

CEDERBERG MUNICIPALITY

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021/2022 TO 2023/2024



DRAFT ANNUAL BUDGET OF
CEDERBERG
MUNICIPALITY

2021/22 TO 2023/24
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

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Glossary

- **Adjustments budget** – Prescribed in Section 28 of the MFMA. The formal manner in which a municipality revises its annual budget during the year.
- **Budget** – The financial plan of the Municipality.
- **Budget-related Policy** – Policy of a municipality affecting the budget or affected by the budget, such as the tariff policy, rates policy and credit control and debt collection policy.
- **Capital expenditure** – Expenditure on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
- **Cash flow statement** – A statement showing when actual cash is to be received and spent by the Municipality. Cash payments do not always correspond with budgeted expenditure frameworks. For example, when an invoice is received by the Municipality, it is regarded as expenditure in the month; even it is not paid within the same period.
- **DORA – Distribution of Revenue Act.** Annual legislation containing the total allocations by national government to provincial and local governments.
- **Equitable share** – A general allocation paid to municipalities. It is mainly aimed at rendering assistance with free basic services.
- **Fruitless and wasteful expenditure** – Expenditure done in vain and that could have been avoided if reasonable care was exercised.
- **GFS** – Government Finance Statistics. An internationally recognised classification system making a type by type comparison between municipalities.
- **Grants** – Money received from Provincial or National Government and other municipalities.
- **GRAP** – Generally Recognised Accounting Policy. The new standard for municipal accounting.
- **IDP** – Integrated Development Plan. The main strategic planning document of the Municipality.
- **KPI's** – Key Performance Indicators. Measurement of service outputs and/or outputs.
- **MFMA** – The Municipal Financial Management Act – No. 53 of 2003. The main legislation applicable to municipal financial management.
- **MTREF** – Medium term Revenue and Expenditure Framework. A Medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budgetary allocations. Also includes details of the financial position of the preceding and current year.
- **mSCOA** -means a multi-dimensional classification framework providing the method and format for recording and classifying financial transaction information in the general ledger forming part of the books of account containing a standard list of all available accounts.
- **Nett Assets** – Nett assets are the residual interest in the assets of the entity after all its liabilities have been deducted. This means that the net assets of the municipality equal the "net welfare" of the municipality, after all assets had been sold/recovered and all liabilities had been paid. Transactions that do not fall under the description of Revenue or Expenditure, such as increase in

the value of Property, Plant and Equipment, where no in- or outflow of resources occurs, are recorded under Nett Assets.

- **Operational expenditure** – Expenditure on the day-to-day expenses of the Municipality, such as salaries and wages.
- **Property rates** – Local authority rates based on the assessed value of a property. In order to calculate the rates payable, the assessed value is multiplied by the rate in the rand.
- **SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan consisting of quarterly performance targets and monthly budget estimates.
- **Strategic Objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted expenditure must contribute to the achievement of the strategic objectives.
- **Unauthorized expenditure** – In general, expenditure without, or in excess of an approved budget.
- **Vote** – One of the main segments of a budget

1.1 Vision, Mission & Values

Our Vision

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

Our Mission Statement

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

Speaker, members of the mayoral committee, councilors, municipal manager, directors, guests, ladies and gentlemen, good morning, goeie môre and molweni kuni nonke.

Speaker, it is not only my duty, but also my honour and privilege to stand before council and table the draft budget for Cederberg Municipality. We still find ourselves in the shadow of the economic downturn, and just like the Provincial and National Government, need to devise our budget in a constrained fiscal environment. It is not only my duty as Executive Mayor of Cederberg to lead the municipality and citizens of Cederberg towards financial sustainability and to ensure the protection of the scarce financial and other resources at our disposal, but also to ensure that the quality of life in our area is improved through the sustainable delivery of quality services to all our communities.

"... any intelligent fool can make things bigger and more complex... it takes a touch of genius – and a lot of courage to move in the opposite direction." – Albert Einstein

I specifically decided to quote the above famous words of Albert Einstein, because it is so relevant and descriptive.

To put this in perspective, I first have to give some background on factors which lead to a very unfavorable start to the budget preparation process:

Firstly as Council, we inherited an unfunded budget of R57.677 million which is a result of previous budgets processes. This meant that with past budgets, expenditure was sanctioned by Council without enough money to finance the associated cost. I believe that this terrible oversight by Council was based on poor advice, misleading numbers disclosed by officials.

Secondly, we are confronted by a global pandemic (COVID-19), increase in goods and services which caused a chain reaction in the cost of inflation affecting almost every country in the world.

This backlog, to start with, is now requiring *a touch of genius – and a lot of courage to move in the opposite direction*, as said by Einstein. With the opposite direction I mean to turn away from the history of non-cash backed, unfunded budgets to a realistic, affordable and sustainable budget. However, to achieve this I have no other option but to apply a totally new approach in this budget which, may be painful and unpopular to some, but unfortunately it is the right thing to do now to put the Municipality back on track financially. I also have a legal obligation in terms of section 21 of the MFMA to table a credible budget which is consistent with laws, regulations and our own policies.

Having said all the above, I now turn my attention to the draft budget for 2021/2022 MTREF.

Economic outlook:

Cederberg cannot function in isolation of the national economy and therefore the following economic indicators needs to be noted and taken into account in our own financial strategies.

- The National economic growth has contracted by 7.2% in 2020 and is expected to moderately increase to 3.3% in 2021

- There were 1.7 million fewer jobs by the third quarter of 2020 compared to the same period in 2019 due to the economic effects of the pandemic. Rising unemployment and income losses have entrenched existing inequalities.
- GDP is expected to grow at 1.9% in 2022 and 2023.
- Inflation remains within the reserve bank target of between 3% and 6% with upward pressure as a result of increased consumer debt.
- Economic growth in the Western Cape is expected to increase by 4.6 per cent in 2021, 3.1 per cent in 2022 and 2.8 per cent in 2023.
- Census 2011 has shown that the population of the Western Cape has grown with 29% from 2001; Cederberg is recorded 14th in line when it comes to growth in population in the Western Cape, placing a huge strain on infrastructure and housing needs.
- Disposable revenue remains under strain highlighting the need for affordable service delivery.

Cederberg financial overview:

The municipality still finds itself in a vulnerable financial position constantly having to manage ourselves out of past deficiencies and inappropriate financial management decisions to a position of financial viability and sustainability.

The following needs to be highlighted in the Cederberg Municipality 2021/22 Draft Annual Budget and MTREF:

- Trade Creditors have reduced from R68.019 million as at 30 June 2020 to R 44.819 million at the end of February 2021.
- The cash position has improved from an R16.685 million as at 30 June 2020 to R19.509 million as at 28 February 2021.
- Debtor's collection is averaging at 84% for the year to date with the average time taken to collect debt reducing from 92 days in 2019/2020 to 67 to date in the 2020/2021.
- The cash flow remains under pressure as result of various legacy issues including previous unfunded budgets, Eskom repayment, unpaid statutory contributions, unspent grants and issues of many legal cases that need to be concluded.

Focus of the 2021/2022 budget:

The National Development Plan provides additional key institutional challenges to municipalities with regards to the need to professionalize the public service, strengthen accountability, improving management and the fight against corruption.

National Treasury Budget Circulars 107 also emphasizes the constricting economic climate in which we need to operate and urges municipalities to ensure value for money procurement, protection of the poor and encourages the municipalities to carefully evaluate all spending decisions. Bearing the aforementioned in mind the draft budget tabled here today is focused on the following:

- Core service delivery obligations assigned to the municipality in the constitution.
- Maintenance of existing infrastructure enjoys preference and we are focusing on preventative and scheduled maintenance preceded by proper planning processes.

- Provision of basic services, improvement of the quality of housing, infrastructure as well as sustainable service delivery to ensure the economic progression of our communities
- Balancing quality and affordability in the rendering of services to all communities within Cederberg municipal area.
- Ensuring the financial sustainability of the municipality.
- Strengthening of management, leadership and oversight.
- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households;
- Not taking on unfunded mandates; and
- Curbing the losses on water and electricity and excessive consumption by households

Capital Budget:

The capital budget flows from the IDP process and contains information obtained from relevant stakeholders through previous extensive public participation process as well as ward committee processes where applicable.

The total capital requirements for the 2021/2022 financial year amounts to R44.439 million with the main focus being the following:

- Energy sources: R18.958 million
- Housing (Informal Settlements): R1.528 million
- Planning and development: R4.096 million
- Road transport: R3.024 million
- Waste management: R2 million
- Waste water management: R7.825 million
- Water management: R4.983 million

The capital budget is funded by means of grants from National government in the amount of R32.287 million, Loan funding in the amount of R8.390 million and other own funding in the amount of R3.757 million. The CFO has advised against the own funding and suggested that such projects funded on own funding be finance on borrowings. This matter need to be finalized with the final draft budget when tabled in May 2021 for Council consideration and approval.

Operating Budget

The operating expenditure budget for the 2021/2022 financial year amounts to R372.796 million which represents an increase of R 6.717 million or 1.8% from the adjustment budget of 2020/2021.

The cost drivers of the increase in the budget can be summarized as follows:

- 8.75% increase in the wage bill in accordance with the multi-year wage agreement
- 15.6% increase in the purchase of electricity from Eskom.
- Inflationary pressure and the general increase in the price of goods and services
- The need for hygienic and healthy products as a result of the Pandemic and cost associated with improving life style and well beign.
- Operational requirements to ensure service delivery standards are complied with.
- Housing allocation for the planning phase of provision of houses amounts to R19.5 million.

Revenue sources remains under strain and in an attempt to balance service delivery with affordability proposed tariff increases have been limited as follows:

Electricity 13.2%
Water 6%
Sewerage 6%
Property rates 6%
Refuse removal 9%

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. The municipality's general valuation roll for the period 1 July 2021 to 30 June 2026 was prepared by the appointed valuer. However, the valuation roll was so defective and had fundamental errors to such an extent that the municipality had to cancel the tender with the service provider. An extension and condonation has been requested from the MEC and COGTA to implement the current valuation for a further year. We have received quite a number of objections as a result of the defective roll; the administration is handling all and will be rectified once the MEC and COGTA approve the extension. A moderate increase of 6.0% in the assessment rates tariff is therefore proposed for the 2021/2022 financial year.

Indigent subsidies:

Provision is made in the operating budget for the subsidizing of indigent households to the amount of R 7.776 million; this includes a free 6kl of water, 50 units of electricity, a 100% subsidy for refuse removal and sewerage charges per month. A 100% rebate on assessment rates will also be given for Indigent households. The subsidy allowed, exceeds the National norm and stretches the affordability threshold of the municipality.

In conclusion

The draft budget tabled here today is a step closer in attaining the strategic goals of the municipality which includes amongst others:

1. Facilitate, expand and nurture sustainable economic growth and eradicate poverty
2. Financial viability and economical sustainability
3. Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade
4. Development and transformation of the institution to provide a people centered human resources and administrative service to citizens, staff and Council.
5. To facilitate social cohesion, safe and healthy communities
6. Improve and sustain basic service delivery and infrastructure development
7. Good Governance, community development and public participation

Speaker, please allow me to express my appreciation to the following persons:

- To the Municipal administration led by the accounting officer, the acting Chief Financial Officer and his team for the hard work and long hours put in for the compilation of the funded draft budget.

Speaker, it is my privilege to table the 2021/2022 draft budget for consideration and approval for public consultation

I would like to invite all stakeholders to contribute in the public participation process before the budget is submitted to council for final approval.

I thank you.

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 107 & 108; The Division of Revenue Bill B3 of 2021 and the Provincial Gazette 8400, dated 16 March 2021 as well as prior MFMA Circulars.

1.4 Council Resolutions

That in respect of the:

2021/2022 DRAFT ANNUAL BUDGET

It is recommended that:

1. Council approves for public consultation the draft annual budget Report APPENDIX A.
2. Council approves for public consultation the draft annual budget tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX B.
3. Council approves for public consultation 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 for consultation the revised budget related policies, as set out in APENDIX E.
6. Council approves for public consultation 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 Procurement Plans & Budget Locking certificate, as set out in APPENDIX H & I.
8. The Draft Budget for the period 2021/2022 is made available to the public for comment.

1.5 Executive Summary

The application of sound financial management principles for the compilation of Cederberg Municipality's financial plan is essential and critical to ensure that Cederberg Municipality get out of technical insolvency, remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities. Cederberg Municipality's business and service delivery priorities were reviewed as part of this year's planning and budgeting process. Where appropriate, funds were transferred to address crucial service delivery needs and to ensure compliance with legislative requirements and to meet service delivery obligations.

The current year adjustment budget is a starting point and is reflective of this principle and supports the municipality's quest for financial sustainability. Cederberg Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers and to ensure that all revenue due is billed correctly and collected. Furthermore, Cederberg Municipality will be undertaking various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No.107 and 108 were used to guide the compilation of the 2021/22 MTREF. The main challenges experienced during the compilation of the 2021/22 MTREF can be summarized as follows:

- The slow recovery from the economic downturn that is still hampering growth and development.
- Difficulties experienced in recovering from previous inappropriate financial management decisions.
- Population growth placing a strain on infrastructure and housing needs.
- Ageing and poorly maintained water, roads and electricity infrastructure;
- The increased cost of bulk water and electricity as a result of continued annual increases which is placing upward pressure on service tariffs to residents?
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the imbalance on filling of vacancies and the need to fill critical vacancies;
- Availability of affordable capital/borrowing.

The following budget principles and guidelines directly informed the compilation of the 2021/22 MTREF:

- The 2020/21 Adjustments Budget priorities and targets, as well as the base line allocations contained in the latest Adjustments Budget were adopted as the upper limits for the new baselines for the 2021/22 annual 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
- 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?
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk electricity and the continued escalation in the fuel price. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;

In view of the aforementioned, the following table is a consolidated overview of the proposed 2021/22 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2021/22 MTREF

Description	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Total Operating Revenue	345 013 474.00	355 969 665.00	368 253 999.00	372 665 446.00
Total Operating Expenditure	366 078 960.00	372 796 205.00	382 070 232.00	388 930 366.00
<i>Surplus/(Deficit) for the year</i>	-21 065 486.00	-16 826 540.00	-13 816 233.00	-16 264 920.00
Total Capital Expenditure	80 351 290.00	44 439 307.00	31 709 763.00	33 066 174.00

Total operating revenue has grown by 3.18% or R10.956 million for the 2021/22 financial year when compared to the 2020/21 Adjustments Budget. For the two outer years, operational revenue will increase by 3.45% in the 2022/2023 and 1.20% for 2023/2024 respectively, equating to a total revenue growth of R27.652 million over the MTREF.

Total operating expenditure for the 2021/2022 financial year has been appropriated at R372.796 million and translates into a budgeted surplus of R15.624 million after taking into consideration capital funding. When compared to the 2020/21 Adjustments Budget, operational expenditure has grown by 1.83% in the 2021/2022 and 2.49% in the 2022/2023 and decreases by 1.80% in the 2023/2024 budget year.

The operating surplus for the two outer years steadily increases to R18.062 million for 2022/23 and decreases to R16.980 Million for 2023/24 after capital funding is accounted for. These surpluses will be used to fund capital expenditure and to further ensure cash backing of reserves and funds.

The capital budget of R44.439 million for 2021/2022 has decreased by 44.69% when compared to the 2020/21 Adjustment Budget. The reduction is due to affordability constraints in the light of current economic circumstances and financial recovery of the municipality. The capital program amounts to R31.710 million in the 2022/2023 financial year and R33.066 million in the 2023/2024 financial year. Only projects funded from Grants are included in the outer financial years.

The major portion of the capital budget will be funded from Government grants and subsidies as the municipality does not have the financial resources to commit its own funds to capital financing. A portion of the capital budget will be funded from borrowing for the first year of the MTREF with anticipated borrowings not exceeding R16.5 million in the 2021/2022 financial year. It needs to be noted that Cederberg Municipality has not yet reached its prudential borrowing limits and so there is still room for increasing borrowing over the medium-term. It is however very important to ensure that the municipality sufficiently recovers financially prior to the taking up of additional capital loan funding in excess of current annual redemption. The repayment of capital and interest (debt services costs) will not substantially increase over the MTREF and will therefore contribute to the financial recovery of the municipality.

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.

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:

Table 2 Revenue by municipal vote:

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

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		7 379	40 042	43 112	9 074	10 391	10 391	9 527	9 950	10 063
Vote 2 - Office of the Municipal Manager		222	40	16	-	80	80	-	-	-
Vote 3 - Financial Administrative Services		47 265	56 981	59 745	56 643	57 143	57 143	59 662	62 961	66 339
Vote 4 - Community Development Services		35 426	34 501	7 075	7 661	8 015	8 015	7 638	6 200	6 118
Vote 5 - Corporate and Strategic Services		636	412	652	8 156	7 368	7 368	6 638	473	492
Vote 6 - Planning and Development Services		192 101	239 427	13 121	2 283	3 071	3 071	2 045	2 164	2 267
Vote 7 - Public Safety		-	-	16 211	25 894	22 850	22 850	22 979	23 218	23 471
Vote 8 - Electricity		-	-	109 471	137 974	133 744	133 744	146 692	149 513	160 323
Vote 9 - Waste Management		-	-	14 278	19 435	20 775	20 775	20 557	22 380	23 502
Vote 10 - Waste Water Management		-	-	13 957	30 355	41 491	41 491	29 729	31 100	23 311
Vote 11 - Water		-	-	36 588	77 039	97 109	97 109	55 104	64 328	68 343
Vote 12 - Housing		-	-	-	13 000	14 077	14 077	21 257	19 500	6 000
Vote 13 - Road Transport		-	-	-	3 031	-	-	4 684	-	-
Vote 14 - Sports and Recreation		-	-	2 413	6 674	5 472	5 472	1 907	8 346	15 680
Total Revenue by Vote	2	283 028	371 401	316 639	397 221	421 584	421 584	388 421	400 132	405 910
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		8 010	8 460	8 612	9 194	9 012	9 012	9 288	9 731	10 202
Vote 2 - Office of the Municipal Manager		3 575	7 207	8 788	9 352	11 420	11 420	12 555	11 804	12 254
Vote 3 - Financial Administrative Services		56 819	45 486	55 401	52 233	56 836	56 836	56 277	53 956	55 810
Vote 4 - Community Development Services		43 509	48 828	14 269	12 657	14 939	14 939	13 831	12 473	12 872
Vote 5 - Corporate and Strategic Services		18 246	16 427	18 512	20 095	19 545	19 545	20 834	21 282	22 022
Vote 6 - Planning and Development Services		137 812	164 437	6 402	8 279	8 582	8 582	8 288	8 675	9 057
Vote 7 - Public Safety		1 584	-	25 114	35 847	33 242	33 242	31 540	29 601	30 202
Vote 8 - Electricity		-	-	99 149	104 330	104 680	104 680	115 872	125 684	136 349
Vote 9 - Waste Management		-	-	16 887	16 185	17 288	17 288	15 913	16 797	17 740
Vote 10 - Waste Water Management		-	-	13 726	12 162	13 749	13 749	11 311	11 845	12 410
Vote 11 - Water		-	-	30 071	35 690	33 001	33 001	27 781	29 305	30 880
Vote 12 - Housing		-	-	2 062	15 750	16 925	16 925	22 548	22 728	9 419
Vote 13 - Road Transport		-	-	12 324	12 853	12 855	12 855	13 389	14 070	14 792
Vote 14 - Sports and Recreation		-	-	12 030	12 990	14 005	14 005	13 369	14 121	14 920
Total Expenditure by Vote	2	269 555	290 846	323 347	357 618	366 079	366 079	372 796	382 070	388 930
Surplus(Deficit) for the year	2	13 473	80 555	(6 709)	39 603	55 505	55 505	15 624	18 062	16 980

Financial Viability

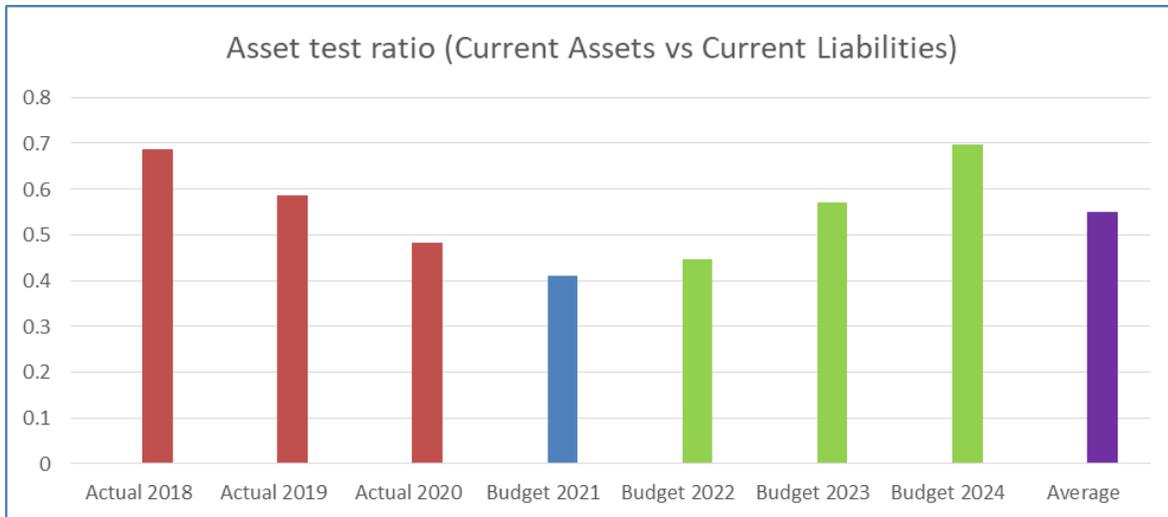
Cederberg Municipality needs to review its long terms financial plan that was adopted by Council in 2017 with the adoption of the IDP. The revised plan should be utilized to guide all future budget related decisions of the municipality. The following ratios and benchmarks were identified which is considered 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.

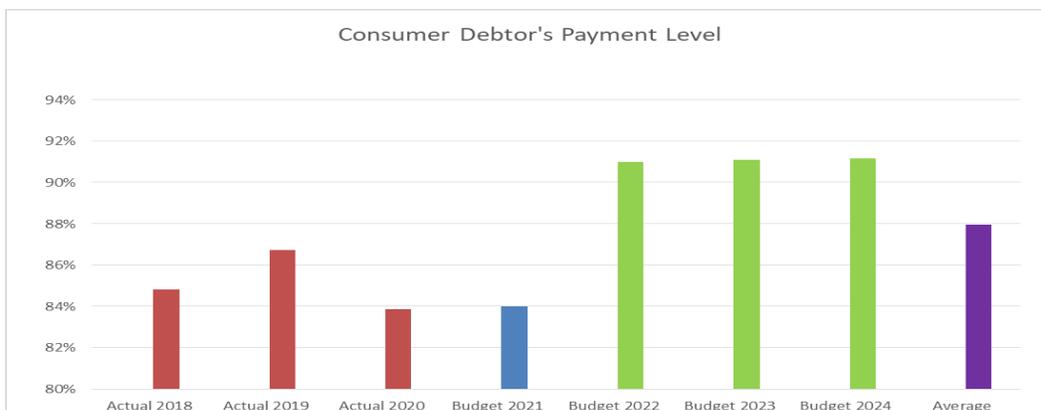


Payment Level

The municipality experienced debt collection challenges during 2020. The main challenge was due pandemic. The inappropriate and incorrect application of the credit control and debt collection policy has been another factor. Improvement to the credit control, debt collection and customer care policy which will result in an increased collection rate for 2021.

The municipality aims to achieve a collection rate of 95% and has accordingly budgeted as such for 2020. This will be achieved by implementing more stringent credit control measures. Secondly, a debtor’s data cleansing exercise will be undertaken during 2020/21, 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 between the target and actual collection rate of 2019, and set in the region of 91%.

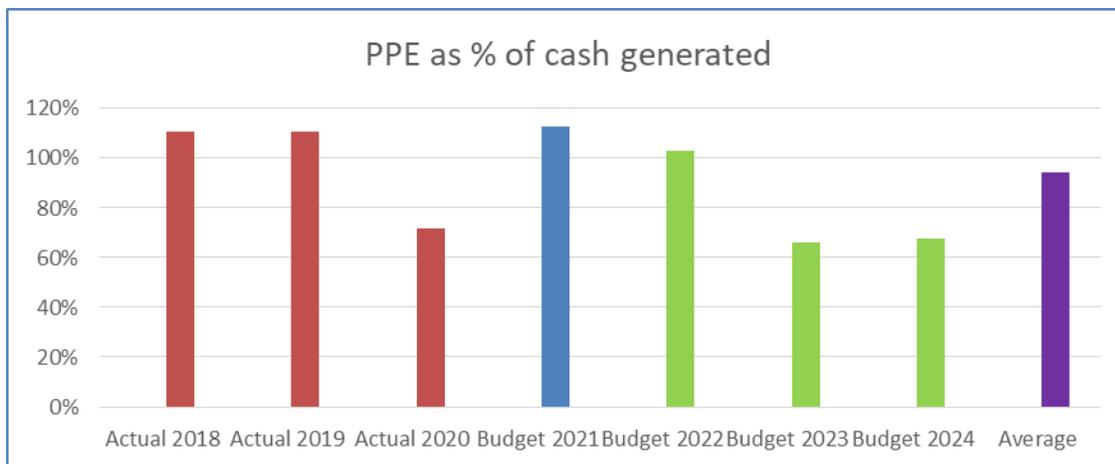


Purchase of PPE as % of Cash Generated

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 2020. 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 does not have the ability to incur capital expenditure by utilising accumulated cash resources for the 2020/21 MTREF.



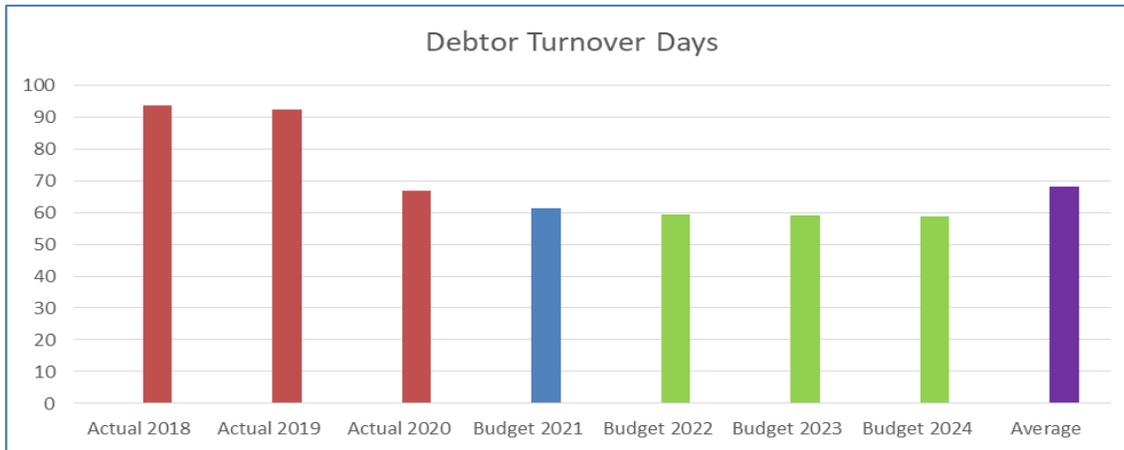
Debtor Turnover Days

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, outstanding debt was averaging at over three months 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 58 days by end of 2024.

The long outstanding debt of the 2018 and 2019 financial year reflects the ripple effect of the statements which are sent out late at the start of the financial year due to the change in financial systems and implementation of mSCOA.

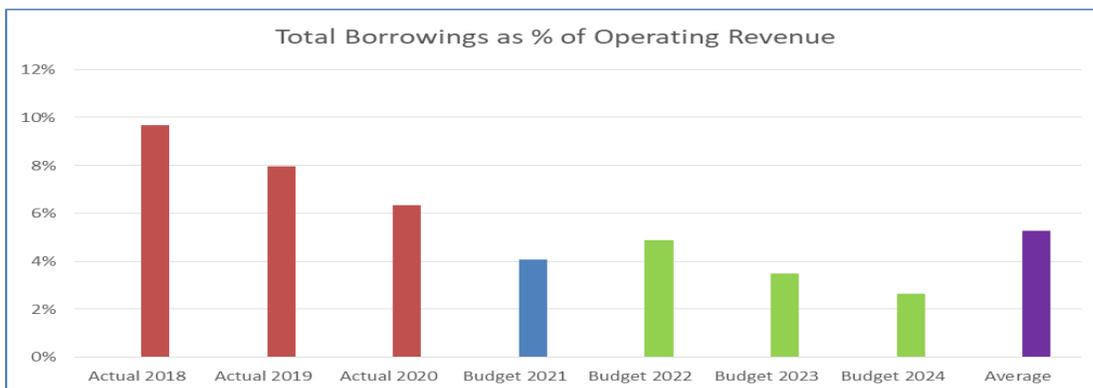
As it is projected that the debtor's days will be 60 days in the 2021 financial year, the municipality has to maintain high standards to collect debt from each consumer group. Credit control procedures have to be implemented more stringent than currently is, in order for the municipality to decrease its debtor's days.



Long Term Debt as % of Revenue

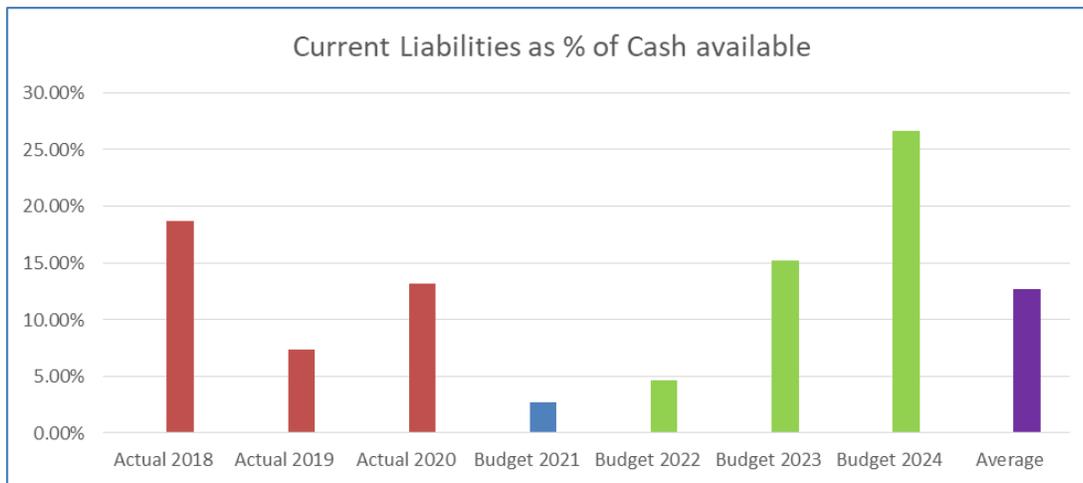
External borrowing is an important part of the funding model of the municipality. Not only does it instantly provide the municipality with relatively inexpensive capital to fast-track service delivery and infrastructure backlogs, but it also ensures that the user of the infrastructure pay for the use 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'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

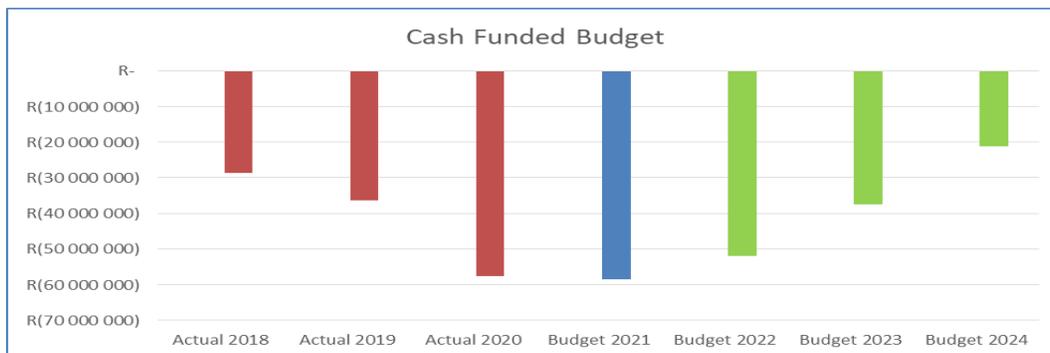
This indicator provides a measure of the municipality's ability to settle short term liabilities when they become due and payable. The municipality does not have cash backed unspent grant in the last four years, which resulted in a ratio being incomparable to other years. The current ratio is at 3%, 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 is still trying to manage itself out of unfunded budget for the 2020/21 MTREF.



