

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

PART1: ANNUAL BUDGET

1.1 Overview

Global growth will remain volatile for the foreseeable future. The South African Reserve Bank (SARB) adjusted its national growth forecast for the first quarter of 2021 upwards to 2.7 per cent, much higher than the 0.2 per cent envisaged at the tabling of the National Budget in March 2021. This upswing has also been supported by healthy consumer spending which continues to increase amidst favorable borrowing conditions.

Higher than anticipated tax revenue contributed towards the improved national economic and fiscal outlook in the last quarter of 2020 this has reduced the dependency on government bond yields. Although this situation has improved the overall debt position and lowered the national budget deficit, debt service costs remain an obstinate concern. Leading credit rating agencies are however giving South Africa the benefit of the doubt by keeping their sovereign rating and outlook intact during a recent review process (May 2021).

GDP growth is envisaged to grow by a moderate 2.3 per cent in 2022 and 2.4 per cent in 2023, according to the SARB. Low investor confidence in the medium to long-term, the growing public sector wage bill, policy uncertainty and pace of structural reforms, electricity supply challenges as well as rising poverty, inequality and unemployment are some of the factors that will continue to constrain growth.

Although South Africa is currently in the second phase of the vaccination roll-out, the general slow pace makes a third COVID-19 wave almost inevitable which will have dire consequences for the economic and social well-being of the most vulnerable members of society.

Consumer confidence and spending continues to improve amidst favorable inflation and interest rates. Cognisance should be taken of the fact that although CPI remains relatively low, the general cost of living continues to outpace the increase in disposable household income. The affordability of trading services will remain a challenge for many households in poorer communities. Municipalities will have to carry this burden as more households are classified as indigent and therefore qualify for a free basket of basic services.

The ability of households to afford trading services directly contributes towards the financial sustainability of the local sphere of government. As collection rates dwindle and national and provincial transfers are envisaged to reduce over time, municipalities will need to explore alternative revenue streams outside of the conventional tariff model.

With the 2021 Local Government Elections looming, local government should brace itself for a potential increase in service delivery protests.

Cederberg Municipality must improve its revenue management and credit control process which has a direct correlation with long-term financial sustainability and viability. The Municipality must protect revenue streams as the impact of the pandemic has affected revenue levels negatively with an already depleted cash reserves for the Municipality.

1.2 Mayor's Budget Speech

The Mayor's budget speech for the 2021/22 Medium Term Budget Revenue and Expenditure Framework (MTREF) is circulated separately and will be presented by the Executive Mayor, Councilor N.S. Qunta.

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.
 - (a) The Mayor complied with the above legislation as the draft budget was tabled to Council on 31 March 2021. In addition to this, the budget was advertised for public comments and the public was given opportunity to make comments or representation on the budget through different platforms of engagement. The closing date for public comments was 30 April 2021.

Furthermore, Chapter 4, Section 24 of the Municipal Finance Management Act states that:

- (3)
 - (1) The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.
 - (2) An annual budget—
 - (a) must be approved before the start of the budget year;
 - (b) is approved by the adoption by the council of a resolution referred to in section 17 (a) (i); and
 - (c) must be approved together with the adoption of resolutions as may be necessary—
 - (i) imposing any municipal tax for the budget year;
 - (ii) setting any municipal tariffs for the budget year;

(iii) approving measurable performance objectives for revenue from each source and for each vote in the budget;

(iv) approving any changes to the municipality's integrated development plan; and

(v) approving any changes to the municipality's budget-related policies.

(3) The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.

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 FINAL DRAFT ANNUAL BUDGET

The Executive Mayor recommends that:

- a. That Council approves the final tabled annual budget of Cederberg municipality for the financial year 2021/22 and the two outer years 2022/23 and 2023/24 as per Annexure A (Budget schedules A1 to A10 and SA1 to SA 38)
- b. Council approves the final tabled 2021-2022 Annual Budget Report as Annexure B;
- c. That Council approves the final tabled property rates and tariffs as contained in Annexure C for the 2021/22 financial year;
- d. That Council approves the electricity tariffs as included in Annexure C as approved by NERSA.
- e. That Council adopts MFMA Budget Circular 107 and 108, and affirm the Cost Containment Regulations and policy which has been approved in February 2021 in Annexure D;
- f. That Council adopt and approves the proposed amendments to the budget related policies listed in Annexure E;
- g. That the tabled service standards attached as Annexure F be approved;
- h. That the 2021/22 MTREF Procurement Plan per Annexure G be approved;
- i. That Council approves the Quality Certificate & Budget Locking Certificate as set out in Annexure H.
- j. That Council takes note that version 6.5 of the mSCOA classification framework was used to prepare the budget;
- k. That Council take note of how public participation process has been impacted by COVID-19 as well as the measures announced through the disaster Regulations.
- l. That Council takes note and approves the budget assumptions used by the Budget Steering Committee to prepare the Final Draft Budget;
- m. That Council notes the challenges highlighted by the budget Steering Committee in preparing the Final Draft Budget;
- n. That Council Approves the discontinuation of Scarce Skills Allowances and all other allowances not in accordance with the Bargaining Council Agreement but are provided in terms of Council Policy, effectively from 01 July 2021;
- o. That Council instructs Management to consult with the effected employees with regards to the above before 30 June 2021;

- p. That Council instructs management to review the Car Allowances and the Organisational Structure in order to reduce Employee Related Cost further down by R6.5million and report back to Council in July 2021.
- q. Council take note and approve all inclusive salary increase of 6.25% (4.0% salary increase + 2.25% notch increases).
- r. That Council approve an application to be submitted to SALGA to apply for a waiver on the implementation of salary increase to be in terms of the above.
- s. That Council instructs management to engage with all the employees before 30 June 2021 and report back to Council by the same date.

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. In addition to this, Council is directing the Administration to revisit and revise the Organisational Structure in order to reduce Employee Related Cost downwards to 32% as a percentage of total operating expenditure.

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		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year 2022/23	Budget Year 2023/24
Total Revenue (excluding and capital transfers and contributions)	338 446 813.00	333 994 643.00	346 090 893.00	373 989 263.00	390 973 269.00
Total Expenditure	357 618 265.00	364 469 622.00	363 736 132.00	375 579 622.00	381 894 254.00
Surplus/(Deficit)	-19 171 452.00	-30 474 979.00	-17 645 239.00	-1 590 359.00	9 079 015.00
Surplus/(Deficit) after capital transfers & contributions	39 602 896.00	12 066 634.00	14 847 057.00	30 332 765.00	42 372 420.00
Total Capital Expenditure	66 218 876.00	45 730 858.00	51 261 562.00	31 709 763.00	33 066 174.00

Total operating revenue has grown by 3.62% or R12.096 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 8.06% in the 2022/2023 and 4.54% for 2023/2024 respectively, equating to a total revenue growth of R56.979 million over the MTREF.

Total operating expenditure for the 2021/2022 financial year has been appropriated at R363.736 million and translates into a budgeted surplus of R14.847 million after taking into consideration capital funding. When compared to the 2020/21 Adjustments Budget, operational expenditure has declined by 0.2% in the 2021/2022 and then increasing by 3.26% in the 2022/2023 and 1.68% in the 2023/2024 budget year.

The surplus for the two outer years increases to R30.333 million for 2022/23 and R42.372 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 R51.262 million for 2021/2022 has increased by 12.09% when compared to the 2020/21 Adjustment Budget. 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 has limited 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 R16.0 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. However, for the 2019/20 financial year, Cederberg Municipality regressed from its clean audit status to unqualified with findings mainly due to non-compliance with legislation.

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
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	58 133	58 133	60 152	64 040	68 064
Vote 4 - Community Development Services		35 426	34 501	7 075	7 661	8 015	8 015	7 660	6 225	6 147
Vote 5 - Corporate and Strategic Services		636	412	652	8 156	6 572	6 572	6 703	6 862	7 298
Vote 6 - Planning and Development Services		192 101	239 427	13 121	2 283	3 058	3 058	2 593	2 753	2 901
Vote 7 - Public Safety		-	-	16 211	25 894	22 848	22 848	18 657	19 870	21 161
Vote 8 - Electricity		-	-	109 471	137 974	130 905	130 905	143 367	154 077	174 566
Vote 9 - Waste Management		-	-	14 278	19 435	21 203	21 203	21 032	22 663	23 559
Vote 10 - Waste Water Management		-	-	13 957	30 355	42 786	42 786	29 442	30 846	24 070
Vote 11 - Water		-	-	36 588	77 039	54 039	54 039	51 692	60 867	64 839
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	4 431	4 431	1 817	8 260	15 599
Total Revenue by Vote	2	283 028	371 401	316 639	397 221	376 536	376 536	378 583	405 912	424 267
Expenditure by Vote to be appropriated										
Vote 1 - Executive and Council	1	8 010	8 460	8 612	9 194	9 000	9 000	9 235	9 523	9 819
Vote 2 - Office of the Municipal Manager		3 575	7 207	8 788	9 352	11 609	11 609	12 722	11 466	11 893
Vote 3 - Financial Administrative Services		56 819	45 486	55 401	52 233	57 367	57 367	53 199	53 591	55 198
Vote 4 - Community Development Services		43 509	48 828	14 269	12 657	14 839	14 839	14 972	14 972	15 622
Vote 5 - Corporate and Strategic Services		18 246	16 427	18 512	20 095	19 545	19 545	21 185	21 301	21 797
Vote 6 - Planning and Development Services		137 812	164 437	6 402	8 279	8 582	8 582	8 495	8 843	9 212
Vote 7 - Public Safety		1 584	-	25 114	35 847	32 847	32 847	26 550	24 987	26 241
Vote 8 - Electricity		-	-	99 149	104 330	104 404	104 404	115 951	125 812	136 549
Vote 9 - Waste Management		-	-	16 887	16 185	17 489	17 489	15 592	16 011	16 662
Vote 10 - Waste Water Management		-	-	13 726	12 162	13 526	13 526	11 687	11 933	12 645
Vote 11 - Water		-	-	30 071	35 690	31 526	31 526	26 433	27 790	29 229
Vote 12 - Housing		-	-	2 062	15 750	16 925	16 925	22 473	22 589	9 210
Vote 13 - Road Transport		-	-	12 324	12 853	12 855	12 855	12 918	13 440	13 989
Vote 14 - Sports and Recreation		-	-	12 030	12 990	13 956	13 956	12 957	13 320	13 829
Total Expenditure by Vote	2	269 555	290 846	323 347	357 618	364 470	364 470	363 736	375 580	381 894
Surplus/(Deficit) for the year	2	13 473	80 555	(6 709)	39 603	12 067	12 067	14 847	30 333	42 372

