	10 778

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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	22 301	18 532	7 187	5 005	721	721	721	1 786	4 209	10 778
Other current investments > 90 days		(0)	(0)	(0)	(0)	0	0	0	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		22 301	18 532	7 187	5 005	721	721	721	1 786	4 209	10 778
Application of cash and investments											
Unspent conditional transfers		32 315	33 460	4 341	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	8 491	13 752	40 006	(690)	(0)	(0)	(0)	831	27	(798)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	5 000	-	-	-	-	-	-
Total Application of cash and investments:		40 806	47 213	44 347	4 310	(0)	(0)	(0)	831	27	(798)
Surplus(shortfall)		(18 505)	(28 680)	(37 160)	695	722	722	722	955	4 183	11 577

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 2020/21 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	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	28 253	46 352	104 239	33 708	38 863	38 863	56 572	55 519	24 059
<i>Roads Infrastructure</i>		3 318	11 604	19 762	275	718	718	190	390	250
<i>Storm water Infrastructure</i>		-	-	1 401	70	-	-	100	100	100
<i>Electrical Infrastructure</i>		3 177	6 433	9 502	9 426	11 305	11 305	19 961	13 043	8 696
<i>Water Supply Infrastructure</i>		4 761	7 711	26 554	17 391	20 435	20 435	26 167	28 598	6 543
<i>Sanitation Infrastructure</i>		12 055	6 799	38 560	565	515	515	7 711	11 938	7 149
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	90	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		23 311	32 547	95 779	27 728	32 972	32 972	54 219	54 070	22 738
<i>Community Facilities</i>		593	122	384	14	-	-	220	45	120
<i>Sport and Recreation Facilities</i>		14	6 832	3 618	-	-	-	-	-	-
Community Assets		607	6 954	4 001	14	-	-	220	45	120
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	221	25	186	100	100	100	170	150
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		-	221	25	186	100	100	100	170	150
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	1 019	287	-	-	-	-	-	-
Intangible Assets		-	1 019	287	-	-	-	-	-	-
Computer Equipment		50	309	598	118	36	36	293	404	421
Furniture and Office Equipment		303	1 138	2 614	547	355	355	100	190	100
Machinery and Equipment		2 187	355	831	2 070	2 201	2 201	1 515	610	450
Transport Assets		1 796	3 809	103	3 045	3 000	3 000	125	30	80
Land		-	-	-	-	200	200	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	4 078	3 842	3 842	2 806	1 380	1 540
<i>Roads Infrastructure</i>		-	-	-	-	-	-	110	160	100
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	80	100	150
<i>Electrical Infrastructure</i>		-	-	-	138	38	38	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	150	19	19	200	410	250
<i>Sanitation Infrastructure</i>		-	-	-	-	607	607	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	288	663	663	390	670	500
<i>Community Facilities</i>		-	-	-	370	31	31	10	170	400
<i>Sport and Recreation Facilities</i>		-	-	-	3 420	3 148	3 148	2 406	540	640
Community Assets		-	-	-	3 790	3 178	3 178	2 416	710	1 040
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
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	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Total Upgrading of Existing Assets	6	-	-	-	22 913	21 081	21 081	3 886	2 660	35 359
Roads Infrastructure		-	-	-	12 942	11 222	11 222	3 031	2 110	7 449
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	150	100	100	495	40	40
Water Supply Infrastructure		-	-	-	-	234	234	150	60	-
Sanitation Infrastructure		-	-	-	8 696	8 696	8 696	30	-	27 339
Solid Waste Infrastructure		-	-	-	220	120	120	30	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	22 008	20 371	20 371	3 736	2 210	34 829
Community Facilities		-	-	-	25	-	-	150	-	130
Sport and Recreation Facilities		-	-	-	-	-	-	-	50	100
Community Assets		-	-	-	25	-	-	150	50	230
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	300	129	129	-	400	300
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	300	129	129	-	400	300
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	580	580	580	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	28 253	46 352	104 239	60 699	63 786	63 786	63 264	59 559	60 957
Roads Infrastructure		3 318	11 604	19 762	13 217	11 940	11 940	3 331	2 660	7 799
Storm water Infrastructure		-	-	1 401	70	-	-	180	200	250
Electrical Infrastructure		3 177	6 433	9 502	9 714	11 442	11 442	20 456	13 083	8 736
Water Supply Infrastructure		4 761	7 711	26 554	17 541	20 687	20 687	26 517	29 068	6 793
Sanitation Infrastructure		12 055	6 799	38 560	9 261	9 818	9 818	7 741	11 938	34 489
Solid Waste Infrastructure		-	-	-	220	120	120	120	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		23 311	32 547	95 779	50 023	54 007	54 007	58 345	56 950	58 066
Community Facilities		593	122	384	409	31	31	380	215	650
Sport and Recreation Facilities		14	6 832	3 618	3 420	3 148	3 148	2 406	590	740
Community Assets		607	6 954	4 001	3 829	3 178	3 178	2 786	805	1 390
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	221	25	486	229	229	100	570	450
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	221	25	486	229	229	100	570	450
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	1 019	287	-	-	-	-	-	-
Intangible Assets		-	1 019	287	-	-	-	-	-	-
Computer Equipment		50	309	598	118	36	36	293	404	421
Furniture and Office Equipment		303	1 138	2 614	547	355	355	100	190	100
Machinery and Equipment		2 187	355	831	2 651	2 781	2 781	1 515	610	450
Transport Assets		1 796	3 809	103	3 045	3 000	3 000	125	30	80
Land		-	-	-	-	200	200	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		28 253	46 352	104 239	60 699	63 786	63 786	63 264	59 559	60 957

WC012 Cederberg - Table A9 Asset Management

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
ASSET REGISTER SUMMARY - PPE (WDV)	5	570 727	593 727	681 672	733 124	725 325	725 325	767 447	804 814	842 466
<i>Roads Infrastructure</i>		73 900	81 962	117 792	80 651	103 817	103 817	103 168	101 648	105 059
<i>Storm water Infrastructure</i>		-	-	-	35 461	21 792	21 792	21 605	21 419	21 264
<i>Electrical Infrastructure</i>		66 221	69 505	75 489	83 048	83 042	83 042	99 415	108 211	112 444
<i>Water Supply Infrastructure</i>		118 737	175 855	209 430	201 811	225 476	225 476	247 140	271 112	272 555
<i>Sanitation Infrastructure</i>		116 317	70 558	78 793	122 516	86 413	86 413	91 848	101 363	133 309
<i>Solid Waste Infrastructure</i>		14 757	7 953	8 021	5 492	6 901	6 901	5 718	4 350	2 914
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		389 932	405 833	489 525	528 980	527 442	527 442	568 893	608 104	647 545
Community Assets		58 912	67 542	70 953	76 290	73 508	73 508	75 640	75 759	76 428
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		74 946	77 344	77 214	80 050	77 160	77 160	77 104	77 044	76 982
Other Assets		30 091	21 324	21 220	13 543	13 131	13 131	13 091	13 515	13 811
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		354	1 319	1 562	1 234	1 530	1 530	1 496	1 461	1 424
Computer Equipment		1 357	-	-	1 143	1 269	1 269	1 320	1 472	1 628
Furniture and Office Equipment		3 117	5 588	7 633	4 501	5 822	5 822	5 182	4 596	3 881
Machinery and Equipment		3 095	4 235	4 269	6 489	5 905	5 905	6 218	5 565	4 690
Transport Assets		8 923	10 542	9 296	12 707	11 173	11 173	10 118	8 914	7 694
Land		-	-	-	8 185	8 385	8 385	8 385	8 385	8 385
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	570 727	593 727	681 672	733 124	725 325	725 325	767 447	804 814	842 466
EXPENDITURE OTHER ITEMS										
Depreciation	7	16 045	42 818	45 214	53 986	49 903	49 903	49 282	52 110	54 591
Repairs and Maintenance by Asset Class	3	16 045	15 814	16 251	23 355	20 132	20 132	21 142	22 192	23 306
<i>Roads Infrastructure</i>		-	27 004	28 963	30 631	29 771	29 771	28 140	29 918	31 285
<i>Storm water Infrastructure</i>		-	6 377	6 995	7 626	7 336	7 336	7 008	7 434	7 821
<i>Electrical Infrastructure</i>		-	725	794	779	748	748	858	905	957
<i>Water Supply Infrastructure</i>		-	940	787	900	810	810	900	940	980
<i>Sanitation Infrastructure</i>		-	3 787	3 235	1 618	2 056	2 056	1 335	1 385	1 434
<i>Solid Waste Infrastructure</i>		-	5 275	6 208	5 513	5 293	5 293	5 009	5 413	5 599
<i>Rail Infrastructure</i>		-	825	525	707	986	986	1 002	1 038	1 071
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	17 930	18 544	17 143	17 230	17 230	16 113	17 115	17 861
Community Facilities		-	4 966	5 443	6 711	6 581	6 581	7 066	7 614	7 903
Sport and Recreation Facilities		-	1 297	1 209	1 644	1 661	1 661	1 170	1 237	1 398
Community Assets		-	6 263	6 652	8 354	8 242	8 242	8 236	8 851	9 301
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	623	577	630	682	682	443	449	455
Housing		-	-	-	-	147	147	-	-	-
Other Assets		-	623	577	630	829	829	443	449	455
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	61	174	1 030	58	58	180	181	183
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	101	239	463	408	408	466	485	505
Transport Assets		-	2 025	2 777	3 011	3 004	3 004	2 703	2 837	2 979
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		16 045	42 818	45 214	53 986	49 903	49 903	49 282	52 110	54 591
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	44.5%	39.1%	39.1%	10.6%	6.8%	60.5%
<i>Renewal and upgrading of Existing Assets as % of deprec R&M as a % of PPE</i>		0.0%	0.0%	0.0%	115.6%	123.8%	123.8%	31.7%	18.2%	158.3%
<i>Renewal and upgrading and R&M as a % of PPE</i>		0.0%	5.2%	4.8%	4.7%	4.6%	4.6%	4.1%	4.1%	4.1%
<i>Renewal and upgrading and R&M as a % of PPE</i>		0.0%	5.0%	4.0%	8.0%	8.0%	8.0%	5.0%	4.0%	8.0%

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	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Household service targets										
Water:										
Piped water inside dwelling	1	4 644	4 964	4 970	4 980	5 700	5 700	5 779	5 800	5 900
Piped water inside yard (but not in dwelling)		79	80	82	84	84	84	85	85	85
Using public tap (at least min.service level)	2	1 382	1 469	1 500	1 600	1 600	1 600	1 650	1 655	1 660
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		6 105	6 513	6 552	6 664	7 384	7 384	7 514	7 540	7 645
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>		-	-	-	-	-	-	-	-	-
Total number of households	5	6 105	6 513	6 552	6 664	7 384	7 384	7 514	7 540	7 645
Sanitation/sewage:										
Flush toilet (connected to sewerage)		4 723	5 043	5 049	4 758	4 758	4 758	4 760	4 760	4 770
Flush toilet (with septic tank)		378	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>		5 101	5 421	5 427	5 136	5 136	5 136	5 138	5 138	5 148
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	5 101	5 421	5 427	5 136	5 136	5 136	5 138	5 138	5 148
Energy:										
Electricity (at least min.service level)		1 348	1 348	1 350	1 360	1 380	1 380	1 380	1 400	1 410
Electricity - prepaid (min.service level)		5 200	5 200	5 500	6 200	6 497	6 497	6 497	6 500	6 505
<i>Minimum Service Level and Above sub-total</i>		6 548	6 548	6 850	7 560	7 877	7 877	7 877	7 900	7 915
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min.service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	6 548	6 548	6 850	7 560	7 877	7 877	7 877	7 900	7 915
Refuse:										
Removed at least once a week		4 940	4 950	5 000	5 000	5 100	5 100	5 800	5 862	5 900
<i>Minimum Service Level and Above sub-total</i>		4 940	4 950	5 000	5 000	5 100	5 100	5 800	5 862	5 900
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>		-	-	-	-	-	-	-	-	-
Total number of households	5	4 940	4 950	5 000	5 000	5 100	5 100	5 800	5 862	5 900
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	2 000	2 100	2 100	2 200	2 500	2 500	2 500	2 500	2 500
Sanitation (free minimum level service)		2 000	2 100	2 100	2 200	2 200	2 200	2 400	2 420	2 430
Electricity/other energy (50kwh per household per month)		2 000	-	-	2 500	2 500	2 500	2 500	2 500	2 500
Refuse (removed at least once a week)		2 000	2 100	2 100	2 200	2 200	2 200	2 400	2 420	2 430
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)	8	781	931	895	342	961	961	1 148	1 218	1 291
Sanitation (free sanitation service to indigent households)		3 348	3 291	3 364	1 279	3 562	3 562	4 888	5 182	5 492
Electricity/other energy (50kwh per indigent household per month)		168	17	68	224	-	-	3 211	3 404	3 608
Refuse (removed once a week for indigent households)		380	435	420	4 244	450	450	548	580	615
<i>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</i>		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		4 676	4 675	4 747	6 089	4 973	4 973	9 796	10 383	11 006
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	15 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		159	161	172	183	183	183	194	194	194
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		17	20	20	21	21	21	22	22	22
Revenue cost of subsidised services provided (R'000)										
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		27 033	713	3 268	25 085	25 085	25 085	27 971	29 649	31 428
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	6	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		27 033	713	3 268	25 085	25 085	25 085	27 971	29 649	31 428

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 2020/2021 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 2020/21 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	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
				R thousand								
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	A		181 229	189 430	193 013	216 458	215 246	215 246	270 022	278 884	290 717
Implement strategies to ensure financial viability and economical sustainability	Financial Viability and Sustainability	B		39 787	47 265	56 981	55 232	54 056	54 056	55 807	59 047	62 678
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		9 376	10 104	42 494	46 305	48 023	48 023	12 348	10 425	10 921
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		-	10 284	-	-	-	-	-	-	-
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	E		13 645	25 698	67 990	20 276	25 922	25 922	15 265	24 332	29 598
To Facilitate social cohesion, sage and healthy communities	Promote health and safety environment	F		28 654	247	31 276	33 752	37 635	37 635	41 694	39 296	40 003
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	G		-		135	5 253	11 434	11 434	437	453	301
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	272 690	283 028	391 890	377 277	392 316	392 316	395 573	412 437	434 217

WC012 Cederberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
				R thousand								
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	A		126 050	133 849	157 759	181 751	180 132	180 132	190 636	201 007	215 590
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	B		55 972	56 819	45 270	43 998	49 662	49 662	52 273	54 980	58 007
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		38 746	29 053	32 183	37 157	35 547	35 547	33 935	33 426	35 286
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		1 748	1 558	1 837	2 852	2 566	2 566	2 369	2 509	2 657
Enable a resilient, sustainable, quality and inclusive living environment and human settlements. i.e Housing	Provide quality housing and ensure human dignity of our people	E		4 463	5 278	26 519	24 603	28 677	28 677	19 099	23 516	20 886
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	F		33 800	30 193	37 809	43 491	44 892	44 892	46 345	48 031	49 365
Development and transformation for the institution to provide a people-centered human resources and administrative service to citizens,	Provide training and capacity building	G		-	12 804	10 435	10 230	11 926	11 926	12 434	14 513	15 269
Allocations to other priorities												
Total Expenditure			1	260 779	269 555	311 812	344 082	353 402	353 402	357 091	377 982	397 059

WC012 Cederberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand													
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	A		20 554	32 421	53 328	52 100	55 173	55 173	60 288	55 363	52 575	
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	B		2 223	6 273	597	3 110	3 153	3 153	50	-	-	
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		367	60	2 329	148	7	7	270	575	530	
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		-	-	-	10	-	-	-	-	-	
Enable a resilient, sustainable, quality and inclusive living environment and human settlements. I.e Housing	Provide quality housing and ensure human dignity of our people	E		4 815	6 291	43 662	85	673	673	20	2 491	6 543	
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	F		295	1 307	4 031	4 996	4 665	4 665	2 636	680	1 010	
Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens,	Provide training and capacity building	G		-	-	291	250	114	114	-	450	300	
Allocations to other priorities			3										
Total Capital Expenditure				1	28 253	46 352	104 239	60 699	63 786	63 786	63 264	59 559	60 957

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 2020/21 MTREF.