1.6 Operating Revenue Framework

For Cederberg Municipality to continue improving the quality of life of its communities through the delivery of services, it is necessary to generate sufficient revenue from rates and service charges. It is also important to ensure that all billable revenue is firstly correctly billed and secondly adequately collected. The prevailing economic circumstances are adding to the difficulties in collecting the revenue due to the municipality and additional savings initiatives will need to be implemented in the MTREF to ensure the financial sustainability of the municipality.

The expenditure required to address the needs of the community will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues. The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Revenue enhancement and maximizing the revenue base;
- Efficient revenue management, which aims to ensure a 91 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Ensuring cost reflective tariff increases for water, sanitation and refuse collection over the MTREF;
- Budgeting for a moderate surplus to ensure availability of cash reserves to back statutory funds and provisions.
- Fully subsidizing all indigent households in terms of the relief offered by the municipality

Table 3 Summary of revenue classified by main revenue source

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source										
Property rates	41 372	42 146	45 526	48 771	48 771	48 771	48 771	51 697	54 798	58 085
Service charges - electricity revenue	79 801	84 700	97 604	105 688	105 838	105 838	105 838	119 728	128 828	138 618
Service charges - water revenue	23 926	25 747	28 021	32 390	32 490	32 490	32 490	34 439	36 505	38 696
Service charges - sanitation revenue	9 452	9 649	9 106	10 734	9 734	9 734	9 734	10 318	10 937	11 593
Service charges - refuse revenue	7 164	8 792	10 033	10 373	10 373	10 373	10 373	11 307	12 324	13 433
Rental of facilities and equipment	3 452	508	480	493	374	374	374	382	404	429
Interest earned - external investments	1 427	893	506	317	317	317	317	333	350	367
Interest earned - outstanding debtors	2 068	3 996	4 984	5 236	5 236	5 236	5 236	5 288	5 341	5 394
Fines, penalties and forfeits	15 294	22 245	13 205	22 034	20 285	20 285	20 285	19 096	19 103	19 110
Licences and Permits	-	-	-	-	2	2	2	3	3	3
Agency services	3 101	3 333	2 736	3 908	3 750	3 750	3 750	3 975	4 213	4 466
Transfers and subsidies	57 682	62 080	64 462	85 436	97 854	97 854	97 854	89 873	91 634	78 428
Other revenue	3 265	4 193	4 199	13 067	9 990	9 990	9 990	9 532	3 814	4 042
Gains	-	7 906	5 934	-	-	-	-	-	-	-
Total Revenue (excluding and capital transfers and contributions)	248 002	276 188	286 794	338 447	345 013	345 013	345 013	355 970	368 254	372 665

Revenue generated from service charges remain the major source of revenue for the municipality amounting to 49.38% of the total revenue.

The second largest source is grants and subsidies totaling R89.873 million and mainly comprises of equitable share allocated through the Division of Revenue Act, Human Settlements Development Grant (HSDG), Integrated National Electrification Program (INEP) and Water Subsidy Infrastructure Grant (WSIG). Other operating grants include the Finance management grant and EPWP incentive grant.

Property rates is the third largest revenue source totaling 14.52% or R51.697 million and increases to R54.798 million by 2022/23. Other revenue consists of various items such as income received from building plan fees, connection fees, sale of land and other sundry receipts and totals R9.532 million for the 2021/2022 financial year. Departments have been urged to review the tariffs of these items on an annual basis to ensure they are cost reflective and market related.

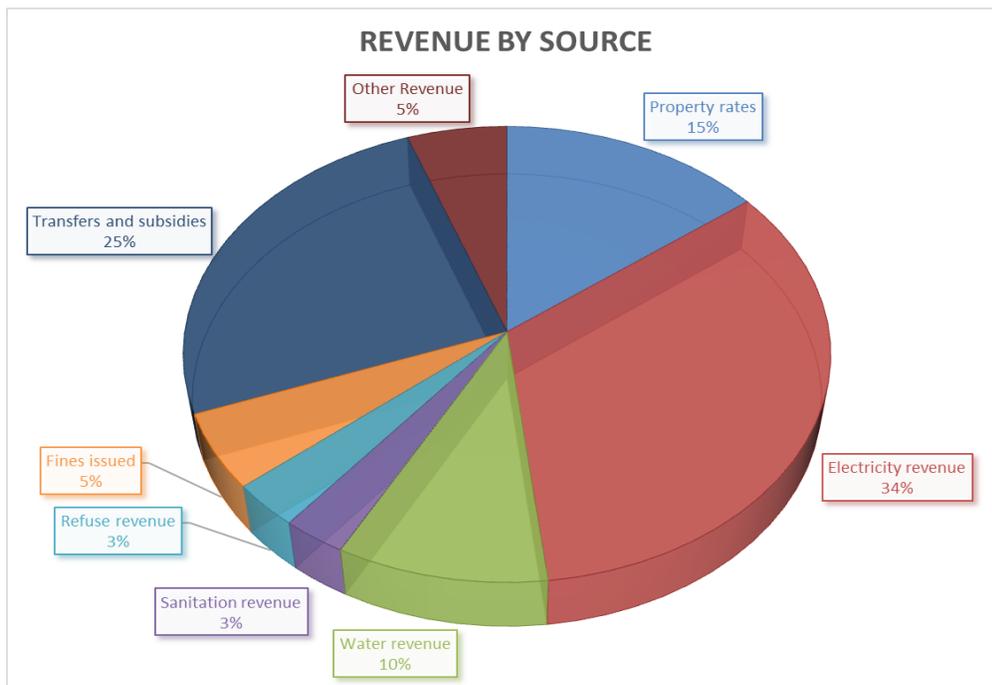


Table 4: percentage growth in revenue by main revenue source

Description	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework					
		Adjusted Budget	Budget Year 2021/22	%	Budget Year +1 2022/23	%	Budget Year +2 2023/24
R thousand							
Revenue By Source							
Property rates	48 771	51 697	6.00%	54 798	6.00%	58 085	6.00%
Service charges - electricity revenue	105 838	119 728	13.12%	128 828	7.60%	138 618	7.60%
Service charges - water revenue	32 490	34 439	6.00%	36 505	6.00%	38 696	6.00%
Service charges - sanitation revenue	9 734	10 318	6.00%	10 937	6.00%	11 593	6.00%
Service charges - refuse revenue	10 373	11 307	9.00%	12 324	9.00%	13 433	9.00%
Rental of facilities and equipment	374	382	2.10%	404	6.00%	429	6.00%
Interest earned - external investments	317	333	4.98%	350	5.02%	367	5.00%
Interest earned - outstanding debtors	5 236	5 288	1.00%	5 341	1.00%	5 394	1.00%
Fines, penalties and forfeits	20 285	19 096	-5.86%	19 103	0.04%	19 110	0.04%
Licences and Permits	2	3	6.00%	3	6.01%	3	5.97%
Agency services	3 750	3 975	6.00%	4 213	6.00%	4 466	6.00%
Transfers and subsidies	97 854	89 873	-8.16%	91 634	1.96%	78 428	-14.41%
Other revenue	9 990	9 532	-4.58%	3 814	-59.99%	4 042	5.99%
Gains	-	-	0.00%	-	0.00%	-	0.00%
Total Revenue (excluding and capital transfers and contributions)	345 013	355 970		368 254		372 665	

Table 5: major source of revenue for 2021/22 financial year can be summarized as follows:

Revenue Source	Amount (R Million)	Percentage
Property rates	51 697	14.52%
Service charges - electricity revenue	119 728	33.63%
Service charges - water revenue	34 439	9.67%
Fines, penalties and forfeits	19 096	5.36%
Transfers and subsidies	89 873	25.25%

Table 6: The table below displays revenue by municipal vote:

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

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Revenue by Vote										
Vote 1 - Executive and Council	1	7 379	40 042	43 112	9 074	10 391	10 391	9 527	9 950	10 063
Vote 2 - Office of the Municipal Manager		222	40	16	-	80	80	-	-	-
Vote 3 - Financial Administrative Services		47 265	56 981	59 745	56 643	57 143	57 143	59 662	62 961	66 339
Vote 4 - Community Development Services		35 426	34 501	7 075	7 661	8 015	8 015	7 638	6 200	6 118
Vote 5 - Corporate and Strategic Services		636	412	652	8 156	7 368	7 368	6 638	473	492
Vote 6 - Planning and Development Services		192 101	239 427	13 121	2 283	3 071	3 071	2 045	2 164	2 267
Vote 7 - Public Safety		-	-	16 211	25 894	22 850	22 850	22 979	23 218	23 471
Vote 8 - Electricity		-	-	109 471	137 974	133 744	133 744	146 692	149 513	160 323
Vote 9 - Waste Management		-	-	14 278	19 435	20 775	20 775	20 557	22 380	23 502
Vote 10 - Waste Water Management		-	-	13 957	30 355	41 491	41 491	29 729	31 100	23 311
Vote 11 - Water		-	-	36 588	77 039	97 109	97 109	55 104	64 328	68 343
Vote 12 - Housing		-	-	-	13 000	14 077	14 077	21 257	19 500	6 000
Vote 13 - Road Transport		-	-	-	3 031	-	-	4 684	-	-
Vote 14 - Sports and Recreation		-	-	2 413	6 674	5 472	5 472	1 907	8 346	15 680
Total Revenue by Vote	2	283 028	371 401	316 639	397 221	421 584	421 584	388 421	400 132	405 910

Table 7: Transfers and Grant Receipts

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		49 902	50 840	61 160	66 770	73 722	73 722	64 455	66 170	66 573
Local Government Equitable Share		40 874	45 080	49 201	53 069	60 767	60 767	55 044	58 439	58 609
Finance Management		1 550	1 620	2 085	2 011	2 011	2 011	2 023	2 132	2 132
EPWP Incentive		1 779	1 819	1 954	2 121	2 121	2 121	1 755	-	-
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (PMU)		793	367	763	757	761	761	793	846	875
Municipal Infrastructure Grant (VAT)		2 070	911	1 941	1 932	1 932	1 932	2 022	2 145	2 218
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (VAT)		1 301	-	3 749	3 913	3 913	3 913	600	1 304	1 304
Integrated National Electrification Grant (VAT)		496	1 043	1 258	2 968	2 217	2 217	2 217	1 304	1 435
Municipal Disaster Grant (VAT)		1 039	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant (COVID-19)		-	-	209	-	-	-	-	-	-
Provincial Government:		8 753	6 486	7 388	18 666	19 065	19 065	25 418	25 464	11 855
PGWC Financial Management Capacity Building Grant		-	-	380	401	300	300	250	-	-
Transport Infrastructure Grant		-	70	-	70	70	70	70	70	70
Library Services: MRFG		4 223	4 380	4 599	5 026	5 026	5 026	5 297	5 593	5 484
Thusing Service Centre (Sustainability Operational Support)		109	110	200	-	-	-	150	150	150
CDW Support		167	-	325	169	169	169	151	151	151
Human Settlement Development Grant		993	315	-	13 000	13 000	13 000	19 500	19 500	6 000
Acceleration of housing deliveries (VAT)		395	-	-	-	-	-	-	-	-
Municipal Drought Support (VAT)		783	-	457	-	-	-	-	-	-
Graduate Internship Grant		66	72	80	-	-	-	-	-	-
Municipal Capacity Building Grant		240	360	265	-	-	-	-	-	-
Financial Management Support Grant		1 777	501	580	-	500	500	-	-	-
IDP Grant		-	-	-	-	-	-	-	-	-
Electrification 162 sites: Riverview Citrusdal (HSDG)-VAT		-	-	-	-	-	-	-	-	-
Department of Human Settlement housing		-	(2)	-	-	-	-	-	-	-
FMSG - MSCOA Implementation		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant		-	680	(48)	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Spaial Development Framework Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		-	-	-	-	-	-	-	-	-
Marine Living Resources Grant		-	-	-	-	-	-	-	-	-
Local Government Support Grants (COVID-19)		-	-	550	-	-	-	-	-	-
District Municipality:		-	-	50	-	-	-	-	-	-
West Coast District Municipality - COVID 19		-	-	50	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ASLA		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	58 655	57 326	68 598	85 436	92 787	92 787	89 873	91 634	78 428
Capital Transfers and Grants										
National Government:		19 679	13 027	46 343	58 774	53 767	53 767	32 287	31 710	33 066
Municipal Infrastructure Grant (MIG)		13 004	6 070	12 962	12 901	12 897	12 897	13 504	14 318	14 805
Regional Bulk Infrastructure		(12 455)	-	-	-	-	-	-	-	-
EPWP Incentive		28	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	24 996	26 087	26 087	26 087	4 000	8 696	8 696
Integrated National Electrification Grant (INEG)		3 504	6 957	8 384	19 786	14 783	14 783	14 783	8 696	9 565
Municipal System Improvement Grant		8 675	-	-	-	-	-	-	-	-
Municipal Disaster Grant		6 923	-	-	-	-	-	-	-	-
Provincial Government:		14 472	44 558	3 043	-	-	-	5	-	-
Human Settlement Development Grant (Beneficiaries)		6 620	44 251	-	-	-	-	-	-	-
Electrification 162 sites Riverview Citrusdal (HSDG)		-	-	-	-	-	-	-	-	-
Library Services MRF Capital		-	20	-	-	-	-	5	-	-
Community Development Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Support		5 217	-	3 043	-	-	-	-	-	-
Acceleration of housing deliveries		2 635	-	-	-	-	-	-	-	-
Financial Management Support Grant		-	287	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
West Coast District Municipality - COVID 19		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ASLA		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	34 151	57 585	49 386	58 774	53 767	53 767	32 292	31 710	33 066
TOTAL RECEIPTS OF TRANSFERS & GRANTS		92 806	114 911	117 984	144 211	146 554	146 554	122 165	123 344	111 494

Tariff Setting:

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, the current pandemic (COVID-19), input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poor households and other customers while ensuring the financial sustainability of the municipality. Municipalities should justify in their budget narratives all increases in excess of the projected inflation target for 2021/2022 and pay careful attention to tariff increase across all consumer groups. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

The 15.6 percent increases in the average Eskom bulk purchase price once again exceeds the upper boundary of the Reserve bank inflation target resulting in an average proposed increase of 13.2% in the municipal electricity tariff.

Other factors contributing to the rising cost include the increased cost of living as a result of the pandemic, anticipated collective agreement on wages & salaries, the increase in the price of petrol and diesel as well as chemicals, spares and other materials that collectively contribute to the extent that tariffs needs to be increased annually.

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. The municipality's general valuation roll for the period 1 July 2021 to 30 June 2026 was prepared by the appointed valuer. However, the valuation roll was so defective and had fundamental errors to such an extent that the municipality had to cancel the tender with the service provider. An extension has been requested from the MEC and COGTA to implement the current valuation for a further year. We have received quite a number of objections as a result of the defective roll; the administration is handling all and will be rectified once the MEC and COGTA approve the extension. A moderate increase of 6.0% in the assessment rates tariff is therefore proposed for the 2021/2022 financial year.

The following stipulations in the Property Rates Policy are highlighted:

- To the amount of R50 000 as per council approved tariff for 2021/22 financial year, for properties with valuation above R 100 000 (one hundred thousand rands)
- First 30% of the market value of public service infrastructure in terms of section 17(1) (a) of the Act is excluded from payment of rates.
- 40% Rebate will be granted to registered indigents in terms of the Council approved Tariffs;

- Relief measures based on income also provides for rebates varying as follows:
 - 40% Rebate for 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.
 - 20% Rebate for 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.
 - 10% Rebate for 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.

The following conditions apply to the granting of the rebates

- Sufficient proof of status / income of household / affidavits for proof of reasons / identity documents must be attached to all applications;
- Applicants must be the owner and occupy the property and not own more than one property;
- Where the owner is for acceptable reasons due to no fault of his/her own unable to occupy the property, the spouse or minor children may satisfy the occupancy requirements;
- The municipal manager or his/her nominee must approve all applications;
- Applications must reach the municipality before the end of May preceding the start of the new municipal financial year for which relief is sought; and
- The municipality retains the right to refuse exemptions, rebates or reductions if the details supplied in the application form were incomplete, incorrect or false.

The Municipality may also award a 100 per cent rebate on the assessment rates of rateable properties of certain classes such as registered welfare organizations, institutions or organizations performing charitable work and public benefit organizations as defined in the property rates policy of the municipality. The owner of such a property must apply to the Chief Financial Officer in the prescribed format and at the prescribed date in order to qualify for the relief.

The categories of rate-able properties for purposes of levying rates and the proposed rates for the 2021/2022 financial year based on a 6.0 % increase from 1 July 2021 is contained below:

Table 8 Comparison of proposed rates 2021/2022 to levied for 2021/22

Rate Categories - Rates Amendment Act 2014	2020 - 2021	2021 - 2022
Residential	R 0.01373563	R 0.01455976
Special Ratings Area (per plot)	R 636.00	R 674.16
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 Agriculture	R 0.00343422	R 0.00364028
Business & Commercial (No Rebate)	R 0.01775785	R 0.01882332
Residential (No Rebate)	R 0.01373563	R 0.01455977
Small Holdings :		
Agricultural	R 0.00343423	R 0.00364028
Business & Commercial (No Rebate)	R 0.01775785	R 0.01882332
Residential (No Rebate)	R 0.01373563	R 0.01455977
Commercial/Business:	R 0.01775785	R 0.01882332
Government:		
Educational; Hospitals; Schools	R 0.01775785	R 0.01882332
Police	R 0.01775785	R 0.01882332
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)

Water tariff increases

South Africa faces similar challenges with regard to water supply, drought as it did with electricity since demand growth outstrips supply. Budget Circular 107 & 108 makes specific reference to the fact that the municipality must budget for bulk water purchases as inventory in the 2021/2022 MTREF. Water tariffs should be cost reflective and the municipality should ensure that water complies with all applicable quality standards. The water tariff structure must therefore ensure that:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

A tariff increase of 6.0% from 1 July 2021 for water is proposed. This is based on input cost assumptions inclusive of the increase in the cost of bulk water from Department of Water Affairs, increased wage bill of 8.75% and the cost of other inputs increasing by between 7.0% and 9.0%. In addition 6 kℓ water per month will again be granted free of charge to residents who qualify for the indigent subsidy.

Table 9: A summary of the proposed tariffs for households (residential) and non-residential are as follows:

WATER RATES*	2020 - 2021	2021- 2022
AVAILABILITY CHARGE EMPTY STANDS	783.41	830.42
DOMESTIC USERS, RESIDENTIAL		
Basic Charge (per residential unit and every plot able to join the water network as per the Engineer in charge) All Clients	127.61	135.27
First 6 Kilolitre per moth free of charge/ not transferable (Only for Indigent cases)		
Residential users		
Per kilolitre, per month		
0 - 20 kilolitre	8.70	9.23
21 - 40 kilolitre	10.69	11.33
41 - 60 kilolitre	12.42	13.16
61 +kilolitre	21.57	22.86
NORMAL TARIFFS - NOT DROUGHT SEASON		
BUSINESS		
Basic Charge (per every plot able to join the water network as per the Engineer in charge)	199.59	211.57
FLAT RATE	15.37	16.29
OLD AGE HOMES, CHURCHES		
Per Kilolitre (Per Month)		
0 - 25 kilolitre	7.13	7.48
25 -50 kilolitre	8.91	9.35
50 - 75 kilolitre	12.59	13.22
75 +kilolitre	18.88	19.83
ROLBAL CLUBS AND SPORT CLUBS (FLAT RATE)	5.43	5.70
SCHOOLS, HOSPITALS,		
Per kilolitre, per month		
0 - 25 kilolitre	7.13	7.49
25 -50 kilolitre	8.91	9.36
50 - 75 kilolitre	12.59	13.22
75 +kilolitre	18.88	19.83
Bulk purchases by contractors per kl (own transport)	25.37	26.89
Previous District Municipal Areas: Residential		
0 - 25 kl	7.68	8.14
26 - 50 kl	8.79	9.32
50 - 75 kl	10.56	11.20
75 kl and more	16.90	17.91
Proefplaas(Government/ Agriculture)	13.63	14.44
WATER TO GOLF COURSE	13.63	14.44

Table 10: The following table shows the impact of the proposed increases in water tariffs on the water charges for a single dwelling-house

Monthly Consumption	Current amount payable R	Proposed amount payable R	Difference (increase)	Percentage
0 - 20 kilolitre	8.70	9.23	0.53	6%
21 - 40 kilolitre	10.69	11.33	0.64	6%
41 - 60 kilolitre	12.42	13.16	0.74	6%
61 +kilolitre	21.57	22.86	1.29	6%

The tariff structure of the 2021/2022 financial year has not been changed. The tariff structure is designed to charge higher levels of consumption a higher rate, steadily increasing to a rate of R21.57 per kiloliter for consumption in excess of 61kℓ per month.

Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. A 15.6% increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2021. Considering the Eskom increases, the consumer tariff had to be increased by 13.2% to offset the additional bulk purchase cost as well as recover the additional cost components such as the increase in the wage bill, general expenditure and increased maintenance and material cost for the 2021/2022 financial year. The continued above average increase in electricity prices has resulted in a downward trend in the average consumption patterns of consumers in an attempt to mitigate the effect of the increased cost of electricity resulting in a negative impact on the municipal electricity revenue.

Registered indigents as well as sub-economic consumers will again be granted 50 kWh per month free of charge.

Table 11: The following table shows the impact of the proposed increases in electricity tariffs on the electricity charges for domestic customers:

Monthly Consumption	Current amount payable R	Proposed amount payable R	Difference (increase)	Percentage
Conventional meters				
Basic (Single phase) - (R/month)	353.95	400.67	46.72	13.20%
Basic (Three phase) - (R/month)	529.97	599.93	69.96	13.20%
Capacity (R/Amp/phase/month)				
Energy (R/kWh)	1.86	2.10	0.24	13.20%
Prepaid meters Indigent 20 Amp				
Electricity Indigent (R/kWu) 51 - 100 kWu/month.	1.38	1.56	0.18	13.20%
Prepaid meters: 20 Amp single phase				
Energy (R/kWh)	2.20	2.49	0.29	13.20%
Pre-paid: 1 phase >20 Amp 1 phase; all 3 phase.				
Basic - (R/month)	56.17	63.59	7.42	13.20%
Capacity (R/Amp/phase/month)	4.27	4.84	0.57	13.20%
Energy (R/kWh)	1.92	2.17	0.25	13.20%

Sanitation and Impact of Tariff Increases

A tariff increase of 6.0 % for sanitation from 1 July 2021 is proposed. The increase in tariffs can also be ascribed to rising wage cost, the increase in electricity used in purification and pumping processes, the increase in fuel prices and the general increase in the price of goods and services as a result of the pandemic. It must also be emphasized that the municipality must ensure that purification processes complies with quality standards.

Table 12: The impact of the proposed increases in sanitation tariffs on the amounts charged per consumer category

Monthly Consumption	Current amount payable	Proposed amount payable	Difference	Percentage
	R	R	(increase)	
Availability Fees (yearly)	1 334.35	1 414.41	80.06	6%
Basic Charge (Indigent clients excuded)	33.71	35.73	2.02	6%
Connection Fees				
Sewage Connection Fee	1 965.00	2 083.15	118.15	6%
Sewage Connection Fee (a road crossing)	5 955.00	6 312.38	357.38	6%
Sewage blockage				
Within working hours	211.70	224.41	12.71	6%
After hours	464.75	492.63	27.88	6%
Weekends/ public holidays	527.59	559.24	31.65	6%
Flush Toilets				
Households				
Standard levy	168.69	178.81	10.12	6%
Businesses				
1-3 Toilets	168.69	178.81	10.12	6%
More than 3 Toilets (per additional toilet)	56.24	59.61	3.37	6%
Hotels and Flats				
Per toilet	112.47	119.22	6.75	6%
Schools and Hostels				
Per toilet	54.13	57.38	3.25	6%
Old age homes				
Per toilet	54.13	57.38	3.25	6%
Special Rates				
All churches and halls	417.76	442.82	25.06	6%
SAPS	1 723.47	1 826.88	103.41	6%
Hospital	1 462.99	1 550.77	87.78	6%
Wine Cellars	1 348.31	1 429.21	80.90	6%
Goede Hoop Citrus Corporation				
Head office	907.98	962.46	54.48	6%
Residence	2 614.81	2 771.70	156.89	6%
Warehouse	6 800.80	7 208.85	408.05	6%
Kampong	3 405.36	3 609.68	204.32	6%
LBFC Slide Construction				
Fixed Amount	1 161.03	1 230.69	69.66	6%
90% of water usage	1.41	1.49	0.08	6%
Indigent cases	Fully subsidized	Fully subsidized		
Suction tanks per load				
Within working hours				
Single Load	115.50	122.43	6.93	6%
Double Load	219.53	232.71	13.18	6%
Outside Municipal area	626.05	663.61	37.56	6%
Rate per km outside municipal area	9.80	10.39	0.59	6%
After hours, weekends and public holidays				
Single Load	626.00	663.61	37.61	6%
Double Load	826.00	875.89	49.89	6%
Outside Municipal area	826.00	875.89	49.89	6%
Rate per km outside municipal area	9.84	10.43	0.59	6%
Outside Contractor to dump sewerage at Mun. Works				
Single load	292.00	308.99	16.99	6%
Dubble load	525.00	556.18	31.18	6%
Application for Bulk Sewerage Connections	actual cost + 25%	actual cost + 25%		actual cost + 25%
Per kiloliter	60.94	64.60	3.66	6%

Refuse Removal and Impact of Tariff Increases

It was a requirement in budget Circular 66 and 67 that municipalities should strive to budget for a moderate surplus in order to ensure that the required funding levels are maintained and to ensure that the provision for the rehabilitation of the land fill site is cash backed. Currently solid waste removal is operating at a surplus. The Municipality is currently in a process to close the Graafwater landfill site and it is therefore of essence that sufficient funds are available for the rehabilitation of the landfill site.

A 9.0% per cent increase in the waste removal tariff is proposed from 1 July 2021. The higher increase is not only necessary to provide for sufficient reserves, but also to fund the additional operational and capital cost associated with the purchase of the new refuse compactor in the 2021/2022 financial year.

Table 13: Comparison of current and proposed amounts payable from 1 July 2021:

Monthly Consumption	Current amount payable R	Proposed amount payable R	Difference (increase)	Percentage
Basic Charge (Indigent clients excluded) (Infrastructure levy Households)	25.40	27.69	2.29	9%
Basic Charge (Businesses) (Infrastructure levy Business)	199.69	217.66	17.97	9%
Households: once per week	105.87	115.39	9.52	9%
Businesses: once per week	117.96	128.57	10.61	9%
2 times per week	216.53	236.02	19.49	9%
3 times per week	330.06	359.77	29.71	9%
4 times per week	447.63	487.91	40.28	9%
More than 4 times per week	569.26	620.49	51.23	9%
Special Rates				
Schools	201.66	219.81	18.15	9%
School residences	301.70	328.86	27.16	9%
Church and halls	101.64	110.79	9.15	9%
Nursary schools	101.64	110.79	9.15	9%
Hospital	301.70	328.86	27.16	9%
Old age homes	596.95	650.67	53.72	9%
Refuse removal of businesses where business requires refuse to be removed more than once a week and no black bags provided				
All businesses	5 058.00	5 513.59	455.59	9%
Construction rubble per cart	747.00	814.56	67.56	9%
Garden rubble per cart	373.00	406.70	33.70	9%
Residential rubble/ refuse dumped at municipal Landfill sites - per cart	159.00	173.31	14.31	9%
Businesses rubble/ refuse dumped at municipal Landfill sites - per cart	594.00	647.02	53.02	9%
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.)	810.00	882.73	72.73	9%
Waste removal outside municipal area: KM rate.	9.80	10.69	0.89	9%
Per Removal (per bin, per month regardless of number of removals) outside municipal area	457.00	497.74	40.74	9%
Rate per km outside municipal area	9.33	10.17	0.84	9%
Residents Refuse Removal Elandsloof: 4 x R25 per household per month	112.36	122.47	10.11	9%

Overall impact of tariff increases on households

Table 14: Overall expected impact of tariff increases on households:

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services.

Note that in all instances the overall impact of the tariff increases on household's bills has been kept to between 6 and 14 per cent, with the increase for indigent households 0 per cent due to full subsidization.