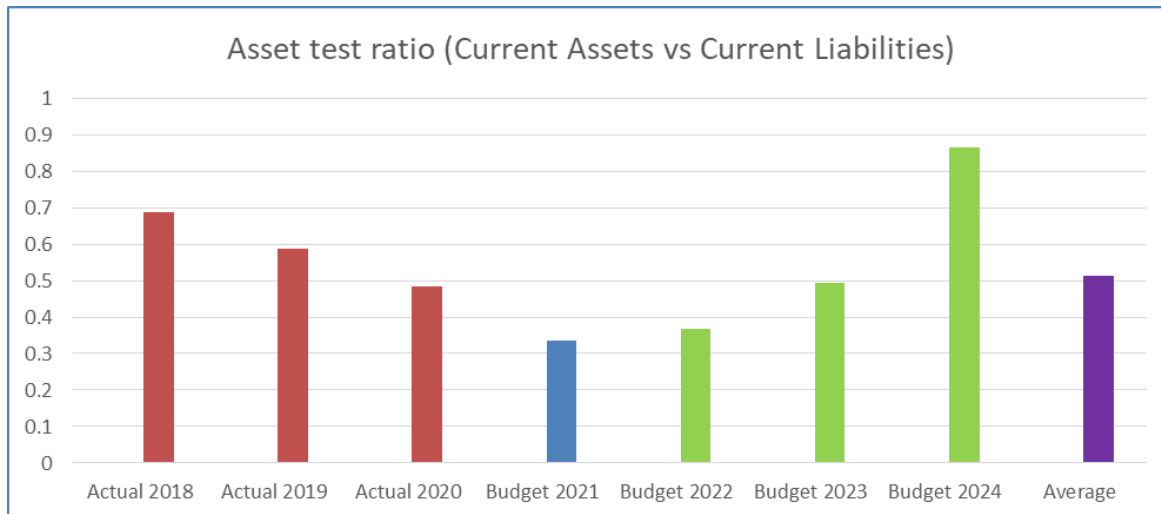
Financial Viability

Cederberg Municipality is in a process to review its long terms financial plan that was adopted by Council in 2020 with the adoption of the Budget. 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 is significantly below the norm of 2:1. However, with the approval of the 2021/22 MTREF the municipality aims to at least meet a ratio of 1:1 by 2024. Although the ratio of 1:1 is still below the benchmark, the municipality will be able to settle current liabilities when they become due.

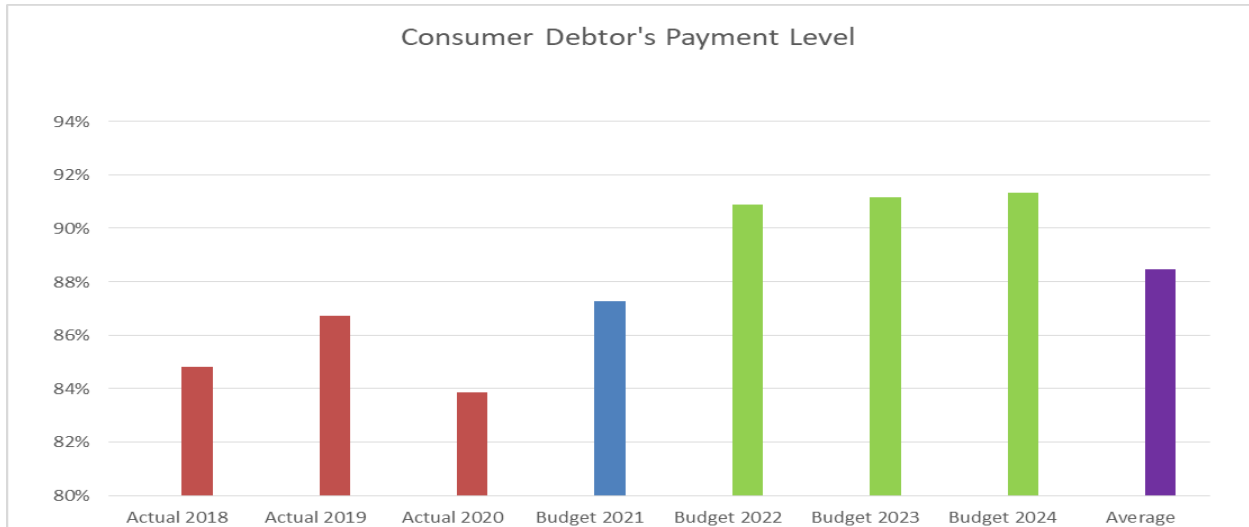


Payment Level

The municipality experienced debt collection challenges during 2020 and 2021. The main challenge was due to the Covid-19 pandemic. The inappropriate and incorrect application of the credit control and debt collection policy has been another factor. Improving 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 2021/22. This will be achieved by implementing more stringent credit control measures. Secondly, a debtor's data cleansing exercise will be undertaken during 2021/22, 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 2021/22 MTREF downwards to be between the target and actual collection rate of 2020/21, and set in the region of 91%.

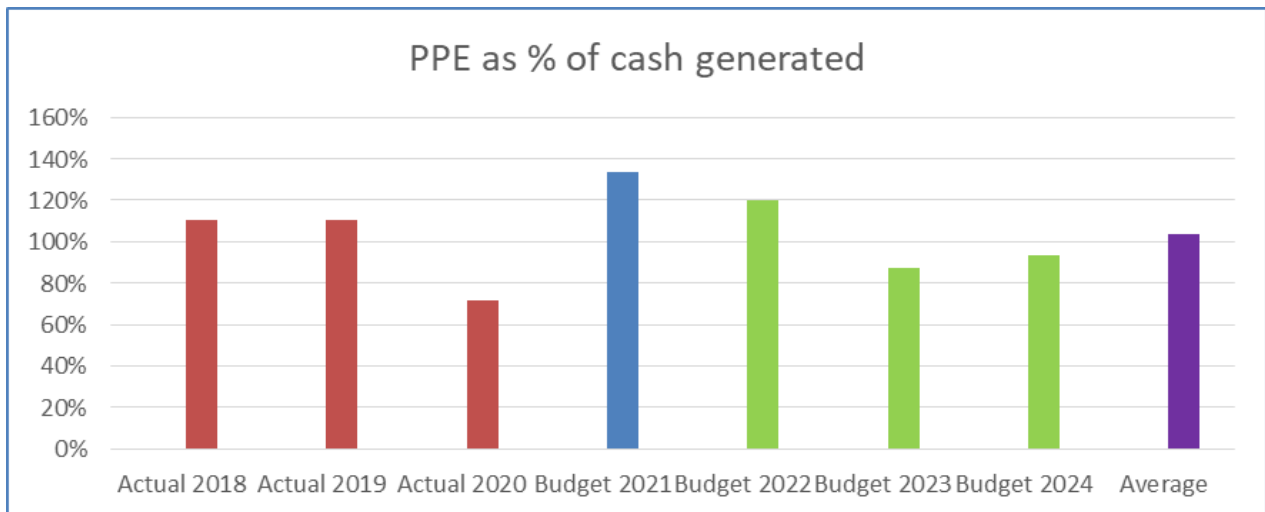


Purchase of PPE as % of Cash Generated

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 2021/22 MTREF.