WC012 Cederberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
ENGINEERING & LANNING SERVICES										
Improve and Sustain basic services	Project percentage									
Water distribution and treatment										
Access to all residents		16.6%	7.3%	10.8%	11.6%	12.1%	12.1%	13.5%	14.3%	15.1%
Sewerage and Waste Management										
To ensure a high quality	Project percentage	1.6%	3.5%	5.9%	6.4%	5.2%	5.2%	5.1%	5.4%	5.6%
Solid Waste Disposal (landfill sites)										
Access to Refuse Removal	Project percentage	1.3%	4.2%	5.9%	7.5%	6.3%	6.3%	6.4%	6.8%	7.3%
Electricity Distribution										
Provision of Electricity connections	Project percentage	27.4%	30.0%	31.5%	36.2%	38.2%	38.2%	40.5%	42.6%	46.2%
Roads & Stormwater Management										
To develop and maintain the urban road	Project percentage	2.4%	4.5%	4.6%	5.7%	5.1%	5.1%	5.1%	5.3%	5.6%
Environmental Protection										
Ensure clean and healthy environment	Project percentage	0.2%	2.0%	2.0%	3.2%	2.9%	2.9%	3.1%	3.2%	3.4%
COMMUNITY AND SOCIAL SERVICES										
Quality livings environment and human										
Housing & Informal Settlements	Project percentage	0.0%	1.3%	9.3%	8.2%	9.8%	9.8%	6.0%	7.7%	6.6%
Improve livings condition through human										
Sport & Recreation										
Effective Sport Facilities	Project percentage	0.0%	3.9%	4.2%	5.1%	5.0%	5.0%	5.0%	5.3%	5.6%
LED and tourism										
Access to economic development	Project percentage	20.2%	2.0%	2.3%	3.6%	3.4%	3.4%	3.2%	3.4%	3.5%
CORPORATE & STRATEGIC SERIVES										
Promote health and safety environment										
Health and safety of people	Project percentage	0.0%	7.1%	9.4%	9.8%	10.6%	10.6%	11.5%	11.8%	12.0%
Ensure health and safety environment										
FINANCIAL SERVICES										
Financial viability and Sustainability										
Financial Sustainability	Project percentage	26.6%	33.4%	29.0%	29.2%	31.5%	31.5%	32.3%	33.7%	35.5%
financial viable										
General Council										
Governance & Administration										
Provision of Democratic and accountable governance	Project percentage	0.0%	0.3%	0.3%	0.4%	0.4%	0.4%	0.4%	0.5%	0.5%
Executive & Council										
xxx		3.8%	4.0%	4.2%	5.1%	4.9%	4.9%	4.8%	5.0%	5.3%
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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.0%	4.5%	3.9%	3.4%	3.6%	3.6%	3.6%	3.4%	3.4%	3.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.3%	6.4%	5.7%	4.8%	5.1%	5.1%	5.1%	4.8%	4.9%	4.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	208.5%	28.7%	0.0%	22.6%	25.4%	25.4%	25.4%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	293.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.8	0.7	0.6	1.0	0.9	0.9	0.9	0.9	1.0	1.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	0.7	0.6	1.0	0.9	0.9	0.9	0.9	1.0	1.1
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		88.0%	84.7%	87.8%	90.5%	90.5%	90.5%	90.5%	87.8%	87.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		88.0%	84.6%	87.8%	90.5%	90.5%	90.5%	90.5%	87.8%	87.8%	87.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.2%	19.4%	16.2%	13.5%	12.8%	12.8%	12.8%	13.2%	12.7%	12.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%						50.0%	50.0%	50.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%						100.0%	100.0%	100.0%
Creditors to Cash and Investments		179.2%	279.3%	1078.4%	733.7%	5075.7%	5075.7%	5075.7%	2050.5%	869.9%	339.7%
			0.0%						0.0%	0.0%	0.0%
Other Indicators											
	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
			0.0%								
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
			0.0%								
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.0%	37.8%	35.1%	36.2%	33.7%	33.7%	33.7%	37.1%	37.1%	37.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	36.0%	39.9%	36.9%	37.9%	35.2%	35.2%	35.2%	38.7%	38.7%	38.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	10.9%	9.7%	9.3%	8.7%	8.7%	8.7%	8.4%	8.4%	8.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.8%	9.7%	8.3%	9.6%	8.4%	8.4%	8.4%	8.8%	8.7%	8.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	26.6	30.7	23.7	34.8	34.8	34.8	45.9	42.3	48.4	51.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	24.7%	29.2%	27.7%	22.0%	22.2%	22.2%	22.2%	21.2%	20.4%	19.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.3	1.0	0.3	0.2	0.0	0.0	0.0	0.1	0.2	0.4

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 87%. 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 2020/21 MTREF.

Table 1 Macroeconomic performance and projections

	2019	2020	2021	2022
Percentage change	Estimate	Forecast		
Real GDP growth	0.3	0.9	1.3	1.6
CPI inflation	4.1	4.5	4.6	4.6

Source: 2020 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 4.1%. 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 87% 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 2020 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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Financial Performance										
Property rates	38 308	41 372	42 146	46 909	46 909	46 909	46 909	48 780	51 707	54 810
Service charges	118 330	120 342	128 888	154 477	149 315	149 315	149 315	159 658	169 135	179 182
Investment revenue	863	1 427	893	2 013	488	488	488	517	548	581
Transfers recognised - operational	50 308	57 682	84 330	84 703	92 059	92 059	92 059	86 735	93 652	99 635
Other own revenue	37 306	27 179	41 231	41 742	51 552	51 552	51 552	41 109	42 111	43 172
Total Revenue (excluding capital transfers and contributions)	245 115	248 002	297 487	329 843	340 322	340 322	340 322	336 799	357 153	377 380

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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		32 840	37 234	38 334	45 500	45 500	45 500	45 500	44 368	47 031	49 852
Service charges		104 951	99 586	111 803	136 829	132 156	132 156	132 156	138 660	146 910	155 655
Other revenue		16 081	12 203	14 994	22 327	30 362	30 362	30 362	18 079	18 827	19 619
Transfers and Subsidies - Operational	1	80 209	58 827	55 211	84 703	89 816	89 816	89 816	86 735	93 652	99 635
Transfers and Subsidies - Capital	1	27 575	33 979	82 926	47 434	49 895	49 895	49 895	58 774	55 284	56 837
Interest		3 824	3 494	2 571	5 571	2 925	2 925	2 925	1 788	1 895	2 009
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(214 937)	(201 111)	(220 004)	(270 839)	(286 062)	(286 062)	(286 062)	(276 822)	(294 689)	(310 061)
Finance charges		(2 668)	(2 681)	(2 360)	(1 930)	(2 431)	(2 431)	(2 431)	(1 577)	(1 184)	(789)
Transfers and Grants	1	-	(1 021)	(1 066)	(4 121)	(3 871)	(3 871)	(3 871)	(2 164)	(1 841)	(1 926)
NET CASH FROM/(USED) OPERATING ACTIVITIES		47 876	40 510	82 409	65 473	58 290	58 290	58 290	67 841	65 885	70 832
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		641	502	702	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	142	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(27 756)	(44 638)	(90 927)	(60 699)	(63 786)	(63 786)	(63 786)	(63 264)	(59 559)	(60 957)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27 115)	(43 995)	(90 225)	(60 699)	(63 786)	(63 786)	(63 786)	(63 264)	(59 559)	(60 957)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		1 414	3 550	-	3 000	3 000	3 000	3 000	-	-	-
Increase (decrease) in consumer deposits		150	-	101	142	142	142	142	113	119	125
Payments											
Repayment of borrowing		(2 514)	(3 835)	(3 630)	(3 417)	(4 112)	(4 112)	(4 112)	(3 626)	(4 022)	(3 431)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(950)	(284)	(3 529)	(275)	(970)	(970)	(970)	(3 513)	(3 903)	(3 306)
NET INCREASE/ (DECREASE) IN CASH HELD		19 811	(3 769)	(11 345)	4 500	(6 466)	(6 466)	(6 466)	1 064	2 423	6 569
Cash/cash equivalents at the year begin:	2	2 490	22 301	18 532	505	7 187	7 187	7 187	721	1 786	4 209
Cash/cash equivalents at the year end:	2	22 301	18 532	7 187	5 005	721	721	721	1 786	4 209	10 778

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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	22 301	18 532	7 187	5 005	721	721	721	1 786	4 209	10 778
Other current investments > 90 days		(0)	(0)	(0)	(0)	0	0	0	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		22 301	18 532	7 187	5 005	721	721	721	1 786	4 209	10 778
Application of cash and investments											
Unspent conditional transfers		32 315	33 460	4 341	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	8 491	13 752	40 006	(690)	(0)	(0)	(0)	831	27	(798)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	5 000	-	-	-	-	-	-
Total Application of cash and investments:		40 806	47 213	44 347	4 310	(0)	(0)	(0)	831	27	(798)
Surplus(shortfall)		(18 505)	(28 680)	(37 160)	695	722	722	722	955	4 183	11 577

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 2020/21 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.

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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	22 301	18 532	7 187	5 005	721	721	721	1 786	4 209	10 778
Cash + investments at the yr end less applications - R'000	18(1)b	2	(18 505)	(28 680)	(37 160)	695	722	722	722	955	4 183	11 577
Cash year end/monthly employee/supplier payments	18(1)b	3	1.3	1.0	0.3	0.2	0.0	0.0	0.0	0.1	0.2	0.4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	11 911	13 473	80 079	33 195	38 914	38 914	38 914	38 483	34 455	37 158
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(2.8%)	(0.2%)	11.7%	(8.6%)	(6.0%)	(6.0%)	0.2%	(0.0%)	(0.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	79.3%	78.9%	77.8%	84.2%	84.0%	84.0%	84.0%	80.6%	80.9%	81.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	20.6%	16.3%	21.9%	17.6%	21.4%	21.4%	21.4%	22.3%	21.7%	21.3%
Capital payments % of capital expenditure	18(1)c,19	8	98.2%	96.3%	87.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	208.5%	28.7%	0.0%	22.6%	25.4%	25.4%	25.4%	0.0%	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.	21.4%	0.1%	(7.8%)	(1.9%)	0.0%	0.0%	1.8%	1.8%	1.9%
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%	5.2%	4.8%	4.7%	4.6%	4.6%	4.4%	4.1%	4.1%	4.1%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	6.7%	6.0%	6.0%	0.0%	4.4%	2.3%	2.5%

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 87% 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	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		43 145	49 902	50 840	61 115	61 115	61 115	67 225	68 461	73 412
Local Government Equitable Share		37 173	40 874	45 080	49 201	49 201	49 201	53 069	57 445	61 703
Finance Management		1 475	1 550	1 620	2 085	2 085	2 085	2 011	2 023	2 232
EPWP Incentive		1 000	1 779	1 819	1 954	1 954	1 954	2 121	-	-
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (PMU)		718	793	367	763	763	763	757	805	854
Municipal Infrastructure Grant (VAT)		2 779	2 070	911	1 941	1 941	1 941	2 386	2 319	3 217
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (VAT)		-	1 301	-	3 913	3 913	3 913	3 913	3 913	4 101
Integrated National Electrification Grant (VAT)		-	496	1 043	1 258	1 258	1 258	2 968	1 957	1 304
Municipal Disaster Grant (VAT)		-	1 039	-	-	-	-	-	-	-
Provincial Government:		10 502	8 753	30 384	23 588	28 757	28 757	19 510	25 191	26 223
PGWC Financial Management Capacity Building Grant		-	-	-	380	380	380	401	-	-
Transport Infrastructure Grant		46	-	70	69	69	69	70	70	70
Library Services MRFG		3 660	4 223	4 380	4 599	4 599	4 599	5 026	5 302	5 593
Thusing Service Centre (Sustainability Operational Support)		-	109	110	200	200	200	-	150	-
CDW Support		170	167	-	-	334	334	169	169	-
Human Settlement Development Grant		1 839	993	24 213	17 860	21 464	21 464	13 000	19 500	20 560
Acceleration of housing deliveries (VAT)		-	395	-	-	-	-	-	-	-
Municipal Drought Support (VAT)		-	783	-	-	457	457	-	-	-
Graduate Internship Grant		60	66	72	-	80	80	-	-	-
Municipal Capacity Building Grant		1 870	240	360	-	265	265	-	-	-
Financial Management Support Grant		40	1 777	501	480	910	910	-	-	-
IDP Grant		-	-	-	-	-	-	-	-	-
Electrification 162 Sites: Riverview Citrusdal (HSDG) - VAT		-	-	-	-	-	-	-	-	-
Deportment of Human Settlements: Housing		-	-	(2)	-	-	-	-	-	-
FMSG: mSCOA Implementation		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant		-	-	680	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	-	-	-	-	-	644	-	-
Spatal Development Framework		(8)	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		-	-	-	-	-	-	-	-	-
Marine Living Resources Grant		2 825	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ASLA		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	53 647	58 655	81 225	84 703	89 873	89 873	86 735	93 652	99 635
Capital Transfers and Grants										
National Government:		38 972	19 679	13 027	47 434	47 434	47 434	58 774	52 853	50 345
Municipal Infrastructure Grant (MIG)		19 134	13 004	6 070	12 962	12 962	12 962	12 901	13 722	14 310
Regional Bulk Infrastructure		16 838	(12 455)	-	-	-	-	-	-	-
EPWP Incentive		-	28	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	26 087	26 087	26 087	26 087	26 087	27 339
Integrated National Electrification Grant (INEG)		3 000	3 504	6 957	8 384	8 384	8 384	19 786	13 043	8 696
Municipal Systems Improvement Grant		-	8 675	-	-	-	-	-	-	-
Municipal Disaster Grant		-	6 923	-	-	-	-	-	-	-
Provincial Government:		15 165	14 472	43 885	-	3 716	3 716	-	2 431	6 493
Human Settlement Development Grant (Beneficiaries)		-	6 620	43 578	-	673	673	-	2 431	6 493
Electrification 162 Sites Riverview Citrusdal (HSDG)		-	-	-	-	-	-	-	-	-
Library Services MRF Capital		-	-	20	-	-	-	-	-	-
Community Development Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Support		1 850	5 217	-	-	3 043	3 043	-	-	-
Acceleration of housing deliveries		13 315	2 635	-	-	-	-	-	-	-
Financial Management Support Grant		-	-	287	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ASLA		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	54 137	34 151	56 912	47 434	51 150	51 150	58 774	55 284	56 837
TOTAL RECEIPTS OF TRANSFERS & GRANTS		107 784	92 806	138 137	132 137	141 023	141 023	145 509	148 936	156 472

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		40 366	48 542	52 979	61 115	61 113	61 113	67 225	68 461	73 412
Local Government Equitable Share		37 173	40 874	45 080	49 201	49 201	49 201	53 069	57 445	61 703
Finance Management		1 475	1 550	1 620	2 085	2 085	2 085	2 011	2 023	2 232
EPWP Incentive		1 000	1 779	1 819	1 954	1 954	1 954	2 121	-	-
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (PMU)		718	793	367	763	761	761	757	805	854
Municipal Infrastructure Grant (VAT)		-	2 381	1 540	1 941	1 941	1 941	2 386	2 319	3 217
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (VAT)		-	268	870	3 913	3 913	3 913	3 913	3 913	4 101
Integrated National Electrification Grant (VAT)		-	496	1 043	1 258	1 258	1 258	2 968	1 957	1 304
Municipal Disaster Grant (VAT)		-	400	639	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Provincial Government:		9 943	9 140	31 351	23 588	30 946	30 946	19 510	25 191	26 223
PGWC Financial Management Capacity Building Grant		-	-	-	380	648	648	401	-	-
Transport Infrastructure Grant		46	-	70	69	69	69	70	70	70
Library Services: MRFG		3 647	4 134	4 446	4 599	4 599	4 599	5 026	5 302	5 593
Thusong Service Centre (Sustainability Operational Support)		-	29	181	200	209	209	-	150	-
CDW Support		130	119	79	-	334	334	169	169	-
Human Settlement Development Grant		1 602	1 327	22 565	17 860	23 112	23 112	13 000	19 500	20 560
Acceleration of housing deliveries (VAT)		-	364	1 529	-	91	91	-	-	-
Municipal Drought Support (VAT)		-	-	1 037	-	492	492	-	-	-
Graduate Internship Grant		28	39	40	-	173	173	-	-	-
Municipal Capacity Building Grant		538	1 572	92	-	265	265	-	-	-
Financial Management Support Grant		1 120	1 554	679	480	955	955	-	-	-
IDP Grant		-	-	-	-	-	-	-	-	-
Electrification 162 Sites: Riverview Citrusdal (HSDG) - VAT		-	-	-	-	-	-	-	-	-
Department of Human Settlements: Housing		-	-	-	-	-	-	-	-	-
FMSG: mSCOA Implementation		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant		-	-	632	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	-	-	-	-	-	844	-	-
Spatial Development Framework		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		6	-	-	-	-	-	-	-	-
Marine Living Resources Grant		2 825	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ASLA		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		50 308	57 682	84 330	84 703	92 059	92 059	86 735	93 652	99 635
Capital expenditure of Transfers and Grants										
National Government:		24 569	24 325	24 754	47 434	47 436	47 436	58 774	52 853	50 345
Municipal Infrastructure Grant (MIG)		15 985	16 335	7 726	12 962	12 965	12 965	12 901	13 722	14 310
Regional Bulk Infrastructure		4 383	-	-	-	-	-	-	-	-
EPWP Incentive		-	28	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	1 795	5 811	26 087	26 087	26 087	26 087	26 087	27 339
Integrated National Electrification Grant (INEG)		3 000	3 504	6 957	8 384	8 384	8 384	19 786	13 043	8 696
Municipal Systems Improvement Grant		1 200	-	-	-	-	-	-	-	-
Municipal Disaster Grant		-	2 663	4 260	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Provincial Government:		3 007	9 655	58 172	-	4 557	4 557	-	2 431	6 493
Human Settlement Development Grant (Beneficiaries)		252	6 291	43 578	-	673	673	-	2 431	6 493
Electrification 162 Sites Riverview Citrusdal (HSDG)		-	-	-	-	-	-	-	-	-
Library Services MRF Capital		13	22	20	-	-	-	-	-	-
Community Development Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Support		1 752	699	4 093	-	3 277	3 277	-	-	-
Acceleration of housing deliveries		990	2 642	10 194	-	607	607	-	-	-
Financial Management Support Grant		-	-	287	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ASLA		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		27 575	33 979	82 926	47 434	51 993	51 993	58 774	55 284	56 837
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		77 883	91 661	167 256	132 137	144 052	144 052	145 509	148 936	156 472