WC012 Cederberg - Supporting Table SA14 Household bills

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22 % incr.	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		783.00	833.68	882.00	871.30	871.30	871.30	6.0%	923.58	978.99	1 037.73
Electricity: Basic levy		236.00	257.64	287.52	384.11	384.11	384.11	13.2%	434.81	467.86	503.42
Electricity: Consumption		1 406.00	1 496.25	1 669.00	1 772.48	1 772.48	1 772.48	13.2%	2 006.45	2 158.93	2 323.01
Water: Basic levy		106.75	113.57	120.38	127.61	127.61	127.61	6.0%	135.27	143.38	151.99
Water: Consumption		32.00	344.00	364.00	385.84	385.84	385.84	6.0%	408.99	433.53	459.54
Sanitation		133.00	141.86	150.00	168.69	168.69	168.69	3.9%	175.27	182.10	189.21
Refuse removal		87.00	94.22	99.87	105.87	105.87	105.87	5.0%	111.16	116.72	122.56
Other		-	-	-	-	-	-	-	-	-	-
sub-total		2 783.75	3 281.22	3 572.77	3 815.90	3 815.90	3 815.90	9.9%	4 195.53	4 481.52	4 787.45
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		2 783.75	3 281.22	3 572.77	3 815.90	3 815.90	3 815.90	9.9%	4 195.53	4 481.52	4 787.45
% increase/decrease			17.9%	8.9%	6.8%	-	-	9.9%	9.9%	6.8%	6.8%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		200.77	212.81	230.00	243.80	243.80	243.80	6.0%	258.43	273.93	290.37
Electricity: Basic levy		236.00	257.64	287.52	384.11	384.11	384.11	13.2%	434.81	467.86	503.42
Electricity: Consumption		625.15	667.91	744.00	790.13	790.13	790.13	6.0%	894.42	962.40	1 035.54
Water: Basic levy		106.75	113.57	120.38	127.61	127.61	127.61	6.0%	135.27	143.38	151.99
Water: Consumption		407.33	431.76	461.10	488.77	488.77	488.77	6.0%	518.09	549.18	582.13
Sanitation		141.86	150.37	160.90	168.69	168.69	168.69	3.9%	175.27	182.10	189.21
Refuse removal		87.00	94.22	99.87	105.87	105.87	105.87	5.0%	111.16	116.72	122.56
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1 804.86	1 928.28	2 103.77	2 308.97	2 308.97	2 308.97	9.5%	2 527.46	2 695.58	2 875.21
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		1 804.86	1 928.28	2 103.77	2 308.97	2 308.97	2 308.97	9.5%	2 527.46	2 695.58	2 875.21
% increase/decrease			6.8%	9.1%	9.8%	-	-	9.5%	9.5%	6.7%	6.7%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		140.00	145.20	140.00	148.40	148.40	148.40	6.0%	157.30	166.74	176.75
Electricity: Basic levy		128.80	143.74	128.80	-	-	-	13.2%	-	-	-
Electricity: Consumption		265.00	295.74	265.00	281.43	281.43	281.43	6.0%	318.58	342.79	368.84
Water: Basic levy		113.57	120.38	113.57	127.61	127.61	127.61	6.0%	135.27	143.38	151.99
Water: Consumption		133.00	140.98	133.00	140.98	140.98	140.98	6.0%	149.44	158.41	167.91
Sanitation	subsidised	subsidised	subsidised	subsidised	subsidised	subsidised	subsidised	3.9%	subsidised	subsidised	subsidised
Refuse removal		87.00	94.22	94.22	99.87	99.87	99.87	5.0%	104.87	110.11	115.62
Other		-	-	-	-	-	-	-	-	-	-
sub-total		867.37	940.26	874.59	798.29	798.29	798.29	8.4%	865.46	921.43	981.10
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		867.37	940.26	874.59	798.29	798.29	798.29	8.4%	865.46	921.43	981.10
% increase/decrease			8.4%	(7.0%)	(8.7%)	-	-	8.4%	8.4%	6.5%	6.5%

1.7 Operating Expenditure Framework

Cederberg Municipality's expenditure framework for the 2021/22 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- The financial recovery of the municipality to ensure the required funding levels are achieved and maintained.
- Addressing and finalizing previous unfunded budgets, legacy issues in relation to ESKOM, payment of creditors on time and escalating wage bill in order to focus on service delivery and financial sustainability
- Operational gains and efficiencies will be directed to ensure appropriate cash backing of statutory funds, provisions and reserves as well as funding the capital budget and other core services.

Employee related cost

The budgeted allocation for employee related costs for the 2021/2022 financial year totals R135.494 million(including remuneration of Councilors), which equals 36.35% of the total operating expenditure. 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 has expired. We are awaiting new agreements from SALGA. For the purposes of the draft budget the 6.25 & 2.5 notch increase was used.

In order to ensure economic viability and to not overstretch the already limited financial resources and cash management strategy vacancies must be rationalized downwards and a balanced between service delivery and support services must be achieved. Only positions critical for service delivery have been budgeted for the 2021/2022 financial year.

The cost to fill the newly approved organizational structure was determined and is at this stage unaffordable in the current financial context.

Remuneration of Councilors

The cost associated with the remuneration of public office bearers is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The remuneration cost of councilors is partially subsidized through the equitable share allocation awarded to the municipality in terms of the division of revenue Act. An allocation in the amount of R2.622 million is awarded to Cederberg for the 2021/2022 financial year.

Debt impairment

The provision of debt impairment was determined based on an annual collection rate of 91% and the Revised Debt Write-off Policy of the Municipality. The current collection rate equals 84% and it is anticipated that the recovery of debt, through the increase in debt collection action will increase to a level of 91% upon conclusion of the current financial year. The provision amounts to R34.766 million for the 2021/2022 financial year.

Depreciation & asset impairment

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 at which assets are consumed. Budget appropriations in this regard total R21.246 million for the 2021/2022 financial and equates to 5.70% of the total operating expenditure.

Finance Charges

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 2.93% (R10.917 million) of operating expenditure excluding annual redemption for 2021/2022 and decreases through the remainder of the MTREF. Cederberg Municipality has not reached its prudential limits for borrowing and care needs to be taken to ensure that annual finance charges remains within the affordability threshold of ratepayers and consumers considering the prevailing economic circumstances.

Bulk Purchases

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditure includes distribution losses which currently equals 7.2% of the increased purchase price. Water distribution losses as at 30 June 2020 amounted to 10.3% and a concerted effort is necessary to ensure the reduction of the losses to within acceptable norms.

Other materials

Other materials comprise of amongst others the purchase of fuel, diesel, materials and spares for maintenance, cleaning materials and chemicals. In line with Cederberg Municipality's repairs and maintenance plan this group of expenditure has been prioritized to ensure sustainability of Cederberg Municipality's infrastructure. For 2021/2022 the appropriation against this group of expenditure has declined by 13.42% (-R1.202 Million).

Contracted Services

Contracted services relates to the provision of services by means of the appointment of service providers where the necessary in-house skills are not available or have not yet been adequately developed. Certain functions also require the contracting of specialist knowledge contracted from time to time due to the fact that the municipality cannot afford to employ experts on a fulltime basis. The biggest amount for provision of contracted services is Human Settlement Allocation, which makes up a total of R19.5 Million.

Other expenditure

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved in line with the approved cost containment policy. The growth in other expenditure amounts to 2.92% for the 2021/2022 financial year and remains more or less the same for the outer years.

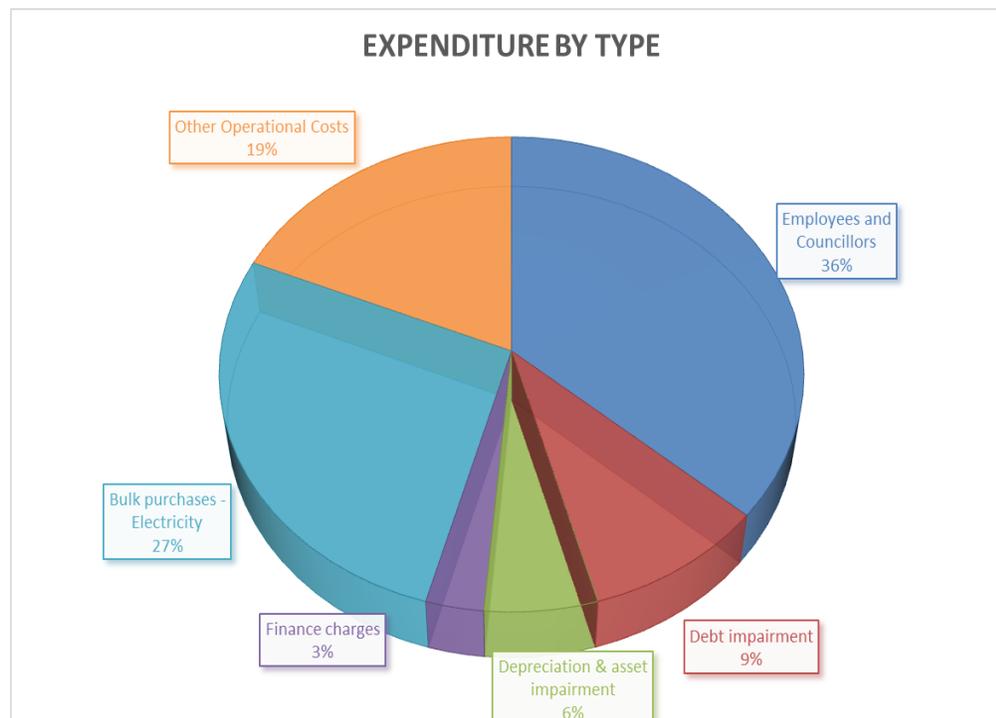
Municipalities has implemented the cost containment measures on six focus areas namely, consultancy fees, no credit cards, travel and related costs, advertising, catering, events costs and accommodation. With the implementation of cost containment measures, municipalities must control unnecessary spending 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 15 Summary of operating expenditure by standard classification item

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure By Type										
Employee related costs	93 659	103 806	114 817	123 557	125 362	125 362	125 362	129 911	132 117	139 682
Remuneration of councillors	5 293	5 392	5 570	5 858	5 311	5 311	5 311	5 583	5 932	6 303
Debt impairment	26 297	38 387	45 905	48 643	50 018	50 018	50 018	34 766	35 840	36 983
Depreciation & asset impairment	15 814	16 635	18 882	21 141	20 043	20 043	20 043	21 246	22 522	23 870
Finance charges	8 352	8 456	9 786	8 435	10 644	10 644	10 644	10 917	10 593	10 602
Bulk purchases - Electricity	67 510	70 865	83 384	89 197	87 246	87 246	87 246	100 857	109 833	119 608
Inventory consumed	9 561	10 608	8 026	7 308	8 961	8 961	8 961	7 759	7 805	7 855
Contracted services	22 176	16 390	18 206	27 195	36 711	36 711	36 711	40 239	37 162	23 366
Transfers and grants	1 021	1 132	1 293	4 618	1 331	1 331	1 331	473	223	223
Other expenditure	19 519	18 708	17 336	21 666	20 452	20 452	20 452	21 045	20 044	20 438
Losses	353	468	141	-	-	-	-	-	-	-
Total Expenditure	269 555	290 846	323 347	357 618	366 079	366 079	366 079	372 796	382 070	388 930

The following graph gives a breakdown of main expenditure categories for the 2021/2022 financial year:



Transfers and Grants

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

Repairs and maintenance

In order to ensure the health of the assets of the municipality and to prolong the useful lives, it is necessary to ensure that repairs and maintenance is adequately budgeted. Budget circular 66 cautions municipalities not to but to ensure that sufficient budgetary allocation is made for this expenditure following table is a consolidation of all the expenditures associated with repairs and maintenance. Asset management is a strategic imperative for any municipality and needs to be prioritized as a spending objective in the budget of municipalities.

The municipality has made great strides to achieve both these benchmarks. 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 are not factored accurately.

Repairs & maintenance is increased from R28.189 million in the 2020/2021 financial year to R28.080 million in 2021/2022 budget year. As part of the 2021/22 MTREF this strategic imperative remains a priority as can be seen by the budget appropriations over the MTREF. The allocation to repairs & maintenance gradually increases over the MTREF and is reliant on the financial recovery of the municipality to be further supplemented.

Table 16: Breakdown of the repairs and maintenance in relation to asset class:

WC012 Cederberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		17 930	18 544	15 723	15 084	15 330	15 330	15 138	15 701	16 299
Roads Infrastructure		6 377	6 995	6 686	6 743	6 677	6 677	7 023	7 395	7 791
Roads		6 377	6 995	6 686	6 281	6 010	6 010	6 343	6 715	7 112
Road Structures		-	-	-	463	667	667	680	680	680
Storm water Infrastructure		725	794	709	855	904	904	951	990	1 030
Storm water Conveyance		725	794	709	805	775	775	820	858	899
Electrical Infrastructure		940	787	531	900	1 002	1 002	1 022	1 022	1 022
LV Networks		940	787	531	900	1 002	1 002	1 022	1 022	1 022
Water Supply Infrastructure		3 787	3 235	2 106	1 225	1 176	1 176	1 200	1 200	1 200
Water Treatment Works		820	748	398	383	383	383	390	390	390
Distribution		2 967	2 487	1 708	843	794	794	810	810	810
Sanitation Infrastructure		5 275	6 208	4 950	4 534	4 889	4 889	4 247	4 399	4 560
Reticulation		5 037	5 640	4 730	3 950	4 530	4 530	3 881	4 033	4 194
Waste Water Treatment Works		238	568	220	584	359	359	366	366	366
Solid Waste Infrastructure		825	525	741	827	682	682	696	696	696
Landfill Sites		825	525	741	827	682	682	696	696	696
Community Assets		6 263	6 652	7 262	8 017	8 323	8 323	8 886	9 370	9 884
Community Facilities		4 966	5 443	6 106	6 862	6 816	6 816	7 212	7 610	8 033
Halls		277	384	721	658	903	903	986	1 034	1 084
Libraries		5	3	-	-	-	-	-	-	-
Cemeteries/Crematoria		87	14	10	85	85	85	87	87	87
Public Open Space		4 597	5 043	5 375	6 119	5 828	5 828	6 139	6 489	6 862
Sport and Recreation Facilities		1 297	1 209	1 156	1 155	1 507	1 507	1 675	1 760	1 852
Outdoor Facilities		1 297	1 209	1 156	1 155	1 507	1 507	1 675	1 760	1 852
Other assets		623	577	601	233	772	772	277	277	277
Operational Buildings		623	577	601	233	772	772	277	277	277
Municipal Offices		623	577	601	233	772	772	277	277	277
Computer Equipment		61	174	67	130	100	100	123	123	123
Computer Equipment		61	174	67	130	100	100	123	123	123
Machinery and Equipment		101	154	67	466	583	583	594	594	594
Machinery and Equipment		101	154	67	466	583	583	594	594	594
Transport Assets		2 025	2 777	2 784	2 423	3 081	3 081	3 061	3 086	2 970
Transport Assets		2 025	2 777	2 784	2 423	3 081	3 081	3 061	3 086	2 970
Total Repairs and Maintenance Expenditure	1	27 004	28 878	26 505	26 353	28 189	28 189	28 080	29 152	30 148
R&M as a % of PPE		5.2%	4.8%	4.3%	3.8%	4.2%	4.2%	4.2%	4.2%	4.3%
R&M as % Operating Expenditure		10.0%	9.9%	8.2%	7.4%	7.7%	7.7%	7.7%	7.8%	7.9%

For the 2021/22 financial year, 53.91% or R15.138 million of total repairs and maintenance will be spent on infrastructure assets. Roads infrastructure has received a significant proportion of this allocation totaling 46.39% (R7.023 million), Storm Water infrastructure 6.28% (R951 Thousand), Electrical Infrastructure 6.75% (R1.022 million), Water Supply Infrastructure 7.93% (R1.2 million), Sanitation Infrastructure 28.06% (R4.247 million) Solid Waste Infrastructure 4.60% (696 Thousand). Community assets have been allocated R8.886 million of total repairs and maintenance equating to 31.65%.

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 Cederberg Municipality's Indigent Policy. It is estimated that between 2000 and 3000 households will receive subsidy on tariffs and rates in the 2021/2022 financial year, either by means of the full basket of services given as Indigent subsidies or in terms of the property value threshold where owners of properties with a value of less than R100 000 qualify for services at sub-economic tariffs. The estimated expenditure on free and subsidized services, inclusive of property rate rebates will amount to R11.620 million for the 2021/2022 financial year.

The results of Census 2011 have also shown that the population of Cederberg has significantly increased over the last 10 years. The indigent process is one of self-registration therefore households needing assistance must annually apply for the subsidy. 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 below in MBRR Table A10 (Basic Service Delivery Measurement)

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue

Table 17: The cost of provision of free basic services:

WC012 Cederberg - Table A10 Basic service delivery measurement

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets										
Water:										
Piped water inside dwelling	1	4 964	4 970	5 700	5 779	5 779	5 779	5 800	5 900	--
Piped water inside yard (but not in dwelling)		80	82	84	85	85	85	85	85	--
Using public tap (at least min.service level)	2	1 469	1 500	1 600	1 650	1 650	1 650	1 655	1 660	--
Other water supply (at least min.service level)	4	--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>		6 513	6 552	7 384	7 514	7 514	7 514	7 540	7 645	--
Using public tap (< min.service level)	3	--	--	--	--	--	--	--	--	--
Other water supply (< min.service level)	4	--	--	--	--	--	--	--	--	--
No water supply		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>		--	--	--	--	--	--	--	--	--
Total number of households	5	6 513	6 552	7 384	7 514	7 514	7 514	7 540	7 645	--
Sanitation/sewage:										
Flush toilet (connected to sewerage)		5 043	5 049	4 758	4 760	4 760	4 760	4 760	4 770	--
Flush toilet (with septic tank)		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>		5 421	5 427	5 136	5 138	5 138	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	5 421	5 427	5 136	5 138	5 138	5 138	5 138	5 148	--
Energy:										
Electricity (at least min.service level)		1 348	1 350	1 380	1 380	1 380	1 380	1 400	1 410	--
Electricity - prepaid (min.service level)		5 200	5 500	6 497	6 497	6 497	6 500	6 505	6 505	--
<i>Minimum Service Level and Above sub-total</i>		6 548	6 850	7 877	7 877	7 877	7 900	7 915	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	6 850	7 877	7 877	7 877	7 900	7 915	7 915	--
Refuse:										
Removed at least once a week		4 950	5 000	5 100	5 800	5 800	5 800	5 862	5 900	--
<i>Minimum Service Level and Above sub-total</i>		4 950	5 000	5 100	5 800	5 800	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	4 950	5 000	5 100	5 800	5 800	5 800	5 862	5 900	--
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	2 100	2 100	2 100	2 500	2 500	2 500	2 500	2 500	2 500
Sanitation (free minimum level service)		2 100	2 100	2 100	2 400	2 400	2 400	2 400	2 400	2 400
Electricity/other energy (50kwh per household per month)		2 000	2 000	2 000	2 500	2 500	2 500	2 500	2 500	2 500
Refuse (removed at least once a week)		2 100	2 100	2 100	2 400	2 400	2 400	2 400	2 400	2 400
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)	8	931	895	896	1 263	1 263	1 263	1 339	1 420	1 505
Sanitation (free sanitation service to indigent households)		3 291	3 364	3 579	5 377	5 377	5 377	5 700	6 042	6 404
Electricity/other energy (50kwh per indigent household per month)		17	68	64	3 280	3 280	3 280	81	87	94
Refuse (removed once a week for indigent households)		435	420	423	602	602	602	657	716	780
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		4 675	4 747	4 961	10 523	10 523	10 523	7 776	8 264	8 783
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	--	--	50 000	50 000	50 000	--	--	--
Water (kilolitres per household per month)		6	--	--	6	6	6	--	--	--
Sanitation (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (Rand per household per month)		161	--	--	194	194	194	--	--	--
Electricity (kwh per household per month)		50	--	--	50	50	50	--	--	--
Refuse (average litres per week)		20	--	--	22	22	22	--	--	--
Revenue cost of subsidised services provided (R'000)										
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		713	3 268	3 474	28 301	28 301	28 301	3 844	4 075	4 320
Water (in excess of 6 kilolitres per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (in excess of free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (in excess of 50 kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (in excess of one removal a week for indigent households)		--	--	--	--	--	--	--	--	--
Municipal Housing - rental rebates		--	--	--	--	--	--	--	--	--
Housing - top structure subsidies		--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--
Total revenue cost of subsidised services provided	6	713	3 268	3 474	28 301	28 301	28 301	3 844	4 075	4 320

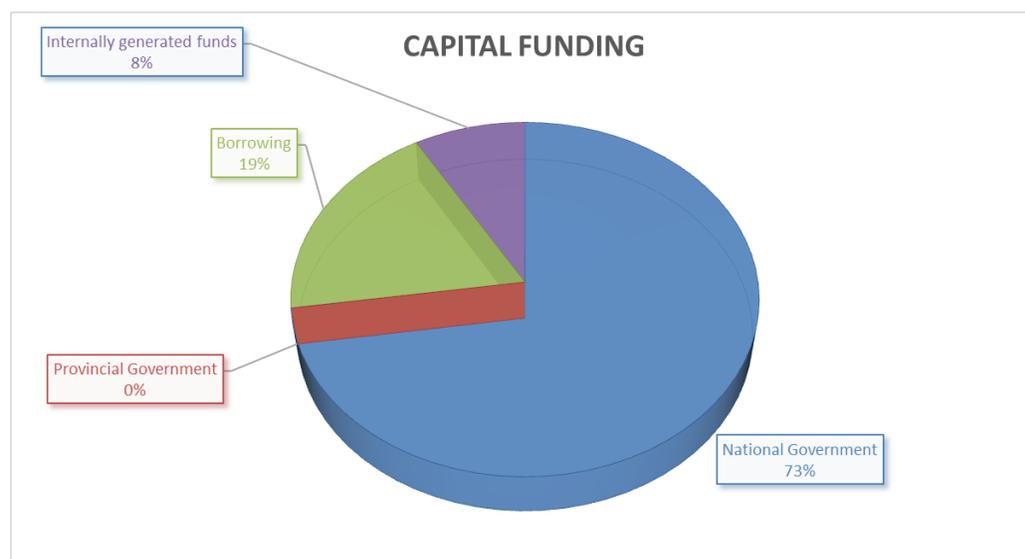
1.8 Capital expenditure

Table 18: Breakdown of budgeted capital expenditure by vote

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		24 320	49 178	8 918	975	975	975	975	4 073	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	4 554	240	319	319	319	192	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	3 363	9 718	9 718	9 718	9 718	7 307	-	-
Vote 11 - Water		-	-	-	26 167	26 138	26 138	26 138	-	8 696	-
Vote 12 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	2 186	2 186	2 186	2 186	-	2 992	11 772
Capital multi-year expenditure sub-total	7	24 320	49 178	16 834	39 286	39 336	39 336	39 336	11 572	11 688	11 772
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		60	2	-	-	2	2	2	-	-	-
Vote 2 - Office of the Municipal Manager		-	13	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		5 160	597	52	1 550	120	120	120	-	-	-
Vote 4 - Community Development Services		7 390	4 064	60	100	83	83	83	5	-	-
Vote 5 - Corporate and Strategic Services		1 041	2 534	829	270	226	226	226	2 020	-	-
Vote 6 - Planning and Development Services		8 381	48 485	622	38	18	18	18	23	20	20
Vote 7 - Public Safety		-	-	989	-	2	2	2	-	-	-
Vote 8 - Electricity		-	-	6 808	20 436	15 153	15 153	15 153	18 767	8 696	9 565
Vote 9 - Waste Management		-	-	58	310	120	120	120	2 000	-	-
Vote 10 - Waste Water Management		-	-	1 933	420	7 341	7 341	7 341	398	7 356	-
Vote 11 - Water		-	-	5 974	800	16 169	16 169	16 169	4 983	1 443	11 709
Vote 12 - Housing		-	-	0	-	3	3	3	1 528	-	-
Vote 13 - Road Transport		-	-	108	670	260	260	260	3 144	-	-
Vote 14 - Sports and Recreation		-	-	316	2 339	1 517	1 517	1 517	-	2 508	-
Capital single-year expenditure sub-total		22 032	55 696	17 749	26 933	41 016	41 016	41 016	32 867	20 022	21 294
Total Capital Expenditure - Vote		46 352	104 874	34 584	66 219	80 351	80 351	80 351	44 439	31 710	33 066
Funded by:											
National Government		24 325	24 754	25 845	58 770	76 325	76 325	76 325	32 287	31 710	33 066
Provincial Government		9 655	58 845	3 846	-	96	96	96	5	-	-
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	33 979	95 076	29 691	58 770	76 420	76 420	76 420	32 292	31 710	33 066
Borrowing	6	4 477	-	-	1 500	-	-	-	8 390	-	-
Internally generated funds		7 896	9 799	4 892	5 949	3 931	3 931	3 931	3 757	-	-
Total Capital Funding	7	46 352	104 874	34 584	66 219	80 351	80 351	80 351	44 439	31 710	33 066

Table 19: Breakdown of capital budget funding sources

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Funded by:										
National Government	24 325	24 754	25 845	58 770	76 325	76 325	76 325	32 287	31 710	33 066
Provincial Government	9 655	58 845	3 846	–	96	96	96	5	–	–
Other transfers and grants	–	11 477	–	–	–	–	–	–	–	–
Borrowing	4 477	–	–	1 500	–	–	–	8 390	–	–
Internally generated funds	7 896	9 799	4 892	5 949	3 931	3 931	3 931	3 757	–	–
Total Capital Funding	46 352	104 874	34 584	66 219	80 351	80 351	80 351	44 439	31 710	33 066



Total new assets represent 68.91% or R30.624 million of the total capital budget while asset renewal equates to 2.14% per cent or R 950 Thousand, whilst upgrading of existing assets equals 28.95% or R12.866 million. Further detail relating to asset classes and proposed capital expenditure is contained in MBRR Table A9 (Asset Management). In addition to the MBRR Table A9, MBRR Tables SA34a, b, c and e provides a detailed breakdown of the capital program relating to new asset construction, capital asset renewal, upgrading of existing assets as well as operational repairs and maintenance by asset class.

Table 20 New Assets

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	46 352	76 163	22 488	60 124	67 427	67 427	30 624	24 767	21 294
<i>Roads Infrastructure</i>		11 604	14 350	40	190	60	60	64	-	-
<i>Storm water Infrastructure</i>		-	1 401	-	100	100	100	120	-	-
<i>Electrical Infrastructure</i>		6 433	10 367	11 160	19 961	14 937	14 937	14 947	8 696	9 565
<i>Water Supply Infrastructure</i>		7 711	9 246	5 209	26 167	41 563	41 563	-	8 696	11 709
<i>Sanitation Infrastructure</i>		6 799	33 894	3 406	9 768	9 718	9 718	7 307	7 356	-
<i>Solid Waste Infrastructure</i>		-	-	-	90	90	90	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		32 547	69 258	19 815	56 276	66 467	66 467	22 437	24 747	21 274
<i>Community Facilities</i>		122	2 000	-	220	-	-	1 528	-	-
<i>Sport and Recreation Facilities</i>		6 832	-	-	-	-	-	-	-	-
Community Assets		6 954	2 000	-	220	-	-	1 528	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		221	82	-	100	78	78	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		221	82	-	100	78	78	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		1 019	287	-	-	-	-	-	-	-
Intangible Assets		1 019	287	-	-	-	-	-	-	-
<i>Computer Equipment</i>		309	271	15	288	193	193	2 028	20	20
<i>Furniture and Office Equipment</i>		1 138	3 120	922	100	70	70	-	-	-
<i>Machinery and Equipment</i>		355	1 014	1 536	1 515	619	619	881	-	-
<i>Transport Assets</i>		3 809	131	-	1 625	-	-	3 750	-	-
<i>Land</i>		-	-	200	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-

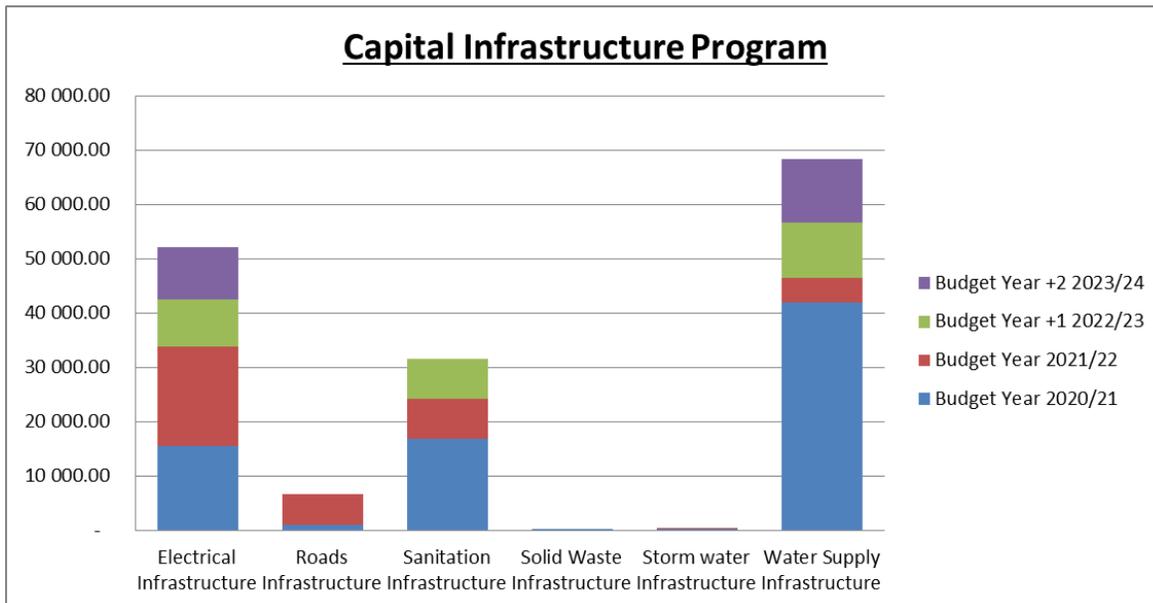
Table 21 Renewal of Existing Assets

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
CAPITAL EXPENDITURE										
Total Renewal of Existing Assets	2	-	14 277	877	4 265	3 955	3 955	950	2 992	11 772
<i>Roads Infrastructure</i>		-	119	-	110	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	80	60	60	100	-	-
<i>Electrical Infrastructure</i>		-	52	22	-	-	-	850	-	-
<i>Water Supply Infrastructure</i>		-	-	-	200	214	214	-	-	-
<i>Sanitation Infrastructure</i>		-	10 194	607	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	10 365	629	390	274	274	950	-	-
<i>Community Facilities</i>		-	103	28	10	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	3 809	219	3 865	3 681	3 681	-	2 992	11 772
Community Assets		-	3 912	247	3 875	3 681	3 681	-	2 992	11 772
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		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>		-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-

Table 22 Upgrade of assets:

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CAPITAL EXPENDITURE										
Total Upgrading of Existing Assets	6	-	14 434	11 220	1 630	8 970	8 970	12 866	3 951	-
<i>Roads Infrastructure</i>		-	4 250	8 831	975	975	975	5 573	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	255	248	495	495	495	2 669	-	-
<i>Water Supply Infrastructure</i>		-	9 903	-	150	242	242	4 573	1 443	-
<i>Sanitation Infrastructure</i>		-	-	1 562	30	7 163	7 163	50	-	-
<i>Solid Waste Infrastructure</i>		-	-	57	30	30	30	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	14 408	10 698	1 680	8 905	8 905	12 866	1 443	-
<i>Community Facilities</i>		-	-	-	150	36	36	-	2 508	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	150	36	36	-	2 508	-
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	25	28	-	30	30	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		-	25	28	-	30	30	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	494	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

The following graph provides a breakdown of the capital budget spent on infrastructure related projects over the MTREF. As can be seen below, an amount of R36.248 million has been appropriated for the development of infrastructure which represents 81.57% of the total capital budget.



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 2021/22 budget and MTREF to be approved by the Council.