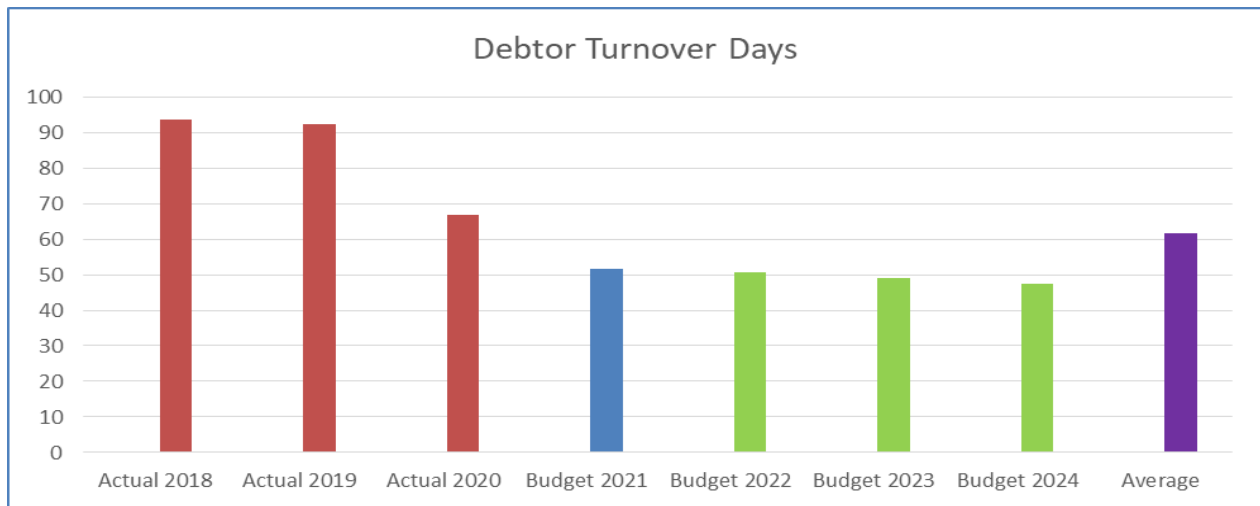


Debtor Turnover Days

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 2019, outstanding debt was averaging at 92 days resulting in relatively low debtor days. The current debtor's turnover days for 2020 are 67 and based on budgeted figures it is projected to be 47 days by end of 2024.

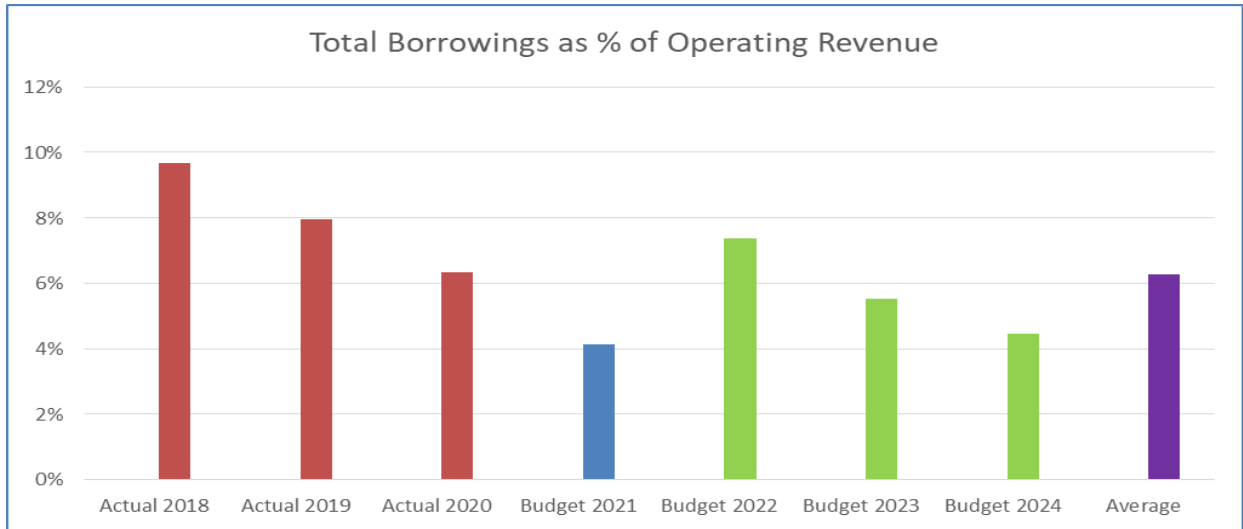
As it is projected that the debtor's days will be 52 days in the 2020/21 financial year, the municipality has to maintain high standards to collect debt from each consumer group. Credit control procedures have to be implemented more stringent than currently is, in order for the municipality to decrease its debtor's days.



Long Term Debt as % of Revenue

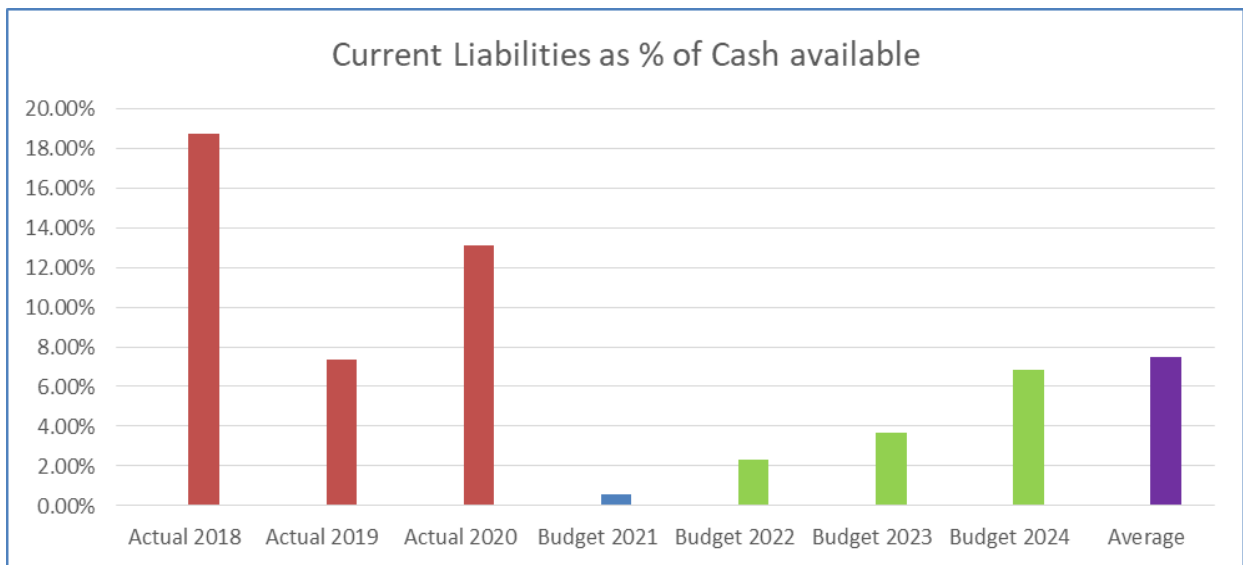
External borrowing is an important part of the funding model of the municipality. Not only does it instantly provide the municipality with relatively inexpensive capital to fast-track service delivery and infrastructure backlogs, but it also ensures that the user of the infrastructure pay for the use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

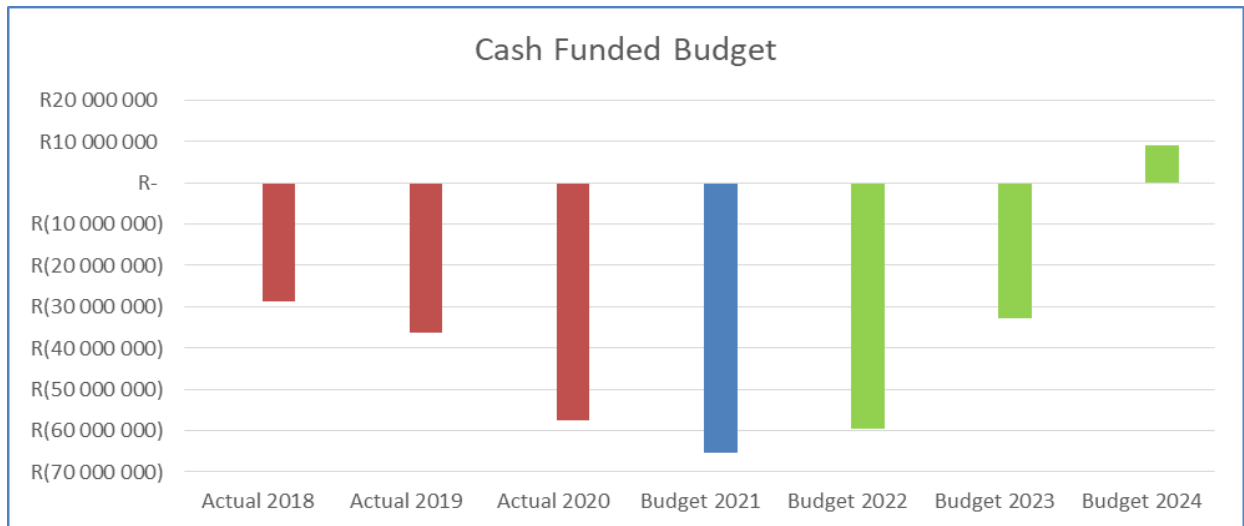
This indicator provides a measure of the municipality's ability to settle short term liabilities when they become due and payable. The municipality does not have cash backed unspent grant in the last four years, which resulted in a ratio being incomparable to other years. The current ratio is at 1%, 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 2021/22 MTREF. As can be seen, it is anticipated that a cash funded budget will be achieved in 2023/24. However, the Budget Steering Committee has made clear recommendations to Council to instruct Administration to work towards ensuring that the 2022/23 budget is funded when the adjustments budget is tabled by February 2022.