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	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year				2 007						
Current year receipts		43 145	49 902	50 840	61 115	61 115	61 115	67 225	68 461	73 412
Conditions met - transferred to revenue		43 145	47 895	52 848	61 115	61 115	61 115	67 225	68 461	73 412
Conditions still to be met - transferred to liabilities			2 007							
Provincial Government:										
Balance unspent at beginning of the year		1 039	4 377	3 343		2 245	2 245			
Repayment						(56)	(56)			
Current year receipts		10 502	8 753	30 384	23 588	28 757	28 757	19 510	25 191	26 223
Conditions met - transferred to revenue		7 163	9 787	31 482	23 588	30 946	30 946	19 510	25 191	26 223
Conditions still to be met - transferred to liabilities		4 377	3 343	2 245						
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		50 308	57 682	84 330	84 703	92 062	92 062	86 735	93 652	99 635
Total operating transfers and grants - CTBM	2	4 377	5 350	2 245						
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		1 224	18 407	13 114		1 255	1 255			
Repayment						(1 255)	(1 255)			
Current year receipts		38 972	19 679	13 027	47 434	47 434	47 434	58 774	52 853	50 345
Conditions met - transferred to revenue		21 789	24 972	24 886	47 434	47 434	47 434	58 774	52 853	50 345
Conditions still to be met - transferred to liabilities		18 407	13 114	1 255						
Provincial Government:										
Balance unspent at beginning of the year		151	9 531	14 996		841	841			
Repayment										
Current year receipts		15 165	14 472	43 885		3 716	3 716		2 431	6 493
Conditions met - transferred to revenue		5 786	9 008	58 040		4 557	4 557		2 431	6 493
Conditions still to be met - transferred to liabilities		9 531	14 996	841						
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		27 575	33 979	82 926	47 434	51 991	51 991	58 774	55 284	56 837
Total capital transfers and grants - CTBM	2	27 938	28 110	2 095						
TOTAL TRANSFERS AND GRANTS REVENUE		77 883	91 661	167 256	132 137	144 052	144 052	145 509	148 936	156 472
TOTAL TRANSFERS AND GRANTS - CTBM		32 315	33 460	4 341						

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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash Transfers to other municipalities											
West Coast District Municipality - Fire Safety	1	-	-	-	2 545	2 545	2 545	2 545	1 500	1 572	1 647
Total Cash Transfers To Municipalities:		-	-	-	2 545	2 545	2 545	2 545	1 500	1 572	1 647
Cash Transfers to Entities/Other External Mechanisms											
West Coast District Municipality - Fire Safety	2	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
West Coast District Municipality - Fire Safety	3	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Sport Councils		-	94	117	135	135	135	135	68	71	74
Tourism		-	300	300	310	150	150	150	75	79	82
Public Schools		-	-	3	-	-	-	-	-	-	-
Old Dam Festival		-	263	300	190	15	15	15	-	-	-
National Sea Rescue Institute		-	-	-	241	41	41	41	44	46	48
Local Drug Action Committee (LDAC)		-	-	-	50	30	30	30	-	-	-
ATKV		-	-	40	-	20	20	20	-	-	-
Total Cash Transfers To Organisations		-	657	799	926	392	392	392	187	195	205
Cash Transfers to Groups of Individuals											
Bursaries for non-employees		-	45	215	530	798	798	798	401	-	-
Municipal Capacity Building Bursary Programme		-	-	92	-	-	-	-	-	-	-
Municipal External Bursary Programme		-	320	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	364	307	530	798	798	798	401	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	1 021	1 066	4 001	3 734	3 734	3 734	2 088	1 767	1 852
Non-Cash Transfers to other municipalities											
	1	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
	2	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
	3	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Waterwise Yazil Ngamanzi Education Initiative	4	-	-	-	-	-	-	-	-	-	-
Wuppertal Support		-	-	-	30	30	30	30	15	13	13
Slipway Infrastructure		-	-	-	-	-	-	-	-	-	-
Public Schools		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	30	30	30	30	15	13	13
Groups of Individuals											
Social Relief	5	-	-	-	90	106	106	106	61	61	61
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	90	106	106	106	61	61	61
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	120	136	136	136	76	74	73
TOTAL TRANSFERS AND GRANTS	6	-	1 021	1 066	4 121	3 871	3 871	3 871	2 164	1 841	1 926

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	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 781	4 098	4 061	4 327	4 121	4 121	4 586	4 861	5 153
Pension and UIF Contributions		437	509	519	563	507	507	616	653	692
Medical Aid Contributions		75	76	110	156	149	149	155	164	174
Motor Vehicle Allowance		268	313	257	277	75	75	-	-	-
Cellphone Allowance		215	297	445	170	448	448	119	126	133
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4 777	5 293	5 392	5 493	5 300	5 300	5 475	5 804	6 152
% increase	4		10.8%	1.9%	1.9%	(3.5%)	-	3.3%	6.0%	6.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3 113	3 226	2 300	3 071	4 275	4 275	3 700	5 345	5 666
Pension and UIF Contributions		-	523	416	271	220	220	606	797	845
Medical Aid Contributions		-	76	92	69	52	52	147	203	215
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		313	121	335	-	-	-	-	309	328
Motor Vehicle Allowance	3	881	805	396	432	426	426	532	691	733
Cellphone Allowance	3	66	107	72	162	96	96	90	114	121
Housing Allowances	3	193	42	-	-	-	-	-	-	-
Other benefits and allowances	3	122	459	327	29	15	15	51	54	58
Payments in lieu of leave		270	47	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 958	5 407	3 937	4 034	5 084	5 084	5 127	7 515	7 966
% increase	4		9.1%	(27.2%)	2.5%	26.0%	-	0.8%	46.6%	6.0%
Other Municipal Staff										
Basic Salaries and Wages		48 514	61 250	69 782	80 007	75 790	75 790	84 042	86 910	92 096
Pension and UIF Contributions		8 279	8 827	10 180	12 668	11 828	11 828	12 895	13 651	14 473
Medical Aid Contributions		2 980	3 141	3 619	4 979	4 638	4 638	5 214	5 528	5 861
Overtime		3 651	4 550	3 791	4 088	3 410	3 410	2 966	3 080	3 201
Performance Bonus		3 727	175	74	-	-	-	-	-	-
Motor Vehicle Allowance	3	3 425	3 671	4 016	4 793	4 673	4 673	5 458	5 786	6 133
Cellphone Allowance	3	252	330	338	368	359	359	392	416	441
Housing Allowances	3	674	488	639	812	514	514	561	595	631
Other benefits and allowances	3	4 355	2 735	4 176	4 359	3 927	3 927	4 223	4 477	4 746
Payments in lieu of leave		343	694	1 230	507	1 391	1 391	1 482	1 579	1 681
Long service awards		325	319	344	394	505	505	547	592	642
Post-retirement benefit obligations	6	1 861	2 071	2 155	2 491	2 491	2 491	2 037	2 230	2 442
Sub Total - Other Municipal Staff		78 387	88 252	100 345	115 465	109 526	109 526	119 818	124 844	132 348
% increase	4		12.6%	13.7%	15.1%	(5.1%)	-	9.4%	4.2%	6.0%
Total Parent Municipality		88 121	98 952	109 674	124 992	119 911	119 911	130 421	138 163	146 465
			12.3%	10.8%	14.0%	(4.1%)	-	8.8%	5.9%	6.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		88 121	98 952	109 674	124 992	119 911	119 911	130 421	138 163	146 465
% increase	4		12.3%	10.8%	14.0%	(4.1%)	-	8.8%	5.9%	6.0%
TOTAL MANAGERS AND STAFF	5.7	83 344	93 659	104 282	119 499	114 610	114 610	124 946	132 359	140 314

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	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum	No.		1.				2.
Councillors	3						
Speaker	4	596 261	107 327	11 003			714 591
Chief Whip		-	-	-			-
Executive Mayor		-	-	-			-
Deputy Executive Mayor		-	-	-			-
Executive Committee		543 623	-	2 894			546 517
Total for all other councillors		3 445 831	663 396	104 690			4 213 917
Total Councillors	8	-	4 585 715	770 723	118 587		5 475 025
Senior Managers of the Municipality	5						
Municipal Manager (MM)		1 109 031	214 607	153 464	-		1 477 102
Chief Finance Officer		889 420	190 318	152 043	-		1 231 781
Director Community Development Services		812 225	158 408	229 760	-		1 200 393
Director Corporate Services		-	-	-	-		-
Director Engineering Services		889 420	190 430	138 000	-		1 217 850
							-
Total Senior Managers of the Municipality	8,10	-	3 700 096	753 763	673 267	-	5 127 126
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	8 285 811	1 524 486	791 854	-	10 602 151

MBRR SA24 – Summary of personnel numbers

WC012 Cederberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2018/19			Current Year 2019/20			Budget Year 2020/21		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		11	6	5	11	6	5	11	6	5
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5									
Municipal Manager and Senior Managers	3	5	-	5	3	-	3	5	-	5
Other Managers	7	16	16	-	16	16	-	16	15	1
Professionals		38	30	8	19	19	-	20	19	1
<i>Finance</i>		15	8	7	8	8	-	7	7	-
<i>Spatial/town planning</i>		4	3	1	1	1	-	3	3	-
<i>Information Technology</i>		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>		12	12	-	9	9	-	10	9	1
Technicians		295	283	12	313	291	22	60	55	5
<i>Finance</i>		3	3	-	6	6	-	10	10	-
<i>Spatial/town planning</i>		-	-	-	2	2	-	1	1	-
<i>Information Technology</i>		-	-	-	1	1	-	1	1	-
<i>Roads</i>		3	3	-	3	3	-	3	3	-
<i>Electricity</i>		3	3	-	6	6	-	6	6	-
<i>Water</i>		11	11	-	12	12	-	12	12	-
<i>Sanitation</i>		1	1	-	3	3	-	2	2	-
<i>Refuse</i>		3	3	-	2	2	-	3	3	-
<i>Other</i>		40	37	3	18	18	-	22	17	5
Clerks (Clerical and administrative)		52	43	9	41	28	13	29	25	4
Service and sales workers		13	13	-	51	42	9	49	49	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		6	6	-	5	5	-	8	7	1
Plant and Machine Operators		17	17	-	17	17	-	15	15	-
Elementary Occupations		143	143	-	146	146	-	142	142	-
TOTAL PERSONNEL NUMBERS	9	365	335	30	362	332	30	355	333	22
% increase					(0.8%)	(0.9%)	-	(1.9%)	0.3%	(26.7%)
Total municipal employees headcount	6, 10	55	48	7	50	48	2	49	43	6
Finance personnel headcount	8, 10	50	43	7	43	41	2	42	36	6
Human Resources personnel headcount	8, 10	5	5	-	7	7	-	7	7	-

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 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source																
Property rates		4 712	3 964	3 952	3 831	3 931	3 922	3 902	4 223	4 059	4 003	4 045	4 236	48 780	51 707	54 810
Service charges - electricity revenue		10 312	9 505	9 179	8 326	7 799	9 290	8 342	7 178	7 071	8 320	10 182	10 498	106 003	112 362	119 097
Service charges - water revenue		2 366	2 360	2 658	2 813	3 010	2 979	3 024	2 983	2 735	2 719	2 445	2 411	32 505	34 395	36 399
Service charges - sanitation revenue		833	835	854	862	850	861	912	949	905	873	971	1 019	10 723	11 326	11 971
Service charges - refuse revenue		837	843	823	854	881	873	889	876	865	887	885	916	10 428	11 053	11 716
Rental of facilities and equipment		45	51	73	46	45	56	66	33	52	50	44	45	605	641	679
Interest earned - external investments		63	68	49	33	35	40	42	44	32	37	31	43	517	548	581
Interest earned - outstanding debtors		339	396	391	300	373	372	353	353	353	344	354	310	4 236	4 490	4 759
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 938	1 938	1 938	1 938	1 938	1 938	1 938	1 960	1 686	1 707	2 404	3 124	24 450	24 452	24 454
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		239	262	219	273	273	256	1 110	263	247	222	300	243	3 908	4 142	4 391
Transfers and subsidies		25 452	-	-	7 422	3 207	23 444	1 799	2 577	15 769	-	-	7 065	86 735	93 652	99 635
Other revenue		549	640	974	624	513	778	586	465	579	779	688	735	7 911	8 385	8 888
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		47 686	20 863	21 110	27 324	22 856	44 809	22 962	21 904	34 352	19 940	22 348	30 645	336 799	357 153	377 380
Expenditure By Type																
Employee related costs		8 686	9 493	10 080	9 531	14 439	10 300	10 729	10 764	10 415	10 359	10 187	9 961	124 946	132 359	140 314
Remuneration of councillors		400	413	466	439	390	412	496	585	471	471	462	462	5 475	5 804	6 152
Debt impairment		3 865	3 865	3 865	3 865	3 865	3 865	3 865	3 865	3 865	3 865	3 865	3 865	46 378	48 023	49 767
Depreciation & asset impairment		1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 760	21 142	22 192	23 306
Finance charges		703	703	703	703	703	703	703	703	703	703	703	703	8 435	8 797	9 241
Bulk purchases		8 868	8 174	7 894	7 161	6 707	7 989	7 174	6 173	6 081	7 155	8 757	9 028	91 161	95 903	104 399
Other materials		617	615	507	543	598	607	711	653	496	546	847	643	7 383	7 750	7 927
Contracted services		2 348	2 342	1 929	2 066	2 275	2 310	2 705	2 484	1 889	2 077	3 223	2 446	28 093	32 967	30 467
Transfers and grants		829	25	90	17	232	27	238	227	90	21	270	98	2 164	1 841	1 926
Other expenditure		1 832	1 827	1 504	1 611	1 775	1 802	2 110	1 938	1 473	1 620	2 514	1 908	21 914	22 346	23 561
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		29 910	29 219	28 800	27 698	32 746	29 776	30 493	29 153	27 245	28 579	32 599	30 873	357 091	377 982	397 059
Surplus/(Deficit)																
		17 775	(8 357)	(7 690)	(374)	(9 890)	15 033	(7 530)	(7 249)	7 107	(8 638)	(10 251)	(228)	(20 292)	(20 829)	(19 679)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3 160	3 160	3 160	4 424	4 424	4 424	5 688	5 688	5 688	6 320	6 320	6 320	58 774	55 284	56 837
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		20 935	(5 197)	(4 531)	4 050	(5 466)	19 457	(1 842)	(1 561)	12 795	(2 318)	(3 932)	6 092	38 483	34 455	37 158
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	20 935	(5 197)	(4 531)	4 050	(5 466)	19 457	(1 842)	(1 561)	12 795	(2 318)	(3 932)	6 092	38 483	34 455	37 158

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 2020/21											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Vote																
Vote 1 - Executive and Council		2 663	-	-	776	336	2 453	188	270	1 650	-	-	739	9 074	9 628	10 077
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		5 722	4 449	4 423	4 357	4 431	4 904	4 358	4 695	4 828	4 410	4 452	4 777	55 807	59 047	62 678
Vote 4 - Community Development Services		2 143	52	75	659	310	1 990	211	248	1 351	54	48	633	7 775	6 118	6 298
Vote 5 - Corporate and Strategic Services		211	51	77	98	63	215	61	53	151	60	53	103	1 194	831	701
Vote 6 - Planning and Development Services		535	185	281	291	196	572	197	174	401	226	200	318	3 575	3 570	4 560
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		2 442	2 220	2 189	2 303	2 258	2 447	3 084	2 261	2 105	1 953	2 724	3 457	29 442	28 849	29 116
Vote 8 - Electricity		15 027	10 570	10 244	10 881	9 750	14 143	10 516	9 464	11 248	10 448	12 312	13 641	138 244	137 673	140 229
Vote 9 - Waste Management		3 496	843	823	1 630	1 216	3 322	1 077	1 145	2 512	887	885	1 654	19 490	20 902	22 350
Vote 10 - Waste Water Management		4 754	1 247	1 266	2 462	1 869	4 671	1 901	2 046	3 820	1 697	1 795	2 817	30 343	36 804	64 319
Vote 11 - Water		9 216	3 763	4 060	6 365	5 660	9 960	5 934	6 060	8 635	5 524	5 250	6 728	77 154	80 317	53 590
Vote 12 - Housing		3 815	-	-	1 112	481	3 514	270	386	2 364	-	-	1 059	13 000	21 931	27 053
Vote 13 - Road Transport		296	163	163	267	245	351	303	307	376	326	326	363	3 486	2 024	8 222
Vote 14 - Sports and Recreation		525	480	668	546	467	693	551	484	599	675	623	677	6 988	4 742	5 026
Total Revenue by Vote		50 845	24 023	24 270	31 748	27 280	49 233	28 650	27 592	40 040	26 260	28 667	36 965	395 573	412 437	434 217
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		690	677	711	685	710	682	806	881	718	727	811	741	8 840	9 245	9 769
Vote 2 - Office of Municipal Manager		678	700	717	688	1 006	747	801	791	736	739	794	736	9 134	9 692	10 164
Vote 3 - Financial Administrative Services		4 043	4 188	4 105	4 068	5 063	4 321	4 582	4 486	4 148	4 225	4 721	4 321	52 273	54 980	58 007
Vote 4 - Community Development Services		923	963	1 015	962	1 439	1 039	1 095	1 094	1 046	1 041	1 053	1 011	12 681	11 446	11 934
Vote 5 - Corporate and Strategic Services		1 637	1 562	1 520	1 491	2 045	1 629	1 812	1 755	1 541	1 572	1 904	1 646	20 114	22 187	23 400
Vote 6 - Planning and Development Services		638	686	704	676	980	733	775	768	722	727	765	718	8 892	9 565	10 125
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		3 113	2 627	2 696	2 606	3 211	2 699	2 913	2 892	2 723	2 683	2 923	2 727	33 813	34 655	35 565
Vote 8 - Electricity		9 971	9 323	9 048	8 304	8 107	9 177	8 416	7 414	7 267	8 339	9 990	10 197	105 552	111 096	120 441
Vote 9 - Waste Management		1 268	1 328	1 328	1 301	1 693	1 386	1 461	1 439	1 348	1 365	1 476	1 375	16 768	17 671	19 035
Vote 10 - Waste Water Management		931	952	918	920	1 075	969	1 028	1 003	922	943	1 076	977	11 714	12 451	12 945
Vote 11 - Water		2 776	2 850	2 842	2 800	3 325	2 924	3 021	2 979	2 850	2 885	3 063	2 922	35 238	37 230	39 409
Vote 12 - Housing		1 284	1 296	1 110	1 165	1 356	1 295	1 492	1 387	1 097	1 186	1 729	1 354	15 751	19 972	17 134
Vote 13 - Road Transport		1 014	1 053	1 042	1 028	1 289	1 089	1 147	1 128	1 055	1 070	1 170	1 085	13 171	13 907	14 622
Vote 14 - Sports and Recreation		945	1 015	1 044	1 003	1 446	1 084	1 144	1 135	1 071	1 077	1 125	1 062	13 151	13 885	14 509
Total Expenditure by Vote		29 910	29 219	28 800	27 698	32 746	29 776	30 493	29 153	27 245	28 579	32 599	30 873	357 091	377 982	397 059
Surplus/(Deficit) before assoc.		20 935	(5 197)	(4 531)	4 050	(5 466)	19 457	(1 842)	(1 561)	12 795	(2 318)	(3 932)	6 092	38 483	34 455	37 158
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	20 935	(5 197)	(4 531)	4 050	(5 466)	19 457	(1 842)	(1 561)	12 795	(2 318)	(3 932)	6 092	38 483	34 455	37 158