Table A1 - Budget Summary

WC012 Cederberg - Table A1 Budget Summary

Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands										
Financial Performance										
Property rates	41 372	42 146	45 526	48 771	48 771	48 771	48 771	51 697	54 798	58 085
Service charges	120 342	128 888	144 763	159 185	158 435	158 435	158 435	175 792	188 594	202 340
Investment revenue	1 427	893	506	317	317	317	317	333	350	367
Transfers recognised - operational	57 682	62 080	64 462	85 436	97 854	97 854	97 854	89 873	91 634	78 428
Other own revenue	27 179	42 181	31 538	44 738	39 637	39 637	39 637	38 275	32 878	33 445
Total Revenue (excluding capital transfers and contributions)	248 002	276 188	286 794	338 447	345 013	345 013	345 013	355 970	368 254	372 665
Employee costs	93 659	103 806	114 817	123 557	125 362	125 362	125 362	129 911	132 117	139 682
Remuneration of councillors	5 293	5 392	5 570	5 858	5 311	5 311	5 311	5 583	5 932	6 303
Depreciation & asset impairment	15 814	16 635	18 882	21 141	20 043	20 043	20 043	21 246	22 522	23 870
Finance charges	8 352	8 456	9 786	8 435	10 644	10 644	10 644	10 917	10 593	10 602
Inventory consumed and bulk purchases	77 071	81 473	91 411	96 505	96 207	96 207	96 207	108 616	117 638	127 463
Transfers and grants	1 021	1 132	1 293	4 618	1 331	1 331	1 331	473	223	223
Other expenditure	68 345	73 953	81 588	97 504	107 181	107 181	107 181	96 050	93 046	80 788
Total Expenditure	269 555	290 846	323 347	357 618	366 079	366 079	366 079	372 796	382 070	388 930
Surplus/(Deficit)	(21 553)	(14 658)	(36 553)	(19 171)	(21 065)	(21 065)	(21 065)	(16 827)	(13 816)	(16 265)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	33 979	83 599	29 691	58 774	76 420	76 420	76 420	32 292	31 710	33 066
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	11 615	153	-	150	150	150	159	169	179
Surplus/(Deficit) after capital transfers & contributions	13 473	80 555	(6 709)	39 603	55 505	55 505	55 505	15 624	18 062	16 980
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 473	80 555	(6 709)	39 603	55 505	55 505	55 505	15 624	18 062	16 980
Capital expenditure & funds sources										
Capital expenditure	46 352	104 874	34 584	66 219	80 351	80 351	80 351	44 439	31 710	33 066
Transfers recognised - capital	33 979	95 076	29 691	58 774	76 420	76 420	76 420	32 292	31 710	33 066
Borrowing	4 477	-	-	1 500	-	-	-	8 390	-	-
Internally generated funds	7 896	9 799	4 892	5 949	3 931	3 931	3 931	3 757	-	-
Total sources of capital funds	46 352	104 874	34 584	66 219	80 351	80 351	80 351	44 439	31 710	33 066
Financial position										
Total current assets	68 154	57 159	61 341	53 648	47 767	47 767	47 767	52 307	67 034	83 570
Total non current assets	593 727	681 989	692 632	763 223	752 941	752 941	752 941	776 134	785 322	794 517
Total current liabilities	99 068	97 514	127 079	56 063	116 540	116 540	116 540	117 429	117 476	119 631
Total non current liabilities	81 520	79 732	71 701	139 585	73 471	73 471	73 471	84 689	90 496	97 093
Community wealth/Equity	481 293	561 902	555 193	621 222	610 698	610 698	610 698	626 322	644 384	661 364
Cash flows										
Net cash from (used) operating	40 510	83 044	47 344	69 751	71 293	71 293	71 293	43 339	47 929	49 162
Net cash from (used) investing	(43 995)	(90 860)	(33 769)	(66 219)	(80 351)	(80 351)	(80 351)	(44 280)	(31 541)	(32 888)
Net cash from (used) financing	(284)	(3 529)	(4 078)	(2 088)	(4 516)	(4 516)	(4 516)	3 264	(4 021)	(2 256)
Cash/cash equivalents at the year end	18 532	7 187	16 685	1 993	3 111	3 111	3 111	5 433	17 800	31 818
Cash backing/surplus reconciliation										
Cash and investments available	18 532	7 187	16 685	1 993	3 111	3 111	3 111	5 433	17 800	31 818
Application of cash and investments	47 213	43 452	74 362	(389)	61 669	61 669	61 669	57 394	55 329	52 965
Balance - surplus (shortfall)	(28 680)	(36 265)	(57 677)	2 383	(58 559)	(58 559)	(58 558)	(51 961)	(37 529)	(21 147)
Asset management										
Asset register summary (WDV)	593 727	681 989	692 632	763 223	752 941	752 941	752 941	776 134	785 322	794 517
Depreciation	15 814	16 635	18 882	21 141	20 044	20 044	20 044	21 246	22 522	23 870
Renewal and Upgrading of Existing Assets	-	28 711	12 096	6 095	12 925	12 925	12 925	13 816	6 943	11 772
Repairs and Maintenance	27 004	28 878	26 505	26 353	28 189	28 189	28 189	28 080	29 152	30 148
Free services										
Cost of Free Basic Services provided	4 675	4 747	4 961	10 523	10 523	10 523	7 776	7 776	8 264	8 783
Revenue cost of free services provided	713	3 268	3 474	28 301	28 301	28 301	3 844	3 844	4 075	4 320
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

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	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		57 576	99 571	105 865	76 389	77 759	77 759	77 997	73 822	77 360
Executive and council		7 447	40 042	43 112	9 074	10 391	10 391	9 527	9 950	10 063
Finance and administration		50 129	59 529	62 753	67 315	67 369	67 369	68 470	63 873	67 297
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		30 215	74 433	20 623	46 807	43 884	43 884	47 637	52 611	46 338
Community and social services		4 297	5 395	5 474	5 172	5 326	5 326	5 470	5 762	5 655
Sport and recreation		3 053	2 847	2 413	6 674	5 472	5 472	1 907	8 346	15 680
Public safety		15 247	20 790	12 735	21 960	19 008	19 008	19 003	19 003	19 003
Housing		7 618	45 402	-	13 000	14 077	14 077	21 257	19 500	6 000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28 623	26 214	15 857	9 222	6 823	6 823	10 704	6 377	6 733
Planning and development		25 221	22 882	13 121	2 277	3 068	3 068	2 045	2 164	2 267
Road transport		3 403	3 333	2 736	6 944	3 755	3 755	8 659	4 213	4 466
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		166 613	171 182	174 294	264 803	293 118	293 118	252 083	267 322	275 480
Energy sources		91 743	92 890	109 471	137 974	133 744	133 744	146 692	149 513	160 323
Water management		41 485	44 312	36 588	77 039	97 109	97 109	55 104	64 328	68 343
Waste water management		18 005	13 271	13 957	30 355	41 491	41 491	29 729	31 100	23 311
Waste management		15 381	20 708	14 278	19 435	20 775	20 775	20 557	22 380	23 502
<i>Other</i>	<i>4</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	283 028	371 401	316 639	397 221	421 584	421 584	388 421	400 132	405 910
Expenditure - Functional										
<i>Governance and administration</i>		98 258	87 759	99 620	98 137	105 975	105 975	106 511	103 518	107 260
Executive and council		10 440	11 063	11 757	12 753	13 931	13 931	14 225	14 388	14 880
Finance and administration		87 092	75 853	86 842	84 220	90 906	90 906	90 703	87 448	90 594
Internal audit		726	842	1 021	1 164	1 137	1 137	1 584	1 682	1 786
<i>Community and public safety</i>		37 207	44 467	43 288	69 083	68 662	68 662	72 385	71 445	59 584
Community and social services		5 291	6 053	9 366	10 441	10 322	10 322	9 575	7 103	7 260
Sport and recreation		10 205	10 941	12 030	12 990	14 005	14 005	13 369	14 121	14 920
Public safety		18 411	25 504	19 830	29 902	27 410	27 410	26 893	27 493	27 985
Housing		3 300	1 970	2 062	15 750	16 925	16 925	22 548	22 728	9 419
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 712	17 383	19 287	20 503	20 953	20 953	21 167	21 549	22 701
Planning and development		5 087	5 290	6 832	7 622	8 117	8 117	7 759	7 435	7 837
Road transport		11 626	12 093	12 455	12 881	12 836	12 836	13 408	14 114	14 864
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		117 377	141 237	161 153	169 896	170 489	170 489	172 732	185 558	199 386
Energy sources		78 221	82 098	99 149	104 330	104 680	104 680	115 872	125 684	136 349
Water management		19 084	28 437	30 071	35 690	33 001	33 001	27 781	29 305	30 880
Waste water management		9 035	15 414	15 046	13 690	15 520	15 520	13 166	13 773	14 417
Waste management		11 037	15 289	16 887	16 185	17 288	17 288	15 913	16 797	17 740
<i>Other</i>	<i>4</i>	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	269 555	290 846	323 347	357 618	366 079	366 079	372 796	382 070	388 930
Surplus/(Deficit) for the year		13 473	80 555	(6 709)	39 603	55 505	55 505	15 624	18 062	16 980

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	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote	1									
Vote 1 - Executive and Council		7 379	40 042	43 112	9 074	10 391	10 391	9 527	9 950	10 063
Vote 2 - Office of the Municipal Manager		222	40	16	-	80	80	-	-	-
Vote 3 - Financial Administrative Services		47 265	56 981	59 745	56 643	57 143	57 143	59 662	62 961	66 339
Vote 4 - Community Development Services		35 426	34 501	7 075	7 661	8 015	8 015	7 638	6 200	6 118
Vote 5 - Corporate and Strategic Services		636	412	652	8 156	7 368	7 368	6 638	473	492
Vote 6 - Planning and Development Services		192 101	239 427	13 121	2 283	3 071	3 071	2 045	2 164	2 267
Vote 7 - Public Safety		-	-	16 211	25 894	22 850	22 850	22 979	23 218	23 471
Vote 8 - Electricity		-	-	109 471	137 974	133 744	133 744	146 692	149 513	160 323
Vote 9 - Waste Management		-	-	14 278	19 435	20 775	20 775	20 557	22 380	23 502
Vote 10 - Waste Water Management		-	-	13 957	30 355	41 491	41 491	29 729	31 100	23 311
Vote 11 - Water		-	-	36 588	77 039	97 109	97 109	55 104	64 328	68 343
Vote 12 - Housing		-	-	-	13 000	14 077	14 077	21 257	19 500	6 000
Vote 13 - Road Transport		-	-	-	3 031	-	-	4 684	-	-
Vote 14 - Sports and Recreation		-	-	2 413	6 674	5 472	5 472	1 907	8 346	15 680
Total Revenue by Vote	2	283 028	371 401	316 639	397 221	421 584	421 584	388 421	400 132	405 910
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		8 010	8 460	8 612	9 194	9 012	9 012	9 288	9 731	10 202
Vote 2 - Office of the Municipal Manager		3 575	7 207	8 788	9 352	11 420	11 420	12 555	11 804	12 254
Vote 3 - Financial Administrative Services		56 819	45 486	55 401	52 233	56 836	56 836	56 277	53 956	55 810
Vote 4 - Community Development Services		43 509	48 828	14 269	12 657	14 939	14 939	13 831	12 473	12 872
Vote 5 - Corporate and Strategic Services		18 246	16 427	18 512	20 095	19 545	19 545	20 834	21 282	22 022
Vote 6 - Planning and Development Services		137 812	164 437	6 402	8 279	8 582	8 582	8 288	8 675	9 057
Vote 7 - Public Safety		1 584	-	25 114	35 847	33 242	33 242	31 540	29 601	30 202
Vote 8 - Electricity		-	-	99 149	104 330	104 680	104 680	115 872	125 684	136 349
Vote 9 - Waste Management		-	-	16 887	16 185	17 288	17 288	15 913	16 797	17 740
Vote 10 - Waste Water Management		-	-	13 726	12 162	13 749	13 749	11 311	11 845	12 410
Vote 11 - Water		-	-	30 071	35 690	33 001	33 001	27 781	29 305	30 880
Vote 12 - Housing		-	-	2 062	15 750	16 925	16 925	22 548	22 728	9 419
Vote 13 - Road Transport		-	-	12 324	12 853	12 855	12 855	13 389	14 070	14 792
Vote 14 - Sports and Recreation		-	-	12 030	12 990	14 005	14 005	13 369	14 121	14 920
Total Expenditure by Vote	2	269 555	290 846	323 347	357 618	366 079	366 079	372 796	382 070	388 930
Surplus/(Deficit) for the year	2	13 473	80 555	(6 709)	39 603	55 505	55 505	15 624	18 062	16 980

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

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

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

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source											
Property rates	2	41 372	42 146	45 526	48 771	48 771	48 771	48 771	51 697	54 798	58 085
Service charges - electricity revenue	2	79 801	84 700	97 604	105 688	105 838	105 838	105 838	119 728	128 828	138 618
Service charges - water revenue	2	23 926	25 747	28 021	32 390	32 490	32 490	32 490	34 439	36 505	38 696
Service charges - sanitation revenue	2	9 452	9 649	9 106	10 734	9 734	9 734	9 734	10 318	10 937	11 593
Service charges - refuse revenue	2	7 164	8 792	10 033	10 373	10 373	10 373	10 373	11 307	12 324	13 433
Rental of facilities and equipment		3 452	508	480	493	374	374	374	382	404	429
Interest earned - external investments		1 427	893	506	317	317	317	317	333	350	367
Interest earned - outstanding debtors		2 068	3 996	4 984	5 236	5 236	5 236	5 236	5 288	5 341	5 394
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		15 294	22 245	13 205	22 034	20 285	20 285	20 285	19 096	19 103	19 110
Licences and permits		-	-	-	-	2	2	2	3	3	3
Agency services		3 101	3 333	2 736	3 908	3 750	3 750	3 750	3 975	4 213	4 466
Transfers and subsidies		57 682	62 080	64 462	85 436	97 854	97 854	97 854	89 873	91 634	78 428
Other revenue	2	3 265	4 193	4 199	13 067	9 990	9 990	9 990	9 532	3 814	4 042
Gains		-	7 906	5 934	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		248 002	276 188	286 794	338 447	345 013	345 013	345 013	355 970	368 254	372 665
Expenditure By Type											
Employee related costs	2	93 659	103 806	114 817	123 557	125 362	125 362	125 362	129 911	132 117	139 682
Remuneration of councillors		5 293	5 392	5 570	5 858	5 311	5 311	5 311	5 583	5 932	6 303
Debt impairment	3	26 297	38 387	45 905	48 643	50 018	50 018	50 018	34 766	35 840	36 983
Depreciation & asset impairment	2	15 814	16 635	18 882	21 141	20 043	20 043	20 043	21 246	22 522	23 870
Finance charges		8 352	8 456	9 786	8 435	10 644	10 644	10 644	10 917	10 593	10 602
Bulk purchases - electricity	2	67 510	70 865	83 384	89 197	87 246	87 246	87 246	100 857	109 833	119 608
Inventory consumed	8	9 561	10 608	8 026	7 308	8 961	8 961	8 961	7 759	7 805	7 855
Contracted services		22 176	16 390	18 206	27 195	36 711	36 711	36 711	40 239	37 162	23 366
Transfers and grants		1 021	1 132	1 293	4 618	1 331	1 331	1 331	473	223	223
Other expenditure	4, 5	19 519	18 708	17 336	21 666	20 452	20 452	20 452	21 045	20 044	20 438
Losses		353	468	141	-	-	-	-	-	-	-
Total Expenditure		269 555	290 846	323 347	357 618	366 079	366 079	366 079	372 796	382 070	388 930
Surplus/(Deficit)		(21 553)	(14 658)	(36 553)	(19 171)	(21 065)	(21 065)	(21 065)	(16 827)	(13 816)	(16 265)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		33 979	83 599	29 691	58 774	76 420	76 420	76 420	32 292	31 710	33 066
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	133	153	-	150	150	150	159	169	179
Transfers and subsidies - capital (in-kind - all)		1 046	11 482	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		13 473	80 555	(6 709)	39 603	55 505	55 505	55 505	15 624	18 062	16 980
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		13 473	80 555	(6 709)	39 603	55 505	55 505	55 505	15 624	18 062	16 980
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		13 473	80 555	(6 709)	39 603	55 505	55 505	55 505	15 624	18 062	16 980
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		13 473	80 555	(6 709)	39 603	55 505	55 505	55 505	15 624	18 062	16 980

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

1. 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	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		24 320	49 178	8 918	975	975	975	975	4 073	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	4 554	240	319	319	319	192	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	3 363	9 718	9 718	9 718	9 718	7 307	-	-
Vote 11 - Water		-	-	-	26 167	26 138	26 138	26 138	-	8 696	-
Vote 12 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	2 186	2 186	2 186	2 186	-	2 992	11 772
Capital multi-year expenditure sub-total	7	24 320	49 178	16 834	39 286	39 336	39 336	39 336	11 572	11 688	11 772
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		60	2	-	-	2	2	2	-	-	-
Vote 2 - Office of the Municipal Manager		-	13	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		5 160	597	52	1 550	120	120	120	-	-	-
Vote 4 - Community Development Services		7 390	4 064	60	100	83	83	83	5	-	-
Vote 5 - Corporate and Strategic Services		1 041	2 534	829	270	226	226	226	2 020	-	-
Vote 6 - Planning and Development Services		8 381	48 485	622	38	18	18	18	23	20	20
Vote 7 - Public Safety		-	-	989	-	2	2	2	-	-	-
Vote 8 - Electricity		-	-	6 808	20 436	15 153	15 153	15 153	18 767	8 696	9 565
Vote 9 - Waste Management		-	-	58	310	120	120	120	2 000	-	-
Vote 10 - Waste Water Management		-	-	1 933	420	7 341	7 341	7 341	398	7 356	-
Vote 11 - Water		-	-	5 974	800	16 169	16 169	16 169	4 983	1 443	11 709
Vote 12 - Housing		-	-	0	-	3	3	3	1 528	-	-
Vote 13 - Road Transport		-	-	108	670	260	260	260	3 144	-	-
Vote 14 - Sports and Recreation		-	-	316	2 339	1 517	1 517	1 517	-	2 508	-
Capital single-year expenditure sub-total		22 032	55 696	17 749	26 933	41 016	41 016	41 016	32 867	20 022	21 294
Total Capital Expenditure - Vote		46 352	104 874	34 584	66 219	80 351	80 351	80 351	44 439	31 710	33 066
Funded by:											
National Government		24 325	24 754	25 845	58 770	76 325	76 325	76 325	32 287	31 710	33 066
Provincial Government		9 655	58 845	3 846	-	96	96	96	5	-	-
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	33 979	95 076	29 691	58 770	76 420	76 420	76 420	32 292	31 710	33 066
Borrowing	6	4 477	-	-	1 500	-	-	-	8 390	-	-
Internally generated funds		7 896	9 799	4 892	5 949	3 931	3 931	3 931	3 757	-	-
Total Capital Funding	7	46 352	104 874	34 584	66 219	80 351	80 351	80 351	44 439	31 710	33 066

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	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
ASSETS											
Current assets											
Cash		8 515	3 452	8 918	1 993	3 111	3 111	3 111	5 433	17 800	31 818
Call investment deposits	1	10 017	3 735	7 767	-	-	-	-	-	-	-
Consumer debtors	1	41 983	44 319	35 728	46 215	35 729	35 729	35 729	37 946	40 307	42 824
Other debtors		6 188	4 102	7 540	3 890	7 540	7 540	7 540	7 540	7 540	7 540
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	1 452	1 551	1 388	1 551	1 388	1 388	1 388	1 388	1 388	1 388
Total current assets		68 154	57 159	61 341	53 648	47 767	47 767	47 767	52 307	67 034	83 570
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		77 344	77 214	77 144	77 104	77 091	77 091	77 091	77 035	76 976	76 912
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	515 063	603 074	614 011	684 623	674 596	674 596	674 596	698 083	707 582	717 108
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		1 319	1 701	1 477	1 496	1 253	1 253	1 253	1 015	764	497
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		593 727	681 989	692 632	763 223	752 941	752 941	752 941	776 134	785 322	794 517
TOTAL ASSETS		661 881	739 148	753 973	816 871	800 708	800 708	800 708	828 440	852 356	878 087
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	3 599	4 112	4 718	4 022	4 892	4 892	4 892	4 074	2 309	2 542
Consumer deposits		1 954	2 055	2 108	2 310	2 310	2 310	2 310	2 363	2 416	2 469
Trade and other payables	4	85 216	81 850	108 608	39 419	96 134	96 134	96 134	96 134	96 134	96 134
Provisions		8 300	9 497	11 645	10 312	13 203	13 203	13 203	14 858	16 617	18 485
Total current liabilities		99 068	97 514	127 079	56 063	116 540	116 540	116 540	117 429	117 476	119 631
Non current liabilities											
Borrowing		18 777	16 470	12 481	10 247	7 589	7 589	7 589	11 618	9 309	6 766
Provisions		62 743	63 263	59 220	129 339	65 882	65 882	65 882	73 071	81 187	90 326
Total non current liabilities		81 520	79 732	71 701	139 585	73 471	73 471	73 471	84 689	90 496	97 093
TOTAL LIABILITIES		180 588	177 246	198 780	195 649	190 010	190 010	190 010	202 118	207 972	216 723
NET ASSETS	5	481 293	561 902	555 193	621 222	610 698	610 698	610 698	626 322	644 384	661 364
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		481 293	561 902	555 193	621 222	610 698	610 698	610 698	626 322	644 384	661 364
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	481 293	561 902	555 193	621 222	610 698	610 698	610 698	626 322	644 384	661 364

Explanatory notes to Table A6 - Budgeted Financial Position

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

MBRR Table A7 - Budgeted Cash Flow Statement

WC012 Cederberg - Table A7 Budgeted Cash Flows

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		37 234	38 334	40 582	43 039	42 107	42 107	42 107	47 606	50 461	53 488
Service charges		99 586	109 485	118 189	137 022	135 984	135 984	135 984	161 781	173 639	186 375
Other revenue		12 203	14 994	12 107	20 708	18 523	18 523	18 523	16 959	11 509	12 023
Transfers and Subsidies - Operational	1	58 827	31 312	88 293	85 436	91 958	91 958	91 958	89 873	91 634	78 428
Transfers and Subsidies - Capital	1	33 979	83 599	29 691	58 774	53 766	53 766	53 766	32 292	31 710	33 066
Interest		3 494	4 889	5 489	3 598	677	677	677	2 768	2 810	2 852
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(201 111)	(196 143)	(242 081)	(272 632)	(266 020)	(266 020)	(266 020)	(303 497)	(310 715)	(314 771)
Finance charges		(2 681)	(2 360)	(3 781)	(1 577)	(4 371)	(4 371)	(4 371)	(3 970)	(2 896)	(2 076)
Transfers and Grants	1	(1 021)	(1 066)	(1 144)	(4 618)	(1 331)	(1 331)	(1 331)	(473)	(223)	(223)
NET CASH FROM/(USED) OPERATING ACTIVITIES		40 510	83 044	47 344	69 751	71 293	71 293	71 293	43 339	47 929	49 162
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		502	702	67	-	-	-	-	159	169	179
Decrease (increase) in non-current receivables		142	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(44 638)	(91 562)	(33 835)	(66 219)	(80 351)	(80 351)	(80 351)	(44 439)	(31 710)	(33 066)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 995)	(90 860)	(33 769)	(66 219)	(80 351)	(80 351)	(80 351)	(44 280)	(31 541)	(32 888)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		3 550	-	-	1 500	-	-	-	8 390	-	-
Increase (decrease) in consumer deposits		-	101	53	113	202	202	202	53	53	53
Payments											
Repayment of borrowing		(3 835)	(3 630)	(4 131)	(3 701)	(4 718)	(4 718)	(4 718)	(5 179)	(4 074)	(2 309)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(284)	(3 529)	(4 078)	(2 088)	(4 516)	(4 516)	(4 516)	3 264	(4 021)	(2 256)
NET INCREASE/(DECREASE) IN CASH HELD		(3 769)	(11 345)	9 497	1 445	(13 574)	(13 574)	(13 574)	2 322	12 366	14 019
Cash/cash equivalents at the year begin:	2	22 301	18 532	7 187	549	16 685	16 685	16 685	3 111	5 433	17 800
Cash/cash equivalents at the year end:	2	18 532	7 187	16 685	1 993	3 111	3 111	3 111	5 433	17 800	31 818

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	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available											
Cash/cash equivalents at the year end	1	18 532	7 187	16 685	1 993	3 111	3 111	3 111	5 433	17 800	31 818
Other current investments > 90 days		(0)	0	0	-	-	-	-	-	-	-
Non-current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		18 532	7 187	16 685	1 993	3 111	3 111	3 111	5 433	17 800	31 818
Application of cash and investments											
Unspent conditional transfers		33 460	2 692	27 474	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	13 752	40 760	46 888	(389)	61 669	61 669	61 669	57 394	55 329	52 965
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		47 213	43 452	74 362	(389)	61 669	61 669	61 669	57 394	55 329	52 965
Surplus(shortfall)		(28 680)	(36 265)	(57 677)	2 383	(58 559)	(58 559)	(58 558)	(51 961)	(37 529)	(21 147)

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	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	46 352	76 163	22 488	60 124	67 427	67 427	30 624	24 767	21 294
<i>Roads Infrastructure</i>		11 604	14 350	40	190	60	60	64	-	-
<i>Storm water Infrastructure</i>		-	1 401	-	100	100	100	120	-	-
<i>Electrical Infrastructure</i>		6 433	10 367	11 160	19 961	14 937	14 937	14 947	8 696	9 565
<i>Water Supply Infrastructure</i>		7 711	9 246	5 209	26 167	41 563	41 563	-	8 696	11 709
<i>Sanitation Infrastructure</i>		6 799	33 894	3 406	9 768	9 718	9 718	7 307	7 356	-
<i>Solid Waste Infrastructure</i>		-	-	-	90	90	90	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		32 547	69 258	19 815	56 276	66 467	66 467	22 437	24 747	21 274
Community Facilities		122	2 000	-	220	-	-	1 528	-	-
Sport and Recreation Facilities		6 832	-	-	-	-	-	-	-	-
Community Assets		6 954	2 000	-	220	-	-	1 528	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		221	82	-	100	78	78	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		221	82	-	100	78	78	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1 019	287	-	-	-	-	-	-	-
Intangible Assets		1 019	287	-	-	-	-	-	-	-
Computer Equipment		309	271	15	288	193	193	2 028	20	20
Furniture and Office Equipment		1 138	3 120	922	100	70	70	-	-	-
Machinery and Equipment		355	1 014	1 536	1 515	619	619	881	-	-
Transport Assets		3 809	131	-	1 625	-	-	3 750	-	-
Land		-	-	200	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	14 277	877	4 265	3 955	3 955	950	2 992	11 772
<i>Roads Infrastructure</i>		-	119	-	110	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	80	60	60	100	-	-
<i>Electrical Infrastructure</i>		-	52	22	-	-	-	850	-	-
<i>Water Supply Infrastructure</i>		-	-	-	200	214	214	-	-	-
<i>Sanitation Infrastructure</i>		-	10 194	607	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	10 365	629	390	274	274	950	-	-
Community Facilities		-	103	28	10	-	-	-	-	-
Sport and Recreation Facilities		-	3 809	219	3 865	3 681	3 681	-	2 992	11 772
Community Assets		-	3 912	247	3 875	3 681	3 681	-	2 992	11 772
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
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	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
CAPITAL EXPENDITURE										
Total Upgrading of Existing Assets	6	-	14 434	11 220	1 830	8 970	8 970	12 866	3 951	-
<i>Roads Infrastructure</i>		-	4 250	8 831	975	975	975	5 573	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	255	248	495	495	495	2 669	-	-
<i>Water Supply Infrastructure</i>		-	9 903	-	150	242	242	4 573	1 443	-
<i>Sanitation Infrastructure</i>		-	-	1 562	30	7 163	7 163	50	-	-
<i>Solid Waste Infrastructure</i>		-	-	57	30	30	30	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	14 408	10 698	1 680	8 905	8 905	12 866	1 443	-
Community Facilities		-	-	-	150	36	36	-	2 508	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	150	36	36	-	2 508	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	25	28	-	30	30	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	25	28	-	30	30	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	494	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	46 352	104 874	34 584	66 219	80 351	80 351	44 439	31 710	33 066
<i>Roads Infrastructure</i>		11 604	18 720	8 871	1 275	1 035	1 035	5 637	-	-
<i>Storm water Infrastructure</i>		-	1 401	-	180	160	160	220	-	-
<i>Electrical Infrastructure</i>		6 433	10 673	11 430	20 456	15 432	15 432	18 466	8 696	9 565
<i>Water Supply Infrastructure</i>		7 711	19 149	5 209	26 517	42 019	42 019	4 573	10 139	11 709
<i>Sanitation Infrastructure</i>		6 799	44 088	5 575	9 798	16 881	16 881	7 357	7 356	-
<i>Solid Waste Infrastructure</i>		-	-	57	120	120	120	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		32 547	94 032	31 142	58 345	75 646	75 646	36 253	26 190	21 274
Community Facilities		122	2 103	28	380	36	36	1 528	2 508	-
Sport and Recreation Facilities		6 832	3 809	219	3 865	3 681	3 681	-	2 992	11 772
Community Assets		6 954	5 912	247	4 245	3 716	3 716	1 528	5 500	11 772
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		221	108	28	100	108	108	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		221	108	28	100	108	108	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1 019	287	-	-	-	-	-	-	-
Intangible Assets		1 019	287	-	-	-	-	-	-	-
Computer Equipment		309	271	15	288	193	193	2 028	20	20
Furniture and Office Equipment		1 138	3 120	922	100	70	70	-	-	-
Machinery and Equipment		355	1 014	2 030	1 515	619	619	881	-	-
Transport Assets		3 809	131	-	1 625	-	-	3 750	-	-
Land		-	-	200	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		46 352	104 874	34 584	66 219	80 351	80 351	44 439	31 710	33 066

WC012 Cederberg - Table A9 Asset Management

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
CAPITAL EXPENDITURE										
ASSET REGISTER SUMMARY - PPE (WDV)	5	593 727	681 989	692 632	763 223	752 941	752 941	776 134	785 322	794 517
<i>Roads Infrastructure</i>		81 962	95 483	100 503	98 001	97 929	97 929	99 740	95 685	91 387
<i>Storm water Infrastructure</i>		-	22 143	21 593	21 605	21 201	21 201	20 836	20 216	19 559
<i>Electrical Infrastructure</i>		69 505	76 219	83 707	99 415	94 867	94 867	108 806	112 702	117 181
<i>Water Supply Infrastructure</i>		175 855	144 860	148 800	247 121	186 444	186 444	186 380	191 602	198 101
<i>Sanitation Infrastructure</i>		70 558	142 880	144 716	96 540	158 989	158 989	163 581	168 007	164 900
<i>Solid Waste Infrastructure</i>		7 953	8 021	2 381	5 655	1 668	1 668	785	(151)	(1 143)
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		405 833	489 606	501 701	568 337	561 098	561 098	580 128	588 062	589 984
Community Assets		67 542	70 924	70 533	74 168	73 562	73 562	74 362	79 090	90 044
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		77 344	77 214	77 144	77 104	77 091	77 091	77 035	76 976	76 912
Other Assets		21 324	13 035	12 933	12 890	12 908	12 908	12 769	12 620	12 463
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		1 319	1 701	1 477	1 496	1 253	1 253	1 015	764	497
Computer Equipment		-	1 527	1 239	1 318	1 136	1 136	2 850	2 536	2 204
Furniture and Office Equipment		5 588	6 190	6 129	5 001	5 251	5 251	4 246	3 180	2 051
Machinery and Equipment		4 235	4 312	4 663	5 905	4 500	4 500	4 551	3 672	2 743
Transport Assets		10 542	9 296	8 628	8 618	7 955	7 955	10 992	10 626	9 434
Land		-	8 185	8 185	8 385	8 185	8 185	8 185	8 185	8 185
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	593 727	681 989	692 632	763 223	752 941	752 941	776 134	785 322	794 517
EXPENDITURE OTHER ITEMS		42 818	45 513	45 387	47 494	48 233	48 233	49 326	51 674	54 019
Depreciation	7	15 814	16 635	18 882	21 141	20 044	20 044	21 246	22 522	23 870
Repairs and Maintenance by Asset Class	3	27 004	28 878	26 505	26 353	28 189	28 189	28 800	29 152	30 148
<i>Roads Infrastructure</i>		6 377	6 995	6 686	6 743	6 677	6 677	7 023	7 395	7 791
<i>Storm water Infrastructure</i>		725	794	709	855	904	904	951	990	1 030
<i>Electrical Infrastructure</i>		940	787	531	900	1 002	1 002	1 022	1 022	1 022
<i>Water Supply Infrastructure</i>		3 787	3 235	2 106	1 225	1 176	1 176	1 200	1 200	1 200
<i>Sanitation Infrastructure</i>		5 275	6 208	4 950	4 534	4 889	4 889	4 247	4 399	4 560
<i>Solid Waste Infrastructure</i>		825	525	741	827	682	682	696	696	696
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		17 930	18 544	15 723	15 084	15 330	15 330	15 138	15 701	16 299
Community Facilities		4 966	5 443	6 106	6 862	6 816	6 816	7 212	7 610	8 033
Sport and Recreation Facilities		1 297	1 209	1 156	1 155	1 507	1 507	1 675	1 760	1 852
Community Assets		6 263	6 652	7 262	8 017	8 323	8 323	8 886	9 370	9 884
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		623	577	601	233	772	772	277	277	277
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		623	577	601	233	772	772	277	277	277
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		61	174	67	130	100	100	123	123	123
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		101	154	67	466	583	583	594	594	594
Transport Assets		2 025	2 777	2 784	2 423	3 081	3 081	3 061	3 086	2 970
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		42 818	45 513	45 387	47 494	48 233	48 233	49 326	51 674	54 019
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	27.4%	35.0%	9.2%	16.1%	16.1%	31.1%	21.9%	35.6%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0.0%	172.6%	64.1%	28.8%	64.5%	64.5%	65.0%	30.8%	49.3%
<i>R&M as a % of PPE</i>		5.2%	4.8%	4.3%	3.8%	4.2%	4.2%	4.0%	4.1%	4.2%
<i>Renewal and upgrading and R&M as a % of PPE</i>		5.0%	8.0%	6.0%	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%

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 meets the requirement that 40% of the capital budget should be allocated to renewal of existing assets, however it does not meet the requirement of RME to be 8% of PPE as RME is only 4% of PPE.