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
- Revision of the Organisational Structure.

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	48 376	48 376	48 376	51 274	54 607	58 157
Service charges - electricity revenue	79 801	84 700	97 604	105 688	102 999	102 999	102 999	116 428	133 415	152 880
Service charges - water revenue	23 926	25 747	28 021	32 390	28 905	28 905	28 905	31 027	33 044	35 192
Service charges - sanitation revenue	9 452	9 649	9 106	10 734	9 456	9 456	9 456	10 030	10 682	12 352
Service charges - refuse revenue	7 164	8 792	10 033	10 373	10 801	10 801	10 801	11 777	12 602	13 484
Rental of facilities and equipment	3 452	508	480	493	359	359	359	364	388	413
Interest earned - external investments	1 427	893	506	317	486	486	486	486	518	552
Interest earned - outstanding debtors	2 068	3 996	4 984	5 236	6 458	6 458	6 458	6 041	6 434	6 852
Fines, penalties and forfeits	15 294	22 245	13 205	22 034	20 285	20 285	20 285	14 772	15 737	16 766
Licences and Permits	-	-	-	-	2	2	2	3	3	3
Agency services	3 101	3 333	2 736	3 908	3 757	3 757	3 757	3 954	4 211	4 485
Transfers and subsidies	57 682	62 080	64 462	85 436	92 744	92 744	92 744	89 873	91 634	78 428
Other revenue	3 265	4 193	4 199	13 067	9 366	9 366	9 366	10 060	10 714	11 410
Gains	-	7 906	5 934	-	-	-	-	-	-	-
Total Revenue (excluding and capital transfers and contributions)	248 002	276 188	286 794	338 447	333 995	333 995	333 995	346 091	373 989	390 973

Revenue generated from service charges remain the major source of revenue for the municipality amounting to 49.91% 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 14.82% or R51.274 million and increases to R54.607 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 R10.060 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.

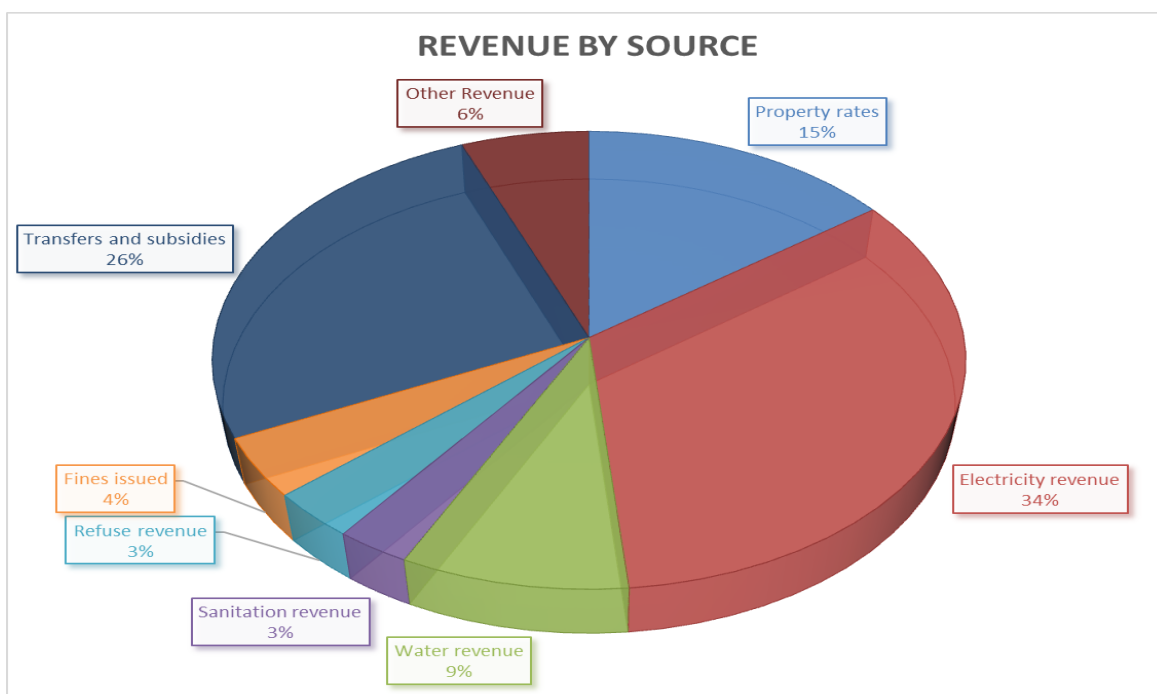


Table 4: percentage growth in revenue by main revenue source

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

Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework					
	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22		Budget Year +1 2022/23		Budget Year +2 2023/24	
R thousand								
Revenue By Source								
Property rates	48 376	48 376	51 274	5.99%	54 607	6.50%	58 157	6.50%
Service charges - electricity revenue	102 999	102 999	116 428	13.04%	133 415	14.59%	152 880	14.59%
Service charges - water revenue	28 905	28 905	31 027	7.34%	33 044	6.50%	35 192	6.50%
Service charges - sanitation revenue	9 456	9 456	10 030	6.08%	10 682	6.50%	12 352	15.63%
Service charges - refuse revenue	10 801	10 801	11 777	9.03%	12 602	7.00%	13 484	7.00%
Rental of facilities and equipment	359	359	364	1.46%	388	6.48%	413	6.48%
Interest earned - external investments	486	486	486	0.00%	518	6.50%	552	6.50%
Interest earned - outstanding debtors	6 458	6 458	6 041	-6.45%	6 434	6.50%	6 852	6.50%
Fines, penalties and forfeits	20 285	20 285	14 772	-27.18%	15 737	6.53%	16 766	6.54%
Licences and Permits	2	2	3	6.00%	3	6.49%	3	6.50%
Agency services	3 757	3 757	3 954	5.25%	4 211	6.50%	4 485	6.50%
Transfers and subsidies	92 744	92 744	89 873	-3.10%	91 634	1.96%	78 428	-14.41%
Other revenue	9 366	9 366	10 060	7.41%	10 714	6.50%	11 410	6.50%
Gains	-	-	-		-		-	
Total Revenue (excluding and capital transfers and contributions)	333 995	333 995	346 091		373 989		390 973	

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

Revenue By Source	Amount (R million)	Percentage of Total Revenue
Property rates	51 274	14.82%
Service charges - electricity revenue	116 428	33.64%
Service charges - water revenue	31 027	8.97%
Fines, penalties and forfeits	14 772	4.27%
Transfers and subsidies	89 873	25.97%

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	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	58 133	58 133	60 152	64 040	68 064
Vote 4 - Community Development Services		35 426	34 501	7 075	7 661	8 015	8 015	7 660	6 225	6 147
Vote 5 - Corporate and Strategic Services		636	412	652	8 156	6 572	6 572	6 703	6 862	7 298
Vote 6 - Planning and Development Services		192 101	239 427	13 121	2 283	3 058	3 058	2 593	2 753	2 901
Vote 7 - Public Safety		-	-	16 211	25 894	22 848	22 848	18 657	19 870	21 161
Vote 8 - Electricity		-	-	109 471	137 974	130 905	130 905	143 367	154 077	174 566
Vote 9 - Waste Management		-	-	14 278	19 435	21 203	21 203	21 032	22 663	23 559
Vote 10 - Waste Water Management		-	-	13 957	30 355	42 786	42 786	29 442	30 846	24 070
Vote 11 - Water		-	-	36 588	77 039	54 039	54 039	51 692	60 867	64 839
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	4 431	4 431	1 817	8 260	15 599
Total Revenue by Vote	2	283 028	371 401	316 639	397 221	376 536	376 536	378 583	405 912	424 267

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	69 849	69 849	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	1 972	1 972	2 022	2 145	2 218
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (VAT)		1 301	-	3 749	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		-	-	-	-	-	-	-	-	-
Spatal 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	88 914	88 914	89 873	91 634	78 428
Capital Transfers and Grants										
National Government:		19 679	13 027	46 343	58 774	27 948	27 948	32 287	31 710	33 066
Municipal Infrastructure Grant (MIG)		13 004	6 070	12 962	12 901	13 166	13 166	13 504	14 318	14 805
Regional Bulk Infrastructure		(12 455)	-	-	-	-	-	-	-	-
EPWP Incentive		28	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	24 996	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	27 948	27 948	32 292	31 710	33 066
TOTAL RECEIPTS OF TRANSFERS & GRANTS		92 806	114 911	117 984	144 211	116 863	116 863	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 14.59% 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 has applied and was granted approval for extension of the current GV with one year. The municipality's general valuation roll for the period 1 July 2022 to 30 June 2027 will be prepared by the appointed valuer. 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:

- 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 – R 5 500 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