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 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue - Functional																
Government and administration		9 247	4 533	4 548	5 443	4 935	8 182	4 690	5 103	7 046	4 505	4 536	5 824	68 592	69 925	73 900
Executive and council		2 663	-	-	776	336	2 453	188	270	1 650	-	-	739	9 074	9 628	10 077
Finance and administration		6 584	4 533	4 548	4 667	4 600	5 729	4 501	4 834	5 396	4 505	4 536	5 085	59 518	60 297	63 823
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		8 034	2 457	2 666	4 135	3 136	7 778	2 923	3 032	5 754	2 426	3 065	5 378	50 783	57 082	62 661
Community and social services		1 759	42	61	542	252	1 635	167	204	1 107	46	41	522	6 377	5 989	6 162
Sport and recreation		525	480	668	546	467	693	551	484	599	675	623	677	6 988	4 742	5 026
Public safety		1 936	1 936	1 936	1 936	1 936	1 936	1 936	1 958	1 684	1 705	2 401	3 120	24 419	24 419	24 420
Housing		3 815	-	-	1 112	481	3 514	270	386	2 364	-	-	1 059	13 000	21 931	27 053
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 071	610	663	830	714	1 178	1 610	743	1 024	773	826	924	10 966	9 734	17 169
Planning and development		535	185	280	290	196	571	196	173	401	225	199	317	3 569	3 564	4 553
Road transport		536	426	383	540	518	607	1 413	570	623	548	626	606	7 397	6 170	12 616
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		32 494	16 422	16 393	21 338	18 495	32 095	19 428	18 714	26 216	18 556	20 241	24 840	265 232	275 696	280 487
Energy sources		15 027	10 570	10 244	10 881	9 750	14 143	10 516	9 464	11 248	10 448	12 312	13 641	138 244	137 673	140 229
Water management		9 216	3 763	4 060	6 365	5 660	9 960	5 934	6 060	8 635	5 524	5 250	6 728	77 154	80 317	53 590
Waste water management		4 754	1 247	1 266	2 462	1 869	4 671	1 901	2 046	3 820	1 697	2 817	3 043	36 804	36 804	64 319
Waste management		3 496	843	823	1 630	1 216	3 322	1 077	1 145	2 512	887	885	1 654	19 490	20 902	22 350
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		50 845	24 023	24 270	31 748	27 280	49 233	28 650	27 592	40 040	26 260	28 667	36 965	395 573	412 437	434 217
Expenditure - Functional																
Government and administration		7 590	7 703	7 655	7 505	9 666	7 999	8 653	8 563	7 760	7 881	8 863	8 048	97 886	102 137	107 752
Executive and council		948	954	991	956	1 098	977	1 120	1 190	1 004	1 017	1 126	1 031	12 414	13 073	13 748
Finance and administration		6 560	6 660	6 570	6 461	8 435	6 926	7 431	7 272	6 660	6 768	7 639	6 923	84 303	87 825	92 693
Internal audit		83	89	93	89	132	96	101	101	96	96	98	94	1 169	1 239	1 312
Community and public safety		5 656	5 281	5 213	5 118	6 527	5 450	5 934	5 801	5 266	5 319	6 144	5 502	67 210	73 405	72 174
Community and social services		1 049	533	604	527	925	575	746	738	620	571	745	607	8 242	8 837	9 150
Sport and recreation		945	1 015	1 044	1 003	1 446	1 084	1 144	1 135	1 071	1 077	1 125	1 062	13 151	13 885	14 509
Public safety		2 378	2 438	2 455	2 423	2 799	2 495	2 552	2 541	2 477	2 485	2 545	2 479	30 067	30 711	31 381
Housing		1 284	1 296	1 110	1 165	1 356	1 295	1 492	1 387	1 097	1 186	1 729	1 354	15 751	19 972	17 134
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 596	1 658	1 681	1 632	2 211	1 745	1 843	1 823	1 714	1 726	1 840	1 724	21 192	22 381	23 606
Planning and development		593	610	631	603	890	654	698	692	648	649	686	642	7 996	8 442	8 917
Road transport		1 003	1 048	1 050	1 029	1 321	1 091	1 145	1 130	1 065	1 077	1 154	1 082	13 196	13 938	14 688
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		15 067	14 577	14 252	13 442	14 342	14 582	14 063	12 967	12 505	13 654	15 752	15 599	170 803	180 059	193 527
Energy sources		9 971	9 323	9 048	8 304	8 107	9 177	8 416	7 414	7 267	8 339	9 990	10 197	105 552	111 096	120 441
Water management		2 776	2 850	2 842	2 800	3 325	2 924	3 021	2 979	2 850	2 885	3 063	2 922	35 238	37 230	39 409
Waste water management		1 052	1 076	1 035	1 037	1 218	1 096	1 165	1 135	1 039	1 064	1 223	1 105	13 245	14 061	14 642
Waste management		1 268	1 328	1 328	1 301	1 693	1 386	1 461	1 439	1 348	1 365	1 476	1 375	16 768	17 671	19 035
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		29 910	29 219	28 800	27 698	32 746	29 776	30 493	29 153	27 245	28 579	32 599	30 873	357 091	377 982	397 059
Surplus/(Deficit) before assoc.		20 935	(5 197)	(4 531)	4 050	(5 466)	19 457	(1 842)	(1 561)	12 795	(2 318)	(3 932)	6 092	38 483	34 455	37 158
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	20 935	(5 197)	(4 531)	4 050	(5 466)	19 457	(1 842)	(1 561)	12 795	(2 318)	(3 932)	6 092	38 483	34 455	37 158

MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand																	
Multi-year expenditure to be appropriated	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		-	-	-	-	-	-	-	-	50	-	-	-	50	100	150	
Vote 6 - Planning and Development Services		131	-	1 950	-	-	325	-	-	210	-	-	415	3 031	1 760	7 149	
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	120	-	120	-	-	-	-	-	-	-	-	240	40	40	
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	661	1 399	-	3 501	-	2 100	-	7 661	11 938	34 489	
Vote 11 - Water		-	-	1 850	-	1 087	-	-	8 690	-	9 653	-	4 887	26 167	26 167	50	
Vote 12 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	2 431	6 493	
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	686	-	-	500	-	-	1 000	-	2 186	80	200	
Capital multi-year expenditure sub-total	2	131	120	3 800	120	1 773	986	1 399	9 190	3 761	9 653	3 100	5 302	39 336	42 517	48 571	
Single-year expenditure to be appropriated																	
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	50	-	-	-	-	-	-	-	-	50	-	-	-
Vote 4 - Community Development Services		-	-	50	50	-	-	-	-	-	-	-	-	100	75	120	
Vote 5 - Corporate and Strategic Services		70	-	-	70	-	-	-	80	-	-	-	-	220	880	610	
Vote 6 - Planning and Development Services		-	-	-	-	23	20	-	-	-	-	-	-	43	24	11	
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	30	200	
Vote 8 - Electricity		-	-	2 896	1 470	55	3 690	115	-	6 850	-	-	5 360	20 436	13 253	8 696	
Vote 9 - Waste Management		-	-	-	90	-	-	100	90	-	30	-	-	310	50	250	
Vote 10 - Waste Water Management		-	-	50	-	230	30	60	-	-	-	-	50	420	150	-	
Vote 11 - Water		-	90	-	170	100	210	100	-	-	-	-	130	800	690	440	
Vote 12 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	60	50	
Vote 13 - Road Transport		50	-	160	90	-	-	-	190	30	30	60	60	670	1 180	950	
Vote 14 - Sports and Recreation		50	190	100	-	60	-	-	355	65	-	-	60	880	650	1 060	
Capital single-year expenditure sub-total	2	170	280	3 256	1 990	468	3 950	375	715	6 945	60	60	5 660	23 929	17 042	12 387	
Total Capital Expenditure	2	301	400	7 056	2 110	2 241	4 936	1 774	9 905	10 706	9 713	3 160	10 962	63 264	59 559	60 957	

MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		70	--	--	120	--	--	--	80	50	--	--	--	320	1 025	830
Executive and council		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Finance and administration		70	--	--	120	--	--	--	80	50	--	--	--	320	1 025	830
Internal audit		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<i>Community and public safety</i>		50	190	150	50	746	--	--	855	65	--	1 000	60	3 166	3 281	8 053
Community and social services		--	--	50	50	--	--	--	--	--	--	--	--	100	30	50
Sport and recreation		50	190	100	--	746	--	--	855	65	--	1 000	60	3 066	730	1 260
Public safety		--	--	--	--	--	--	--	--	--	--	--	--	--	30	200
Housing		--	--	--	--	--	--	--	--	--	--	--	--	--	2 491	6 543
Health		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		181	--	2 110	90	23	345	--	190	240	30	20	415	3 644	2 864	8 011
Planning and development		131	--	1 950	--	23	345	--	--	210	--	--	415	3 074	1 784	7 161
Road transport		50	--	160	90	--	--	--	190	30	30	20	--	570	1 080	850
Environmental protection		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	210	4 796	1 850	1 472	4 591	1 774	8 780	10 351	9 683	2 140	10 487	56 134	52 389	44 064
Energy sources		--	120	2 896	1 590	55	3 690	115	--	6 850	--	--	5 360	20 676	13 293	8 736
Water management		--	90	1 850	170	1 187	210	100	8 690	--	9 653	--	5 017	26 967	26 857	490
Waste water management		--	--	50	--	230	691	1 459	--	3 501	--	2 140	110	8 181	12 188	34 589
Waste management		--	--	--	90	--	--	100	90	--	30	--	--	310	50	250
<i>Other</i>		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Capital Expenditure - Functional	2	301	400	7 056	2 110	2 241	4 936	1 774	9 905	10 706	9 713	3 160	10 962	63 264	59 559	60 957
Funded by:																
National Government		131	--	6 586	1 200	1 796	4 576	1 399	9 190	10 561	9 653	3 100	10 582	58 774	52 853	50 345
Provincial Government		--	--	--	--	--	--	--	--	--	--	--	--	--	2 431	6 493
District Municipality		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Transfers recognised - capital		131	--	6 586	1 200	1 796	4 576	1 399	9 190	10 561	9 653	3 100	10 582	58 774	55 284	56 837
Borrowing		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Internally generated funds		170	400	470	910	445	360	375	715	145	60	60	380	4 490	4 275	4 120
Total Capital Funding		301	400	7 056	2 110	2 241	4 936	1 774	9 905	10 706	9 713	3 160	10 962	63 264	59 559	60 957

MBRR SA30 - Budgeted monthly cash flow

WC012 Cederberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand															
Cash Receipts By Source													1		
Property rates	4 286	3 606	3 595	3 485	3 575	3 568	3 549	3 841	3 692	3 641	3 679	3 853	44 368	47 031	49 852
Service charges - electricity revenue	9 973	9 193	8 878	8 052	7 543	8 984	8 067	6 942	6 838	8 046	9 848	10 153	102 517	108 667	115 180
Service charges - water revenue	1 485	1 481	1 668	1 765	1 889	1 869	1 898	1 872	1 716	1 706	1 534	1 513	20 396	21 582	22 840
Service charges - sanitation revenue	624	625	640	646	637	646	683	711	678	654	728	763	8 035	8 487	8 970
Service charges - refuse revenue	619	623	608	632	652	646	658	648	639	656	654	677	7 712	8 174	8 665
Rental of facilities and equipment	45	51	73	46	45	56	66	33	52	50	44	45	605	641	679
Interest earned - external investments	63	68	49	33	35	40	42	44	32	37	31	43	517	548	581
Interest earned - outstanding debtors	102	119	117	90	112	111	106	106	106	103	106	93	1 271	1 347	1 428
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	448	448	448	448	448	448	448	453	390	395	556	723	5 656	5 656	5 660
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	239	262	219	273	273	256	1 110	263	247	222	300	243	3 908	4 142	4 391
Transfers and Subsidies - Operational	25 452	-	-	7 422	3 207	23 444	1 799	2 577	15 769	-	-	7 065	86 735	93 652	99 635
Other revenue	549	640	974	624	513	778	586	465	579	779	688	735	7 911	8 385	8 888
Cash Receipts by Source	43 885	17 117	17 269	23 517	18 929	40 846	19 012	17 955	30 739	16 289	18 167	25 906	289 631	308 315	326 770
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 160	3 160	3 160	4 424	4 424	4 424	5 688	5 688	5 688	6 320	6 320	6 320	58 774	55 284	56 837
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	9	9	9	9	9	9	9	9	9	9	9	9	113	119	125
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	47 054	20 286	20 438	27 950	23 363	45 279	24 709	23 652	36 436	22 618	24 496	32 236	348 518	363 718	383 733
Cash Payments by Type															
Employee related costs	8 537	9 330	9 907	9 367	14 191	10 123	10 544	10 578	10 236	10 181	10 012	9 790	122 796	129 919	137 555
Remuneration of councillors	400	413	466	439	389	412	496	585	471	471	471	462	5 475	5 804	6 152
Finance charges	131	131	131	131	131	131	131	131	131	131	131	131	1 577	1 184	789
Bulk purchases - Electricity	8 774	8 088	7 811	7 085	6 636	7 905	7 098	6 108	6 017	7 079	8 664	8 933	90 198	94 888	103 333
Bulk purchases - Water & Sewer	70	70	79	83	89	88	90	88	81	81	72	71	963	1 015	1 066
Other materials	617	615	507	543	598	607	711	653	496	546	643	643	7 383	7 750	7 927
Contracted services	2 348	2 342	1 929	2 066	2 275	2 310	2 705	2 484	1 889	2 077	3 223	2 446	28 093	32 967	30 467
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	829	25	90	17	232	27	238	227	90	21	270	98	2 164	1 841	1 926
Other expenditure	1 832	1 827	1 504	1 611	1 775	1 802	2 110	1 938	1 473	1 620	2 514	1 908	21 914	22 346	23 561
Cash Payments by Type	23 539	22 841	22 424	21 343	26 318	23 405	24 124	22 793	20 885	22 207	26 205	24 482	280 564	297 713	312 775
Other Cash Flows/Payments by Type															
Capital assets	301	400	7 056	2 110	2 241	4 936	1 774	9 905	10 706	9 713	3 160	10 962	63 264	59 559	60 957
Repayment of borrowing	77	77	77	79	79	1 380	80	81	83	83	84	1 447	3 626	4 022	3 431
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	23 916	23 318	29 557	23 531	28 638	29 721	25 979	32 779	31 673	32 002	29 449	36 891	347 454	361 294	377 164
NET INCREASE/(DECREASE) IN CASH HELD	23 138	(3 032)	(9 119)	4 419	(5 275)	15 558	(1 270)	(9 127)	4 763	(9 384)	(4 953)	(4 655)	1 064	2 423	6 569
Cash/cash equivalents at the month/year begin:	721	23 859	20 828	11 709	16 128	10 853	26 411	25 141	16 015	20 777	11 393	6 441	721	1 786	4 209
Cash/cash equivalents at the month/year end:	23 859	20 828	11 709	16 128	10 853	26 411	25 141	16 015	20 777	11 393	6 441	1 786	1 786	4 209	10 778