MBRR Table A10 - Basic Service Delivery Measurement

WC012 Cederberg - Table A10 Basic service delivery measurement

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets	1									
Water:										
Piped water inside dwelling		4 964	4 970	5 700	5 779	5 779	5 779	5 800	5 900	-
Piped water inside yard (but not in dwelling)		80	82	84	85	85	85	85	85	-
Using public tap (at least min.service level)	2	1 469	1 500	1 600	1 650	1 650	1 650	1 655	1 660	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		6 513	6 552	7 384	7 514	7 514	7 514	7 540	7 645	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	6 513	6 552	7 384	7 514	7 514	7 514	7 540	7 645	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		5 043	5 049	4 758	4 760	4 760	4 760	4 760	4 770	-
Flush toilet (with septic tank)		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>		5 421	5 427	5 136	5 138	5 138	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	5 421	5 427	5 136	5 138	5 138	5 138	5 138	5 148	-
Energy:										
Electricity (at least min.service level)		1 348	1 350	1 380	1 380	1 380	1 380	1 400	1 410	-
Electricity - prepaid (min.service level)		5 200	5 500	6 497	6 497	6 497	6 497	6 500	6 505	-
<i>Minimum Service Level and Above sub-total</i>		6 548	6 850	7 877	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	6 850	7 877	7 877	7 877	7 877	7 900	7 915	-
Refuse:										
Removed at least once a week		4 950	5 000	5 100	5 800	5 800	5 800	5 862	5 900	-
<i>Minimum Service Level and Above sub-total</i>		4 950	5 000	5 100	5 800	5 800	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	4 950	5 000	5 100	5 800	5 800	5 800	5 862	5 900	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		2 100	2 100	2 100	2 500	2 500	2 500	2 500	2 500	2 500
Sanitation (free minimum level service)		2 100	2 100	2 100	2 400	2 400	2 400	2 400	2 400	2 400
Electricity/other energy (50kwh per household per month)		2 000	2 000	2 000	2 500	2 500	2 500	2 500	2 500	2 500
Refuse (removed at least once a week)		2 100	2 100	2 100	2 400	2 400	2 400	2 400	2 400	2 400
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		931	895	896	1 263	1 263	1 263	1 339	1 420	1 505
Sanitation (free sanitation service to indigent households)		3 291	3 364	3 579	5 377	5 377	5 377	5 700	6 042	6 404
Electricity/other energy (50kwh per indigent household per month)		17	68	64	3 280	3 280	3 280	81	87	94
Refuse (removed once a week for indigent households)		435	420	423	602	602	602	657	716	780
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		4 675	4 747	4 961	10 523	10 523	10 523	7 776	8 264	8 783
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	-	-	50 000	50 000	50 000	-	-	-
Water (kilolitres per household per month)		6	-	-	6	6	6	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		161	-	-	194	194	194	-	-	-
Electricity (kwh per household per month)		50	-	-	50	50	50	-	-	-
Refuse (average litres per week)		20	-	-	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		713	3 268	3 474	28 301	28 301	28 301	3 844	4 075	4 320
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	713	3 268	3 474	28 301	28 301	28 301	3 844	4 075	4 320

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 2021/2022 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.

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 2021/22 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.

Table 23: Reconciliation of IDP Strategic Objectives and Budget (Revenue)

WC012 Cederberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)													
Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
R thousand													
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	A		189 430	193 013	186 059	269 139	295 089	295 089	257 653	271 141	276 445	
Implement strategies to ensure financial viability and economical sustainability	Financial Viability and Sustainability	B		47 265	56 981	59 745	56 643	57 143	57 143	59 662	62 961	66 339	
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		10 104	42 494	45 687	12 348	13 891	13 891	12 151	10 605	10 758	
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		25 698	46 413	1 356	13 973	15 174	15 174	22 416	20 728	7 302	
To Facilitate social cohesion, sage and healthy communities	Promote health and safety environment	F		247	32 364	23 359	37 720	33 562	33 562	30 355	34 441	44 804	
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	433	7 399	6 725	6 725	6 184	256	263	
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	283 028	371 401	316 639	397 221	421 584	421 584	388 421	400 132	405 910

Table 24: Reconciliation of IDP Strategic Objectives and Budget (Operating Expenditure)

WC012 Cederberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
R thousand													
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	A		133 849	157 924	178 644	188 593	188 657	188 657	191 711	205 554	220 432	
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	B		56 819	45 486	55 401	52 233	56 836	56 836	56 277	53 956	55 810	
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		29 053	32 183	33 468	34 484	39 032	39 032	38 999	37 282	38 836	
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		1 558	1 837	2 153	2 616	2 649	2 649	2 817	2 988	3 171	
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		5 278	4 269	4 948	19 182	20 491	20 491	25 430	25 759	12 609	
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	F		30 193	38 712	36 952	48 342	47 229	47 229	45 132	43 756	44 932	
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	11 782	12 168	11 185	11 185	12 431	12 775	13 140	
Allocations to other priorities													
Total Expenditure				1	269 555	290 846	323 347	357 618	366 079	366 079	372 796	382 070	388 930

Table 25: Reconciliation of IDP Strategic Objectives and Budget (Capital Expenditure)

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

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
R thousand													
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	A		32 421	53 963	32 397	60 284	76 234	76 234	40 886	28 718	21 294	
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	B		6 273	597	52	1 550	120	120	-	-	-	
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		60	2 329	779	270	173	173	2 020	-	-	
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		-	-	-	-	-	-	-	-	-	
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		6 291	43 662	0	20	3	3	1 528	-	-	
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	F		1 307	4 031	1 302	4 095	3 766	3 766	5	2 992	11 772	
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	53	-	56	56	-	-	-	
Allocations to other priorities				3									
Total Capital Expenditure				1	46 352	104 874	34 584	66 219	80 351	80 351	44 439	31 710	33 066

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.

Table 26: The municipality's main performance objectives and benchmarks for the 2021/22 MTREF:

WC012 Cederberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ENGINEERING & LANNING SERVICES										
Improve and Sustain basic services	Project percentage	7.1%	9.8%	9.3%	10.0%	9.0%	9.0%	7.5%	7.7%	7.9%
Water distribution and treatment										
Access to all residents										
Sewerage and Waste Management	Project percentage	3.4%	5.3%	4.7%	3.8%	4.2%	4.2%	3.5%	3.6%	3.7%
To ensure a high quality										
Solid Waste Disposal (landfill sites)	Project percentage	4.1%	5.3%	5.2%	4.5%	4.7%	4.7%	4.3%	4.4%	4.6%
Access to Refuse Removal										
Electricity Distribution	Project percentage	29.0%	28.2%	30.7%	29.2%	28.6%	28.6%	31.1%	32.9%	35.1%
Provision of Electricity connections										
Roads & Stormwater Management	Project percentage	4.3%	4.2%	3.9%	3.6%	3.5%	3.5%	3.6%	3.7%	3.8%
To develop and maintain the urban road										
Environmental Protection	Project percentage	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ensure clean and healthy environment										
COMMUNITY AND SOCIAL SERVICES										
Quality livings environment and human	Project percentage	1.2%	0.7%	0.6%	4.4%	4.6%	4.6%	6.0%	5.9%	2.4%
Housing & Informal Settlements										
Improve livings condition through human										
Sport & Recreation	Project percentage	5.7%	5.8%	6.6%	6.6%	6.6%	6.6%	6.2%	5.6%	5.7%
Effective Sport Facilities										
LED and tourism	Project percentage	1.9%	1.8%	2.1%	2.1%	2.2%	2.2%	2.1%	1.9%	2.0%
Access to economic development										
CORPORATE & STRATEGIC SERVES										
Promote health and safety environment	Project percentage	6.8%	8.8%	6.1%	8.4%	7.5%	7.5%	7.2%	7.2%	7.2%
Health and safety of people										
Ensure health and safety environment										
FINANCIAL SERVICES										
Financial viability and Sustainability	Project percentage	32.3%	26.1%	26.9%	23.6%	24.8%	24.8%	24.3%	22.9%	23.3%
Financial Sustainability										
financial viable										
General Council	Project percentage	4.1%	4.1%	4.0%	3.9%	4.1%	4.1%	4.2%	4.2%	4.3%
Governance & Administration										
Provision of Democratic and accountable governance										

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.

Table 27: Performance indicators & Benchmarks

WC012 Cederberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.5%	4.2%	4.3%	3.4%	4.2%	4.2%	4.2%	4.3%	3.8%	3.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6.4%	5.6%	6.3%	4.8%	6.2%	6.2%	6.2%	6.0%	5.3%	4.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	28.7%	0.0%	0.0%	20.1%	0.0%	0.0%	0.0%	69.1%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.7	0.6	0.5	1.0	0.4	0.4	0.4	0.4	0.6	0.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.7	0.6	0.5	1.0	0.4	0.4	0.4	0.4	0.6	0.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.2	0.3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		84.7%	86.4%	83.4%	86.6%	85.9%	85.9%	85.9%	92.0%	92.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		84.6%	86.4%	83.4%	86.6%	85.9%	85.9%	85.9%	92.0%	92.1%	92.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	19.4%	17.5%	15.1%	14.8%	12.5%	12.5%	12.5%	12.8%	13.0%	13.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%									
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	0.0%									
Creditors to Cash and Investments		279.3%	1101.3%	486.3%	1977.6%	3090.5%	3090.5%	3090.5%	1769.4%	540.1%	302.1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	3 957 987	2 631 944	4 521 512							
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	6.2%	4.2%	7.2%							
Water Distribution Losses (2)	Total Volume Losses (kℓ)	361	272	304							
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	11.7%	11.1%	10.3%							
Employee costs	Employee costs/(Total Revenue - capital revenue)	37.8%	37.6%	40.0%	36.5%	36.3%	36.3%	36.3%	36.5%	35.9%	37.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39.9%	39.5%	42.0%	38.2%	37.9%	37.9%		38.1%	37.5%	39.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	10.9%	10.5%	9.2%	7.8%	8.2%	8.2%		7.9%	7.9%	8.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.7%	9.1%	10.0%	8.7%	8.9%	8.9%	8.9%	9.0%	9.0%	9.3%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	22.3	22.3	30.5	46.9	46.9	46.9	31.1	38.7	53.6	57.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	29.2%	28.2%	22.7%	24.0%	20.8%	20.8%	20.8%	20.0%	19.6%	19.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.0	0.3	0.7	0.1	0.1	0.1	0.1	0.2	0.6	1.1

2.3 Overview of budget related-policies

The budget related policies have been reviewed and are tabled in conjunction with this draft budget.

2.4 Overview of budget assumptions

External factors

The recovery rate of service debtors and rates are currently 84%. 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 2021/22 MTREF.

Table 1: Macroeconomic performance and projections, 2019 - 2023

Fiscal year	2019/20	2020/21	2021/22	2022/23	2023/24
	Actual	Estimate	Forecast		
CPI Inflation	4.1%	3.3%	3.9%	4.2%	4.4%

Source: 2021 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 3.3%. 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 91% 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 has expired. We are awaiting new agreements from SALGA thus for the purposes of the draft budget, the 6.25% & 2.5% notch increase was used.

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:

- 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	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Financial Performance										
Property rates	41 372	42 146	45 526	48 771	48 771	48 771	48 771	51 697	54 798	58 085
Service charges	120 342	128 888	144 763	159 185	158 435	158 435	158 435	175 792	188 594	202 340
Investment revenue	1 427	893	506	317	317	317	317	333	350	367
Transfers recognised - operational	57 682	62 080	64 462	85 436	97 854	97 854	97 854	89 873	91 634	78 428
Other own revenue	27 179	42 181	31 538	44 738	39 637	39 637	39 637	38 275	32 878	33 445
Total Revenue (excluding capital transfers and contributions)	248 002	276 188	286 794	338 447	345 013	345 013	345 013	355 970	368 254	372 665

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	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		37 234	38 334	40 582	43 039	42 107	42 107	42 107	47 606	50 461	53 488
Service charges		99 586	109 485	118 189	137 022	135 984	135 984	135 984	161 781	173 639	186 375
Other revenue		12 203	14 994	12 107	20 708	18 523	18 523	18 523	16 959	11 509	12 023
Transfers and Subsidies - Operational	1	58 827	31 312	88 293	85 436	91 958	91 958	91 958	89 873	91 634	78 428
Transfers and Subsidies - Capital	1	33 979	83 599	29 691	58 774	53 766	53 766	53 766	32 292	31 710	33 066
Interest		3 494	4 889	5 489	3 598	677	677	677	2 768	2 810	2 852
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(201 111)	(196 143)	(242 081)	(272 632)	(266 020)	(266 020)	(266 020)	(303 497)	(310 715)	(314 771)
Finance charges		(2 681)	(2 360)	(3 781)	(1 577)	(4 371)	(4 371)	(4 371)	(3 970)	(2 896)	(2 076)
Transfers and Grants	1	(1 021)	(1 066)	(1 144)	(4 618)	(1 331)	(1 331)	(1 331)	(473)	(223)	(223)
NET CASH FROM/(USED) OPERATING ACTIVITIES		40 510	83 044	47 344	69 751	71 293	71 293	71 293	43 339	47 929	49 162
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		502	702	67	-	-	-	-	159	169	179
Decrease (increase) in non-current receivables		142	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(44 638)	(91 562)	(33 835)	(66 219)	(80 351)	(80 351)	(80 351)	(44 439)	(31 710)	(33 066)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 995)	(90 860)	(33 769)	(66 219)	(80 351)	(80 351)	(80 351)	(44 280)	(31 541)	(32 888)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		3 550	-	-	1 500	-	-	-	8 390	-	-
Increase (decrease) in consumer deposits		-	101	53	113	202	202	202	53	53	53
Payments											
Repayment of borrowing		(3 835)	(3 630)	(4 131)	(3 701)	(4 718)	(4 718)	(4 718)	(5 179)	(4 074)	(2 309)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(284)	(3 529)	(4 078)	(2 088)	(4 516)	(4 516)	(4 516)	3 264	(4 021)	(2 256)
NET INCREASE/ (DECREASE) IN CASH HELD		(3 769)	(11 345)	9 497	1 445	(13 574)	(13 574)	(13 574)	2 322	12 366	14 019
Cash/cash equivalents at the year begin:	2	22 301	18 532	7 187	549	16 685	16 685	16 685	3 111	5 433	17 800
Cash/cash equivalents at the year end:	2	18 532	7 187	16 685	1 993	3 111	3 111	3 111	5 433	17 800	31 818

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	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available											
Cash/cash equivalents at the year end	1	18 532	7 187	16 685	1 993	3 111	3 111	3 111	5 433	17 800	31 818
Other current investments > 90 days		(0)	0	0	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		18 532	7 187	16 685	1 993	3 111	3 111	3 111	5 433	17 800	31 818
Application of cash and investments											
Unspent conditional transfers		33 460	2 692	27 474	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	13 752	40 760	46 888	(389)	61 669	61 669	61 669	57 394	55 329	52 965
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		47 213	43 452	74 362	(389)	61 669	61 669	61 669	57 394	55 329	52 965
Surplus(shortfall)		(28 680)	(36 265)	(57 677)	2 383	(58 559)	(58 559)	(58 558)	(51 961)	(37 529)	(21 147)

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 2021/22 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	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	18 532	7 187	16 685	1 990	3 111	3 111	3 111	5 433	17 800	31 818
Cash + investments at the yr end less applications - R'000	18(1)b	2	(28 680)	(36 265)	(57 677)	2 383	(58 559)	(58 559)	(58 558)	(51 961)	(37 529)	(21 147)
Cash year end/monthly employee/supplier payments	18(1)b	3	1.0	0.3	0.7	0.1	0.1	0.1	0.1	0.2	0.6	1.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	13 473	80 555	(6 709)	39 603	55 505	55 505	55 505	15 624	18 062	16 980
Service charge rev % change - macro CPIIX target exclusive	18(1)a,(2)	5	N.A.	(0.2%)	5.3%	3.3%	(6.4%)	(6.0%)	(6.0%)	3.8%	1.0%	1.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	78.9%	79.3%	79.1%	79.5%	79.7%	79.7%	79.7%	85.2%	85.3%	85.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	16.3%	22.4%	24.1%	23.4%	24.1%	24.1%	24.1%	15.3%	14.7%	14.2%
Capital payments % of capital expenditure	18(1)c,19	8	96.3%	87.3%	97.8%	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	28.7%	0.0%	0.0%	20.1%	0.0%	0.0%	0.0%	69.1%	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.	0.5%	(10.6%)	15.8%	(13.6%)	0.0%	0.0%	5.1%	5.2%	5.3%
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	5.2%	4.8%	4.3%	3.8%	4.2%	4.2%	4.2%	4.0%	4.1%	4.2%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	13.6%	2.5%	6.4%	4.9%	4.9%	0.0%	2.1%	9.4%	35.6%

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	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		49 902	50 840	61 160	66 770	73 722	73 722	64 455	66 170	66 573
Local Government Equitable Share		40 874	45 080	49 201	53 069	60 767	60 767	55 044	58 439	58 609
Finance Management		1 550	1 620	2 085	2 011	2 011	2 011	2 023	2 132	2 132
EPWP Incentive		1 779	1 819	1 954	2 121	2 121	2 121	1 755	–	–
Municipal Systems Improvement		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant (PMU)		793	367	763	757	761	761	793	846	875
Municipal Infrastructure Grant (VAT)		2 070	911	1 941	1 932	1 932	1 932	2 022	2 145	2 218
Regional Bulk Infrastructure Grant (VAT)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant (VAT)		1 301	–	3 749	3 913	3 913	3 913	600	1 304	1 304
Integrated National Electrification Grant (VAT)		496	1 043	1 258	2 968	2 217	2 217	2 217	1 304	1 435
Municipal Disaster Grant (VAT)		1 039	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant (COVID-19)		–	–	209	–	–	–	–	–	–
Provincial Government:		8 753	6 486	7 388	18 666	19 065	19 065	25 418	25 464	11 855
PGWC Financial Management Capacity Building Grant		–	–	380	401	300	300	250	–	–
Transport Infrastructure Grant		–	70	–	70	70	70	70	70	70
Library Services: MRFG		4 223	4 380	4 599	5 026	5 026	5 026	5 297	5 593	5 484
Thusong Service Centre (Sustainability Operational Support)		109	110	200	–	–	–	150	150	150
CDW Support		167	–	325	169	169	169	151	151	151
Human Settlement Development Grant		993	315	–	13 000	13 000	13 000	19 500	19 500	6 000
Acceleration of housing deliveries (VAT)		395	–	–	–	–	–	–	–	–
Municipal Drought Support (VAT)		783	–	457	–	–	–	–	–	–
Graduate Internship Grant		66	72	80	–	–	–	–	–	–
Municipal Capacity Building Grant		240	360	265	–	–	–	–	–	–
Financial Management Support Grant		1 777	501	580	–	500	500	–	–	–
IDP Grant		–	–	–	–	–	–	–	–	–
Electrification 162 sites: Riverview Citrusdal (HSDG)-VAT		–	–	–	–	–	–	–	–	–
Department of Human Settlement housing		–	(2)	–	–	–	–	–	–	–
FMSG - MSCOA Implementation		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant		–	680	(48)	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	–	–	–	–	–	–	–	–
Spatial Development Framework Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Support Grant		–	–	–	–	–	–	–	–	–
Marine Living Resources Grant		–	–	–	–	–	–	–	–	–
Local Government Support Grants (COVID-19)		–	–	550	–	–	–	–	–	–
District Municipality:		–	–	50	–	–	–	–	–	–
West Coast District Municipality - COVID 19		–	–	50	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
ASLA		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	58 655	57 326	68 598	85 436	92 787	92 787	89 873	91 634	78 428
Capital Transfers and Grants										
National Government:		19 679	13 027	46 343	58 774	53 767	53 767	32 287	31 710	33 066
Municipal Infrastructure Grant (MIG)		13 004	6 070	12 962	12 901	12 897	12 897	13 504	14 318	14 805
Regional Bulk Infrastructure		(12 455)	–	–	–	–	–	–	–	–
EPWP Incentive		28	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	24 996	26 087	26 087	26 087	4 000	8 696	8 696
Integrated National Electrification Grant (INEG)		3 504	6 957	8 384	19 786	14 783	14 783	14 783	8 696	9 565
Municipal System Improvement Grant		8 675	–	–	–	–	–	–	–	–
Municipal Disaster Grant		6 923	–	–	–	–	–	–	–	–
Provincial Government:		14 472	44 558	3 043	–	–	–	5	–	–
Human Settlement Development Grant (Beneficiaries)		6 620	44 251	–	–	–	–	–	–	–
Electrification 162 sites Riverview Citrusdal (HSDG)		–	–	–	–	–	–	–	–	–
Library Services MRF Capital		–	20	–	–	–	–	5	–	–
Community Development Grant		–	–	–	–	–	–	–	–	–
Municipal Drought Support		5 217	–	3 043	–	–	–	–	–	–
Acceleration of housing deliveries		2 635	–	–	–	–	–	–	–	–
Financial Management Support Grant		–	287	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
West Coast District Municipality - COVID 19		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
ASLA		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	34 151	57 585	49 386	58 774	53 767	53 767	32 292	31 710	33 066
TOTAL RECEIPTS OF TRANSFERS & GRANTS		92 806	114 911	117 984	144 211	146 554	146 554	122 165	123 344	111 494

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		48 542	52 979	57 844	66 770	77 182	77 182	64 455	66 170	66 573
Local Government Equitable Share		40 874	45 080	49 201	53 069	60 767	60 767	55 044	58 439	58 609
Finance Management		1 550	1 620	2 085	2 011	2 011	2 011	2 023	2 132	2 132
EPWP Incentive		1 779	1 819	1 954	2 121	2 121	2 121	1 755	-	-
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (PMU)		793	367	760	757	761	761	793	846	875
Municipal Infrastructure Grant (VAT)		2 381	1 540	1 929	1 932	1 932	1 932	2 022	2 145	2 218
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (VAT)		268	870	526	3 913	7 297	7 297	600	1 304	1 304
Integrated National Electrification Grant (VAT)		496	1 043	1 258	2 968	2 217	2 217	2 217	1 304	1 435
Municipal Disaster Grant (VAT)		400	639	-	-	-	-	-	-	-
Municipal Disaster Relief Grant (COVID-19)		-	-	132	-	77	77	-	-	-
Provincial Government:		9 140	9 101	6 567	18 666	20 672	20 672	25 418	25 464	11 855
PGWC Financial Management Capacity Building Grant		-	-	34	401	300	300	250	-	-
Transport Infrastructure Grant		-	70	-	70	70	70	70	70	70
Library Services: MRFG		4 134	4 446	4 594	5 026	5 027	5 027	5 297	5 593	5 484
Thusing Service Centre (Sustainability Operational Support)		29	181	29	-	171	171	150	150	150
CDW Support		119	79	329	169	169	169	151	151	151
Human Settlement Development Grant		1 327	315	-	13 000	14 077	14 077	19 500	19 500	6 000
Acceleration of housing deliveries (VAT)		364	1 529	91	-	-	-	-	-	-
Municipal Drought Support (VAT)		-	1 037	424	-	14	14	-	-	-
Graduate Internship Grant		39	40	16	-	80	80	-	-	-
Municipal Capacity Building Grant		1 572	92	-	-	265	265	-	-	-
Financial Management Support Grant		1 554	679	500	-	500	500	-	-	-
IDP Grant		-	-	-	-	-	-	-	-	-
Electrification 162 sites: Riverview Citrusdal (HSDG)-VAT		-	-	-	-	-	-	-	-	-
Department of Human Settlement housing		-	-	-	-	-	-	-	-	-
FMSG - MSCOA Implementation		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant		-	632	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Spatial Development Framework Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		-	-	-	-	-	-	-	-	-
Marine Living Resources Grant		-	-	-	-	-	-	-	-	-
Local Government Support Grants (COVID-19)		-	-	550	-	-	-	-	-	-
District Municipality:		-	-	50	-	-	-	-	-	-
West Coast District Municipality - COVID 19		-	-	50	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ASLA		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		57 682	62 080	64 462	85 436	97 854	97 854	89 873	91 634	78 428
Capital expenditure of Transfers and Grants										
National Government:		24 325	24 754	25 845	58 774	76 325	76 325	32 287	31 710	33 066
Municipal Infrastructure Grant (MIG)		16 335	7 726	13 929	12 901	12 897	12 897	13 504	14 318	14 805
Regional Bulk Infrastructure		-	-	-	-	-	-	-	-	-
EPWP Incentive		28	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		1 795	5 811	3 532	26 087	48 645	48 645	4 000	8 696	8 696
Integrated National Electrification Grant (INEG)		3 504	6 957	8 383	19 786	14 783	14 783	14 783	8 696	9 565
Municipal System Improvement Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant		2 663	4 260	-	-	-	-	-	-	-
Provincial Government:		9 655	58 845	3 846	-	96	96	5	-	-
Human Settlement Development Grant (Beneficiaries)		6 291	44 251	-	-	-	-	-	-	-
Electrification 162 sites Riverview Citrusdal (HSDG)		-	-	-	-	-	-	-	-	-
Library Services MRF Capital		22	20	-	-	4	4	5	-	-
Community Development Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Support		699	4 093	3 239	-	92	92	-	-	-
Acceleration of housing deliveries		2 642	10 194	607	-	-	-	-	-	-
Financial Management Support Grant		-	287	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
West Coast District Municipality - COVID 19		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ASLA		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		33 979	83 599	29 691	58 774	76 420	76 420	32 292	31 710	33 066
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		91 661	145 679	94 153	144 211	174 274	174 274	122 165	123 344	111 494

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	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		647	2 007	(132)	-	3 460	3 460	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		49 902	50 840	61 160	66 770	73 722	73 722	64 455	66 170	66 573
Conditions met - transferred to revenue		48 542	52 979	57 844	66 770	77 182	77 182	64 455	66 170	66 573
Conditions still to be met - transferred to liabilities		2 007	(132)	3 185	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		3 730	3 343	728	-	2 436	2 436	-	-	-
Repaid to Treasury		-	-	-	-	(829)	(829)	-	-	-
Current year receipts		8 753	6 486	7 388	18 666	19 065	19 065	25 418	25 464	11 855
Conditions met - transferred to revenue		9 140	9 101	6 567	18 666	20 672	20 672	25 418	25 464	11 855
Conditions still to be met - transferred to liabilities		3 343	728	1 548	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	50	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	50	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		57 682	62 080	64 462	85 436	97 854	97 854	89 873	91 634	78 428
Total operating transfers and grants - CTBM	2	5 350	597	4 733	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		17 760	13 114	1 386	-	22 559	22 559	-	-	-
Repaid to Treasury		-	-	-	-	(1)	(1)	-	-	-
Current year receipts		19 679	13 027	46 343	58 774	53 767	53 767	32 287	31 710	33 066
Conditions met - transferred to revenue		24 325	24 754	25 845	58 774	76 325	76 325	32 287	31 710	33 066
Conditions still to be met - transferred to liabilities		13 114	1 386	21 884	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		10 178	14 996	709	-	96	96	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		14 472	44 558	3 043	-	-	-	5	-	-
Conditions met - transferred to revenue		9 655	58 845	3 846	-	96	96	5	-	-
Conditions still to be met - transferred to liabilities		14 996	709	(94)	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		33 979	83 599	29 691	58 774	76 420	76 420	32 292	31 710	33 066
Total capital transfers and grants - CTBM	2	28 110	2 096	21 790	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		91 661	145 679	94 153	144 211	174 274	174 274	122 165	123 344	111 494
TOTAL TRANSFERS AND GRANTS - CTBM		33 460	2 692	26 523	-	-	-	-	-	-