PROPERTY RATES	2020 - 2021	2021 - 2022
RATES REBATES and EXEMPTIONS		
1. Residential (The first R100 000 of the market value of residential property exempted)	R 100 000	R 100 000
Rate Categories - Rates Amendment Act 2014		
Residential	R 0.01373563	R 0.01455976
Special Ratings Area (per plot)	R 636.00	R 674.16
Agricultural 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)	R 0.00343422	R 0.00363994
Business & Commercial (No Rebate)	R 0.01775785	R 0.01882332
Industrial Properties	R 0.01775785	R 0.01882332
Residential (No Rebate)	R 0.01373563	R 0.01455977
Public Benefits Organisation (PBO)	R -	R 0.00363994
Business & Commercial (No Rebate)	R 0.01775785	R 0.01882332
Public Service Purpose (Government):		
Educational; Hospitals; Schools	R 0.01775785	R 0.01882332
Police	R 0.01775785	R 0.01882332
Impermissible - Religious	100% Exempted	100% Exempted
Municipal	100% Exempted	100% Exempted
National Monuments	100% Exempted	100% Exempted
Self Sustainable towns without municipal services outside municipal towns.	75 % rebate on Residential tariff (no R50 000 Free)	75 % rebate on Residential tariff (no R50 000 Free)
Protected Areas/ Nature Reserves	100% Exempted	100% Exempted
Public Service Infrastructure: (first 30% of Market value exempted; Plus additional 20% rebate in first year of implementation)		
P S I - Railway	100% Exempted	R 0.00363994
P S I - Roads	100% Exempted	R 0.00363994
P S I - Servitudes	100% Exempted	R 0.00363994
Show Grounds (100% rebate if proof are provided that they are registered as a NPO)	100% Exempted	100% Exempted
Sport	100% Exempted	100% Exempted

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 6.75% 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 - 15 kilolitre	8.70	9.23
16 - 30 kilolitre	10.69	11.33
31 - 45 kilolitre	12.42	13.16
46 +kilolitre	21.57	22.86
please note that a daily tariff is used when calculating the monthly consumption account		
NORMAL TARIFFS - NOT DROUGHT SEASON		
BUSINESS		
Basic Charge (per residential unit and 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		
Basic Charge		135.27
Per Kilolitre (Per Month)		
0 - 15 kilolitre	7.13	7.48
16 -30 kilolitre	8.91	9.35
31 - 45 kilolitre	12.59	13.22
46 +kilolitre	18.88	19.83
ROLBAL CLUBS AND SPORT CLUBS (FLAT RATE)	5.43	5.70
SCHOOLS, HOSTELS AND HOSPITALS		
Basic Charge		135.27
Per kilolitre, per month		
0 - 15 kilolitre	7.13	7.49
16 -30 kilolitre	8.91	9.36
31 - 45 kilolitre	12.59	13.22
46 +kilolitre	18.88	19.83
Bulk purchases by contractors per kl (own transport)	25.37	26.89
Previous District Municipal Areas: Residential		
0 - 15 kl	7.68	8.14
16 - 30 kl	8.79	9.32
31 - 45 kl	10.56	11.20
46 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
Basic Charge	127.61	135.27	7.66	6%
0 - 15 kilolitre	8.70	9.23	0.53	6%
16 - 30 kilolitre	10.69	11.33	0.64	6%
31 - 45 kilolitre	12.42	13.16	0.74	6%
46 +kilolitre	21.57	22.86	1.29	6%

The tariff structure of the 2021/2022 financial year has been changed. The tariff structure is designed to charge higher levels of consumption a higher rate, steadily increasing to a rate of R22.86 per kiloliter for consumption in excess of 46kℓ 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 14.59% 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	405.59	51.64	14.59%
Basic (Three phase) - (R/month)	529.97	607.29	77.32	14.59%
Capacity (R/Amp/phase/month)				
Energy (R/kWh)	1.86	2.13	0.27	14.52%
Prepaid meters Indigent 20 Amp				
Electricity Indigent (R/kWu) 51 - 100 kWu/month.	1.38	1.58	0.20	14.49%
Prepaid meters: 20 Amp single phase				
Energy (R/kWh)	2.20	2.52	0.32	14.55%
Pre-paid: 1 phase >20 Amp 1 phase; all 3 phase.				
Basic - (R/month)	56.17	64.37	8.20	14.60%
Capacity (R/Amp/phase/month)	4.27	4.90	0.63	14.75%
Energy (R/kWh)	1.92	2.20	0.28	14.58%

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 R	Proposed Amount Payable R	Difference (increase)	Percentage
Availability Fees				
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%
Kamong	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%		
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 wheelie 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'											
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	14.5%	497.86	530.22	564.69
Electricity: Consumption		1 406.00	1 496.25	1 669.00	1 772.48	1 772.48	1 772.48	14.5%	2 297.38	2 446.71	2 605.75
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	19.2%	4 549.51	4 831.66	5 131.45
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	19.2%	4 549.51	4 831.66	5 131.45
% increase/-decrease			17.9%	8.9%	6.8%	-	-	19.2%	6.2%	6.2%	6.2%
Monthly Account for Household - 'Affordable Range'											
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	14.5%	439.81	468.39	498.84
Electricity: Consumption		625.15	667.91	744.00	790.13	790.13	790.13	14.5%	904.70	963.50	1 026.13
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	10.1%	2 542.72	2 697.21	2 861.22
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	10.1%	2 542.72	2 697.21	2 861.22
% increase/-decrease			6.8%	9.1%	9.8%	-	-	10.1%	6.1%	6.1%	6.1%
Monthly Account for Household - 'Indigent' Household receiving free basic services											
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	-	-	-	14.5%	-	-	-
Electricity: Consumption		265.00	295.74	265.00	281.43	281.43	281.43	14.5%	322.24	343.18	365.49
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	8.9%	869.11	921.82	977.75
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		867.37	940.26	874.59	798.29	798.29	798.29	8.9%	869.11	921.82	977.75
% increase/-decrease			8.4%	(7.0%)	(6.7%)	-	-	8.9%	6.1%	6.1%	6.1%

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 R130.891 million (including remuneration of Councilors), which equals 35.99% 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 final draft budget the 6.25% inclusive 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 87% as at end of April and it is anticipated that the recovery of debt, through the increase in debt collection action will increase to a level of 89% upon conclusion of the current financial year. The provision amounts to R29.577 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 5.84% 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 3.00% (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.

Inventory consumed

Inventory consumed 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 amounts to R 7.188Million or 1.98% of operating expenditure.

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 5.98% for the 2021/2022 financial year and remains more or less the same for the outer years.

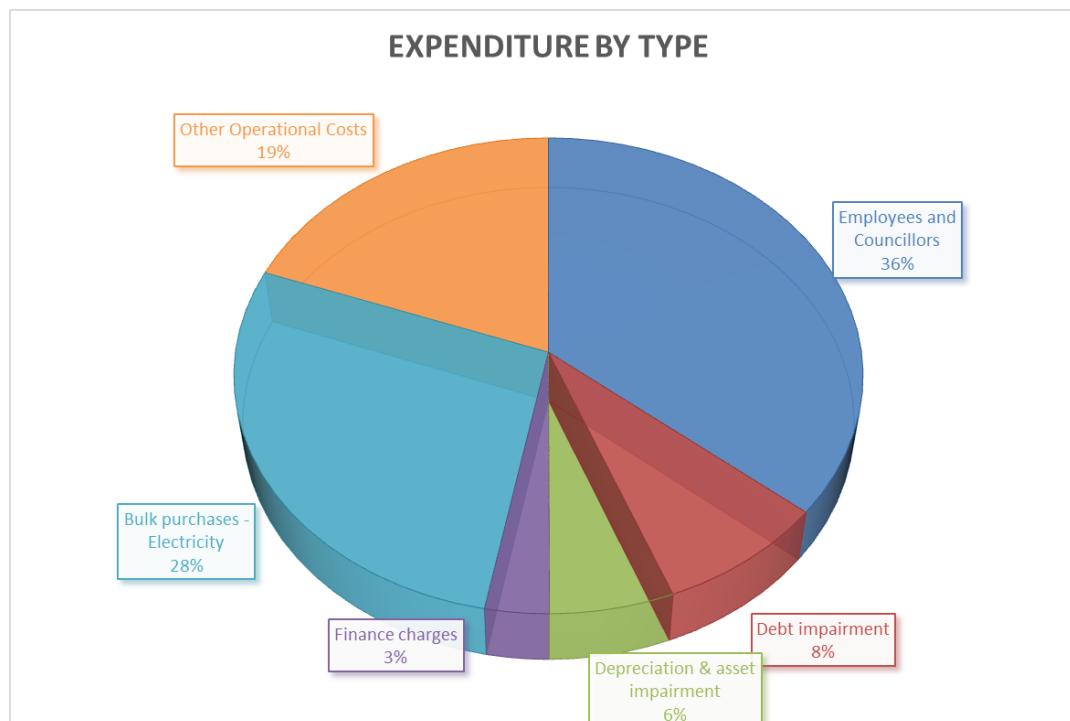
Municipalities has implemented the cost containment measures on six focus areas namely, consultancy fees, no credit cards, travel and related costs, advertising, catering, events costs and accommodation. With the implementation of cost containment measures, municipalities must control unnecessary spending 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
R thousand										
Expenditure By Type										
Employee related costs	93 659	103 806	114 817	123 557	124 854	124 854	124 854	125 300	131 204	136 857
Remuneration of councillors	5 293	5 392	5 570	5 858	5 311	5 311	5 311	5 591	5 815	6 047
Debt impairment	26 297	38 387	45 905	48 643	48 804	48 804	48 804	29 577	31 701	34 231
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	10 804	10 804	10 804	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	9 168	9 168	9 168	7 188	6 803	6 799
Contracted services	22 176	16 390	18 206	27 195	36 017	36 017	36 017	40 414	35 987	22 371
Transfers and grants	1 021	1 132	1 293	4 618	1 431	1 431	1 431	884	604	604
Other expenditure	19 519	18 708	17 336	21 666	20 791	20 791	20 791	21 761	20 518	20 904
Losses	353	468	141	-	-	-	-	-	-	-
Total Expenditure	269 555	290 846	323 347	357 618	364 470	364 470	364 470	363 736	375 580	381 894