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	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Depreciation by Asset Class/Sub-class	1									
Infrastructure		13 301	12 713	12 859	19 615	16 089	16 089	16 894	17 739	18 626
Roads Infrastructure		3 595	3 596	3 314	4 911	3 791	3 791	3 981	4 180	4 389
Roads		3 595	3 596	3 314	4 911	3 791	3 791	3 981	4 180	4 389
Storm water Conveyance		-	-	-	458	350	350	368	386	405
LV Networks		3 040	3 054	3 362	3 566	3 889	3 889	4 084	4 288	4 502
Water Supply Infrastructure		2 816	2 871	2 928	5 625	4 622	4 622	4 853	5 096	5 351
Distribution		2 816	2 871	2 928	5 625	4 622	4 622	4 853	5 096	5 351
Sanitation Infrastructure		1 743	1 763	2 184	2 841	2 197	2 197	2 307	2 422	2 543
Reticulation		1 743	1 763	2 184	2 841	2 197	2 197	2 307	2 422	2 543
Landfill Sites		2 106	1 429	1 072	2 214	1 240	1 240	1 303	1 368	1 436
Community Facilities		95	102	101	150	138	138	145	152	160
Halls		7	19	13	13	13	13	14	14	15
Libraries		70	71	71	72	72	72	76	79	83
Cemeteries/Crematoria		10	10	10	63	53	53	56	58	61
Public Open Space		3	-	-	2	-	-	-	-	-
Sport and Recreation Facilities		429	455	490	499	485	485	509	535	562
Outdoor Facilities		429	455	490	499	485	485	509	535	562
Improved Property		56	52	52	54	54	54	57	60	63
Unimproved Property		-	-	-	-	-	-	-	-	-
Municipal Offices		142	124	129	130	133	133	140	147	154
Computer Software and Applications		50	52	41	32	32	32	34	35	37
Computer Equipment		173	297	296	360	229	229	241	252	265
Furniture and Office Equipment		526	623	748	802	704	704	740	776	815
Machinery and Equipment		461	631	705	820	1 145	1 145	1 203	1 262	1 326
Transport Assets		812	765	831	893	1 123	1 123	1 180	1 235	1 300
Total Depreciation	1	16 045	15 814	16 251	23 355	20 132	20 132	21 142	22 192	23 306

MBRR SA35 - Future financial implications of the capital budget

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

Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		-	-	-				
Vote 2 - Office of Municipal Manager		-	-	-				
Vote 3 - Financial Administrative Services		50	-	-				
Vote 4 - Community Development Services		100	75	120				
Vote 5 - Corporate and Strategic Services		270	980	760				
Vote 6 - Planning and Development Services		3 074	1 784	7 161				
Vote 7 - Risk Management and Legal Services		-	-	-				
Vote 7 - Public Safety		-	30	200				
Vote 8 - Electricity		20 676	13 293	8 736				
Vote 9 - Waste Management		310	50	250				
Vote 10 - Waste Water Management		8 081	12 088	34 489				
Vote 11 - Water		26 967	26 857	490				
Vote 12 - Housing		-	2 491	6 543				
Vote 13 - Road Transport		670	1 180	950				
Vote 14 - Sports and Recreation		3 066	730	1 260				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		63 264	59 559	60 957	-	-	-	-
Future operational costs by vote	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		-	-	-	-	-	-	-
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 future operational costs		-	-	-	-	-	-	-
Future revenue by source	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>		-	-	-	-	-	-	-
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		63 264	59 559	60 957	-	-	-	-

MBRR SA36 - Detailed capital budget per municipal vote

WC012 Cederberg - Supporting Table SA36 Detailed capital budget										
R thousand	Function	Project Description	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	2020/21 Medium Term Revenue & Expenditure Framework			
							Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Parent municipality:										
<i>List all capital projects grouped by Function</i>										
	<i>Executive and council</i>	OFFICE FURNITURE/EQUIPMENT	C	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	<i>All</i>	2	-	-	-
	Finance and administration	OFFICE FURNITURE/EQUIPMENT	B	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	<i>All</i>	22	-	-	-
	Finance and administration	OFFICE FURNITURE/EQUIPMENT	B	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	<i>All</i>	131	-	-	-
	Finance and administration	NEW VEHICLES (LOAN)	B	<i>Transport Assets</i>	<i>Transport Assets</i>	<i>All</i>	3 000	-	-	-
	Finance and administration	PROVIDE BEEHIVES FOR SMALL BUSINESSES	C	<i>Community Facilities</i>	<i>Markets</i>	3	-	-	15	20
	Finance and administration	TAXI RANKS - TRANSPORT TO ASSIST THE ELDERLY TO THE HOSPITAL	C	<i>Community Facilities</i>	<i>Taxi Ranks/Bus Terminals</i>	4	-	-	30	50
	Finance and administration	OFFICE FURNITURE/EQUIPMENT	C	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	<i>All</i>	5	-	-	-
	Community and social services	UPGRADE COMMUNITY FACILITIES	F	<i>Community Facilities</i>	<i>Halls</i>	<i>All</i>	31	-	30	50
	Community and social services	EQUIPMENT - THUSONG CENTRE CITRUSDAL	F	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	2	29	-	-	-
	Sport and recreation	ENTRANCE UPGRADE & BEAUTIFICATION-RESORTS CLANWILLIAM	F	<i>Sport and Recreation Facilities</i>	<i>Outdoor Facilities</i>	3	-	30	50	80
	Sport and recreation	UPGRADE & BEAUTIFICATION: CARAVAN PARK EBAY	F	<i>Sport and Recreation Facilities</i>	<i>Outdoor Facilities</i>	5	-	20	40	60
	Sport and recreation	UPGRADE & BEAUTIFICATION: CARAVAN PARK LBAY	F	<i>Sport and Recreation Facilities</i>	<i>Outdoor Facilities</i>	5	148	20	40	60
	Sport and recreation	OFFICE FURNITURE/EQUIPMENT RESORTS CLANWILLIAM	F	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	3	35	-	-	-
	Sport and recreation	FENCING SPORTFIELD LBAY	F	<i>Sport and Recreation Facilities</i>	<i>Outdoor Facilities</i>	5	-	-	-	80
	Sport and recreation	SPORT GROUNDS AND STADIUMS : EQUIPMENT	F	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	<i>All</i>	-	30	30	20
	Sport and recreation	UPGRADE SPORT FIELDS CLANWILLIAM	F	<i>Sport and Recreation Facilities</i>	<i>Outdoor Facilities</i>	3	3 000	-	200	100
	Sport and recreation	UPGRADE PAVILJOEN ORANJEVILLE SPORTKOMPLEKS CITRUSDAL	F	<i>Sport and Recreation Facilities</i>	<i>Outdoor Facilities</i>	2	-	-	-	150
	Sport and recreation	LBAY SPORTFIELD - UPGRADING PAVILION	F	<i>Sport and Recreation Facilities</i>	<i>Outdoor Facilities</i>	5	-	-	50	50
	Finance and administration	BUILDING UPGRADE	G	<i>Operational Buildings</i>	<i>Municipal Offices</i>	3	-	-	300	300
	Finance and administration	OFFICE FURNITURE/EQUIPMENT	G	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	<i>All</i>	25	-	-	-
	Finance and administration	UPGRADE IT SERVER ROOM	C	<i>Computer Equipment</i>	<i>Municipal Offices</i>	<i>All</i>	-	-	150	50
	Finance and administration	BACKUP & RECOVERY PROJECT	C	<i>Computer Equipment</i>	<i>Computer Equipment</i>	<i>All</i>	-	70	100	130
	Finance and administration	IT EQUIPMENT & SOFTWARE	C	<i>Computer Equipment</i>	<i>Computer Equipment</i>	<i>All</i>	-	70	100	130
	Planning and development	MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE - CITRUSDAL	A	<i>Roads Infrastructure</i>	<i>Roads</i>	2	11 222	3 031	1 760	7 149
	Planning and development	CITRUSDAL WWTW	A	<i>Sanitation Infrastructure</i>	<i>Waste Water Treatment Works</i>	2	607	-	-	-
	Planning and development	MIG PMU COMPUTER EQUIPMENT	A	<i>Computer Equipment</i>	<i>Computer Equipment</i>	<i>All</i>	23	23	24	11
	Housing	HSDG - RIVERVIEW: UPGRADE EXISTING MAIN BUS ROUTES (PH1)	E	<i>Roads Infrastructure</i>	<i>Roads</i>	2	673	-	-	-
	Road transport	TAR AND MAINTAIN THE ROAD ROSSOUW STREET, ALHEIT STREET, NO	A	<i>Roads Infrastructure</i>	<i>Roads</i>	3	-	60	60	-
	Road transport	PAVE THE FOLLOWING ROADS/STREETS: VIOOLTJIE STREET, MILNER	A	<i>Roads Infrastructure</i>	<i>Roads</i>	3	-	-	150	150
	Road transport	TAR ALL ROADS IN CITRUSDAL AND RIVERVIEW. FIX POTHOLES WHERE	A	<i>Roads Infrastructure</i>	<i>Roads</i>	2	-	-	100	50
	Road transport	PROVIDE SPEEDBUMPS IN ST PETER, NUWELAND, FERRERA STREET, BE	A	<i>Roads Infrastructure</i>	<i>Roads</i>	5	-	-	100	50
	Road transport	TAR MORE ROADS	A	<i>Roads Infrastructure</i>	<i>Roads</i>	5	-	-	100	100
	Road transport	Upgrade sidewalks and build new sidewalks in Denne Street	A	<i>Roads Infrastructure</i>	<i>Roads</i>	4	-	50	-	-
	Road transport	UPGRADE STORM WATER SYSTEM	A	<i>Storm water Infrastructure</i>	<i>Drainage Collection</i>	5	-	80	100	150
	Road transport	PROVIDE STORM WATER CHANNEL CURBS	A	<i>Roads Infrastructure</i>	<i>Roads</i>	5	-	80	100	150
	Road transport	UPGRADE THE MAIN ROAD IN CLANWILLIAM	A	<i>Roads Infrastructure</i>	<i>Roads</i>	3	-	-	100	100
	Road transport	ROADS: EQUIPMENT CITRUSDAL	A	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	2	50	90	50	50
	Waste water management	SEWERAGE: EQUIPMENT	A	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	4	30	80	-	-
	Waste water management	SEWERAGE: EQUIPMENT LAMBERTSBAY	A	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	5	28	60	-	-
	Water management	DESALINATION PLANT (DROUGHT RELIEF GRANT)	A	<i>Water Supply Infrastructure</i>	<i>Water Treatment Works</i>	5	234	-	-	-
	Water management	OFFICE FURNITURE/EQUIPMENT CLANWILLIAM	A	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	3	15	-	-	-
	Water management	PLANT & EQUIPMENT LAMBERTSBAY	A	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	5	-	50	-	60
	Water management	PLANT & EQUIPMENT ELANDSBAY	A	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	5	-	50	-	60

Waste management	REFUSE: EQUIPMENT	A	Machinery and Equipment	Machinery and Equipment	4	–	50	–	60
Waste management	REFUSE: EQUIPMENT	A	Machinery and Equipment	Machinery and Equipment	All	–	50	–	60
Sport and recreation	UPGRADE CURRENT PLAYPARK AND MAKE IT SAFER. PROVIDE LAND FOR	A	Community Facilities	Public Open Space	2	–	60	–	–
Sport and recreation	UPGRADE ABLUTION FACILITIES: CEMETRIES LAMBERTSBAAI	A	Community Facilities	Cemeteries/Crematoria	5	–	–	–	200
Sport and recreation	FENCING: VREDE OORD BEGRAFFLAAS	A	Community Facilities	Cemeteries/Crematoria	3	–	10	–	–
Sport and recreation	PARKS & GARDENS: EQUIPMENT CITRUSDAL	A	Machinery and Equipment	Machinery and Equipment	2	25	50	30	20
Energy sources	ELECTRICITY: UPGRADE NETWORK	A	Electrical Infrastructure	LV Networks	All	100	100	–	–
Energy sources	STREETLIGHTS GRAAFWATER	A	Electrical Infrastructure	LV Networks	4	38	–	–	–
Energy sources	INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME	A	Electrical Infrastructure	MV Switching Stations	5	3 747	–	–	–
Energy sources	STREETLIGHTS & SPOTLIGHTS	A	Electrical Infrastructure	LV Networks	3	50	50	–	–
Energy sources	STREETLIGHTS & SPOTLIGHTS	A	Electrical Infrastructure	LV Networks	2	91	50	–	–
Energy sources	STREETLIGHTS & SPOTLIGHTS	A	Electrical Infrastructure	LV Networks	5	50	50	–	–
Energy sources	ELECTRICITY: EQUIPMENT	A	Machinery and Equipment	Machinery and Equipment	All	39	40	–	–
Planning and development	TOWN PLANNING: EQUIPMENT	E	Furniture and Office Equipment	Furniture and Office Equipment	All	–	20	–	–
Housing	FENCING KHAYELITSA CLW	E	Community Facilities	Public Open Space	3	–	–	60	50
Public safety	FIRE ARM SAFES	F	Furniture and Office Equipment	Furniture and Office Equipment	3	–	–	30	100
Public safety	FENCING VAN VERKEER SENTRUM CDAL	F	Operational Buildings	Municipal Offices	2	100	–	–	100
Public safety	OFFICE FURNITURE CLW	F	Furniture and Office Equipment	Furniture and Office Equipment	3	23	–	–	–
Public safety	UPGRADING - VEHICLE TEST CENTRE EQUIPMENT CLW	F	Machinery and Equipment	Machinery and Equipment	3	580	–	–	–
Public safety	UPGRADE TRAFFIC BUILDING CLW	F	Operational Buildings	Municipal Offices	3	100	–	–	–
Sport and recreation	OFFICE FURNITURE/EQUIPMENT RESORTS LBAAI & EBAAI	F	Furniture and Office Equipment	Furniture and Office Equipment	5	10	–	–	–
Sport and recreation	RENEWAL VAN GRAAFWATER PAVILJOEN	F	Sport and Recreation Facilities	Outdoor Facilities	4	–	50	60	60
Sport and recreation	UPGRADE KITCHEN - SPORTS GROUND CITR	F	Sport and Recreation Facilities	Outdoor Facilities	2	–	50	–	–
Sport and recreation	OFFICE FURNITURE & EQUIPMENT CITR	F	Furniture and Office Equipment	Furniture and Office Equipment	2	10	–	–	–
Sport and recreation	EBAAI PAVILJOENE (NEW)	F	Sport and Recreation Facilities	Outdoor Facilities	5	–	50	50	–
Finance and administration	FENCING VAN WERKSWINKEL CITR	G	Operational Buildings	Workshops	2	–	–	100	–
Finance and administration	OFFICE FURNITURE/EQUIPMENT CITRUSDAL	G	Furniture and Office Equipment	Furniture and Office Equipment	2	–	–	50	–
Road transport	UPGRADE SIDEWALKS ANNEMOONLAAN CITRUSDAL	A	Roads Infrastructure	Roads	2	–	50	50	–
Road transport	TAR MORE ROADS: GRAAFWATER NOORD	A	Roads Infrastructure	Roads	4	–	60	60	50
Road transport	ROADS: EQUIPMENT CLW	A	Machinery and Equipment	Machinery and Equipment	3	30	50	–	–
Road transport	ROADS: EQUIPMENT LBAAI	A	Machinery and Equipment	Machinery and Equipment	5	20	50	–	–
Road transport	ROADS: EQUIPMENT GWATER	A	Machinery and Equipment	Machinery and Equipment	4	20	–	–	–
Road transport	SPEEDBUMPS DWARSSTRAAT & SKOOLSTR CLW	A	Roads Infrastructure	Roads	3	45	–	–	–
Waste water management	SEWERAGE: EQUIPMENT CITRUSDAL	A	Machinery and Equipment	Machinery and Equipment	2	40	50	150	–
Waste water management	SEWERAGE: EQUIPMENT EBAAI	A	Machinery and Equipment	Machinery and Equipment	5	23	50	–	–
Waste water management	SEWERAGE: EQUIPMENT CLW	A	Machinery and Equipment	Machinery and Equipment	3	20	50	–	–
Waste water management	UPGRADE VAN RIOOLPOMPSTASIE	A	Sanitation Infrastructure	Pump Station	3	65	50	–	–
Waste water management	OFFICE FURNITURE/ EQUIPMENT CLANW	A	Furniture and Office Equipment	Furniture and Office Equipment	3	8	–	–	–
Waste water management	EBAAI STORMWATER PYPE	A	Storm water Infrastructure	Storm water Conveyance	5	–	100	100	100
Water management	WATER EQUIPMENT CITR	A	Machinery and Equipment	Machinery and Equipment	2	–	50	60	70
Water management	RESEAL OF RESIVOIR CITR	A	Water Supply Infrastructure	Reservoirs	2	19	–	150	–
Water management	FENCING OF WATER TREATMENT WORK CITR	A	Water Supply Infrastructure	Water Treatment Works	2	–	150	60	–
Water management	NEW BUILDING CHLOORGASSE CITR	A	Operational Buildings	Municipal Offices	2	–	50	–	–
Water management	NEW BUILDING TOILETTE CITR	A	Operational Buildings	Municipal Offices	2	–	50	–	–
Water management	BURGLAR GATE KANTOOR CITR	A	Operational Buildings	Municipal Offices	2	–	–	20	–
Water management	OFFICE FURNITURE & EQUIPMENT CITR	A	Furniture and Office Equipment	Furniture and Office Equipment	2	–	–	50	–
Water management	REPLACE ASBESPLAAT BY PLATDAMME CLW	A	Water Supply Infrastructure	Reservoirs	3	–	100	100	100
Water management	FENCING VAN PLATDAMME - CLANW	A	Water Supply Infrastructure	Reservoirs	3	–	100	60	50
Water management	WATER EQUIPMENT CLW	A	Machinery and Equipment	Machinery and Equipment	3	75	60	–	–
Water management	WATER: EQUIPMENT - POMPE VIR BOORGAT OP LEIPOLDVILLE	A	Machinery and Equipment	Machinery and Equipment	5	42	60	30	–
Water management	GENERATOR - AMBER ROAD	A	Machinery and Equipment	Machinery and Equipment	3	100	–	–	–