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	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
Cash Transfers to other municipalities											
West Coast District Municipality - Fire Safety	1	-	-	-	3 699	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	3 699	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Insert description	3	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Sport Councils		94	117	63	68	63	63	63	40	40	40
Tourism		300	300	-	330	130	130	130	50	50	50
Public Schools		-	3	-	-	-	-	-	-	-	-
Old Dam Festival		263	340	15	-	-	-	-	-	-	-
National Sea Rescue Institute		-	-	94	44	44	44	44	-	-	-
Local Drug Action Committee (LDAC)		-	-	-	-	-	-	-	-	-	-
ATKV		-	-	20	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		657	759	192	442	237	237	237	90	90	90
Cash Transfers to Groups of Individuals											
Bursaries for non-employees		45	307	184	401	550	550	550	250	-	-
Municipal Capacity Building Bursary Programme		-	-	-	-	-	-	-	-	-	-
Municipal External Bursary Programme		320	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		364	307	184	401	550	550	550	250	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	1 021	1 066	376	4 542	787	787	787	340	90	90
Non-Cash Transfers to other municipalities											
Insert description	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
West Coast District Municipality - Fire Safety	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
West Coast District Municipality - Fire Safety	3	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Wuppertal Support	4	-	-	19	15	15	15	15	15	15	15
Slipway Infrastructure		-	-	-	-	-	-	-	-	-	-
Public Schools		-	-	-	-	-	-	-	-	-	-
Social Relief		-	66	898	61	528	528	528	118	118	118
Total Non-Cash Grants To Organisations		-	66	917	76	543	543	543	133	133	133
Groups of Individuals											
West Coast District Municipality - Fire Safety	5	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	66	917	76	543	543	543	133	133	133
TOTAL TRANSFERS AND GRANTS	6	1 021	1 132	1 293	4 618	1 331	1 331	1 331	473	223	223

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	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4 098	4 061	4 313	4 594	4 440	4 440	4 668	4 960	5 270
Pension and UIF Contributions		509	519	510	562	590	590	619	658	699
Medical Aid Contributions		76	110	142	149	170	170	179	190	202
Motor Vehicle Allowance		313	257	75	79	-	-	-	-	-
Cellphone Allowance		297	445	529	474	112	112	117	124	132
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 293	5 392	5 570	5 858	5 311	5 311	5 583	5 932	6 303
% increase	4		1.9%	3.3%	5.2%	(9.3%)	-	5.1%	6.3%	6.2%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3 226	5 211	2 069	3 700	4 109	4 109	3 613	3 613	3 613
Pension and UIF Contributions		523	212	308	606	48	48	416	416	416
Medical Aid Contributions		76	39	66	147	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		121	156	1	-	-	-	63	63	63
Motor Vehicle Allowance	3	805	396	316	532	296	296	540	540	540
Cellphone Allowance	3	107	54	50	90	138	138	228	228	228
Housing Allowances	3	42	-	-	-	-	-	-	-	-
Other benefits and allowances	3	459	27	26	51	0	0	0	0	0
Payments in lieu of leave		47	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 407	6 095	2 836	5 127	4 591	4 591	4 861	4 861	4 861
% increase	4		12.7%	(53.5%)	80.8%	(10.5%)	-	5.9%	-	-
Other Municipal Staff										
Basic Salaries and Wages		61 250	66 863	76 974	83 349	84 034	84 034	90 064	93 408	98 939
Pension and UIF Contributions		8 827	10 384	11 422	12 895	12 925	12 925	13 937	14 835	15 675
Medical Aid Contributions		3 141	3 660	4 051	5 214	4 833	4 833	5 202	5 541	5 857
Overtime		4 550	3 791	4 268	2 257	3 421	3 421	6	-	-
Performance Bonus		175	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	3 671	4 289	5 174	5 458	5 544	5 544	8 102	5 175	5 482
Cellphone Allowance	3	330	356	361	392	354	354	314	334	354
Housing Allowances	3	488	639	505	561	420	420	425	456	481
Other benefits and allowances	3	2 735	4 000	4 399	4 237	4 751	4 751	2 175	2 315	2 449
Payments in lieu of leave		694	1 230	2 600	1 482	2 833	2 833	3 009	3 198	3 397
Long service awards		319	344	475	547	508	508	547	589	634
Post-retirement benefit obligations	6	2 071	2 155	1 752	2 037	1 147	1 147	1 269	1 404	1 553
Sub Total - Other Municipal Staff		88 252	97 711	111 981	118 430	120 771	120 771	125 050	127 256	134 821
% increase	4		10.7%	14.6%	5.8%	2.0%	-	3.5%	1.8%	5.9%
Total Parent Municipality		98 952	109 198	120 387	129 415	130 673	130 673	135 494	138 049	145 985
			10.4%	10.2%	7.5%	1.0%	-	3.7%	1.9%	5.7%
TOTAL SALARY, ALLOWANCES & BENEFITS		98 952	109 198	120 387	129 415	130 673	130 673	135 494	138 049	145 985
% increase	4		10.4%	10.2%	7.5%	1.0%	-	3.7%	1.9%	5.7%
TOTAL MANAGERS AND STAFF	5.7	93 659	103 806	114 817	123 557	125 362	125 362	129 911	132 117	139 682

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

WC012 Cederberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
				1.				2.
Rand per annum								
Councillors	3							
Speaker	4		612 816	110 307	10 874			733 997
Chief Whip			–	–	–			–
Executive Mayor			766 019	137 884	2 861			906 764
Deputy Executive Mayor			723 123	–	2 861			725 984
Executive Committee			1 127 346	229 135	23 661			1 380 142
Total for all other councillors			1 438 791	320 485	76 843			1 836 119
Total Councillors	8	–	4 668 095	797 811	117 100			5 583 006
Senior Managers of the Municipality	5							
Municipal Manager (MM)			944 678	–	300 000	–		1 244 678
Chief Finance Officer			910 105	138 713	156 119	–		1 204 937
Director Community Development Services			910 796	138 713	156 119	–		1 205 628
Director Corporate Services			–	–	–	–		–
Director Engineering Services			847 403	138 832	156 000	63 393		1 205 628
Total Senior Managers of the Municipality	8,10	–	3 612 982	416 258	768 238	63 393		4 860 871
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	8 281 077	1 214 069	885 338	63 393		10 443 877

MBRR SA24 – Summary of personnel numbers

WC012 Cederberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2019/20			Current Year 2020/21			Budget Year 2021/22		
		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		11	11		11
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5									
Municipal Manager and Senior Managers	3	3	–	3	4	–	1	4	–	1
Other Managers	7	16	16	–	15	13	2	15	13	2
Professionals		19	19	–	27	25	2	27	25	2
Finance		8	8	–	7	7	–	7	7	–
Spatial/town planning		1	1	–	3	3	–	3	3	–
Information Technology		–	–	–	1	1	–	1	1	–
Roads		–	–	–	4	4	–	4	4	–
Electricity		–	–	–	1	1	–	1	1	–
Water		1	1	–	–	–	–	–	–	–
Sanitation		–	–	–	1	1	–	1	1	–
Refuse		–	–	–	1	1	–	1	1	–
Other		9	9	–	9	7	2	9	7	2
Technicians		53	53	–	71	70	–	71	70	–
Finance		6	6	–	7	7	–	7	7	–
Spatial/town planning		2	2	–	1	1	–	1	1	–
Information Technology		1	1	–	–	–	–	–	–	–
Roads		3	3	–	7	7	–	7	7	–
Electricity		6	6	–	7	7	–	7	7	–
Water		12	12	–	1	1	–	1	1	–
Sanitation		3	3	–	3	3	–	3	3	–
Refuse		2	2	–	3	3	–	3	3	–
Other		18	18	–	42	41	–	42	41	–
Clerks (Clerical and administrative)		41	28	13	54	50	4	54	50	4
Service and sales workers		51	42	9	35	31	4	35	31	4
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		5	5	–	6	5	1	6	5	1
Plant and Machine Operators		17	17	–	9	9	–	9	9	–
Elementary Occupations		146	146	–	138	136	2	138	136	2
TOTAL PERSONNEL NUMBERS	9	362	332	30	370	339	27	370	339	27
% increase					2.2%	2.1%	(10.0%)	–	–	–
Total municipal employees headcount	6, 10	50	48	2	49	43	6	49	43	6
Finance personnel headcount	8, 10	43	41	2	42	36	6	42	36	6
Human Resources personnel headcount	8, 10	7	7	–	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 2021/22												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
R thousand																	
Revenue By Source																	
Property rates		11 194	3 731	3 734	3 656	3 714	3 717	3 643	3 638	3 690	3 691	3 646	3 643	51 697	54 798	58 085	
Service charges - electricity revenue		11 647	10 736	10 368	9 404	8 809	10 493	9 422	8 108	7 986	9 397	11 501	11 858	119 728	128 828	138 618	
Service charges - water revenue		2 507	2 501	2 816	2 981	3 190	3 156	3 204	3 161	2 898	2 881	2 590	2 554	34 439	36 505	38 696	
Service charges - sanitation revenue		801	803	822	829	818	829	877	913	870	840	934	980	10 318	10 937	11 593	
Service charges - refuse revenue		908	914	892	926	955	946	964	950	937	961	959	993	11 307	12 324	13 433	
Rental of facilities and equipment		28	32	46	29	29	35	41	21	33	32	28	28	382	404	429	
Interest earned - external investments		40	44	31	22	23	26	27	28	21	24	20	28	333	350	367	
Interest earned - outstanding debtors		423	494	488	374	466	464	440	441	440	429	442	386	5 288	5 341	5 394	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 531	1 317	1 333	1 877	2 440	19 096	19 103	19 110	
Licences and permits		0	0	0	0	0	0	0	0	0	0	0	0	3	3	3	
Agency services		243	267	223	278	278	260	1 129	267	251	225	305	247	3 975	4 213	4 466	
Transfers and subsidies		26 372	-	-	7 691	3 323	24 292	1 864	2 670	16 340	-	-	7 321	89 873	91 634	78 428	
Other revenue		662	772	1 174	752	618	938	706	560	698	938	829	886	9 532	3 814	4 042	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		56 342	21 807	22 108	28 456	23 736	46 670	23 832	22 289	35 482	20 752	23 132	31 364	355 970	368 254	372 665	
Expenditure By Type																	
Employee related costs		9 031	9 871	10 481	9 910	15 013	10 710	11 155	11 191	10 829	10 771	10 592	10 357	129 911	132 117	139 682	
Remuneration of councillors		408	421	475	448	397	420	506	597	480	480	471	5 583	5 932	6 303		
Debt impairment		2 897	2 897	2 897	2 897	2 897	2 897	2 897	2 897	2 897	2 897	2 897	2 897	34 766	35 840	36 983	
Depreciation & asset impairment		1 771	1 771	1 771	1 771	1 771	1 771	1 771	1 771	1 771	1 771	1 771	1 770	21 246	22 522	23 870	
Finance charges		910	910	910	910	910	910	910	910	910	910	910	910	10 917	10 593	10 602	
Bulk purchases - electricity		9 811	9 044	8 734	7 922	7 421	8 839	7 937	6 830	6 728	7 916	9 688	9 989	100 857	109 833	119 608	
Inventory consumed		565	563	464	497	547	556	651	598	454	500	775	1 589	7 759	7 805	7 855	
Contracted services		3 364	3 354	2 763	2 959	3 259	3 308	3 875	3 558	2 705	2 974	4 616	3 503	40 239	37 162	23 366	
Transfers and grants		181	5	20	4	51	6	52	50	20	5	59	21	473	223	223	
Other expenditure		1 759	1 754	1 445	1 547	1 704	1 730	2 027	1 861	1 415	1 556	2 414	1 832	21 045	20 044	20 438	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		30 697	30 590	29 958	28 864	33 970	31 146	31 779	30 261	28 209	29 779	34 203	33 340	372 796	382 070	388 930	
Surplus/(Deficit)		25 645	(8 783)	(7 850)	(407)	(10 235)	15 524	(7 947)	(7 972)	7 273	(9 027)	(11 071)	(1 976)	(16 827)	(13 816)	(16 265)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 736	1 736	1 736	2 431	2 431	2 431	3 125	3 125	3 125	3 472	3 472	3 472	32 292	31 710	33 066	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	159	159	169	179	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		27 381	(7 047)	(6 114)	2 023	(7 804)	17 955	(4 822)	(4 847)	10 398	(5 554)	(7 599)	1 656	15 624	18 062	16 980	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	27 381	(7 047)	(6 114)	2 023	(7 804)	17 955	(4 822)	(4 847)	10 398	(5 554)	(7 599)	1 656	15 624	18 062	16 980	

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 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote																
Vote 1 - Executive and Council		2 796	–	–	815	352	2 575	198	283	1 732	–	–	776	9 527	9 950	10 063
Vote 2 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Financial Administrative Services		12 274	4 295	4 293	4 250	4 298	4 785	4 176	4 187	4 542	4 175	4 136	4 252	59 662	62 961	66 339
Vote 4 - Community Development Services		2 145	36	53	650	297	1 988	192	239	1 345	39	34	622	7 638	6 200	6 118
Vote 5 - Corporate and Strategic Services		551	505	768	526	420	722	473	378	531	613	541	611	6 638	473	492
Vote 6 - Planning and Development Services		324	82	124	154	98	333	94	87	232	101	89	325	2 045	2 164	2 267
Vote 7 - Public Safety		1 750	1 774	1 730	1 784	1 784	1 767	2 636	1 791	1 562	1 552	2 174	2 675	22 979	23 218	23 471
Vote 8 - Electricity		15 997	11 538	11 170	11 559	10 376	14 881	11 110	9 905	11 622	10 993	13 099	14 443	146 692	149 513	160 323
Vote 9 - Waste Management		3 617	916	895	1 718	1 298	3 443	1 157	1 225	2 617	964	961	1 747	20 557	22 380	23 502
Vote 10 - Waste Water Management		4 746	1 196	1 215	2 415	1 815	4 651	1 835	1 980	3 778	1 626	1 720	2 752	29 729	31 100	23 311
Vote 11 - Water		7 475	2 746	3 062	4 702	4 129	7 850	3 981	4 082	6 266	3 373	3 082	4 357	55 104	64 328	68 343
Vote 12 - Housing		5 872	82	82	1 803	844	5 448	557	734	3 735	164	164	1 771	21 257	19 500	6 000
Vote 13 - Road Transport		398	219	219	359	329	472	407	412	505	438	438	488	4 684	–	–
Vote 14 - Sports and Recreation		132	154	235	150	124	188	142	112	140	188	166	177	1 907	8 346	15 680
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		58 078	23 544	23 844	30 887	26 166	49 101	26 957	25 414	38 607	24 225	26 604	34 996	388 421	400 132	405 910
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		741	709	743	715	749	715	849	923	749	758	859	777	9 288	9 731	10 202
Vote 2 - Office of the Municipal Manager		917	966	987	949	1 380	1 031	1 100	1 087	1 012	1 019	1 093	1 014	12 555	11 804	12 254
Vote 3 - Financial Administrative Services		4 331	4 497	4 448	4 390	5 507	4 653	4 908	4 823	4 501	4 568	5 011	4 639	56 277	53 956	55 810
Vote 4 - Community Development Services		984	1 056	1 108	1 053	1 567	1 138	1 194	1 193	1 141	1 139	1 150	1 107	13 831	12 473	12 872
Vote 5 - Corporate and Strategic Services		1 669	1 641	1 559	1 550	2 058	1 698	1 892	1 819	1 573	1 624	2 025	1 724	20 834	21 282	22 022
Vote 6 - Planning and Development Services		594	639	657	631	915	683	722	716	674	678	711	669	8 288	8 675	9 057
Vote 7 - Public Safety		2 477	2 547	2 534	2 507	2 974	2 614	2 713	2 682	2 558	2 582	2 746	2 605	31 540	29 601	30 202
Vote 8 - Electricity		10 981	10 251	9 939	9 111	8 858	10 082	9 229	8 108	7 946	9 145	10 993	11 226	115 872	125 684	136 349
Vote 9 - Waste Management		1 183	1 250	1 260	1 227	1 655	1 314	1 386	1 368	1 285	1 297	1 389	1 298	15 913	16 797	17 740
Vote 10 - Waste Water Management		901	920	892	892	1 034	937	988	966	896	914	1 029	943	11 311	11 845	12 410
Vote 11 - Water		2 086	2 154	2 124	2 104	2 561	2 216	2 329	2 289	2 144	2 176	2 383	3 215	27 781	29 305	30 880
Vote 12 - Housing		1 845	1 859	1 582	1 666	1 923	1 854	2 142	1 987	1 562	1 692	2 493	1 942	22 548	22 728	9 419
Vote 13 - Road Transport		1 028	1 069	1 062	1 046	1 316	1 107	1 164	1 146	1 076	1 090	1 183	1 102	13 389	14 070	14 792
Vote 14 - Sports and Recreation		959	1 031	1 064	1 021	1 473	1 102	1 161	1 153	1 092	1 096	1 138	1 079	13 369	14 121	14 920
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		30 697	30 590	29 958	28 864	33 970	31 146	31 779	30 261	28 209	29 779	34 203	33 340	372 796	382 070	388 930
Surplus/(Deficit) before assoc.		27 381	(7 047)	(6 114)	2 023	(7 804)	17 955	(4 822)	(4 847)	10 398	(5 554)	(7 599)	1 656	15 624	18 062	16 980
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	27 381	(7 047)	(6 114)	2 023	(7 804)	17 955	(4 822)	(4 847)	10 398	(5 554)	(7 599)	1 656	15 624	18 062	16 980

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 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional																
Governance and administration		16 166	4 835	5 111	5 774	5 165	8 595	4 923	4 923	7 157	4 825	4 709	5 815	77 997	73 822	77 360
Executive and council		2 796	-	-	815	352	2 575	198	283	1 732	-	-	776	9 527	9 950	10 063
Finance and administration		13 370	4 835	5 111	4 959	4 812	6 020	4 725	4 640	5 425	4 825	4 709	5 039	68 470	63 873	67 297
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		9 111	1 745	1 826	3 928	2 678	8 616	2 321	2 533	6 178	1 680	2 200	4 822	47 637	52 611	46 338
Community and social services		1 600	2	2	468	203	1 474	115	163	992	2	2	446	5 470	5 762	5 655
Sport and recreation		132	154	235	150	124	188	142	112	140	188	166	177	1 907	8 346	15 680
Public safety		1 507	1 507	1 507	1 507	1 507	1 507	1 507	1 524	1 311	1 326	1 868	2 428	19 003	19 003	19 003
Housing		5 872	82	82	1 803	844	5 448	557	734	3 735	164	164	1 771	21 257	19 500	6 000
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		966	568	567	791	705	1 065	1 630	766	989	764	833	1 060	10 704	6 377	6 733
Planning and development		324	82	124	154	98	333	94	87	232	101	89	325	2 045	2 164	2 267
Road transport		642	486	442	637	607	732	1 536	680	756	663	743	735	8 659	4 213	4 466
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		31 835	16 396	16 341	20 394	17 618	30 824	18 084	17 191	24 283	16 955	18 862	23 299	252 083	267 322	275 480
Energy sources		15 997	11 538	11 170	11 559	10 376	14 881	11 110	9 905	11 622	10 993	13 099	14 443	146 692	149 513	160 323
Water management		7 475	2 746	3 062	4 702	4 129	7 850	3 981	4 082	6 266	3 373	3 082	4 357	55 104	64 328	68 343
Waste water management		4 746	1 196	1 215	2 415	1 815	4 651	1 835	1 980	3 778	1 626	1 720	2 752	29 729	31 100	23 311
Waste management		3 617	916	895	1 718	1 298	3 443	1 157	1 225	2 617	964	961	1 747	20 557	22 380	23 502
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		58 078	23 544	23 844	30 887	26 166	49 101	26 957	25 414	38 607	24 225	26 604	34 996	388 421	400 132	405 910
Expenditure - Functional																
Governance and administration		8 177	8 390	8 350	8 184	10 566	8 722	9 396	9 302	8 470	8 599	9 598	8 757	106 511	103 518	107 260
Executive and council		1 096	1 091	1 131	1 090	1 290	1 121	1 282	1 350	1 147	1 160	1 289	1 177	14 225	14 388	14 880
Finance and administration		6 971	7 178	7 091	6 974	9 094	7 470	7 978	7 815	7 191	7 309	8 178	7 453	90 703	87 448	90 594
Internal audit		111	121	127	121	182	131	136	137	131	131	127	1584	1 682	1 786	
Community and public safety		5 629	5 814	5 577	5 571	6 929	5 977	6 440	6 246	5 620	5 778	6 784	6 020	72 385	71 445	59 584
Community and social services		713	752	735	723	990	789	855	832	747	765	887	787	9 575	7 103	7 260
Sport and recreation		959	1 031	1 064	1 021	1 473	1 102	1 161	1 153	1 092	1 096	1 138	1 079	13 369	14 121	14 920
Public safety		2 111	2 172	2 196	2 161	2 542	2 231	2 283	2 275	2 220	2 224	2 267	2 212	26 893	27 493	27 985
Housing		1 845	1 859	1 582	1 666	1 923	1 854	2 142	1 987	1 562	1 692	2 493	1 942	22 548	22 728	9 419
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 591	1 660	1 674	1 629	2 197	1 744	1 845	1 821	1 706	1 722	1 851	1 726	21 167	21 549	22 701
Planning and development		576	597	607	585	846	636	682	672	622	627	682	627	7 759	7 435	7 837
Road transport		1 015	1 063	1 067	1 045	1 352	1 108	1 163	1 149	1 084	1 095	1 169	1 098	13 408	14 114	14 864
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		15 300	14 726	14 358	13 479	14 278	14 702	14 098	12 892	12 414	13 680	15 970	16 837	172 732	185 558	199 386
Energy sources		10 981	10 251	9 939	9 111	8 858	10 082	9 229	8 108	7 946	9 145	10 993	11 226	115 872	125 684	136 349
Water management		2 086	2 154	2 124	2 104	2 561	2 216	2 329	2 289	2 144	2 176	2 383	3 215	27 781	29 305	30 880
Waste water management		1 049	1 071	1 034	1 036	1 204	1 090	1 154	1 126	1 038	1 061	1 205	1 098	13 166	13 773	14 417
Waste management		1 183	1 250	1 260	1 227	1 655	1 314	1 386	1 368	1 285	1 297	1 389	1 298	15 913	16 797	17 740
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		30 697	30 590	29 958	28 864	33 970	31 146	31 779	30 261	28 209	29 779	34 203	33 340	372 796	382 070	388 930
Surplus/(Deficit) before assoc.		27 381	(7 047)	(6 114)	2 023	(7 804)	17 955	(4 822)	(4 847)	10 398	(5 554)	(7 599)	1 656	15 624	18 062	16 980
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	27 381	(7 047)	(6 114)	2 023	(7 804)	17 955	(4 822)	(4 847)	10 398	(5 554)	(7 599)	1 656	15 624	18 062	16 980

MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

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

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		-	-	-	350	-	400	-	1 000	-	700	100	1 523	4 073	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	30	-	30	40	20	-	48	-	24	-	192	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	450	-	1 500	-	3 500	-	-	-	1 857	7 307	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	8 696	-
Vote 12 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	2 992	11 772
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	30	800	30	1 940	20	4 500	48	700	124	3 380	11 572	11 688	11 772
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	5	-	-	-	-	-	-	-	-	5	-	-
Vote 5 - Corporate and Strategic Services		-	20	-	100	500	500	200	-	600	100	-	-	2 020	-	-
Vote 6 - Planning and Development Services		-	-	-	23	-	-	-	-	-	-	-	-	23	20	20
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	85	15	885	1 513	1 532	307	8 530	30	3 030	553	2 287	18 767	8 696	9 565
Vote 9 - Waste Management		-	-	-	500	-	1 500	-	-	-	-	-	-	2 000	-	-
Vote 10 - Waste Water Management		-	3	50	30	105	-	75	55	30	50	-	-	398	7 356	-
Vote 11 - Water		-	30	120	530	30	900	50	750	150	600	150	1 673	4 983	1 443	11 709
Vote 12 - Housing		-	-	-	380	100	500	-	313	-	235	-	-	1 528	-	-
Vote 13 - Road Transport		-	20	-	330	30	500	1 080	104	500	320	-	260	3 144	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	2 508	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	158	185	2 782	2 278	5 432	1 712	9 752	1 310	4 335	703	4 221	32 867	20 022	21 294
Total Capital Expenditure	2	-	158	215	3 582	2 308	7 372	1 732	14 252	1 358	5 035	827	7 601	44 439	31 710	33 066

MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

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

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional	1															
<i>Governance and administration</i>			20		100	500	500	200		600	100			2 020		
Executive and council																
Finance and administration			20		100	500	500	200		600	100			2 020		
Internal audit																
<i>Community and public safety</i>					385	100	500		313		235			1 533	5 500	11 772
Community and social services					5									5		
Sport and recreation															5 500	11 772
Public safety																
Housing					380	100	500		313		235			1 528		
Health																
<i>Economic and environmental services</i>			20		703	30	900	1 080	1 044	500	1 020	100	1 723	7 119	20	20
Planning and development					373		400		1 000		700	100	1 523	4 096	20	20
Road transport			20		330	30	500	1 080	44	500	320		200	3 024		
Environmental protection																
<i>Trading services</i>			118	215	2 395	1 678	5 472	452	12 895	258	3 680	727	5 877	33 767	26 190	21 274
Energy sources			85	45	885	1 543	1 572	327	8 530	78	3 030	577	2 287	18 958	8 696	9 565
Water management			30	120	530	30	900	50	750	150	600	150	1 673	4 983	10 139	11 709
Waste water management			3	50	480	105	1 500	75	3 615	30	50		1 917	7 825	7 356	
Waste management					500		1 500							2 000		
<i>Other</i>																
Total Capital Expenditure - Functional	2		158	215	3 582	2 308	7 372	1 732	14 252	1 358	5 035	827	7 601	44 439	31 710	33 066
Funded by:																
National Government					2 053	100	4 800	50	13 063	150	4 535	200	7 336	32 287	31 710	33 066
Provincial Government					5									5		
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					2 058	100	4 800	50	13 063	150	4 535	200	7 336	32 292	31 710	33 066
Borrowing					1 090	1 450	2 000	1 300	1 000	500	300	550	200	8 390		
Internally generated funds			158	215	435	758	572	382	189	708	200	77	65	3 757		
Total Capital Funding			158	215	3 582	2 308	7 372	1 732	14 252	1 358	5 035	827	7 601	44 439	31 710	33 066

MBRR SA30 - Budgeted monthly cash flow

WC012 Cederberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Receipts By Source															
Property rates	10 308	3 436	3 439	3 367	3 420	3 423	3 354	3 351	3 398	3 399	3 358	3 354	47 606	50 461	53 488
Service charges - electricity revenue	11 381	10 491	10 132	9 190	8 608	10 253	9 207	7 923	7 804	9 183	11 239	11 587	116 997	125 889	135 457
Service charges - water revenue	2 043	2 038	2 295	2 429	2 599	2 572	2 611	2 576	2 362	2 348	2 111	2 082	28 068	29 752	31 537
Service charges - sanitation revenue	576	577	591	596	588	596	631	656	626	604	672	705	7 417	7 862	8 333
Service charges - refuse revenue	746	752	734	762	786	778	793	781	771	791	789	817	9 299	10 136	11 049
Rental of facilities and equipment	28	32	46	29	29	35	41	21	33	32	28	28	382	404	429
Interest earned - external investments	40	44	31	22	23	26	27	28	21	24	20	28	333	350	367
Interest earned - outstanding debtors	195	228	225	172	214	214	203	203	203	198	204	178	2 435	2 460	2 484
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	243	243	243	243	243	243	243	246	212	214	302	392	3 068	3 075	3 082
Licences and permits	0	0	0	0	0	0	0	0	0	0	0	0	3	3	3
Agency services	243	267	223	278	278	260	1 129	267	251	225	305	247	3 975	4 213	4 466
Transfers and Subsidies - Operational	26 372	-	-	7 691	3 323	24 292	1 864	2 670	16 340	-	-	7 321	89 873	91 634	78 428
Other revenue	662	772	1 174	752	618	938	706	560	698	938	829	886	9 532	3 814	4 042
Cash Receipts by Source	52 841	18 879	19 132	25 531	20 729	43 631	20 810	19 283	32 717	17 955	19 855	27 625	318 987	330 053	333 165
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 736	1 736	1 736	2 431	2 431	2 431	3 125	3 125	3 125	3 472	3 472	3 472	32 292	31 710	33 066
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	159	-	-	-	-	-	159	169	179
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	9 390	-	-	(1 000)	8 390	-	-
Increase (decrease) in consumer deposits	4	4	4	4	4	4	4	4	4	4	4	4	53	53	53
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	54 581	20 620	20 872	27 966	23 164	46 066	24 098	22 412	45 237	21 432	23 331	30 101	359 881	361 984	366 463
Cash Payments by Type															
Employee related costs	8 899	9 726	10 328	9 765	14 794	10 553	10 992	11 028	10 671	10 614	10 437	10 206	128 014	129 939	137 201
Remuneration of councillors	408	421	475	448	397	420	506	597	480	480	480	471	5 583	5 932	6 303
Finance charges	331	331	331	331	331	331	331	331	331	331	331	331	3 970	2 896	2 076
Bulk purchases - electricity	9 811	9 044	8 734	7 922	7 421	8 839	7 937	6 830	6 728	7 916	9 688	9 989	100 857	109 833	119 608
Acquisitions - water & other inventory	649	647	533	570	628	638	747	686	522	574	890	675	7 759	7 805	7 855
Contracted services	3 364	3 354	2 763	2 959	3 259	3 308	3 875	3 558	2 705	2 974	4 616	3 503	40 239	37 162	23 366
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	181	5	20	4	51	6	52	50	20	5	59	21	473	223	223
Other expenditure	1 759	1 754	1 445	1 547	1 704	1 730	2 027	1 861	1 415	1 556	2 414	1 832	21 045	20 044	20 438
Cash Payments by Type	25 402	25 283	24 627	23 546	28 585	25 825	26 466	24 940	22 872	24 449	28 917	27 028	307 940	313 834	317 070
Other Cash Flows/Payments by Type															
Capital assets	-	158	185	2 782	2 278	5 432	1 712	9 752	1 310	4 335	703	15 792	44 439	31 710	33 066
Repayment of borrowing	186	186	985	349	186	659	186	186	1 027	357	186	687	5 179	4 074	2 309
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	25 588	25 627	25 797	26 677	31 049	31 916	28 364	34 878	25 209	29 141	29 806	43 508	357 558	349 618	352 445
NET INCREASE/(DECREASE) IN CASH HELD	28 993	(5 007)	(4 925)	1 289	(7 885)	14 150	(4 265)	(12 465)	20 028	(7 709)	(6 474)	(13 407)	2 322	12 366	14 019
Cash/cash equivalents at the month/year begin:	3 111	32 104	27 097	22 172	23 461	15 576	29 726	25 461	12 996	33 023	25 314	18 840	3 111	5 433	17 800
Cash/cash equivalents at the month/year end:	32 104	27 097	22 172	23 461	15 576	29 726	25 461	12 996	33 023	25 314	18 840	5 433	5 433	17 800	31 818

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 Depreciation per asset class, then future financial implications of the capital budget and then detailed capital budget per municipal vote,