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 2021/22 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 decreased from R28.082 million in the 2020/2021 financial year to R27.285 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	15 278	15 278	15 278	15 400	15 736
Roads Infrastructure		6 377	6 995	6 686	6 743	6 677	6 677	6 699	6 930	7 171
Roads		6 377	6 995	6 686	6 281	6 010	6 010	6 019	6 250	6 491
Road Structures		-	-	-	463	667	667	680	680	680
Storm water Infrastructure		725	794	709	855	904	904	924	946	969
Storm water Conveyance		725	794	709	805	775	775	792	814	837
Attenuation		-	-	-	50	129	129	132	132	132
Electrical Infrastructure		940	787	531	900	952	952	1 022	1 022	1 022
LV Networks		940	787	531	900	952	952	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	4 890	4 890	4 738	4 607	4 680
Reticulation		5 037	5 640	4 730	3 950	4 532	4 532	4 372	4 241	4 314
Waste Water Treatment Works		238	568	220	584	359	359	366	366	366
Solid Waste Infrastructure		825	525	741	827	678	678	696	696	696
Landfill Sites		825	525	741	827	678	678	696	696	696
Community Assets		6 263	6 652	7 262	8 017	8 318	8 318	8 664	8 842	9 157
Community Facilities		4 966	5 443	6 106	6 862	6 816	6 816	6 883	7 130	7 388
Halls		277	384	721	658	903	903	1 007	1 039	1 073
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	5 789	6 004	6 228
Sport and Recreation Facilities		1 297	1 209	1 156	1 155	1 502	1 502	1 782	1 712	1 769
Outdoor Facilities		1 297	1 209	1 156	1 155	1 502	1 502	1 782	1 712	1 769
Other assets		623	577	601	233	772	772	477	377	377
Operational Buildings		623	577	601	233	772	772	477	377	377
Municipal Offices		623	577	601	233	772	772	477	377	377
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	3 032	3 032	2 149	2 165	2 182
Transport Assets		2 025	2 777	2 784	2 423	3 032	3 032	2 149	2 165	2 182
Total Repairs and Maintenance Expenditure	1	27 004	28 878	26 505	26 353	28 082	28 082	27 285	27 502	28 170
R&M as a % of PPE		5.2%	4.8%	4.3%	3.8%	4.4%	4.4%	4.3%	4.1%	4.1%
R&M as % Operating Expenditure		10.0%	9.9%	8.2%	7.4%	7.7%	7.7%	7.5%	7.6%	7.5%

For the 2021/22 financial year, 55.99% or R15.278 million of total repairs and maintenance will be spent on infrastructure assets. Roads infrastructure has received a significant proportion of this allocation totaling 43.85% (R6.699 million), Storm Water infrastructure 6.05% (R924 Thousand), Electrical Infrastructure 6.69% (R1.022 million), Water Supply Infrastructure 7.85% (R1.200 million), Sanitation Infrastructure 31.01% (R4.738 million) Solid Waste Infrastructure 4.55% (695 Thousand). Community assets have been allocated R8.664 million of total repairs and maintenance equating to 31.75%.

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 R11.019 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	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/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	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	1 113	1 113	1 180	1 257	1 339
Sanitation (free sanitation service to indigent households)		3 291	3 364	3 579	5 377	4 701	4 701	5 026	5 352	5 700
Electricity/other energy (50kwh per indigent household per month)		17	68	64	3 280	72	72	82	94	108
Refuse (removed once a week for indigent households)		435	420	423	602	525	525	577	617	660
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		4 675	4 747	4 961	10 523	6 411	6 411	6 865	7 321	7 807
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	3 916	3 916	4 154	4 424	4 712
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	3 916	3 916	4 154	4 424	4 712

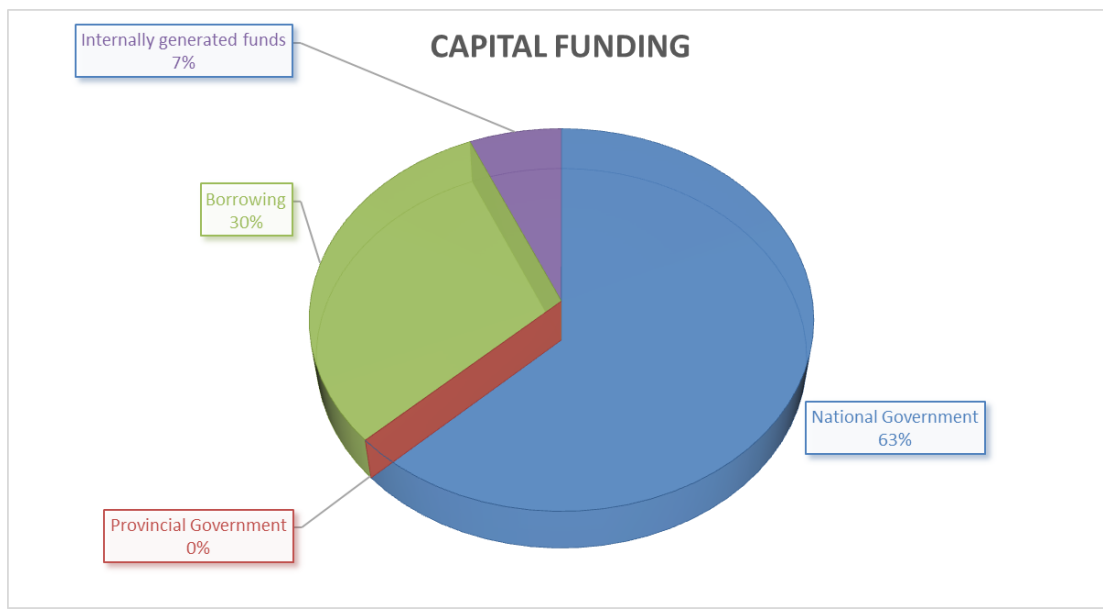
1.8 Capital expenditure

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	745	745	745	4 073	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	4 554	240	259	259	259	64	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	3 363	9 710	11 085	11 085	11 085	7 307	-	-
Vote 11 - Water		-	-	-	26 167	0	0	0	-	8 696	-
Vote 12 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	2 186	1 317	1 317	1 317	150	2 992	11 772
Capital multi-year expenditure sub-total	7	24 320	49 178	16 834	39 286	13 407	13 407	13 407	11 594	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	20	20	20	283	-	-
Vote 4 - Community Development Services		7 390	4 064	60	100	83	83	83	1 005	-	-
Vote 5 - Corporate and Strategic Services		1 041	2 534	829	270	256	256	256	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	-	12	12	12	700	-	-
Vote 8 - Electricity		-	-	6 808	20 436	15 213	15 213	15 213	20 603	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	598	7 356	-
Vote 11 - Water		-	-	5 974	800	7 973	7 973	7 973	6 323	1 443	11 709
Vote 12 - Housing		-	-	0	-	3	3	3	1 528	-	-
Vote 13 - Road Transport		-	-	108	670	260	260	260	4 164	-	-
Vote 14 - Sports and Recreation		-	-	316	2 339	1 023	1 023	1 023	420	2 508	-
Capital single-year expenditure sub-total		22 032	55 696	17 749	26 933	32 324	32 324	32 324	39 668	20 022	21 294
Total Capital Expenditure - Vote		46 352	104 874	34 584	66 219	45 731	45 731	45 731	51 262	31 710	33 066
Capital Expenditure - Functional											
Governance and administration		6 333	3 180	884	1 820	279	279	279	2 303	-	-
Executive and council		60	2	-	-	2	2	2	-	-	-
Finance and administration		6 273	3 178	884	1 820	276	276	276	2 303	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		7 377	48 526	1 362	4 625	2 437	2 437	2 437	3 803	5 500	11 772
Community and social services		513	111	57	100	83	83	83	1 005	-	-
Sport and recreation		574	4 164	316	4 525	2 340	2 340	2 340	570	5 500	11 772
Public safety		-	-	989	-	12	12	12	700	-	-
Housing		6 291	44 251	-	-	3	3	3	1 528	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		22 377	25 605	9 641	1 583	924	924	924	8 139	20	20
Planning and development		22 157	18 435	9 539	1 013	764	764	764	4 096	20	20
Road transport		221	7 170	101	570	160	160	160	4 044	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		10 265	27 562	22 697	58 191	42 091	42 091	42 091	37 016	26 190	21 274
Energy sources		4 392	7 940	11 361	20 676	15 472	15 472	15 472	20 667	8 696	9 565
Water management		5 527	16 711	5 974	26 967	7 973	7 973	7 973	6 323	10 139	11 709
Waste water management		326	2 659	5 303	10 236	18 527	18 527	18 527	8 025	7 356	-
Waste management		21	53	58	310	120	120	120	2 000	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	46 352	104 874	34 584	66 219	45 731	45 731	45 731	51 262	31 710	33 066
Funded by:											
National Government		24 325	24 754	25 845	58 770	42 259	42 259	42 259	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 Corporatbns, Higher Educational Institutions)		-	11 477	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	33 979	95 076	29 691	58 770	42 354	42 354	42 354	32 292	31 710	33 066
Borrowing	6	4 477	-	-	1 500	-	-	-	15 634	-	-
Internally generated funds		7 896	9 799	4 892	5 949	3 376	3 376	3 376	3 335	-	-
Total Capital Funding	7	46 352	104 874	34 584	66 219	45 731	45 731	45 731	51 262	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	42 259	42 259	42 259	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	-	-	-	15 634	-	-
Internally generated funds	7 896	9 799	4 892	5 949	3 376	3 376	3 376	3 335	-	-
Total Capital Funding	46 352	104 874	34 584	66 219	45 731	45 731	45 731	51 262	31 710	33 066