Waste management	FENCING DUMPING SITE - CITR	A	Solid Waste Infrastructure	Landfill Sites	2	60	-	-	-
Waste management	BUILDING DUMPING SITE CLW	A	Solid Waste Infrastructure	Landfill Sites	3	60	30	-	-
Waste management	REFUSE: EQUIPMENT CLANWILLIAM	A	Machinery and Equipment	Machinery and Equipment	3	-	60	-	50
Sport and recreation	FENCING VIGS MONUMENT CLW	A	Community Facilities	Parks	3	-	50	-	-
Sport and recreation	OFFICE FURNITURE & EQUIPMENT CLW	A	Furniture and Office Equipment	Furniture and Office Equipment	3	8	-	-	-
Sport and recreation	VEHICLES - TRAILOR CITR	A	Transport Assets	Transport Assets	2	-	45	-	-
Sport and recreation	PARKS & GARDENS: EQUIPMENT LBAAI	A	Machinery and Equipment	Machinery and Equipment	5	13	60	-	-
Sport and recreation	PARKS & GARDENS: NUWELAND	A	Community Facilities	Parks	5	-	50	-	-
Sport and recreation	PARKS & GARDENS: EBAAI TAFELS & STOELE	A	Community Facilities	Parks	5	-	60	-	-
Energy sources	INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME - CLANWILLIAM	A	Electrical Infrastructure	LV Networks	3	4 637	19 786	13 043	8 696
Public safety	UPGRADING - VEHICLE TEST CENTRE EQUIPMENT CITR	F	Machinery and Equipment	Machinery and Equipment	2	580	-	-	-
Waste water management	SEWERAGE: INFRASTRUCTURE LBAY	A	Sanitation Infrastructure	Reticulation	5	300	-	-	-
Waste water management	WSIG : UPGRADE OF GRAAFWATER OXIDATION PONDS	A	Sanitation Infrastructure	Waste Water Treatment Works	4	8 696	-	-	-
Water management	WSIG : UPGRADE OF GRAAFWATER RAW WATER INFRASTRUCTURE	A	Water Supply Infrastructure	Dams and Weirs	4	8 696	-	-	-
Water management	WSIG : LAMBERTSBAY BOREHOLE DEVELOPMENT	A	Water Supply Infrastructure	Boreholes	5	8 696	-	-	-
Water management	FENCING Hoë DRUK RESERVOIR CITRUSDAL	A	Machinery and Equipment	Machinery and Equipment	2	501	-	-	-
Energy sources	LAMBERTSBAY BULK INFRASTRUCTURE UPGRADE - CO FUNDING INEP	A	Electrical Infrastructure	LV Networks	5	892	-	-	-
Planning and development	ELANDSBAY NEW PEDESTRIAN PATHWAY LIGHTNING - MIG CO FUNDING	A	Electrical Infrastructure	LV Networks	5	117	-	-	-
Sport and recreation	COMPUTER EQUIPMENT	F	Computer Equipment	Computer Equipment	All	13	-	-	-
Energy sources	ELECTRICITY : OFFICE FURNITURE/EQUIPMENT	A	Furniture and Office Equipment	Furniture and Office Equipment	All	1	-	-	-
Sport and recreation	PARKS & GARDENS: EQUIPMENT GWATER	A	Machinery and Equipment	Machinery and Equipment	4	25	-	-	-
Water management	CLANWILLIAM BOREHOLES (DROUGHT RELIEF GRANT)	A	Water Supply Infrastructure	Boreholes	3	2 000	-	-	-
Water management	CITRUSDAL BOREHOLES REHABILITATION (DROUGHT RELIEF GRANT)	A	Water Supply Infrastructure	Boreholes	2	1 043	-	-	-
Energy sources	MIG: NEW STREET LIGHTING FOR HOUSING PH1 - LAMBERTS BAY	A	Electrical Infrastructure	LV Networks	5	408	-	-	-
Energy sources	MIG: NEW STREET LIGHTING FOR HOUSING PH2 - LAMBERTS BAY	A	Electrical Infrastructure	LV Networks	5	1 102	-	-	-
Energy sources	MIG: NEW STREET LIGHTING FOR HOUSING RIVERVIEW - CITRUSDAL	A	Electrical Infrastructure	LV Networks	2	210	-	-	-
Public safety	OFFICE FURNITURE LBAY	F	Furniture and Office Equipment	Furniture and Office Equipment	5	2	-	-	-
Finance and administration	FENCING & SAFETY GATE CITRUSDAL HEAD OFFICE	G	Operational Buildings	Municipal Offices	2	29	-	-	-
Water management	WATER: EQUIPMENT ELANDSBAAI	A	Machinery and Equipment	Machinery and Equipment	5	55	-	-	-
Water management	WATER EQUIPMENT CDAL	A	Machinery and Equipment	Machinery and Equipment	2	50	-	-	-
Community and social services	MACHINERY AND EQUIPMENT	F	Machinery and Equipment	Machinery and Equipment	3	6	-	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT	G	Furniture and Office Equipment	Furniture and Office Equipment	2	60	-	-	-
Waste water management	PURCHASE OF LAND: GRAAFWATER OXIDATION PONDS	A	Land	Land	4	200	-	-	-
Waste water management	INFRA SEWERAGE CITRUSDAL	A	Sanitation Infrastructure	Reticulation	2	150	-	-	-
Energy sources	GENERATOR (CITRUSDAL - BOSCHKLOOF BOORGATE)	A	Machinery and Equipment	Machinery and Equipment	2	400	-	-	-
Finance and administration	GENERATOR: SCM	B	Machinery and Equipment	Machinery and Equipment	3	-	50	-	-
Community and social services	UPGRADE THUSONG CENTRE CLW	F	Community Facilities	Centres	3	-	50	-	-
Community and social services	UPGRADE THUSONG CENTRE CITR	F	Community Facilities	Centres	2	-	50	-	-
Sport and recreation	ELANDS BAY FENCING OF SPORT FIELD	F	Sport and Recreation Facilities	Outdoor Facilities	5	-	-	50	-
Sport and recreation	UPGRADE TENNIS COURT ABLUTION FACILITIES	F	Sport and Recreation Facilities	Outdoor Facilities	2	-	-	50	-
Sport and recreation	FENCING: RUGBY & SOCCER FIELDS ORANJEVILLE	F	Sport and Recreation Facilities	Outdoor Facilities	2	-	-	-	100
Sport and recreation	PLANT & EQUIPMENT - LAMBERTS BAY	F	Machinery and Equipment	Machinery and Equipment	5	-	50	-	-
Sport and recreation	EQUIPMENT - CLW	F	Machinery and Equipment	Machinery and Equipment	3	-	50	-	-
Finance and administration	NUTANIX VIRTUALIZATION PROJECT	C	Computer Equipment	Computer Equipment	All	-	50	100	150
Finance and administration	COUNCIL CONFERENCING SYSTEM	C	Computer Equipment	Computer Equipment	All	-	80	80	-
Road transport	PROVIDE SPEEDHUMPS IN LEIPOLDTVILLE	A	Roads Infrastructure	Roads	5	-	-	80	-
Road transport	VEHICLES - TRAILOR CLANWILLIAM	A	Transport Assets	Transport Assets	3	-	-	30	-
Waste water management	FENCING EIKE STREET RIOOLPOMPSTASIE CITRUSDAL	A	Sanitation Infrastructure	Pump Station	2	-	30	-	-
Waste water management	VEHICLES - TRAILOR CLANWILLIAM	A	Transport Assets	Transport Assets	3	-	50	-	-
Water management	TELEMETRY SYSTEM: ELANDSBAY & LEIPOLDTVILLE	A	Furniture and Office Equipment	Furniture and Office Equipment	5	-	80	60	-

Water management	RESEAL OF RESERVOIR ELANDS BAY	A	Water Supply Infrastructure	Reservoirs	5	-	-	100	-
Water management	UPGRADING RESERVOIR: LAMBERTS BAY	A	Water Supply Infrastructure	Reservoirs	5	-	-	-	100
Water management	UPGRADE WATER NETWORK: CLANWILLIAM	A	Water Supply Infrastructure	Reservoirs	3	-	80	80	50
Waste management	REFUSE: EQUIPMENT LAMBERTS BAY	A	Machinery and Equipment	Machinery and Equipment	5	-	30	50	-
Waste management	CONTAINER DUMPING SITE CITRUSDAL	A	Solid Waste Infrastructure	Landfill Sites	2	-	90	-	-
Waste management	VEHICLES - TRAILOR CLANWILLIAM	A	Transport Assets	Transport Assets	3	-	-	-	80
Sport and recreation	FENCING CEMETRIES: LAMBERTS BAY	A	Community Facilities	Cemeteries/Crematoria	5	-	-	80	100
Sport and recreation	UPGRADE ABLUTION FACILITIES: MEEULAND LAMBERTS BAY	A	Community Facilities	Parks	5	-	-	-	80
Sport and recreation	FENCING CEMETRIES ELANDS BAY	A	Community Facilities	Cemeteries/Crematoria	5	-	50	-	-
Sport and recreation	FENCING ELANDS BAY PLAYPARK	A	Community Facilities	Parks	5	-	-	-	50
Sport and recreation	PARKS & GARDENS: EQUIPMENT CLANWILLIAM	A	Machinery and Equipment	Machinery and Equipment	3	-	65	-	-
Sport and recreation	UPGRADE PLAYPARK VIGS MONUMENT GYM	A	Community Facilities	Parks	3	-	-	-	50
Sport and recreation	VEHICLES - TRAILOR CLANWILLIAM	A	Transport Assets	Transport Assets	3	-	30	-	-
Energy sources	ELECTRICITY: UPGRADE NETWORK ELANDS BAY	A	Electrical Infrastructure	LV Networks	5	-	60	-	-
Energy sources	ELECTRICITY: UPGRADE NETWORK GRAAFWATER	A	Electrical Infrastructure	LV Networks	4	-	60	-	-
Energy sources	ELECTRICITY: UPGRADE NETWORK CITRUSDAL	A	Electrical Infrastructure	LV Networks	2	-	60	40	-
Energy sources	ELECTRICITY: UPGRADE NETWORK CLANWILLIAM	A	Electrical Infrastructure	LV Networks	3	-	60	-	40
Energy sources	UPGRADE SEWERAGE PUMPSTATION - STARTING PANEL	A	Electrical Infrastructure	LV Networks	5	-	80	-	-
Energy sources	UPGRADE WATER NETWORK - STARTING PANEL	A	Electrical Infrastructure	LV Networks	5	-	75	-	-
Energy sources	GENERATOR - NEDBANK	A	Machinery and Equipment	Machinery and Equipment	3	-	-	150	-
Energy sources	GENERATOR - WATER WORKS	A	Machinery and Equipment	Machinery and Equipment	2	-	100	60	-
Energy sources	FENCING: SUB STATION	A	Community Facilities	MV Switching Stations	5	-	25	-	-
Energy sources	ELECTRICITY: EQUIPMENT CLANWILLIAM	A	Machinery and Equipment	Machinery and Equipment	3	-	40	-	-
Energy sources	ELECTRICITY: EQUIPMENT CITRUSDAL	A	Machinery and Equipment	Machinery and Equipment	2	-	40	-	-
Waste water management	MIG: WWTW CITRUSDAL	A	Sanitation Infrastructure	Waste Water Treatment Works	2	-	7 661	11 938	7 149
Sport and recreation	MIG: UPGRADE SPORTFIELDS CLANWILLIAM	F	Sport and Recreation Facilities	Outdoor Facilities	3	-	2 186	-	-
Water management	WSIG: 3 ML RESERVOIR CITRUSDAL & UPGRADING PUMPSTATION	A	Water Supply Infrastructure	Reservoirs	2	-	26 087	-	-
Water management	WSIG: 3 ML RESERVOIR LAMBERTSBAY & BULK PIPELINE	A	Water Supply Infrastructure	Reservoirs	5	-	-	26 087	-
Waste water management	WSIG: WWTW UPGRADING CLANWILLIAM	A	Sanitation Infrastructure	Waste Water Treatment Works	3	-	-	-	27 339
Housing	HSDG CLANWILLIAM (900) IRDP (SITES SERVICED)	E	Water Supply Infrastructure	Distribution	3	-	-	2 431	6 493
Parent Capital expenditure						63 786	63 264	59 559	60 957
Total Capital expenditure						63 786	63 264	59 559	60 957

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 2020/21 MTREF at least 30 days before the start of the next financial year directly aligned and informed by the 2020/21 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 6 interns are undergoing training in the Budget and Treasury Office. The municipality has already employed 6 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 2020/21 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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		65 341	42 085	45 414	71 994	71 994	71 994	71 994	76 751	81 356	86 238
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		27 033	713	3 268	25 085	25 085	25 085	25 085	27 971	29 649	31 428
Net Property Rates		38 308	41 372	42 146	46 909	46 909	46 909	46 909	48 780	51 707	54 810
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		78 037	79 818	84 767	101 975	97 192	97 192	97 192	109 214	115 765	122 705
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)		168	17	68	224	-	-	-	3 211	3 404	3 608
Net Service charges - electricity revenue		77 869	79 801	84 700	101 751	97 192	97 192	97 192	106 003	112 362	119 097
Service charges - water revenue	6										
Total Service charges - water revenue		25 198	24 857	26 642	31 865	33 365	33 365	33 365	33 653	35 612	37 689
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)		781	931	895	342	961	961	961	1 149	1 218	1 291
Net Service charges - water revenue		24 417	23 926	25 747	31 523	32 404	32 404	32 404	32 505	34 395	36 399
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		12 160	12 743	13 012	12 389	13 689	13 689	13 689	15 611	16 507	17 464
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		3 348	3 291	3 364	1 279	3 562	3 562	3 562	4 888	5 182	5 492
Net Service charges - sanitation revenue		8 812	9 452	9 649	11 110	10 127	10 127	10 127	10 723	11 326	11 971
Service charges - refuse revenue	6										
Total refuse removal revenue		7 611	7 598	9 213	14 336	10 042	10 042	10 042	10 975	11 633	12 331
Total landfill revenue			1	-	-	-	-	-	-	-	-
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)		380	435	420	4 244	450	450	450	548	580	615
Net Service charges - refuse revenue		7 231	7 164	8 792	10 092	9 592	9 592	9 592	10 428	11 053	11 716
Other Revenue											
Actuarial Gains		-	-	7 906	-	-	-	-	-	-	-
Administrative Handling Fees		6 594	0	1	6	6	6	6	6	6	7
Advertising, Publicity and Marketing		-	-	-	-	-	-	-	-	-	-
Application Fees for Land Usage		-	105	59	64	64	64	64	68	72	77
Beach and River Sand		-	5	-	6	6	6	6	6	6	7
Books		-	3	2	3	3	3	3	3	3	3
Breakages and Losses Recovered		-	-	-	-	4	4	4	-	-	-
Building Plan Approval		-	929	781	1 248	915	915	915	970	1 028	1 090
Drivers Licences and Permits		-	1	-	-	-	-	-	-	-	-
Camping Fees		-	-	-	3 714	3 714	3 714	3 714	3 937	4 173	4 424
Cemetery and Burial		-	101	90	128	128	128	128	135	144	152
Cleaning and Removal		-	1	3	-	3	3	3	-	-	-
Clearance Certificates		-	30	30	32	126	126	126	133	141	150
Collection Charges		-	38	6	6	6	6	6	6	7	7
Commission		-	41	46	-	50	50	50	53	57	60
Consumables		-	8	9	21	21	21	21	-	-	-
Development Charges		-	1 598	133	1 530	1 530	1 530	1 530	1 092	1 157	1 227
Escort Fees		-	-	-	-	9	9	9	10	10	11
Entrance Fees		-	-	-	475	475	475	475	504	534	566
Fire Services		-	-	-	250	250	250	250	265	281	298
Incidental Cash Surpluses		-	-	9	-	-	-	-	-	-	-
Inspection Fee Services		-	-	-	-	3	3	3	3	3	3
Insurance Refund		-	135	38	-	-	-	-	-	-	-
Municipal Information and Statistics		-	-	0	-	-	-	-	-	-	-
Photocopies and Faxes		-	29	24	26	26	26	26	27	29	30
Request for Information		-	-	-	0	0	0	0	0	0	0
Reversal of Impairment Loss		-	0	-	-	-	-	-	-	-	-
Sale of Property		-	-	-	5 000	10 848	10 848	10 848	-	-	-
SETA		-	140	184	323	323	323	323	343	363	385
Staff Recoveries		-	0	-	146	146	146	146	155	164	174
Sub-division and Consolidation Fees		-	31	38	70	70	70	70	74	79	84
Tender documents		-	56	102	99	99	99	99	105	111	118
Valuation Services		-	15	10	9	13	13	13	14	15	16
		-	-	-	-	-	-	-	-	-	-
Total 'Other' Revenue	1	6 594	3 265	9 471	13 156	18 838	18 838	18 838	7 911	8 385	8 888