MBRR SA34d - Depreciation by asset class

WC012 Cederberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		12 713	13 025	15 150	16 894	16 248	16 248	17 223	18 256	19 352
Roads Infrastructure		3 596	3 314	3 851	3 981	3 609	3 609	3 826	4 055	4 298
Roads		3 596	3 314	3 851	3 981	3 609	3 609	3 826	4 055	4 298
Storm water Infrastructure		-	-	550	368	552	552	585	620	657
Storm water Conveyance		-	-	550	368	552	552	585	620	657
Electrical Infrastructure		3 054	3 362	3 884	4 084	4 271	4 271	4 527	4 799	5 087
LV Networks		3 054	3 362	3 884	4 084	4 271	4 271	4 527	4 799	5 087
Water Supply Infrastructure		2 871	3 093	3 550	4 853	4 375	4 375	4 638	4 916	5 211
Distribution		2 871	3 093	3 550	4 853	4 375	4 375	4 638	4 916	5 211
Sanitation Infrastructure		1 763	2 184	2 490	2 307	2 608	2 608	2 765	2 930	3 106
Reticulation		1 763	2 184	2 490	2 307	2 608	2 608	2 765	2 930	3 106
Solid Waste Infrastructure		1 429	1 072	826	1 303	833	833	883	936	992
Landfill Sites		1 429	1 072	826	1 303	833	833	883	936	992
Community Assets		557	618	665	654	688	688	728	772	818
Community Facilities		102	101	135	145	136	136	144	153	162
Halls		19	13	14	14	14	14	15	16	17
Museums		2	6	-	-	-	-	-	-	-
Libraries		71	71	71	76	72	72	76	81	86
Cemeteries/Crematoria		10	10	50	56	50	50	53	56	60
Sport and Recreation Facilities		455	518	530	509	552	552	584	619	656
Indoor Facilities		-	-	-	1	2	2	1	1	1
Outdoor Facilities		455	518	530	508	550	550	583	618	655
Investment properties		52	52	52	57	53	53	56	60	63
Revenue Generating		52	52	52	57	53	53	56	60	63
Improved Property		52	52	52	57	53	53	56	60	63
Other assets		124	129	130	140	132	132	140	148	157
Operational Buildings		124	129	130	140	132	132	140	148	157
Municipal Offices		124	129	130	140	132	132	140	148	157
Intangible Assets		52	214	224	34	224	224	237	252	267
Licences and Rights		52	214	224	34	224	224	237	252	267
Computer Software and Applications		52	214	224	34	224	224	237	252	267
Computer Equipment		297	297	296	241	296	296	314	333	353
Computer Equipment		297	297	296	241	296	296	314	333	353
Furniture and Office Equipment		623	758	947	739	948	948	1 005	1 066	1 129
Furniture and Office Equipment		623	758	947	739	948	948	1 005	1 066	1 129
Machinery and Equipment		631	711	750	1 203	782	782	829	879	930
Machinery and Equipment		631	711	750	1 203	782	782	829	879	930
Transport Assets		765	831	667	1 180	673	673	713	756	802
Transport Assets		765	831	667	1 180	673	673	713	756	802
Total Depreciation	1	15 814	16 635	18 882	21 141	20 044	20 044	21 246	22 522	23 870

MBRR SA35 - Future financial implications of the capital budget

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

Vote Description	Ref	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-
Vote 4 - Community Development Services		5	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		2 020	-	-	-	-	-	-
Vote 6 - Planning and Development Services		4 096	20	20	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-
Vote 8 - Electricity		18 958	8 696	9 565	-	-	-	-
Vote 9 - Waste Management		2 000	-	-	-	-	-	-
Vote 10 - Waste Water Management		7 705	7 356	-	-	-	-	-
Vote 11 - Water		4 983	10 139	11 709	-	-	-	-
Vote 12 - Housing		1 528	-	-	-	-	-	-
Vote 13 - Road Transport		3 144	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	5 500	11 772	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total Capital Expenditure		44 439	31 710	33 066	-	-	-	-

MBRR SA36 - Detailed capital budget per municipal vote

WC012 Cederberg - Supporting Table SA36 Detailed capital budget											
R thousand	Function	Project Description	IUDF	Own Strategic Objectives	Asset Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
							Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality:											
<i>List all capital projects grouped by Function</i>											
	Executive and council	OFFICE FURNITURE/EQUIPMENT		C	Furniture and Office Equipment	All	-	2	-	-	-
	Finance and administration	OFFICE FURNITURE/EQUIPMENT		B	Furniture and Office Equipment	All	16	20	-	-	-
	Finance and administration	OFFICE FURNITURE/EQUIPMENT		B	Furniture and Office Equipment	All	15	-	-	-	-
	Finance and administration	OFFICE FURNITURE/EQUIPMENT		B	Furniture and Office Equipment	All	22	-	-	-	-
	Finance and administration	OFFICE FURNITURE/EQUIPMENT		C	Furniture and Office Equipment	All	3	-	-	-	-
	Community and social services	UPGRADE COMMUNITY FACILITIES		F	Community Facilities	All	28	-	-	-	-
	Community and social services	EQUIPMENT - THUSONG CENTRE CITRUSDAL		F	Machinery and Equipment	2	29	-	-	-	-
	Community and social services	MRFG - EQUIPMENT		F	Computer Equipment	All	-	4	5	-	-
	Sport and recreation	UPGRADE & BEAUTIFICATION: CARAVAN PARK LBAY		F	Sport and Recreation Facilities	5	137	-	-	-	-
	Sport and recreation	OFFICE FURNITURE/EQUIPMENT RESORTS CLANWILLIAM		F	Furniture and Office Equipment	3	30	-	-	-	-
	Sport and recreation	UPGRADE SPORT FIELDS CLANWILLIAM		F	Sport and Recreation Facilities	3	82	1 494	-	-	-
	Finance and administration	OFFICE FURNITURE/EQUIPMENT		G	Furniture and Office Equipment	All	25	-	-	-	-
	Finance and administration	OFFICE FURNITURE/EQUIPMENT		C	Furniture and Office Equipment	All	28	-	-	-	-
	Finance and administration	BACKUP & RECOVERY PROJECT		C	Computer Equipment	All	-	20	1 800	-	-
	Finance and administration	IT EQUIPMENT & SOFTWARE		C	Computer Equipment	All	-	150	200	-	-
	Planning and development	MIG. UPGRADE ROADS AND STORMWATER INFRASTRUCTURE - CITRUSDAL		A	Roads Infrastructure	2	8 831	975	4 073	-	-
	Planning and development	CITRUSDAL WWTW		A	Sanitation Infrastructure	2	607	-	-	-	-
	Planning and development	MIG PMU COMPUTER EQUIPMENT		A	Computer Equipment	All	15	18	23	20	20
	Housing	HSDG - RIVERVIEW: UPGRADE EXISTING MAIN BUS ROUTES (PH1)		E	Roads Infrastructure	2	0	-	-	-	-
	Road transport	UPGRADE STORM WATER SYSTEM		A	Storm water Infrastructure	5	-	60	100	-	-
	Road transport	PROVIDE STORM WATER CHANNEL CURBS		A	Roads Infrastructure	5	-	60	64	-	-
	Road transport	ROADS: EQUIPMENT CITRUSDAL		A	Machinery and Equipment	2	18	-	-	-	-
	Waste water management	SEWERAGE: EQUIPMENT		A	Machinery and Equipment	4	27	50	55	-	-
	Waste water management	SEWERAGE: EQUIPMENT LAMBERTSBAY		A	Machinery and Equipment	5	28	50	55	-	-
	Water management	DESALINATION PLANT (DROUGHT RELIEF GRANT)		A	Water Supply Infrastructure	5	-	92	-	-	-
	Water management	OFFICE FURNITURE/EQUIPMENT CLANWILLIAM		A	Furniture and Office Equipment	3	14	-	-	-	-
	Water management	PLANT & EQUIPMENT LAMBERTSBAY		A	Machinery and Equipment	5	-	59	60	-	-
	Sport and recreation	PARKS & GARDENS: EQUIPMENT CITRUSDAL		A	Machinery and Equipment	2	21	-	-	-	-
	Energy sources	ELECTRICITY: UPGRADE NETWORK		A	Electrical Infrastructure	All	248	21	22	-	-
	Energy sources	STREETLIGHTS GRAAFWATER		A	Electrical Infrastructure	4	22	-	-	-	-
	Energy sources	INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME		A	Electrical Infrastructure	5	3 747	-	-	-	-
	Energy sources	STREETLIGHTS & SPOTLIGHTS		A	Electrical Infrastructure	3	43	50	53	-	-
	Energy sources	STREETLIGHTS & SPOTLIGHTS		A	Electrical Infrastructure	2	74	50	53	-	-
	Energy sources	STREETLIGHTS & SPOTLIGHTS		A	Electrical Infrastructure	5	45	50	53	-	-
	Energy sources	ELECTRICITY: EQUIPMENT		A	Machinery and Equipment	All	17	-	-	-	-
	Public safety	OFFICE FURNITURE CLW		F	Furniture and Office Equipment	3	2	-	-	-	-
	Public safety	OFFICE FURNITURE CITR		F	Furniture and Office Equipment	2	-	2	-	-	-
	Public safety	UPGRADING - VEHICLE TEST CENTRE EQUIPMENT CLW		F	Machinery and Equipment	3	494	-	-	-	-
	Sport and recreation	OFFICE FURNITURE/EQUIPMENT RESORTS LBAAI & EBAAI		F	Furniture and Office Equipment	5	4	-	-	-	-
	Sport and recreation	OFFICE FURNITURE & EQUIPMENT CITR		F	Furniture and Office Equipment	2	2	-	-	-	-
	Road transport	ROADS: EQUIPMENT CLW		A	Machinery and Equipment	3	16	-	-	-	-
	Road transport	ROADS: EQUIPMENT LBAAI		A	Machinery and Equipment	5	17	40	60	-	-
	Road transport	ROADS: EQUIPMENT GWATER		A	Machinery and Equipment	4	10	-	-	-	-
	Road transport	SPEEDBUMPS DWARSSTRAAT & SKOOLSTR CLW		A	Roads Infrastructure	3	40	-	-	-	-

WC012 Cederberg - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	IUDF	Own Strategic Objectives	Asset Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework			
							Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23
Parent municipality:										
<i>List all capital projects grouped by Function</i>										
Waste water management		SEWERAGE: EQUIPMENT CITRUSDAL		A	Machinery and Equipment	2	37	-	150	-
Waste water management		SEWERAGE: EQUIPMENT EBAAI		A	Machinery and Equipment	5	37	2	3	-
Waste water management		SEWERAGE: EQUIPMENT CLW		A	Machinery and Equipment	3	-	76	85	-
Waste water management		UPGRADE VAN RIOOLPOMPSTASIE		A	Sanitation Infrastructure	3	43	-	-	-
Waste water management		OFFICE FURNITURE/ EQUIPMENT CLANW		A	Furniture and Office Equipment	3	6	-	-	-
Waste water management		EBAAI STORMWATER PYPE		A	Storm water Infrastructure	5	-	100	120	-
Water management		WATER EQUIPMENT CITR		A	Machinery and Equipment	2	-	8	110	-
Water management		FENCING OF WATER TREATMENT WORK CITR		A	Water Supply Infrastructure	2	-	150	-	-
Water management		NEW BUILDING CHLOORGASSE CITR		A	Operational Buildings	2	-	50	-	-
Water management		NEW BUILDING TOILETTE CITR		A	Operational Buildings	2	-	28	-	-
Water management		REPLACE ASBESPLAAT BY PLATDAMME CLW		A	Water Supply Infrastructure	3	-	199	-	-
Water management		FENCING VAN PLATDAMME - CLANW		A	Water Supply Infrastructure	3	-	15	-	-
Water management		WATER EQUIPMENT CLW		A	Machinery and Equipment	3	91	54	30	-
Water management		WATER: EQUIPMENT - POMPE VIR BOORGAT OP LEIPOLDVILLE		A	Machinery and Equipment	5	178	30	30	-
Water management		GENERATOR - AMBER ROAD		A	Machinery and Equipment	3	-	60	180	-
Waste management		BUILDING DUMPING SITE CLW		A	Solid Waste Infrastructure	3	57	30	-	-
Waste management		REFUSE: EQUIPMENT CLANWILLIAM		A	Machinery and Equipment	3	1	-	-	-
Sport and recreation		OFFICE FURNITURE & EQUIPMENT CLW		A	Furniture and Office Equipment	3	6	-	-	-
Sport and recreation		PARKS & GARDENS: EQUIPMENT LBAAI		A	Machinery and Equipment	5	8	3	-	-
Energy sources		INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME - CLANWILLIAM		A	Electrical Infrastructure	3	4 636	14 783	14 783	8 696
Public safety		UPGRADING - VEHICLE TEST CENTRE EQUIPMENT CITR		F	Machinery and Equipment	2	494	-	-	-
Waste water management		WSIG : UPGRADE OF GRAAFWATER OXIDATION PONDS		A	Sanitation Infrastructure	4	1 562	7 133	-	-
Water management		WSIG : UPGRADE OF GRAAFWATER RAW WATER INFRASTRUCTURE		A	Water Supply Infrastructure	4	1 522	7 177	-	-
Water management		WSIG : LAMBERTSBAY BOREHOLE DEVELOPMENT		A	Water Supply Infrastructure	5	448	8 248	-	-
Water management		FENCING HOË DRUK RESERVOIR CITRUSDAL		A	Machinery and Equipment	2	431	-	-	-
Energy sources		LAMBERTSBAY BULK INFRASTRUCTURE UPGRADE - CO FUNDING INEP		A	Electrical Infrastructure	5	806	-	-	-
Planning and development		ELANDSBAY NEW PEDESTRIAN PATHWAY LIGHTNING - MIG CO FUNDING		A	Electrical Infrastructure	5	87	-	-	-
Energy sources		ELECTRICITY : OFFICE FURNITURE/EQUIPMENT		A	Furniture and Office Equipment	All	1	-	-	-
Sport and recreation		PARKS & GARDENS: EQUIPMENT GWATER		A	Machinery and Equipment	4	24	-	-	-
Water management		CLANWILLIAM BOREHOLES (DROUGHT RELIEF GRANT)		A	Water Supply Infrastructure	3	2 031	-	-	-
Water management		CITRUSDAL BOREHOLES REHABILITATION (DROUGHT RELIEF GRANT)		A	Water Supply Infrastructure	2	1 208	-	-	-
Energy sources		MIG: NEW STREET LIGHTING FOR HOUSING PH1 - LAMBERTS BAY		A	Electrical Infrastructure	5	408	-	-	-
Energy sources		MIG: NEW STREET LIGHTING FOR HOUSING PH2 - LAMBERTS BAY		A	Electrical Infrastructure	5	1 102	-	-	-
Energy sources		MIG: NEW STREET LIGHTING FOR HOUSING RIVERVIEW - CITRUSDAL		A	Electrical Infrastructure	2	210	-	-	-
Finance and administration		FENCING & SAFETY GATE CITRUSDAL HEAD OFFICE		G	Operational Buildings	2	28	30	-	-
Water management		WATER: EQUIPMENT ELANDSBAAI		A	Machinery and Equipment	5	51	-	-	-
Waste water management		PURCHASE OF LAND: GRAAFWATER OXIDATION PONDS		A	Land	4	200	-	-	-
Finance and administration		GENERATOR: SCM		B	Machinery and Equipment	3	-	100	-	-
Community and social services		UPGRADE THUSONG CENTRE CITR		F	Community Facilities	2	-	36	-	-
Waste water management		FENCING EIKE STREET RIOOLPOMPSTASIE CITRUSDAL		A	Sanitation Infrastructure	2	-	30	50	-
Water management		UPGRADE WATER NETWORK: CLANWILLIAM		A	Water Supply Infrastructure	3	-	51	-	-
Waste management		CONTAINER DUMPING SITE CITRUSDAL		A	Solid Waste Infrastructure	2	-	90	-	-
Sport and recreation		PARKS & GARDENS: EQUIPMENT CLANWILLIAM		A	Machinery and Equipment	3	-	20	-	-

WC012 Cederberg - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	IUDF	Own Strategic Objectives	Asset Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
							Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality:											
Energy sources		ELECTRICITY: UPGRADE NETWORK ELANDS BAY		A	Electrical Infrastructure	5	-	60	64	-	-
Energy sources		ELECTRICITY: UPGRADE NETWORK GRAAFWATER		A	Electrical Infrastructure	4	-	60	64	-	-
Energy sources		ELECTRICITY: UPGRADE NETWORK CITRUSDAL		A	Electrical Infrastructure	2	-	139	-	-	-
Energy sources		ELECTRICITY: UPGRADE NETWORK CLANWILLIAM		A	Electrical Infrastructure	3	-	60	64	-	-
Energy sources		UPGRADE SEWERAGE PUMPSTATION - STARTING PANEL		A	Electrical Infrastructure	5	-	80	85	-	-
Energy sources		UPGRADE WATER NETWORK - STARTING PANEL		A	Electrical Infrastructure	5	-	75	80	-	-
Energy sources		GENERATOR - WATER WORKS		A	Machinery and Equipment	2	-	40	43	-	-
Energy sources		FENCING: SUB STATION		A	Community Facilities	5	-	4	4	-	-
Waste water management		MIG: WWTW CITRUSDAL		A	Sanitation Infrastructure	2	-	9 718	7 307	-	-
Sport and recreation		MIG: UPGRADE SPORTFIELDS CLANWILLIAM		F	Sport and Recreation Facilities	3	-	2 186	-	-	-
Water management		WSIG: 3 ML RESERVOIR CITRUSDAL & UPGRADE PUMPSTATION		A	Water Supply Infrastructure	2	-	26 087	-	8 696	-
Finance and administration		PLANT & EQUIPMENT		G	Machinery and Equipment	All	-	26	-	-	-
Community and social services		OFFICE FURNITURE/EQUIPMENT		F	Furniture and Office Equipment	All	-	43	-	-	-
Housing		FURNITURE AND OFFICE EQUIPMENT		E	Furniture and Office Equipment	All	-	3	-	-	-
Waste water management		MIG: CITRUSDAL NEW WWTW		A	Sanitation Infrastructure	2	3 363	-	-	-	-
Finance and administration		OFFICE FURNITURE (TELEPHONE SYSTEM)		C	Furniture and Office Equipment	3	749	-	-	-	-
Housing		MIG: ABLUTION FACILITIES AND WASH THROUGH ELANDS BAY		E	Community Facilities	5	-	-	693	-	-
Housing		MIG: ABLUTION FACILITIES AND WATER POINTS CLANWILLIAM		E	Community Facilities	3	-	-	835	-	-
Finance and administration		ICT TOOLS (PLANT & EQUIPMENT)		C	Machinery and Equipment	All	-	-	20	-	-
Road transport		PAVE ROADS: CLANWILLIAM		A	Roads Infrastructure	3	-	-	1 000	-	-
Road transport		VEHICLES CLANWILLIAM (DIGGER LOADER & SINGLE CAB BAKKIE)		A	Transport Assets	3	-	-	1 300	-	-
Road transport		PAVE ROADS: RIVERVIEW CITRUSDAL		A	Roads Infrastructure	2	-	-	500	-	-
Water management		MIG UPGRADE RESERVOIR ELANDS BAY		A	Water Supply Infrastructure	5	-	-	573	-	-
Water management		WSIG WATER PRESSURE MANAGEMENT CITRUSDAL		A	Water Supply Infrastructure	2	-	-	4 000	-	-
Waste management		VEHICLES (REFUSE TRUCK & NPR300)		A	Transport Assets	All	-	-	2 000	-	-
Energy sources		CLANWILLIAM: 11KV CABLE - MARK STREET		A	Electrical Infrastructure	3	-	-	1 000	-	-
Energy sources		LAMBERTS BAY: 11KV CABLE - RMU WATERWORKS & OVERHEADLINE MAL		A	Electrical Infrastructure	5	-	-	1 000	-	-
Energy sources		GRAAFWATER: REFURBISH OVERHEADLINE EAST OF TOWN		A	Electrical Infrastructure	4	-	-	300	-	-
Energy sources		CITRUSDAL: REPLACE RMU IN VOORTREKKER STREET		A	Electrical Infrastructure	2	-	-	550	-	-
Energy sources		CITRUSDAL: VEHICLES (4X4 BAKKIE)		A	Transport Assets	2	-	-	450	-	-
Energy sources		CITRUSDAL: 11KV CABLES - ESKOM & MUN SWITCHING STATION		A	Electrical Infrastructure	2	-	-	290	-	-
Sport and recreation		MIG: UPGRADE SPORTFIELDS GRAAFWATER		F	Sport and Recreation Facilities	4	-	-	-	2 992	11 772
Waste water management		MIG UPGRADE VAN SEWER NETWORK LAMBERTSBAY		A	Sanitation Infrastructure	5	-	-	-	7 356	-
Water management		MIG UPGRADE WATER NETWORK LAMBERTS BAY		A	Water Supply Infrastructure	5	-	-	-	1 443	-
Sport and recreation		MIG UPGRADE PLAY PARKS GRAAFWATER		A	Community Facilities	4	-	-	-	996	-
Sport and recreation		MIG UPGRADE PLAY PARKS CITRUSDAL NORTH		A	Community Facilities	2	-	-	-	1 512	-
Water management		WSIG: CLANWILLIAM NEW RESERVOIR & PIPELINE		A	Water Supply Infrastructure	3	-	-	-	-	8 696
Water management		MIG: CLANWILLIAM NEW RESERVOIR & PIPELINE		A	Water Supply Infrastructure	3	-	-	-	-	3 013
Parent Capital expenditure							34 584	80 351	44 439	31 710	33 066
Total Capital expenditure							34 584	80 351	44 439	31 710	33 066

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 finalized after approval of the 2021/2022 MTREF at least 30 days before the start of the next financial year directly aligned and informed by the 2021/2022 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 program**
The Municipality is participating in the Municipal Financial Management Internship program. 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 program.
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 2021/2022 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	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	42 085	45 414	49 000	77 071	77 071	77 071	77 071	55 541	58 873	62 405
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		713	3 268	3 474	28 301	28 301	28 301	28 301	3 844	4 075	4 320
Net Property Rates		41 372	42 146	45 526	48 771	48 771	48 771	48 771	51 697	54 798	58 085
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	79 818	84 767	97 668	108 968	109 118	109 118	109 118	119 809	128 915	138 712
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)		17	68	64	3 280	3 280	3 280	3 280	81	87	94
Net Service charges - electricity revenue		79 801	84 700	97 604	105 688	105 838	105 838	105 838	119 728	128 828	138 618
Service charges - water revenue											
Total Service charges - water revenue	6	24 857	26 642	28 917	33 653	33 753	33 753	33 753	35 778	37 925	40 201
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)		931	895	896	1 263	1 263	1 263	1 263	1 339	1 420	1 505
Net Service charges - water revenue		23 926	25 747	28 021	32 390	32 490	32 490	32 490	34 439	36 505	38 696
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		12 743	13 012	12 684	16 111	15 111	15 111	15 111	16 018	16 979	17 997
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		3 291	3 364	3 579	5 377	5 377	5 377	5 377	5 700	6 042	6 404
Net Service charges - sanitation revenue		9 452	9 649	9 106	10 734	9 734	9 734	9 734	10 318	10 937	11 593
Service charges - refuse revenue											
Total refuse removal revenue	6	7 598	9 213	10 455	10 975	10 975	10 975	10 975	11 963	13 040	14 213
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)		435	420	423	602	602	602	602	657	716	780
Net Service charges - refuse revenue		7 164	8 792	10 033	10 373	10 373	10 373	10 373	11 307	12 324	13 433
Other Revenue											
Actuarial Gains		-	-	-	-	-	-	-	-	-	-
Administrative Handling Fees		0	1	383	6	4	4	4	2	2	2
Advertising, Publicity and Marketing		-	-	-	-	-	-	-	-	-	-
Application Fees for Land Usage		105	59	52	68	84	84	84	76	81	86
Beach and River Sand		5	-	-	6	3	3	3	-	-	-
Books		3	2	1	3	3	3	3	1	1	1
Breakages and Losses Recovered		-	-	4	-	-	-	-	-	-	-
Building Plan Approval		929	781	670	620	800	800	800	856	908	962
Drivers Licences and Permits		1	-	-	-	-	-	-	-	-	-
Camping Fees		-	2 409	2 053	3 562	1 387	1 387	1 387	1 515	1 606	1 703
Cemetery and Burial		101	90	107	135	135	135	135	144	153	162
Cleaning and Removal		1	3	1	-	25	25	25	23	24	25
Clearance Certificates		30	30	140	133	133	133	133	141	150	159
Collection Charges		38	6	4	6	6	6	6	5	5	6
Commission		41	46	43	53	53	53	53	57	60	64
Consumables		8	9	-	-	4	4	4	3	4	4
Development Charges		1 598	-	-	150	-	-	-	-	-	-
Escort Fees		-	-	5	11	6	6	6	-	-	-
Entrance Fees		-	357	338	565	354	354	354	374	397	421
Fire Services Income		-	-	5	18	9	9	9	-	-	-
Incidental Cash Surpluses		-	9	(0)	-	-	-	-	-	-	-
Inspection Fee Services		-	-	3	3	2	2	2	2	2	2
Insurance Refund		135	33	-	-	-	-	-	-	-	-
Municipal Information and Statistics		-	-	-	-	-	-	-	-	-	-
Photocopies and Faxes		29	24	24	27	15	15	15	14	15	16
Request for Information		-	0	0	0	0	0	0	0	0	0
Reversal of Impairment Loss		0	-	-	-	-	-	-	-	-	-
Sale of Property		-	-	(1)	6 962	6 450	6 450	6 450	5 934	-	-
SETA		140	184	185	343	343	343	343	204	216	229
Staff Recoveries		0	-	0	155	5	5	5	2	2	2
Sub-division and Consolidation Fees		31	38	41	74	4	4	4	5	5	5
Tender documents		56	102	125	150	150	150	150	159	169	179
Valuation Services		15	10	16	14	14	14	14	13	14	15
Total Other Revenue	1	3 265	4 193	4 199	13 067	9 990	9 990	9 990	9 532	3 814	4 042

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	64 476	72 074	79 042	87 049	88 144	88 144	88 144	93 677	97 021	102 552
Pension and UIF Contributions		9 350	10 596	11 731	13 502	12 973	12 973	12 973	14 353	15 251	16 091
Medical Aid Contributions		3 217	3 699	4 117	5 361	4 833	4 833	4 833	5 202	5 541	5 857
Overtime		4 550	3 791	4 268	2 257	3 421	3 421	3 421	6	-	-
Performance Bonus		296	156	1	-	-	-	-	63	63	63
Motor Vehicle Allowance		4 477	4 685	5 490	5 990	5 840	5 840	5 840	8 642	5 715	6 022
Cellphone Allowance		437	410	411	482	492	492	492	542	562	582
Housing Allowances		530	639	505	561	420	420	420	425	456	481
Other benefits and allowances		3 194	4 026	4 425	4 289	4 751	4 751	4 751	2 175	2 316	2 449
Payments in lieu of leave		741	1 230	2 600	1 482	2 833	2 833	2 833	3 009	3 198	3 397
Long service awards		319	344	475	547	508	508	508	547	589	634
Post-retirement benefit obligations	4	2 071	2 155	1 752	2 037	1 147	1 147	1 147	1 269	1 404	1 553
sub-total	5	93 659	103 806	114 817	123 557	125 362	125 362	125 362	129 911	132 117	139 682
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	93 659	103 806	114 817	123 557	125 362	125 362	125 362	129 911	132 117	139 682
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		15 814	16 635	18 882	21 141	20 043	20 043	20 043	21 246	22 522	23 870
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	15 814	16 635	18 882	21 141	20 043	20 043	20 043	21 246	22 522	23 870
Bulk purchases - electricity											
Electricity bulk purchases		67 510	70 865	83 384	89 197	87 246	87 246	87 246	100 857	109 833	119 608
Total bulk purchases	1	67 510	70 865	83 384	89 197	87 246	87 246	87 246	100 857	109 833	119 608
Transfers and grants											
Cash transfers and grants		1 021	1 066	376	4 542	787	787	787	340	90	90
Non-cash transfers and grants		-	66	917	76	543	543	543	133	133	133
Total transfers and grants	1	1 021	1 132	1 293	4 618	1 331	1 331	1 331	473	223	223
Contracted services											
Outsourced Services		-	-	-	-	-	-	-	-	-	-
Consultants and Professional Services		-	-	-	-	-	-	-	-	-	-
Contractors		-	-	-	-	-	-	-	-	-	-
Air Pollution		-	-	-	-	-	-	-	-	-	-
Accounting and Auditing		1 448	2 248	1 287	1 021	2 121	2 121	2 121	1 536	1 577	1 504
Audit Committee		-	34	15	37	37	37	37	22	22	23
Building Contractors		-	-	-	13 000	13 836	13 836	13 836	19 500	19 500	6 000
Burial Services		-	15	11	16	16	16	16	-	-	-
Catering Services		-	254	243	83	95	95	95	72	72	72
Collection		-	17	70	27	27	27	27	27	28	29
Commissions and Committees		-	9	9	40	40	40	40	40	40	40
Ecological		-	-	-	-	-	-	-	-	-	-
Employee Wellness		-	9	1	-	-	-	-	-	-	-
Engineering Services (Civil)		1 393	111	63	580	431	431	431	386	386	386
Engineering Services (Electrical)		-	-	-	-	-	-	-	-	-	-
Events Promotor		-	-	-	-	55	55	55	-	-	-
Fire Services		-	-	2 545	-	2 500	2 500	2 500	2 639	-	-
Forestry		-	-	28	-	-	-	-	-	-	-
Housing		1 323	-	-	-	-	-	-	-	-	-
Human Resources		379	383	428	336	446	446	446	116	116	116
Hygiene Services		-	25	44	74	95	95	95	101	101	101
Inspection Fees		-	19	6	41	41	41	41	42	42	43
Laboratory Services		318	186	237	267	267	267	267	192	192	192
Land and Quantity Surveyors		-	-	-	100	-	-	-	-	-	-
Legal Advice and Litigation		636	347	1 084	425	2 286	2 286	2 286	1 020	721	722
Maintenance of Buildings and Facilities		-	1 058	1 294	761	1 343	1 343	1 343	857	857	857
Maintenance of Equipment		-	6 141	4 968	4 563	4 770	4 770	4 770	4 822	4 822	4 678
Maintenance of Unspecified Assets		-	435	434	-	-	-	-	-	-	-
Maintenance Services		8 390	-	-	-	-	-	-	-	-	-
Management of Informal Settlements		-	240	52	150	150	150	150	50	50	50
Medical Examinations		-	2	272	102	102	102	102	153	153	153
Meter Management		-	10	97	72	72	72	72	73	76	80
Occupational Health and Safety		-	28	72	80	160	160	160	100	100	100
Organisational		-	155	319	300	375	375	375	1 235	1 035	935
Other Contracted Services		1 465	-	-	-	-	-	-	-	-	-
Project Management		-	572	-	316	316	316	316	-	-	-
Project Management mSCOA Implementation		2 617	-	-	-	-	-	-	-	-	-
Removal of Structures and Illegal Signs		-	-	-	-	-	-	-	-	-	-
Research and Advisory		-	267	-	150	1 790	1 790	1 790	1 013	1 013	1 013
Safeguard and Security		3 022	646	726	610	610	610	610	720	720	720
Security Services		-	1 464	1 997	2 306	2 813	2 813	2 813	4 400	4 400	4 400
Sewerage Services		-	244	-	-	-	-	-	-	-	-
Stage and Sound Crew		-	26	27	29	27	27	27	13	13	13
Town Planner		-	53	49	75	39	39	39	39	39	39
Traffic Fines Management		937	1 224	1 498	1 122	1 522	1 522	1 522	750	750	750
Translators, Scribes and Editors		-	1	1	11	11	11	11	-	-	-
Valuer and Assessors		248	170	331	500	317	317	317	322	335	350
Total contracted services		22 176	16 390	18 206	27 195	36 711	36 711	36 711	40 239	37 162	23 366