Total new assets represent 66.49% or R34.083 million of the total capital budget, while asset renewal equates to 4.44% per cent or R 2.280 million, whilst upgrading of existing assets equals 29.06% or R14.898 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	34 533	34 533	34 083	24 767	21 294
<i>Roads Infrastructure</i>		11 604	14 350	40	190	60	60	-	-	-
<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	15 249	8 696	9 565
<i>Water Supply Infrastructure</i>		7 711	9 246	5 209	26 167	7 178	7 178	-	8 696	11 709
<i>Sanitation Infrastructure</i>		6 799	33 894	3 406	9 768	11 085	11 085	7 357	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	33 449	33 449	22 726	24 747	21 274
Community Facilities		122	2 000	-	220	-	-	2 528	-	-
Sport and Recreation Facilities		6 832	-	-	-	-	-	-	-	-
Community Assets		6 954	2 000	-	220	-	-	2 528	-	-
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	80	80	763	-	-
Machinery and Equipment		355	1 014	1 536	1 515	703	703	2 288	-	-
Transport Assets		3 809	131	-	1 625	-	-	3 750	-	-
Land		-	-	200	-	30	30	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

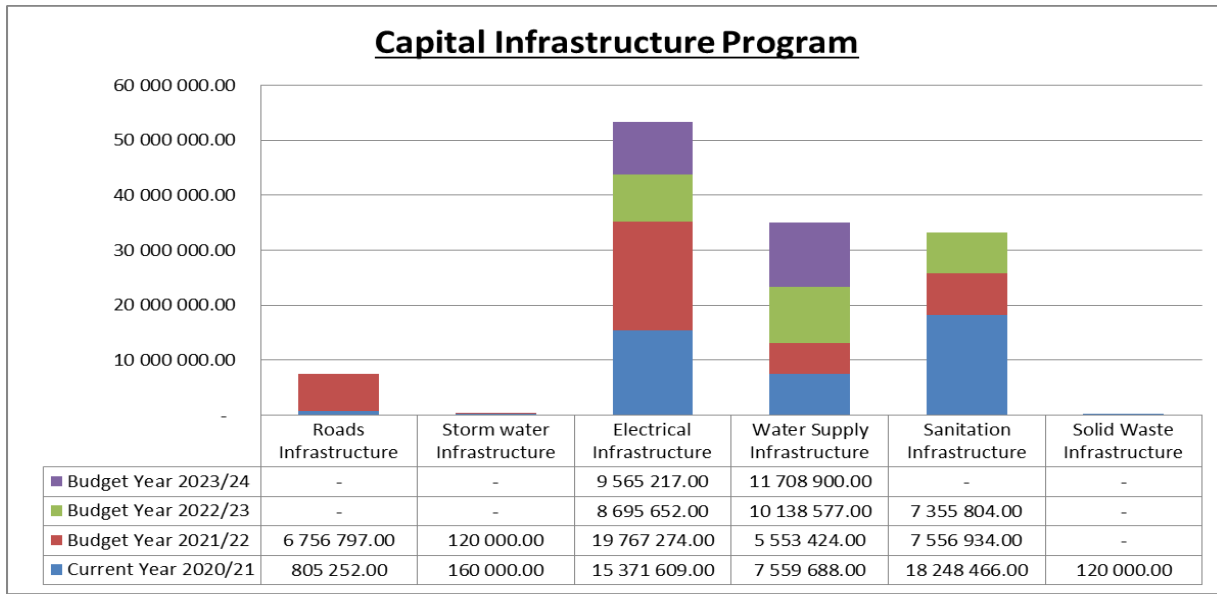
Table 21 Renewal of Existing Assets

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										
Total Renewal of Existing Assets										
<i>Roads Infrastructure</i>	2	-	14 277	877	4 265	2 591	2 591	2 280	2 992	11 772
<i>Storm water Infrastructure</i>		-	119	-	110	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	52	22	80	60	60	1 580	-	-
<i>Water Supply Infrastructure</i>		-	-	-	200	214	214	550	-	-
<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	2 130	-	-
Community Facilities		-	103	28	10	-	-	150	-	-
Sport and Recreation Facilities		-	3 809	219	3 865	2 317	2 317	-	2 992	11 772
Community Assets		-	3 912	247	3 875	2 317	2 317	150	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		-	-	-	-	-	-	-	-	-

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
Total Upgrading of Existing Assets	6	-	14 434	11 220	1 830	8 607	8 607	14 898	3 951	-
Roads Infrastructure		-	4 250	8 831	975	745	745	6 757	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	255	248	495	435	435	2 938	-	-
Water Supply Infrastructure		-	9 903	-	150	168	168	5 003	1 443	-
Sanitation Infrastructure		-	-	1 562	30	7 163	7 163	200	-	-
Solid Waste Infrastructure		-	-	57	30	30	30	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	14 408	10 698	1 680	8 542	8 542	14 898	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		-	-	-	-	-	-	-	-	-