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	51 627	64 476	72 082	83 078	80 065	80 065	80 065	87 742	92 255	97 761
Pension and UIF Contributions		8 279	9 350	10 596	12 939	12 048	12 048	12 048	13 502	14 448	15 319
Medical Aid Contributions		2 980	3 217	3 711	5 048	4 690	4 690	4 690	5 361	5 731	6 077
Overtime		3 651	4 550	3 791	4 088	3 410	3 410	3 410	2 966	3 080	3 201
Performance Bonus		4 040	296	409	-	-	-	-	-	309	328
Motor Vehicle Allowance		4 306	4 477	4 412	5 225	5 099	5 099	5 099	5 990	6 477	6 866
Cellphone Allowance		318	437	410	530	455	455	455	482	530	562
Housing Allowances		867	530	639	812	514	514	514	561	595	631
Other benefits and allowances		4 477	3 194	4 503	4 388	3 942	3 942	3 942	4 275	4 532	4 804
Payments in lieu of leave		612	741	1 230	507	1 391	1 391	1 391	1 482	1 579	1 681
Long service awards		325	319	344	394	505	505	505	547	592	642
Post-retirement benefit obligations	4	1 861	2 071	2 155	2 491	2 491	2 491	2 491	2 037	2 230	2 442
sub-total	5	83 344	93 659	104 282	119 499	114 610	114 610	114 610	124 946	132 359	140 314
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	83 344	93 659	104 282	119 499	114 610	114 610	114 610	124 946	132 359	140 314
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		16 045	15 814	16 251	23 355	20 132	20 132	20 132	21 142	22 192	23 306
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	16 045	15 814	16 251	23 355	20 132	20 132	20 132	21 142	22 192	23 306
Bulk purchases											
Electricity Bulk Purchases		66 737	67 510	70 865	81 469	85 385	85 385	85 385	90 198	94 888	103 333
Water Bulk Purchases		860	1 021	945	914	914	914	914	963	1 015	1 066
Total bulk purchases	1	67 597	68 531	71 810	82 383	86 299	86 299	86 299	91 161	95 903	104 399
Transfers and grants											
Cash transfers and grants		-	1 021	1 066	4 001	3 734	3 734	3 734	2 088	1 767	1 852
Non-cash transfers and grants		-	-	-	120	136	136	136	76	74	73
Total transfers and grants	1	-	1 021	1 066	4 121	3 871	3 871	3 871	2 164	1 841	1 926
Contracted services											
Outsourced Services		-	-	-	-	-	-	-	-	-	-
Consultants and Professional Services		-	-	-	-	-	-	-	-	-	-
Contractors		-	-	-	-	-	-	-	-	-	-
Air Pollution		-	-	-	62	62	62	62	35	37	38
Accounting and Auditing		-	1 448	2 248	1 081	1 467	1 467	1 467	1 002	1 102	1 190
Audit Committee		-	-	-	25	35	35	35	37	39	40
Building Contractors		-	-	-	17 860	22 010	22 010	22 010	13 000	17 069	14 067
Burial Services		-	-	-	15	15	15	15	16	17	17
Catering Services		-	-	-	494	523	523	523	83	84	84
Collection		-	-	-	25	25	25	25	27	28	29
Commissions and Committees		-	-	-	60	45	45	45	48	50	52
Ecological		-	-	-	-	-	-	-	-	-	-
Employee Wellness		-	-	-	8	68	68	68	-	-	-
Engineering Services (Civil)		-	1 393	111	900	551	551	551	580	598	617
Engineering Services (Electrical)		-	-	-	-	-	-	-	-	-	-
Events Promotor		-	-	-	300	30	30	30	-	-	-
Forestry		-	-	-	325	130	130	130	-	-	-
Housing		-	1 323	21 547	-	-	-	-	-	-	-
Human Resources		-	379	383	165	528	528	528	336	292	227
Hygiene Services		-	-	-	70	70	70	70	74	78	81
Inspection Fees		-	-	-	41	11	11	11	41	45	46
Laboratory Services		-	318	186	283	252	252	252	267	280	293
Land and Quantity Surveyors		-	-	-	450	300	300	300	150	157	165
Legal Advice and Litigation		-	636	422	250	1 275	1 275	1 275	425	377	378
Maintenance of Buildings and Facilities		-	-	-	1 396	1 896	1 896	1 896	1 041	1 222	1 190
Maintenance of Equipment		-	-	-	6 543	5 410	5 410	5 410	5 263	5 604	5 660
Maintenance of Unspecified Assets		-	-	-	-	435	435	435	-	-	-
Maintenance Services		-	8 390	7 848	-	-	-	-	-	-	-
Management of Informal Settlements		-	-	-	500	497	497	497	150	150	150
Medical Examinations		-	-	-	352	302	302	302	102	102	152
Meter Management		-	-	-	72	72	72	72	74	74	76
Occupational Health and Safety		-	-	-	80	80	80	80	80	80	90
Organisational		-	-	-	210	340	340	340	301	311	321
Other Contracted Services		-	1 465	1 482	-	-	-	-	-	-	-
Project Management		-	-	-	500	-	-	-	316	333	350
Project Management mSCOA Implementation		-	2 617	572	-	-	-	-	-	-	-
Removal of Structures and Illegal Signs		-	-	-	-	-	-	-	-	-	-
Research and Advisory		-	-	-	280	429	429	429	-	-	-
Safeguard and Security		-	3 022	2 110	1 013	573	573	573	572	600	629
Security Services		-	-	-	1 500	2 176	2 176	2 176	2 306	2 417	2 533
Sewerage Services		-	-	-	-	-	-	-	-	-	-
Stage and Sound Crew		-	-	-	126	64	64	64	29	27	28
Town Planner		-	-	-	150	100	100	100	106	111	116
Traffic Fines Management		-	937	1 224	520	1 059	1 059	1 059	1 122	1 176	1 232
Translators, Scribes and Editors		-	-	-	25	25	25	25	11	11	12
Valuer and Assessors		-	248	170	180	541	541	541	500	500	600
Total contracted services		-	22 176	30 302	35 861	41 393	41 393	41 393	28 093	32 967	30 467

Other Expenditure											
Collection costs	601	-	-	-	-	-	-	-	-	-	
General Expenses	30 913	-	-	-	-	-	-	-	-	-	
Other Materials	-	8 540	8 952	-	-	-	-	-	-	-	
Actuarial Losses	-	1 155	-	-	-	-	-	-	-	-	
Advertising, Publicity and Marketing	189	161	213	369	357	357	357	273	281	290	
Assets less than the Capitalisation Threshold	-	-	-	997	901	901	901	1 138	1 177	1 631	
Audit Fees (external)	3 767	3 643	3 664	3 500	3 600	3 600	3 600	3 500	3 500	3 500	
Bank Charges	746	663	747	800	800	800	800	800	800	800	
Commission - Prepaid Electricity	1 513	1 719	1 637	1 700	1 300	1 300	1 300	1 378	1 444	1 513	
Computer Service	1 788	1 021	885	1 297	3 190	3 190	3 190	2 534	2 485	2 601	
Courier and Delivery Services	-	-	-	53	54	54	54	56	59	62	
Deeds	-	-	-	30	30	30	30	32	33	35	
Drivers Licences and Permits	183	200	229	120	120	120	120	120	120	150	
Entertainment	-	-	-	80	86	86	86	31	33	34	
Full Time Union Representative	-	-	-	90	90	90	90	95	100	105	
Hire Charges	1 148	863	2 118	1 393	1 672	1 672	1 672	1 045	1 083	1 148	
Insurance Underwriting (Broker's Fee)	-	-	-	30	-	-	-	-	-	-	
Insurance Underwriting (Excess Payments)	-	-	-	-	28	28	28	30	31	32	
Insurance Underwriting (Premiums)	800	958	840	900	895	895	895	949	994	1 042	
Licences (Motor Vehicle)	124	142	159	170	170	170	170	187	196	205	
Licences (Radio and Television)	-	-	-	1	5	5	5	3	3	4	
Municipal Services	-	-	-	-	-	-	-	2 083	2 191	2 386	
Operating Leases	-	-	-	790	870	870	870	920	965	1 011	
Other Expenditure	-	1 721	890	-	-	-	-	-	-	-	
Postage/Stamps/Frinking Machines	-	-	-	1	-	-	-	-	-	-	
Printing, Publications and Books	1 287	1 174	1 164	765	762	762	762	655	666	677	
Professional Bodies, Membership and Subscription	860	894	1 109	1 290	1 284	1 284	1 284	1 161	1 126	1 194	
Registration Fees	-	-	-	811	661	661	661	377	395	414	
Remuneration of Ward Committees	161	215	180	360	300	300	300	300	307	315	
Resettlement Cost	-	-	-	27	-	-	-	-	-	-	
Signage	-	-	-	208	190	190	190	173	181	189	
Skills Development Fund Levy	644	798	888	990	962	962	962	1 070	1 113	1 180	
SMS Bulk Message Service	-	-	-	10	1	1	1	1	2	2	
Software Licences	-	-	-	2	2	2	2	2	2	2	
Stock Adjustments	-	-	-	-	-	-	-	-	-	-	
Telemetric Systems	-	-	-	67	45	45	45	48	50	52	
Telephone, Fax, Telegraph and Telex	1 763	1 806	1 854	1 62	452	452	452	400	400	400	
Training	222	854	608	-	-	-	-	-	-	-	
Travel Agency and Visa's	-	-	-	-	-	-	-	-	-	-	
Travel and Subsistence	935	1 048	1 398	1 712	1 785	1 785	1 785	1 265	1 307	1 353	
Uniform and Protective Clothing	238	486	729	850	817	817	817	798	787	696	
Vehicle Tracking	-	-	-	-	-	-	-	-	-	-	
Workmen's Compensation Fund	-	-	-	487	487	487	487	490	514	538	
Total 'Other' Expenditure	1	47 881	28 059	28 261	20 061	21 915	21 915	21 915	21 914	22 346	23 561
by Expenditure Item	8										
Employee related costs	-	12 544	14 227	16 484	15 450	15 450	15 450	16 363	17 344	18 385	
Other materials	-	5 532	5 660	5 114	5 225	5 225	5 225	4 109	4 310	4 451	
Contracted Services	-	7 824	7 889	7 204	7 284	7 284	7 284	5 668	6 177	6 251	
Other Expenditure	-	1 104	1 187	1 829	1 812	1 812	1 812	2 001	2 086	2 198	
Total Repairs and Maintenance Expenditure	9	-	27 004	28 963	30 631	29 771	29 771	29 771	28 140	29 918	31 285

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 - Risk Management and Legal 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
R thousand	1																
Revenue By Source																	
Property rates		-	-	48 780	-	-	-	-	-	-	-	-	-	-	-	-	48 780
Service charges - electricity revenue		-	-	-	-	-	-	-	-	106 003	-	-	-	-	-	-	106 003
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	32 505	-	-	-	32 505
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	10 723	-	-	-	-	10 723
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10 428
Rental of facilities and equipment		-	-	-	469	100	-	-	3	-	-	-	-	-	-	-	605
Interest earned - external investments		-	-	517	-	-	-	-	-	-	-	-	-	-	-	-	517
Interest earned - outstanding debtors		-	-	4 236	-	-	-	-	-	-	-	-	-	-	-	-	4 236
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	5	20	-	-	-	24 409	15	-	-	-	-	-	-	24 450
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	3 908	-	-	-	-	-	-	-	3 908
Other revenue		-	-	258	138	525	2 271	-	278	-	-	-	-	-	-	4 441	7 911
Transfers and subsidies		9 074	-	2 011	7 147	570	1 282	-	844	12 440	9 062	11 960	18 563	13 000	455	328	86 735
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		9 074	-	55 807	7 775	1 194	3 553	-	29 442	118 458	19 490	22 682	51 067	13 000	455	4 801	336 799
Expenditure By Type																	
Employee related costs		1 322	7 650	22 878	11 829	11 672	7 501	-	11 239	6 067	9 389	3 319	12 649	2 333	6 124	10 974	124 946
Remuneration of councillors		5 475	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5 475
Debt impairment		-	-	7 355	-	-	-	-	18 794	3 180	2 711	2 681	11 657	-	-	-	46 378
Depreciation & asset impairment		87	14	664	342	661	198	-	261	4 302	1 613	2 352	5 601	32	4 397	620	21 142
Finance charges		-	-	8 435	-	-	-	-	-	-	-	-	-	-	-	-	8 435
Bulk purchases		-	-	-	-	-	-	-	-	90 198	-	-	963	-	-	-	91 161
Other materials		166	14	558	134	403	418	-	340	952	884	636	1 006	94	1 003	775	7 383
Contracted services		118	787	2 539	42	3 141	597	-	1 292	360	1 505	2 151	997	13 175	1 031	357	28 093
Transfers and grants		91	75	-	97	401	-	-	1 500	-	-	-	-	-	-	-	2 164
Other expenditure		1 580	595	9 844	238	3 837	178	-	387	493	666	575	2 364	117	616	425	21 914
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		8 840	9 134	52 273	12 681	20 114	8 892	-	33 813	105 552	16 768	11 714	35 238	15 751	13 171	13 151	357 091
Surplus/(Deficit)		234	(9 134)	3 534	(4 907)	(18 920)	(5 339)	-	(4 371)	12 906	2 722	10 968	15 830	(2 751)	(12 716)	(8 349)	(20 292)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	23	-	-	19 786	-	7 661	26 087	-	3 031	2 186	58 774
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		234	(9 134)	3 534	(4 907)	(18 920)	(5 316)	-	(4 371)	32 692	2 722	18 629	41 917	(2 751)	(9 685)	(6 163)	38 483

MBRR SA3 - Supporting detail to 'Budgeted Financial Position'

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		56 923	96 454	105 003	134 184	125 130	125 130	125 130	153 505	183 549	215 365
Less: Provision for debt impairment		(30 449)	(54 471)	(60 685)	(95 627)	(85 405)	(85 405)	(85 405)	(112 989)	(142 218)	(173 191)
Total Consumer debtors	2	26 473	41 983	44 319	38 557	39 726	39 726	39 726	40 516	41 331	42 174
Debt impairment provision											
Balance at the beginning of the year		-	46 899	54 471	75 765	60 685	60 685	60 685	85 405	112 989	142 218
Contributions to the provision		-	16 506	20 878	19 862	24 720	24 720	24 720	27 584	29 229	30 973
Bad debts written off		-	(8 934)	(14 664)	-	-	-	-	-	-	-
Balance at end of year		-	54 471	60 685	95 627	85 405	85 405	85 405	112 989	142 218	173 191
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		764 423	793 796	896 181	977 887	959 967	959 967	959 967	1 023 231	1 082 790	1 143 747
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		268 997	278 732	293 285	326 049	313 332	313 332	313 332	334 384	356 481	379 687
Total Property, plant and equipment (PPE)	2	495 427	515 063	602 895	651 839	646 635	646 635	646 635	688 848	726 309	764 060
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		3 039	3 599	4 112	3 626	4 414	4 414	4 414	4 022	3 431	3 631
Total Current liabilities - Borrowing		3 039	3 599	4 112	3 626	4 414	4 414	4 414	4 022	3 431	3 631
Trade and other payables											
Trade Payables		39 968	51 755	77 509	36 719	36 617	36 617	36 617	36 617	36 617	36 617
Other creditors		-	-	-	-	-	-	-	-	-	-
Unspent conditional transfers		32 315	33 460	4 341	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	72 283	85 216	81 850	36 719	36 617	36 617	36 617	36 617	36 617	36 617
Non current liabilities - Borrowing											
Borrowing		19 012	18 777	16 470	14 672	15 055	15 055	15 055	11 822	8 391	4 760
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing	4	19 012	18 777	16 470	14 672	15 055	15 055	15 055	11 822	8 391	4 760
Provisions - non-current											
Retirement benefits		70 582	29 807	25 277	39 635	29 512	29 512	29 512	33 572	38 202	43 469
Refuse landfill site rehabilitation		-	29 702	33 717	79 098	68 913	68 913	68 913	72 412	76 243	80 437
Long-service Awards		-	3 234	4 269	3 792	4 722	4 722	4 722	5 355	6 079	6 904
Total Provisions - non-current		70 582	62 743	63 263	122 525	103 147	103 147	103 147	111 339	120 524	130 810
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		448 044	457 899	481 293	562 787	561 372	561 372	561 372	600 286	638 768	673 224
GRAP adjustments		-	9 922	-	-	0	0	0	-	-	-
Restated balance		448 044	467 820	481 293	562 787	561 372	561 372	561 372	600 286	638 768	673 224
Surplus/(Deficit)		11 911	13 473	80 079	33 195	38 914	38 914	38 914	38 483	34 455	37 158
Transfers to/from Reserves		-	-	-	(5 000)	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	459 955	481 293	561 372	590 982	600 286	600 286	600 286	638 768	673 224	710 382
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	5 000	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	5 000	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	459 955	481 293	561 372	595 982	600 286	600 286	600 286	638 768	673 224	710 382

2020/21 Proposed tariff structure:

Property rates summary

PROPERTY RATES	2019 - 2020	% Increase	2020 - 2021
RATES REBATES and EXCEMPTIONS			
1. Residential (The first R50 000 of the market value of residential property exempted)	R 50 000	0%	R 50 000
2. Agriculture Rebate: (only bona fide farmers will receive reduced tariff of 1:0.25 Ration in the rand to Residential, in total, and according to the relevant Rates Policy of Council) Refer to Rates Ammendment Act 2014, for different categories and sections)	75%	0%	75%
2.b The rebate is included in the tariff below as per Agricultural norm prescribed in relation to Residential Property Tariff	0%	0%	0%
3. Municipal property 100% exempted	100%	0%	100%
4. Indigent households: Relating to taxpayer with income of less than double the State subsidy (Income represents that of registered owner of the household) - for Indigent households only	40%	0%	40%
Pensioners- Relevant sliding scales:			
1. Taxpayers with income between R0 - R5 500 per month (Represents income of the entire household and taxpayer is restricted to only one ordinarily place of residence. The taxpayer must be older than 60 years of age.) Must be a pensioner	40%	0%	40%
2. Taxpayers with income between R5 501- R6 500 per month (Represents income of the entire household and taxpayer is restricted to only one ordinarily place of residence. The taxpayer must be older than 60 years of age.) Must be a pensioner.	20%	0%	20%
3. Taxpayers with income of more than R6 501 per month (Represents income of the entire household and taxpayer is restricted to only one ordinarily place of residence. The taxpayer must be older than 60 years of age and must be a pensioner.	10%	0%	10%
<u>Rate Categories - Rates Amendment Act 2014</u>			
Residential	R 0.01295814	6%	R 0.01373563
Special Ratings Area (per plot)	R 600.00	6%	R 636.00