Other Expenditure											
Actuarial Losses	1 155	-	-	-	-	-	-	-	-	-	
Advertising, Publicity and Marketing	161	213	229	256	266	266	266	116	117	118	
Assets less than the Capitalisation Threshold	-	342	236	1 343	1 478	1 478	1 478	1 510	1 500	1 500	
Audit Fees (external)	3 643	3 664	3 559	3 500	2 500	2 500	2 500	2 500	2 500	2 500	
Bank Charges	663	747	788	800	800	800	800	800	800	800	
Commission - Prepaid Electricity	1 719	1 637	1 495	1 480	1 480	1 480	1 480	1 502	1 565	1 634	
Computer Service	1 021	914	1 900	2 458	2 064	2 064	2 064	2 923	1 744	1 744	
Courier and Delivery Services	-	52	40	56	56	56	56	10	10	10	
Deeds	-	33	33	32	32	32	32	24	24	24	
Drivers Licences and Permits	200	229	171	120	285	285	285	285	285	285	
Entertainment	-	102	35	31	5	5	5	-	-	-	
Eskom Connection Fees	-	-	-	-	26	26	26	26	26	26	
Fines and Penalties	-	-	0	-	-	-	-	-	-	-	
Full Time Union Representative	-	84	104	95	113	113	113	110	110	110	
Hire Charges	863	675	754	950	919	919	919	945	950	954	
Insurance Underwriting (Broker's Fee)	-	4	-	-	-	-	-	-	-	-	
Insurance Underwriting (Excess Payments)	-	90	40	30	50	50	50	70	70	70	
Insurance Underwriting (Premiums)	958	746	897	949	1 114	1 114	1 114	1 135	1 135	1 135	
Licences (Motor Vehicle)	142	159	81	187	227	227	227	227	227	227	
Licences (Radio and Television)	-	-	8	3	3	3	3	1	1	1	
Municipal Services	-	-	-	2 059	2 065	2 065	2 065	2 069	2 841	3 093	
Operating Leases	-	368	792	920	920	920	920	922	922	922	
Other Expenditure	1 721	-	-	-	-	-	-	-	-	-	
Postage/Stamps/Frinking Machines	-	0	-	-	-	-	-	-	-	-	
Printing, Publications and Books	1 174	614	800	655	810	810	810	659	659	659	
Professional Bodies, Membership and Subscription	894	1 109	1 253	1 155	1 342	1 342	1 342	1 405	1 259	1 259	
Radio and TV Transmissions	-	-	39	-	29	29	29	-	-	-	
Registration Fees	-	914	445	362	361	361	361	163	163	163	
Remuneration of Ward Committees	215	180	88	300	300	300	300	360	360	360	
Resettlement Cost	-	32	-	-	29	29	29	-	-	-	
Signage	-	17	58	180	146	146	146	70	70	70	
Skills Development Fund Levy	798	888	801	1 070	887	887	887	1 039	1 083	1 141	
SMS Bulk Message Service	-	4	3	1	1	1	1	-	-	-	
Software Licences	-	8	7	2	2	2	2	2	2	2	
Stock Adjustments	-	-	-	-	-	-	-	-	-	-	
Telemetric Systems	-	-	1	48	48	48	48	45	45	45	
Telephone, Fax, Telegraph and Telex	1 806	1 850	641	350	350	350	350	385	385	385	
Training	854	-	-	-	-	-	-	-	-	-	
Travel Agency and Visa's	-	-	-	-	-	-	-	-	-	-	
Travel and Subsistence	1 048	1 828	595	993	457	457	457	235	242	242	
Uniform and Protective Clothing	486	729	895	791	797	797	797	616	600	609	
Vehicle Tracking	-	-	-	-	-	-	-	-	-	-	
Workmen's Compensation Fund	-	476	547	490	490	490	490	350	350	350	
Total 'Other' Expenditure	1	19 519	18 708	17 336	21 666	20 452	20 452	20 452	21 045	20 044	20 438
by Expenditure Item	8										
Employee related costs	12 544	14 227	15 248	16 197	16 492	16 492	16 492	16 830	17 882	18 999	
Inventory Consumed	5 532	5 660	3 745	3 324	3 924	3 924	3 924	3 960	3 963	3 966	
Contracted Services	7 824	7 889	6 658	4 688	5 550	5 550	5 550	5 097	5 098	4 954	
Other Expenditure	1 104	1 102	854	2 144	2 224	2 224	2 224	2 193	2 210	2 228	
Total Repairs and Maintenance Expenditure	9	27 004	28 878	26 505	26 353	28 189	28 189	28 189	28 080	29 152	30 148
Inventory Consumed											
Inventory Consumed - Water	1 021	945	800	963	963	963	963	1 001	1 043	1 089	
Inventory Consumed - Other	8 540	9 663	7 226	6 345	7 998	7 998	7 998	6 758	6 762	6 766	
Total Inventory Consumed & Other Material	9 561	10 608	8 026	7 308	8 961	8 961	8 961	7 759	7 805	7 855	

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 the Municipal Manager	Vote 3 - Financial Administrative Services	Vote 4 - Community Development Services	Vote 5 - Corporate and Strategic Services	Vote 6 - Planning and Development Services	Vote 7 - Public Safety	Vote 8 - Electricity	Vote 9 - Waste Management	Vote 10 - Waste Water Management	Vote 11 - Water	Vote 12 - Housing	Vote 13 - Road Transport	Vote 14 - Sports and Recreation	Total
R thousand	1	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
Revenue By Source																
Property rates		-	-	51 697	-	-	-	-	-	-	-	-	-	-	-	51 697
Service charges - electricity revenue		-	-	-	-	-	-	-	119 728	-	-	-	-	-	-	119 728
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	34 439	-	-	-	34 439
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	10 318	-	-	-	-	10 318
Service charges - refuse revenue		-	-	-	-	-	-	-	-	11 307	-	-	-	-	-	11 307
Rental of facilities and equipment		-	-	-	285	83	-	-	-	-	-	-	-	-	13	382
Interest earned - external investments		-	-	333	-	-	-	-	-	-	-	-	-	-	-	333
Interest earned - outstanding debtors		-	-	5 288	-	-	-	-	-	-	-	-	-	-	-	5 288
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	6	1	-	-	19 000	89	-	-	-	-	-	-	19 096
Licences and permits		-	-	-	-	-	-	3	-	-	-	-	-	-	-	3
Agency services		-	-	-	-	-	-	3 975	-	-	-	-	-	-	-	3 975
Other revenue		-	-	315	145	6 154	1 000	2	-	23	-	-	-	-	1 893	9 532
Transfers and subsidies		9 527	-	2 023	7 202	401	863	-	12 093	9 228	12 104	16 091	19 729	611	-	89 873
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		9 527	-	59 662	7 633	6 638	1 863	22 979	131 910	20 557	22 422	50 530	19 729	611	1 907	355 970
Expenditure By Type																
Employee related costs		1 386	10 471	26 207	12 888	10 490	7 021	11 035	5 932	10 378	3 034	10 619	2 804	6 398	11 249	129 911
Remuneration of councillors		5 583	-	-	-	-	-	-	-	-	-	-	-	-	-	5 583
Debt impairment		-	-	6 443	-	-	-	16 028	2 397	1 761	2 546	5 591	-	-	-	34 766
Depreciation & asset impairment		72	16	968	282	619	213	82	4 649	1 178	2 804	5 136	27	4 490	712	21 246
Finance charges		-	-	10 917	-	-	-	-	-	-	-	-	-	-	-	10 917
Bulk purchases - electricity		-	-	-	-	-	-	-	100 857	-	-	-	-	-	-	100 857
Inventory consumed		263	10	422	96	229	243	315	1 002	833	723	1 906	70	1 016	631	7 759
Contracted services		108	1 172	3 324	249	5 080	594	3 619	637	1 386	1 665	1 586	19 570	885	366	40 239
Transfers and grants		143	50	-	30	250	-	-	-	-	-	-	-	-	-	473
Other expenditure		1 733	837	7 997	286	4 166	217	462	397	377	540	2 944	78	600	412	21 045
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		9 288	12 555	56 277	13 831	20 834	8 288	31 540	115 872	15 913	11 311	27 781	22 548	13 389	13 369	372 796
Surplus/(Deficit)		240	(12 555)	3 385	(6 198)	(14 195)	(6 425)	(8 560)	16 038	4 644	11 111	22 749	(2 819)	(12 778)	(11 462)	(16 827)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	5	-	23	-	14 783	-	7 307	4 573	1 528	4 073	-	32 292
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	159	-	-	-	-	-	-	-	-	159
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		240	(12 555)	3 385	(6 193)	(14 195)	(6 243)	(8 560)	30 821	4 644	18 418	27 322	(1 290)	(8 705)	(11 462)	15 624

MBRR SA3 - Supporting detail to 'Budgeted Financial Position'

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		96 454	105 003	135 230	164 479	169 221	169 221	169 221	190 176	212 349	235 821
Less: Provision for debt impairment		(54 471)	(60 685)	(99 501)	(118 265)	(133 491)	(133 491)	(133 491)	(152 229)	(172 041)	(192 996)
Total Consumer debtors	2	41 983	44 319	35 728	46 215	35 729	35 729	35 729	37 946	40 307	42 824
Debt impairment provision											
Balance at the beginning of the year		46 899	54 471	60 685	88 416	99 501	99 501	99 501	133 491	152 229	172 041
Contributions to the provision		16 506	20 878	40 109	29 849	33 990	33 990	33 990	18 738	19 812	20 955
Bad debts written off		(8 934)	(14 664)	(1 292)	-	-	-	-	-	-	-
Balance at end of year		54 471	60 685	99 501	118 265	133 491	133 491	133 491	152 229	172 041	192 996
Inventory											
Water											
Opening Balance		137	137	162	172	172	172	172	172	172	172
System Input Volume		1 021	970	811	963	963	963	963	1 001	1 043	1 089
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		1 021	970	811	963	963	963	963	1 001	1 043	1 089
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	(1 021)	(945)	(800)	(963)	(963)	(963)	(963)	(1 001)	(1 043)	(1 089)
Billed Authorised Consumption		(1 021)	(945)	(800)	(963)	(963)	(963)	(963)	(1 001)	(1 043)	(1 089)
Billed Metered Consumption		(1 021)	(945)	(800)	(963)	(963)	(963)	(963)	(1 001)	(1 043)	(1 089)
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		(1 021)	(945)	(800)	(963)	(963)	(963)	(963)	(1 001)	(1 043)	(1 089)
Closing Balance Water		137	162	172	172	172	172	172	172	172	172
Consumables											
Standard Rated											
Opening Balance		1 315	1 315	1 389	1 216	1 216	1 216	1 216	1 216	1 216	1 216
Acquisitions		8 540	9 737	7 053	6 508	7 998	7 998	7 998	6 758	6 762	6 766
Issues		(8 540)	(9 663)	(7 226)	(6 345)	(7 998)	(7 998)	(7 998)	(6 758)	(6 762)	(6 766)
Adjustments		-	-	-	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		1 315	1 389	1 216	1 379	1 216	1 216	1 216	1 216	1 216	1 216
Closing Balance - Inventory & Consumables		1 452	1 551	1 388	1 551	1 388	1 388	1 388	1 388	1 388	1 388
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		793 796	897 083	925 501	1 019 005	1 005 853	1 005 853	1 005 853	1 050 292	1 082 002	1 115 068
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		278 732	294 009	311 490	334 382	331 256	331 256	331 256	352 209	374 420	397 960
Total Property, plant and equipment (PPE)	2	515 063	603 074	614 011	684 623	674 596	674 596	674 596	698 083	707 582	717 108
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		3 599	4 112	4 718	4 022	4 892	4 892	4 892	4 074	2 309	2 542
Total Current liabilities - Borrowing		3 599	4 112	4 718	4 022	4 892	4 892	4 892	4 074	2 309	2 542
Trade and other payables											
Trade Payables		51 755	79 158	81 134	39 419	96 134	96 134	96 134	96 134	96 134	96 134
Other creditors		-	-	-	-	-	-	-	-	-	-
Unspent conditional transfers		33 460	2 692	27 474	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	85 216	81 850	108 608	39 419	96 134	96 134	96 134	96 134	96 134	96 134
Non current liabilities - Borrowing											
Borrowing		18 777	16 470	12 481	10 247	7 589	7 589	7 589	11 618	9 309	6 766
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing	4	18 777	16 470	12 481	10 247	7 589	7 589	7 589	11 618	9 309	6 766
Provisions - non-current											
Retirement benefits		29 807	25 277	22 772	33 572	25 596	25 596	25 596	28 779	32 425	36 585
Long-service Awards		3 234	4 269	4 768	5 355	5 248	5 248	5 248	5 540	5 902	6 338
Refuse landfill site rehabilitation		29 702	33 717	31 680	90 412	35 038	35 038	35 038	38 752	42 860	47 403
Total Provisions - non-current		62 743	63 263	59 220	129 339	65 882	65 882	65 882	73 071	81 187	90 326
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		457 899	481 293	561 902	581 619	555 193	555 193	555 193	610 698	626 322	644 384
GRAP adjustments		9 922	54	-	-	-	-	-	-	-	-
Restated balance		467 820	481 347	561 902	581 619	555 193	555 193	555 193	610 698	626 322	644 384
Surplus/(Deficit)		13 473	80 555	(6 709)	39 603	55 505	55 505	55 505	15 624	18 062	16 980
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	481 293	561 902	555 193	621 222	610 698	610 698	610 698	626 322	644 384	661 364
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	481 293	561 902	555 193	621 222	610 698	610 698	610 698	626 322	644 384	661 364

2021/22 Proposed tariff structure:

PROPERTY RATES	2020 - 2021	% Increase	2021 - 2022
RATES REBATES and EXEMPTIONS			
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 Ratio in the rand to Residential, in total, and according to the relevant Rates Policy of Council) Refer to Rates Amendment Act 2014, for different categories and sections)	75% 0%	0% 0%	75% 0%
2.b The rebate is included in the tariff below as per Agricultural norm prescribed in relation to Residential Property Tariff			
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 ordinary 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 ordinary 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 ordinary place of residence. The taxpayer must be older than 60 years of age and must be a pensioner.	10%	0%	10%
Rate Categories - Rates Amendment Act 2014			
Residential	R 0.01373563	6%	R 0.01455976
Special Ratings Area (per plot)	R 636.00	6%	R 674.16
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 Agriculture	R 0.00343422	6%	R 0.00364028
Business & Commercial (No Rebate)	R 0.01775785	6%	R 0.01882332
Residential (No Rebate)	R 0.01373563	6%	R 0.01455977
Small Holdings :			
Agricultural	R 0.00343423	6%	R 0.00364028
Business & Commercial (No Rebate)	R 0.01775785	6%	R 0.01882332
Residential (No Rebate)	R 0.01373563	6%	R 0.01455977
Commercial/Business:	R 0.01775785	6%	R 0.01882332
Government:			
Educational; Hospitals; Schools	R 0.01775785	6%	R 0.01882332
Police	R 0.01775785	6%	R 0.01882332
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
	75 % rebate on Residential tariff (no R50 000 Free)		75 % rebate on Residential tariff (no R50 000 Free)
Self Sustainable towns without municipal services outside municipal towns.			
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

Service Tariffs by category – explanatory

	2020/21	% Increase	2021/22
ELECTRICITY RATES*			
Domestic customers			
Conventional meters			
Basic (Single phase) - (R/month)	353.95	13.20%	400.67
Basic (Three phase) - (R/month)	529.97	13.20%	599.93
Capacity (R/Amp/phase/month)			
Energy (R/kWh)	1.86	13.20%	2.10
(1 to 50 units + Basic per calendar month for free/ not transferrable) (Indigents only)			
Prepaid meters Indigent 20 Amp			
Electricity Indigent (R/kWh) 51 - 100 kWh/month.	1.38	13.20%	1.56
(1st 50 units per calendar month free- not transferable) (only Indigent cases)			
Prepaid meters: 20 Amp single phase			
Energy (R/kWh)	2.20	13.20%	2.49
Pre-paid: 1 phase >20 Amp 1 phase; all 3 phase.			
Basic - (R/month)	56.17	13.20%	63.59
Capacity (R/Amp/phase/month)	4.27	13.20%	4.84
Energy (R/kWh)	1.92	13.20%	2.17
Minimum purchase per transaction R20.00			
Availability Fee			
Availability fee (Empty plots- levy per month))	236.19	13.20%	267.36
Business customers			
Conventional meters			
Basic - (R/month)	634.63	13.20%	718.41
Basic (Three phase) - (R/month)	674.17	13.20%	763.16
Capacity (R/Amp/phase/month)			
Energy (R/kWh)	2.04	13.20%	2.31
Pre-payment 20 Amp 1 phase			
Energy (R/kWh)	2.47	13.20%	2.80
Pre-payment >20 Amp 1 phase & all 3 phase			
Basic - (R/month)	57.22	13.20%	64.77
Capacity (R/Amp/phase/month)	4.30	13.20%	4.87
Energy (R/kWh)	2.11	13.20%	2.38
Low voltage Farmers			
Basic - (R/month)	708.98	13.20%	802.56
Capacity (R/Amp/phase/month)			
Energy (R/kWh)	2.15	13.20%	2.44
Time Of Use (TOU) tariff Medium Voltage (MV)			
Basic - (R/month)	4 410.89	13.20%	4 993.13
Demand (R/kVA/m)	79.81	13.20%	90.35
Acces (R/kVA/m)	68.48	13.20%	77.52
Reactive Energy (R/kvarh)	0.11	13.20%	0.12
High Season:			
Peak: (R/kWh)	4.10	13.20%	4.64
Standard: (R/kWh)	1.56	13.20%	1.77
Off- Peak: (R/kWh)	0.98	13.20%	1.11
Low Season:			
Peak: (R/kWh)	1.65	13.20%	1.87
Standard: (R/kWh)	1.25	13.20%	1.41
Off- Peak: (R/kWh)	0.89	13.20%	1.01

Time Of Use (TOU) tariff Low Voltage (LV)			
Basic - (R/month)	2 205.45	13.20%	2 496.57
Demand (R/kVA/m)	101.28	13.20%	114.65
Acces (R/kVA/m)	75.32	13.20%	85.26
Reactive Energy (R/kvarh)	0.10	13.20%	0.12
High Season			
Peak: (R/kWh)	4.47	13.20%	5.06
Standard: (R/kWh)	1.61	13.20%	1.82
Off- Peak: (R/kWh)	0.90	13.20%	1.01
Low Season			
Peak: (R/kWh)	1.70	13.20%	1.93
Standard: (R/kWh)	1.28	13.20%	1.45
Off- Peak: (R/kWh)	0.92	13.20%	1.04
Buy Back Rates: All TOU customers			
High Season			
Peak: (R/kWh)	3.54	13.20%	4.01
Standard: (R/kWh)	1.07	13.20%	1.21
Off- Peak: (R/kWh)	0.67	13.20%	0.76
Low Season:			
Peak: (R/kWh)	1.15	13.20%	1.31
Standard: (R/kWh)	0.79	13.20%	0.90
Off- Peak: (R/kWh)	0.50	13.20%	0.57
Schools and hostels, crèches, registered churches			
Basic - (R/month)	1 037.45	13.20%	1 174.39
Capacity (R/Amp/phase/month)			
Energy (R/kWh)	1.65	13.20%	1.87
Sportsclubs: fields and buildings, golfclubs			
Basic - (R/month)	304.75	13.20%	344.98
Capacity (R/Amp/phase/month)			
Energy (R/kWh)	1.65	13.20%	1.87
Street lights			
Maintenance charge- (R/luminaire/month)			
Energy (R/kWh)	1.27	13.20%	1.44
Municipal Supplies			
Basic - (R/month)			
Capacity (R/Amp/phase/month)			
Buildings, Sewerage Pumps, Water Pumps: (R/kWh)	2.08	13.20%	2.35
Temporary users			
Electricity (R/kWu)	3.08	13.20%	3.49
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)	1 532.90	13.20%	1 735.24
Tampering with meter (Fine- 2nd time) (non-indigent case)	2 299.35	13.20%	2 602.86
Tampering with meter (Fine- 3rd time) (culprit should be prosecuted)	3 065.80	13.20%	3 470.49
Tampering with meter (Fine- 1st time) (Indigent case)	723.07	13.20%	818.51
Tampering with meter (Fine- 2nd time) (Indigent case)	1 084.60	13.20%	1 227.77
Tampering with meter (Fine- 3rd time) (Culprit should be prosecuted)	1 446.13	13.20%	1 637.02
New Connection			
New Installations	Actual cost + 25%	Actual cost + 25%	Actual cost + 25%

WATER RATES*	2020 - 2021	% Increase	2021- 2022
AVAILABILITY CHARGE EMPTY STANDS	783.41	6%	830.42
<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	127.61	6%	135.27
First 6 Kilolitre per moth free of charge/ not transferable (Only for Indigent cases)			
<u>Residential users</u>			
<u>Per kilolitre, per month</u>			
0 - 20 kilolitre	8.70	6%	9.23
21 - 40 kilolitre	10.69	6%	11.33
41 - 60 kilolitre	12.42	6%	13.16
61 +kilolitre	21.57	6%	22.86
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>			
<u>Clanwilliam Dam volume reaches 45%. Jan Dissels River pumping Schemes reaches 45% of allowed pumping volume; all other schemes optimally utilised:</u>			
<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)	8.70	6%	9.22
21 - 40 kilolitre (Drought Tariff)	18.15	6%	19.24
41 - 60 kilolitre (Drought Tariff)	24.60	6%	26.07
61 +kilolitre (Drought Tariff)	42.73	6%	45.29
BUSINESS (Normal Rate first 40 kl)	15.37	6%	16.29
BUSINESS (Drought Tariff in excess of 40 kl) FLAT RATE	28.72	6%	30.44
NORMAL TARIFFS - NOT DROUGHT SEASON			
<u>BUSINESS</u>			
Basic Charge (per every plot able to join the water network as per the Engineer in charge)	199.59	6%	211.57
<u>FLAT RATE</u>	15.37	6%	16.29
<u>OLD AGE HOMES, CHURCHES</u>			
<u>Per Kilolitre (Per Month)</u>			
0 - 25 kilolitre	7.13	5%	7.48
25 -50 kilolitre	8.91	5%	9.35
50 - 75 kilolitre	12.59	5%	13.22
75 +kilolitre	18.88	5%	19.83
<u>ROLBAL CLUBS AND SPORT CLUBS (FLAT RATE)</u>	5.43	5%	5.70
<u>SCHOOLS, HOSPITALS,</u>			
<u>Per kilolitre, per month</u>			
0 - 25 kilolitre	7.13	5%	7.49
25 -50 kilolitre	8.91	5%	9.36
50 - 75 kilolitre	12.59	5%	13.22
75 +kilolitre	18.88	5%	19.83
<u>Water connection:</u>			
New Connection			
New Connection Water (15 mm) shorter than 3 meters	3 335	6%	3 534.85
New Connection Water (22 mm) shorter than 3 meters	4 049	6%	4 292.15
New Connection Water (25mm) shorter than 3 meters	4 645	6%	4 923.62
New Connection Water (50 mm) shorter than 3 meters	10 242	6%	10 856.22
New Connection (Road Crossing)	3 929	6%	4 165.19
Reconnection	171.48	6%	181.77
Repair of water leakages within private property	Actual cost + 25%	6%	Actual cost + 25%
Testing of meters	171.48	6%	181.77
Move of water meters	Actual cost + 25%		Actual cost + 25%

Filling of Swimming pool (Using Municipal Equipment)	13.62	6%	14.43
Irrigation ditch water (Clanwilliam) Per Year			
Irrigation ditch water per 2 000 m ³ or part thereof	412.32	6%	437.06
Cost per unit			
LBFC Slide Construction - Brackish Water Borehole	7.94	6%	8.41
Other			
Tampering with meter (Fine- 1st time) (non-indigent case)	1 410	6%	1 495.07
Tampering with meter (Fine- 2nd time) (non-indigent case)	2 116	6%	2 242.60
Tampering with meter (Fine- 3rd time) (culprit should be prosecuted)	2 821	6%	2 990.13
Tampering with meter (Fine- 1st time) (Indigent case)	665	6%	705.22
Tampering with meter (Fine- 2nd time) (Indigent case)	998	6%	1 057.83
Tampering with meter (Fine- 3rd time) (Culprit should be prosecuted)	1 331	6%	1 410.44
TEMPORARY USERS/ CONNECTIONS FOR CONSTRUCTION			
Fixed once off connection fee	3 335	6%	3 534.94
Flat rate per kiloliter	15.36	6%	16.29
Bulk purchases by contractors per kl (own transport)	25.37	6%	26.89
Previous District Municipal Areas: Residential			
0 - 25 kl	7.68	6%	8.14
26 - 50 kl	8.79	6%	9.32
50 - 75 kl	10.56	6%	11.20
75 kl and more	16.90		17.91
Proefplaas(Government/ Agriculture)	13.63	6%	14.44
WATER TO GOLF COURSE	13.63	6%	14.44

SEWAGE RATES*	2020 - 2021	% INCREASE	2021 - 2022
<u>Availability Fees</u>			
Availability Fees (yearly)	1 334.35	6%	1 414.41
<u>Basic Charge</u> (Indigent clients excuded)	33.71	6%	35.73
<u>Connection Fees</u>			
<u>Sewage Connection Fee</u>	1 965	6%	2 083.15
<u>Sewage Connection Fee (a road crossing)</u>	5 955	6%	6 312.38
<u>Sewage blockage</u>			
Within working hours	211.70	6%	224.41
After hours	464.75	6%	492.63
Weekends/ public holidays	527.59	6%	559.24
<u>Flush Toilets</u>			
<u>Households</u>			
Standard levy	168.69	6%	178.81
<u>Businesses</u>			
1-3 Toilets	168.69	6%	178.81
More than 3 Toilets (per additional toilet)	56.24	6%	59.61
<u>Hotels and Flats</u>			
Per toilet	112.47	6%	119.22
<u>Schools and Hostels</u>			
Per toilet	54.13	6%	57.38
<u>Old age homes</u>			
Per toilet	54.13	6%	57.38
<u>Special Rates</u>			
All churches and halls	417.76	6%	442.82
SAPS	1 723.47	6%	1 826.88
Hospital	1 462.99	6%	1 550.77
Wine Cellars	1 348.31	6%	1 429.21
<u>Goede Hoop Citrus Corporation</u>			
Head office	907.98	6%	962.46
Residence	2 614.81	6%	2 771.70
Warehouse	6 800.80	6%	7 208.85
Kampong	3 405.36	6%	3 609.68
<u>LBFC Slide Construction</u>			
Fixed Amount	1 161.03	6%	1 230.69
90% of water usage	1.41	6%	1.49
<u>Indigent cases</u>	Fully subsidized		Fully subsidized
<u>Suction tanks per load</u>			
<u>Within working hours</u>			
Single Load	115.50	6%	122.43
Double Load	219.53	6%	232.71
Outside Municipal area	626.05	6%	663.61
Rate per km outside municipal area	9.80	6%	10.39
<u>After hours, weekends and public holidays</u>			
Single Load	626	6%	663.61
Double Load	826	6%	875.89
Outside Municipal area	826	6%	875.89
Rate per km outside municipal area	9.84	6%	10.43
<u>Outside Contractor to dump sewerage at Mun. Works</u>	-		
Single load	292	6%	308.99
Dubble load	525	6%	556.18
<u>Application for Bulk Sewerage Connections</u>	actual cost + 25%	actual cost + 25%	actual cost + 25%
Per kiloliter	60.94	6%	64.60

REFUSE REMOVAL RATES*	2020 - 2021		2021 - 2022
Basic Charge (Indigent clients excluded) (Infrastructure levy Households)	25.40	9%	27.69
Basic Charge (Businesses) (Infrastructure levy Business)	199.69	9%	217.66
Households: once per week	105.87	9%	115.39
Businesses: once per week	117.96	9%	128.57
2 times per week	216.53	9%	236.02
3 times per week	330.06	9%	359.77
4 times per week	447.63	9%	487.91
More than 4 times per week	569.26	9%	620.49
<u>Special Rates</u>			
Schools	201.66	9%	219.81
School residences	301.70	9%	328.86
Church and halls	101.64	9%	110.79
Nursery schools	101.64	9%	110.79
Hospital	301.70	9%	328.86
Old age homes	596.95	9%	650.67
Refuse removal of businesses where business requires refuse to be removed more than once a week and no black bags provided			
All businesses	5 058	9%	5 513.59
Construction rubble per cart	747	9%	814.56
Garden rubble per cart	373	9%	406.70
Residential rubble/ refuse dumped at municipal Landfill sites - per cart	159	9%	173.31
Businesses rubble/ refuse dumped at municipal Landfill sites - per cart	594	9%	647.02
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.)	810	9%	882.73
Waste removal outside municipal area: KM rate.	9.80	9%	10.69
<u>Per Removal (per bin, per month regardless of number of removals) outside municipal area</u>	457	9%	497.74
Rate per km outside municipal area	9.33	9%	10.17
Residents Refuse Removal Elandsbloof: 4 x R25 per household per month	112.36	9%	122.47

MBRR SA15 - Investment particulars by type

WC012 Cederberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		10 017	3 735	7 767	-	-	-	-	-	-
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	7 767	-	-	-	-	-	-
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	7 767	-	-	-	-	-	-

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 (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality														
None														-
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	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Parent municipality										
Annuity and Bullet Loans		18 777	16 470	12 481	10 247	7 589	7 589	11 618	9 309	6 766
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	18 777	16 470	12 481	10 247	7 589	7 589	11 618	9 309	6 766
Entities										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	18 777	16 470	12 481	10 247	7 589	7 589	11 618	9 309	6 766
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	-	-	-	-	-	-	-	-	-
Entities										
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		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

2.16 Manager's quality certificate

Municipal Manager Quality Certificate

I, **Henry Slimmert**, Municipal Manager of CEDERBERG MUNICIPALITY,
Hereby Certify that the Annual Budget and Supporting Documentation have
been prepared in accordance with the Municipal Finance Management Act and
the regulations made under the Act, and that the Annual budget and
supporting documents are consistent with the Integrated Development Plan of
the Municipality,

Print Name: **Henry Slimmert**

Municipal Manager of **CEDERBERG MUNICIPALITY**

Signature:

A handwritten signature in black ink, appearing to read 'Henry Slimmert', written over a faint, illegible stamp or watermark.

Date: **31 MARCH 2021**