Farm Properties :				
Agricultural (80% REBATE TARIFF) No longer applicable		No additional rebate		No additional rebate
Agricultural (75% REBATE TARIFF) (The rate being the Ratio of 1:0.25) Residential to	R	0.00323983	6%	R 0.00343422
Business & Commercial (No Rebate)	R	0.01675269	6%	R 0.01775785
Residential (No Rebate)	R	0.01295814	6%	R 0.01373563
Small Holdings :				
Agricultural	R	0.00323984	6%	R 0.00343423
Business & Commercial (No Rebate)	R	0.01675269	6%	R 0.01775785
Residential (No Rebate)	R	0.01295814	6%	R 0.01373563
Commercial/Business:	R	0.01675269	6%	R 0.01775785
Government:				
Educational; Hospitals; Schools	R	0.01675269	6%	R 0.01775785
Police	R	0.01675269	6%	R 0.01775785
Impermissible - Religious		100% Exempted		100% Exempted
Municipal		100% Exempted		100% Exempted
National Monuments		100% Exempted		100% Exempted
Old Age Homes (must annually apply on prescribed forms for the rebate at municipal offices)		100% Exempted		100% Exempted
Self Sustainable towns without municipal services outside municipal towns.		75 % rebate on Residential tariff (no R50 000 Free)		75 % rebate on Residential tariff (no R50 000 Free)
Protected Areas/ Nature Reserves		100% Exempted		100% Exempted

Public Service Infrastructure: (first 30% of Market value exempted; Plus additional 20% rebate in first year of implementation)			
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
Show Grounds (100% rebate if proof are provided that they are registered as a NPO)		100% Exempted	100% Exempted
Sport		100% Exempted	100% Exempted
Building Clause: Building clause iro vacant plots (where applicable as per contract)		R -	R -

Service Tariffs by category – explanatory

	2019/20	% Increase/ (Decrease)	2020/21
ELECTRICITY RATES*			
Domestic customers			
Conventional meters			
Basic (Single phase) - (R/month)	327.7334	8.00%	353.9521
Basic (Three phase) - (R/month)	490.7125	8.00%	529.9695
Capacity (R/Amp/phase/month)			-
Energy (R/kWh)	1.7178	8.00%	1.8552
(1 to 50 units + Basic per calendar month for free/ not transferrable) (Indigents only)			
Prepaid meters Indigent 20 Amp			
Electricity Indigent (R/kWu) 51 - 100 kWu/month.	1.2738	8.00%	1.3757
(1st 50 units per calendar month free- not transferable) (only Indigent cases)			
Prepaid meters: 20 Amp single phase			
Energy (R/kWh)	2.0402	8.00%	2.2034
Pre-paid: 1 phase >20 Amp 1 phase; all 3 phase.			
Basic - (R/month)	52.0122	8.00%	56.1732
Capacity (R/Amp/phase/month)	3.9575	8.00%	4.2741
Energy (R/kWh)	1.7786	8.00%	1.9209
Minimum purchase per transaction R20.00			
Availability Fee			
Availability fee (Empty plots- levy per month))	218.6887	8.00%	236.1838
Business customers			
Conventional meters			
Basic - (R/month)	587.6248	8.00%	634.6348
Basic (Three phase) - (R/month)	624.3	8.00%	674.2440
Energy (R/kWh)	1.8921	8.00%	2.0435
Pre-payment 20 Amp 1 phase			
Energy (R/kWh)	2.2879	8.00%	2.4709
Pre-payment >20 Amp 1 phase & all 3 phase			
Basic - (R/month)	52.98	8.00%	57.2184
Capacity (R/Amp/phase/month)	3.98	8.00%	4.2984
Energy (R/kWh)	1.95	8.00%	2.1060
Low voltage Farmers			
Basic - (R/month)	656.46	8.00%	708.9768
Capacity (R/Amp/phase/month)			
Energy (R/kWh)	1.9933	8.00%	2.1528

Time Of Use (TOU) tariff Medium Voltage (MV)			
Basic - (R/month)	4084.16	8.00%	4 410.8928
Demand (R/kVA/m)	73.9	8.00%	79.8120
Acces (R/kVA/m)	63.41	8.00%	68.4828
Reactive Energy (R/kvarh)	0.0984	8.00%	0.1063
High Season:			
Peak: (R/kWh)	3.796	8.00%	4.0997
Standard: (R/kWh)	1.4449	8.00%	1.5605
Off- Peak: (R/kWh)	0.9105	8.00%	0.9833
Low Season:			
Peak: (R/kWh)	1.5311	8.00%	1.6536
Standard: (R/kWh)	1.1544	8.00%	1.2468
Off- Peak: (R/kWh)	0.8268	8.00%	0.8929
Time Of Use (TOU) tariff Low Voltage (LV)			
Basic - (R/month)	2042.08	8.00%	2 205.4464
Demand (R/kVA/m)	93.78	8.00%	101.2824
Acces (R/kVA/m)	69.74	8.00%	75.3192
Reactive Energy (R/kvarh)	0.096	8.00%	0.1037
High Season			
Peak: (R/kWh)	4.1353	8.00%	4.4661
Standard: (R/kWh)	1.4882	8.00%	1.6073
Off- Peak: (R/kWh)	0.8294	8.00%	0.8958
Low Season			
Peak: (R/kWh)	1.577	8.00%	1.7032
Standard: (R/kWh)	1.189	8.00%	1.2841
Off- Peak: (R/kWh)	0.8517	8.00%	0.9198
Buy Back Rates: All TOU customers			
High Season			
Peak: (R/kWh)	3.2774	8.00%	3.5396
Standard: (R/kWh)	0.9927	8.00%	1.0721
Off- Peak: (R/kWh)	0.6206	8.00%	0.6702
Low Season:			
Peak: (R/kWh)	1.0694	8.00%	1.1550
Standard: (R/kWh)	0.7356	8.00%	0.7944
Off- Peak: (R/kWh)	0.4673	8.00%	0.5047
Schools and hostels, crèches, registered churches			
Basic - (R/month)	960.6	8.00%	1 037.4480
Capacity (R/Amp/phase/month)			
Energy (R/kWh)	1.5323	8.00%	1.6549
Sportsclubs: fields and buildings, golfclubs			
Basic - (R/month)	282.18	8.00%	304.7544
Capacity (R/Amp/phase/month)			
Energy (R/kWh)	1.5323	8.00%	1.6549

Street lights			
Maintenance charge- (R/luminaire/month)			
Energy (R/kWh)	1.1778	8.00%	1.2720
Municipal Supplies			
Basic - (R/month)			
Capacity (R/Amp/phase/month)			
Buildings, Sewerage Pumps, Water Pumps: (R/kWh)	1.9234	8.00%	2.0773
Temporary users			
Electricity (R/kWu)	2.8545	8.00%	3.0829
If electricity usage cannot be categorised in the above mentioned structure, business rates would be used.			
Other			
Tampering with meter (Fine- 1st time) (non-indigent case)	1 419.3518	8.00%	1 532.8999
Tampering with meter (Fine- 2nd time) (non-indigent case)	2 129.0277	8.00%	2 299.3499
Tampering with meter (Fine- 3rd time) (culprit should be prosecuted)	2 838.7036	8.00%	3 065.7999
			-
Tampering with meter (Fine- 1st time) (Indigent case)	669.5056	8.00%	723.0660
Tampering with meter (Fine- 2nd time) (Indigent case)	1 004.2583	8.00%	1 084.5990
Tampering with meter (Fine- 3rd time) (Culprit should be prosecuted)	1 339.0111	8.00%	1 446.1320
New Connection			
New Installations	Actual cost + 25%		Actual cost + 25%

WATER RATES*	2019 - 2020	% Increase	2020 - 2021
AVAILABILITY CHARGE EMPTY STANDS	739.07	6%	783.41
<u>DOMESTIC USERS, RESIDENTIAL.</u>			
Basic Charge (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)	120.39	6%	127.61
<u>Residential users</u>			
<u>Per kilolitre, per month</u>			
0 - 20 kilolitre	8.21	6%	8.70
21 - 40 kilolitre	10.08	6%	10.69
41 - 60 kilolitre	11.71	6%	12.42
61 +kilolitre	20.35	6%	21.57
please note that a daily tariff is used when calculating the monthly consumption account			
Drought Season Tariffs (as allowed by Council RESOLUTION)			
<u>LEVELS</u>			
Clanwilliam Dam volume reaches 45%. Jan Dissels River pumping Schemes reaches 45% of allowed pumping volume; all other schemes optimally utilised:			
<u>Measures as in A above, and in addition, the following:</u>			
- 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;			
<u>Residential users</u>			
<u>Per kilolitre, per month</u>			
0 - 20 kilolitre (Normal Rate)	9.85	6%	8.70
21 - 40 kilolitre (Drought Tariff)	17.12	6%	18.15
41 - 60 kilolitre (Drought Tariff)	23.21	6%	24.60
61 +kilolitre (Drought Tariff)	40.31	6%	42.73
BUSINESS (Normal Rate first 40 kl)	28.72	6%	15.37
BUSINESS (Drought Tariff in excess of 40 kl) FLAT RATE			28.72

NORMAL TARIFFS - NOT DROUGHT SEASON BUSINESS			
<u>Basic Charge</u> (per every plot able to join the water network as per the Engineer in charge)	188.29	6%	199.59
<u>FLAT RATE</u>	14.50	6%	15.37
OLD AGE HOMES, CHURCHES			
<u>Per Kilotitre (Per Month)</u>			
0 - 25 kilolitre	6.72	5%	7.13
25 -50 kilolitre	8.40	5%	8.91
50 - 75 kilolitre	11.88	5%	12.59
75 +kilolitre	17.81	5%	18.88
ROLBAL CLUBS AND SPORT CLUBS (FLAT RATE)	5.12	-20%	5.43
SCHOOLS, HOSPITALS,			
<u>Per kilolitre, per month</u>			
0 - 25 kilolitre	6.73	5%	7.13
25 -50 kilolitre	8.41	5%	8.91
50 - 75 kilolitre	11.88	5%	12.59
75 +kilolitre	17.81	5%	18.88
Water connection:			
New Connection			
New Connection Water (15 mm) shorter than 3 meters	3 146.00	6%	3 335
New Connection Water (22 mm) shorter than 3 meters	3 820.00	6%	4 049
New Connection Water (25mm) shorter than 3 meters	4 382.00	6%	4 645
New Connection Water (50 mm) shorter than 3 meters	9 662.00	6%	10 242
New Connection (Road Crossing)	3 707.00	6%	3 929
Reconnection	161.77	6%	171.48
Repair of water leakages within private property	Actual cost + 25%	6%	Actual cost + 25%
Testing of meters	161.77	6%	171.48
Move of water meters	Actual cost + 25%		Actual cost + 25%
Filling of Swimming pool (Using Municipal Equipment)	12.84	6%	13.62
Irrigation ditch water (Clanwilliam) Per Year			
Irrigation ditch water per 2 000 m ³ or part thereof	388.98	6%	412.32
Cost per unit			
LBFC Slide Construction - Brackish Water Borehole	7.49	6%	7.94
Other			
Tampering with meter (Fine- 1st time) (non-indigent case)	1 330.60	6%	1 410
Tampering with meter (Fine- 2nd time) (non-indigent case)	1 995.90	6%	2 116
Tampering with meter (Fine- 3rd time) (culprit should be prosecuted)	2 661.21	6%	2 821

Tampering with meter (Fine- 1st time) (Indigent case)	627.64	6%	665
Tampering with meter (Fine- 2nd time) (Indigent case)	941.46	6%	998
Tampering with meter (Fine- 3rd time) (Culprit should be prosecuted)	1 255.29	6%	1 331
TEMPORARY USERS/ CONNECTIONS FOR CONSTRUCTION			
Fixed once off connection fee	3 146.08	6%	3 335
Flat rate per kiloliter	14.49	6%	15.36
Bulk purchases by contractors per kl (own transport)	23.93	6%	25.37
Previous District Municipal Areas: Residential			
0 - 25 kl	7.25	6%	7.68
26 - 50 kl	8.29	6%	8.79
50 - 75 kl	9.97	6%	10.56
75 kl and more	15.94		16.90
Proefplaas(Government/ Agriculture)	12.85	6%	13.63
WATER TO GOLF COURSE	12.85	6%	13.63

SEWAGE RATES*	2019 - 2020	% INCREASE	2020 - 2021
<u>Availability Fees</u>			
Availability Fees (yearly)	1 258.82	6%	1 334.35
<u>Basic Charge</u> (Indigent clients excuded)	31.80	6%	33.71
<u>Connection Fees</u>			
<u>Sewage Connection Fee</u>	1 854.00	6%	1 965
<u>Sewage Connection Fee (a road crossing)</u>	5 618.00	6%	5 955
<u>Sewage blockage</u>			
Within working hours	199.72	6%	211.70
After hours	438.44	6%	464.75
Weekends/ public holidays	497.72	6%	527.59
<u>Flush Toilets</u>			
<u>Households</u>			
Standard levy	159.14	6%	168.69
<u>Businesses</u>			
1-3 Toilets	159.14	6%	168.69
More than 3 Toilets (per additional toilet)	53.05	6%	56.24
<u>Hotels and Flats</u>			
Per toilet	106.10	6%	112.47
<u>Schools and Hostels</u>			
Per toilet	51.06	6%	54.13
<u>Old age homes</u>			
Per toilet	51.06	6%	54.13
<u>Special Rates</u>			
All churches and halls	394.11	6%	417.76
SAPS	1 625.92	6%	1 723.47
Hospital	1 380.18	6%	1 462.99
Wine Cellars	1 271.99	6%	1 348.31
<u>Goede Hoop Citrus Corporation</u>			
Head office	856.59	6%	907.98
Residence	2 466.80	6%	2 614.81
Warehouse	6 415.85	6%	6 800.80
Kampong	3 212.60	6%	3 405.36
<u>LBFC Slide Construction</u>			
Fixed Amount	1 095.31	6%	1 161.03
90% of water usage	1.33	6%	1.41

<u>Indigent cases</u>	Fully subsidized		Fully subsidized
<u>Suction tanks per load</u>			
<u>Within working hours</u>			
Single Load	108.96	6%	115.50
Double Load	207.11	6%	219.53
Outside Municipal area	590.61	6%	626.05
Rate per km outside municipal area	9.25	6%	9.80
<u>After hours, weekends and public holidays</u>			
Single Load	590.61	6%	626
Double Load	779.54	6%	826
Outside Municipal area	779.54	6%	826
Rate per km outside municipal area	9.28	6%	9.84
Outside Contractor to dump sewerage at Mun. Works			
Single load	275.00	10%	292
Dubble load	495.00	10%	525
Application for Bulk Sewerage Connections			
Per kiloliter	actual cost + 25%	actual cost + 25%	actual cost + 25%
	57.49	6%	60.94

REFUSE REMOVAL RATES*	2019 - 2020	% INCREASE	2020 - 2021
Basic Charge (Indigent clients excluded) (Infrastructure levy Households)	22.09	15%	25.40
Basic Charge (Businesses) (Infrastructure levy Business)	173.64	15%	199.69
Households: once per week	99.87	6%	105.87
Businesses: once per week	111.28	6%	117.96
2 times per week	204.28	6%	216.53
3 times per week	311.38	6%	330.06
4 times per week	422.29	6%	447.63
More than 4 times per week	537.04	6%	569.26
<u>Special Rates</u>			
Schools	190.25	6%	201.66
School residences	284.63	6%	301.70
Church and halls	95.89	6%	101.64
Nursary schools	95.89	6%	101.64
Hospital	284.63	6%	301.70
Old age homes	563.16	6%	596.95
Refuse removal of businesses where business requires refuse to be removed more than once a week and no black bags provided			
All businesses	4 772.02	6%	5 058
Construction rubble per cart	705.00	10%	747
Garden rubble per cart	352.00	10%	373
Residential rubble/ refuse dumped at municipal Landfill sites - per cart	150.00	15%	159
Businesses rubble/ refuse dumped at municipal Landfill sites - per cart	560.00	15%	594
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.)	764.00	6%	810
Waste removal outside municipal area: KM rate.	9.25	6%	9.80
<u>Per Removal (per bin, per month regardless of number of removals) outside municipal area</u>			
Rate per km outside municipal area	430.79	6%	457
Rate per km outside municipal area	8.80	6%	9.33
Residents Refuse Removal Elandskloof: 4 x R25 per household per month	106.00	6%	112.36

MBRR SA15 - Investment particulars by type

WC012 Cederberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	10 017	3 735	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	10 017	3 735	-	-	-	-	-	-
Entities										
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		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	10 017	3 735	-	-	-	-	-	-

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	Opening balance	Interest to be realised	Partial / Premature Withdrawal (€)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
N/A														-
														-
														-
Municipality sub-total														-
Entities														
														-
														-
														-
Entities sub-total														-
TOTAL INVESTMENTS AND INTEREST	1													-

MBRR SA17 – Borrowing

WC012 Cederberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Parent municipality										
Annuity and Bullet Loans		19 012	18 777	16 470	14 672	15 055	15 055	11 822	8 391	4 760
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		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	19 012	18 777	16 470	14 672	15 055	15 055	11 822	8 391	4 760
Total Borrowing	1	19 012	18 777	16 470	14 672	15 055	15 055	11 822	8 391	4 760
Unspent Borrowing - Categorised by type										
Parent municipality										
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		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

2.16 Manager's quality certificate

Municipal Manager Quality Certificate

I, **Henry Slimmert**, Acting Municipal Manager of CEDERBERG MUNICIPALITY, Hereby Certify that the Draft 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: **Henry Slimmert**

Acting Municipal Manager of **CEDERBERG MUNICIPALITY**

Signature:

A handwritten signature in black ink, appearing to read 'Henry Slimmert', written over a circular stamp or seal.

Date: **27 March 2019**