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 R39.754 million has been appropriated for the development of infrastructure which represents 77.55% 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	48 376	48 376	48 376	51 274	54 607	58 157
Service charges	120 342	128 888	144 763	159 185	152 161	152 161	152 161	169 263	189 743	213 908
Investment revenue	1 427	893	506	317	486	486	486	486	518	552
Transfers recognised - operational	57 682	62 080	64 462	85 436	92 744	92 744	92 744	89 873	91 634	78 428
Other own revenue	27 179	42 181	31 538	44 738	40 227	40 227	40 227	35 194	37 486	39 929
Total Revenue (excluding capital transfers and contributions)	248 002	276 188	286 794	338 447	333 995	333 995	333 995	346 091	373 989	390 973
Employee costs	93 659	103 806	114 817	123 557	124 854	124 854	124 854	125 300	131 204	136 857
Remuneration of councillors	5 293	5 392	5 570	5 858	5 311	5 311	5 311	5 591	5 815	6 047
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	10 804	10 804	10 804	10 917	10 593	10 602
Inventory consumed and bulk purchases	77 071	81 473	91 411	96 505	96 414	96 414	96 414	108 045	116 636	126 407
Transfers and grants	1 021	1 132	1 293	4 618	1 431	1 431	1 431	884	604	604
Other expenditure	68 345	73 953	81 588	97 504	105 613	105 613	105 613	91 753	88 207	77 507
Total Expenditure	269 555	290 846	323 347	357 618	364 470	364 470	364 470	363 736	375 580	381 894
Surplus/(Deficit)	(21 553)	(14 658)	(36 553)	(19 171)	(30 475)	(30 475)	(30 475)	(17 645)	(1 590)	9 079
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	33 979	83 599	29 691	58 774	42 354	42 354	42 354	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	–	187	187	187	200	213	227
	13 473	80 555	(6 709)	39 603	12 067	12 067	12 067	14 847	30 333	42 372
Surplus/(Deficit) after capital transfers & contributions	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	13 473	80 555	(6 709)	39 603	12 067	12 067	12 067	14 847	30 333	42 372
Capital expenditure & funds sources										
Capital expenditure	46 352	104 874	34 584	66 219	45 731	45 731	45 731	51 262	31 710	33 066
Transfers recognised - capital	33 979	95 076	29 691	58 770	42 354	42 354	42 354	32 292	31 710	33 066
Borrowing	4 477	–	–	1 500	–	–	–	15 634	–	–
Internally generated funds	7 896	9 799	4 892	5 949	3 376	3 376	3 376	3 335	–	–
Total sources of capital funds	46 352	104 874	34 584	66 219	45 731	45 731	45 731	51 262	31 710	33 066
Financial position										
Total current assets	68 154	57 159	61 341	53 648	38 950	38 950	38 950	43 134	46 132	49 060
Total non current assets	593 727	681 989	692 632	763 223	718 320	718 320	718 320	748 335	757 524	766 719
Total current liabilities	99 068	97 514	127 079	56 063	116 540	116 540	116 540	117 429	93 476	56 631
Total non current liabilities	81 520	79 732	71 701	139 585	73 471	73 471	73 471	91 933	97 740	104 337
Community wealth/Equity	481 293	561 902	555 193	621 222	567 260	567 260	567 260	582 107	612 440	654 812
Cash flows										
Net cash from (used) operating	40 510	83 044	47 344	69 751	34 251	34 251	34 251	42 611	36 224	35 516
Net cash from (used) investing	(43 995)	(90 860)	(33 769)	(66 219)	(45 731)	(45 731)	(45 731)	(51 061)	(31 496)	(32 839)
Net cash from (used) financing	(284)	(3 529)	(4 078)	(2 088)	(4 516)	(4 516)	(4 516)	10 508	(4 021)	(2 256)
Cash/cash equivalents at the year end	18 532	7 187	16 685	1 993	690	690	690	2 748	3 455	3 876
Cash backing/surplus reconciliation										
Cash and investments available	18 532	7 187	16 685	1 993	690	690	690	2 748	3 455	3 876
Application of cash and investments	47 213	43 452	74 362	(389)	61 669	61 669	65 998	62 395	36 258	(5 062)
Balance - surplus (shortfall)	(28 680)	(36 265)	(57 677)	2 383	(60 979)	(60 979)	(65 308)	(59 647)	(32 803)	8 938
Asset management										
Asset register summary (WDV)	593 727	681 989	692 632	763 223	718 320	718 320	718 320	748 335	757 524	766 719
Depreciation	15 814	16 635	18 882	21 141	20 043	20 043	20 043	21 246	22 522	23 870
Renewal and Upgrading of Existing Assets	–	28 711	12 096	6 095	11 198	11 198	11 198	17 178	6 943	11 772
Repairs and Maintenance	27 004	28 878	26 505	26 353	28 082	28 082	28 082	27 285	27 502	28 170
Free services										
Cost of Free Basic Services provided	4 675	4 747	4 961	10 523	6 411	6 411	6 865	6 865	7 321	7 807
Revenue cost of free services provided	713	3 268	3 474	28 301	3 916	3 916	4 154	4 154	4 424	4 712
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
Revenue - Functional	1									
Governance and administration		57 576	99 571	105 865	76 389	77 953	77 953	78 562	81 303	85 906
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	67 562	67 562	69 034	71 354	75 843
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		30 215	74 433	20 623	46 807	42 837	42 837	43 258	49 192	43 941
Community and social services		4 297	5 395	5 474	5 172	5 324	5 324	5 490	5 783	5 676
Sport and recreation		3 053	2 847	2 413	6 674	4 431	4 431	1 817	8 260	15 599
Public safety		15 247	20 790	12 735	21 960	19 005	19 005	14 693	15 649	16 666
Housing		7 618	45 402	-	13 000	14 077	14 077	21 257	19 500	6 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		28 623	26 214	15 857	9 222	6 814	6 814	11 231	6 964	7 386
Planning and development		25 221	22 882	13 121	2 277	3 056	3 056	2 593	2 550	2 901
Road transport		3 403	3 333	2 736	6 944	3 758	3 758	8 638	4 211	4 485
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		166 613	171 182	174 294	264 803	248 933	248 933	245 533	268 453	287 033
Energy sources		91 743	92 890	109 471	137 974	130 905	130 905	143 367	154 077	174 566
Water management		41 485	44 312	36 588	77 039	54 039	54 039	51 692	60 867	64 839
Waste water management		18 005	13 271	13 957	30 355	42 786	42 786	29 442	30 846	24 070
Waste management		15 381	20 708	14 278	19 435	21 203	21 203	21 032	22 663	23 559
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	283 028	371 401	316 639	397 221	376 536	376 536	378 583	405 912	424 267
Expenditure - Functional										
Governance and administration		98 258	87 759	99 620	98 137	106 483	106 483	103 349	103 985	107 217
Executive and council		10 440	11 063	11 757	12 753	13 930	13 930	13 933	13 977	14 438
Finance and administration		87 092	75 853	86 842	84 220	91 415	91 415	88 268	88 813	91 535
Internal audit		726	842	1 021	1 164	1 137	1 137	1 148	1 195	1 245
Community and public safety		37 207	44 467	43 288	69 083	68 217	68 217	67 154	66 295	54 903
Community and social services		5 291	6 053	9 366	10 441	10 322	10 322	10 532	8 097	8 414
Sport and recreation		10 205	10 941	12 030	12 990	13 956	13 956	12 957	13 320	13 829
Public safety		18 411	25 504	19 830	29 902	27 015	27 015	21 192	22 289	23 540
Housing		3 300	1 970	2 062	15 750	16 925	16 925	22 473	22 589	9 210
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		16 712	17 383	19 287	20 503	21 053	21 053	21 753	21 879	22 755
Planning and development		5 087	5 290	6 832	7 622	8 217	8 217	8 815	8 411	8 732
Road transport		11 626	12 093	12 455	12 881	12 836	12 836	12 938	13 468	14 023
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		117 377	141 237	161 153	169 896	168 717	168 717	171 480	183 421	197 020
Energy sources		78 221	82 098	99 149	104 330	104 404	104 404	115 951	125 812	136 549
Water management		19 084	28 437	30 071	35 690	31 526	31 526	26 433	27 790	29 229
Waste water management		9 035	15 414	15 046	13 690	15 298	15 298	13 504	13 807	14 580
Waste management		11 037	15 289	16 887	16 185	17 489	17 489	15 592	16 011	16 662
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	269 555	290 846	323 347	357 618	364 470	364 470	363 736	375 580	381 894
Surplus/(Deficit) for the year		13 473	80 555	(6 709)	39 603	12 067	12 067	14 847	30 333	42 372

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	58 133	58 133	60 152	64 040	68 064
Vote 4 - Community Development Services		35 426	34 501	7 075	7 661	8 015	8 015	7 660	6 225	6 147
Vote 5 - Corporate and Strategic Services		636	412	652	8 156	6 572	6 572	6 703	6 862	7 298
Vote 6 - Planning and Development Services		192 101	239 427	13 121	2 283	3 058	3 058	2 593	2 753	2 901
Vote 7 - Public Safety		-	-	16 211	25 894	22 848	22 848	18 657	19 870	21 161
Vote 8 - Electricity		-	-	109 471	137 974	130 905	130 905	143 367	154 077	174 566
Vote 9 - Waste Management		-	-	14 278	19 435	21 203	21 203	21 032	22 663	23 559
Vote 10 - Waste Water Management		-	-	13 957	30 355	42 786	42 786	29 442	30 846	24 070
Vote 11 - Water		-	-	36 588	77 039	54 039	54 039	51 692	60 867	64 839
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	4 431	4 431	1 817	8 260	15 599
Total Revenue by Vote	2	283 028	371 401	316 639	397 221	376 536	376 536	378 583	405 912	424 267
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		8 010	8 460	8 612	9 194	9 000	9 000	9 235	9 523	9 819
Vote 2 - Office of the Municipal Manager		3 575	7 207	8 788	9 352	11 609	11 609	12 722	11 466	11 893
Vote 3 - Financial Administrative Services		56 819	45 486	55 401	52 233	57 367	57 367	53 199	53 591	55 198
Vote 4 - Community Development Services		43 509	48 828	14 269	12 657	14 839	14 839	14 339	14 972	15 622
Vote 5 - Corporate and Strategic Services		18 246	16 427	18 512	20 095	19 545	19 545	21 185	21 301	21 797
Vote 6 - Planning and Development Services		137 812	164 437	6 402	8 279	8 582	8 582	8 495	8 843	9 212
Vote 7 - Public Safety		1 584	-	25 114	35 847	32 847	32 847	26 550	24 987	26 241
Vote 8 - Electricity		-	-	99 149	104 330	104 404	104 404	115 951	125 812	136 549
Vote 9 - Waste Management		-	-	16 887	16 185	17 489	17 489	15 592	16 011	16 662
Vote 10 - Waste Water Management		-	-	13 726	12 162	13 526	13 526	11 687	11 933	12 645
Vote 11 - Water		-	-	30 071	35 690	31 526	31 526	26 433	27 790	29 229
Vote 12 - Housing		-	-	2 062	15 750	16 925	16 925	22 473	22 589	9 210
Vote 13 - Road Transport		-	-	12 324	12 853	12 855	12 855	12 918	13 440	13 989
Vote 14 - Sports and Recreation		-	-	12 030	12 990	13 956	13 956	12 957	13 320	13 829
Total Expenditure by Vote	2	269 555	290 846	323 347	357 618	364 470	364 470	363 736	375 580	381 894
Surplus/(Deficit) for the year	2	13 473	80 555	(6 709)	39 603	12 067	12 067	14 847	30 333	42 372

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

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

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

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

Description	Ref	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	48 376	48 376	48 376	51 274	54 607	58 157
Service charges - electricity revenue	2	79 801	84 700	97 604	105 688	102 999	102 999	102 999	116 428	133 415	152 880
Service charges - water revenue	2	23 926	25 747	28 021	32 390	28 905	28 905	28 905	31 027	33 044	35 192
Service charges - sanitation revenue	2	9 452	9 649	9 106	10 734	9 456	9 456	9 456	10 030	10 682	12 352
Service charges - refuse revenue	2	7 164	8 792	10 033	10 373	10 801	10 801	10 801	11 777	12 602	13 484
Rental of facilities and equipment		3 452	508	480	493	359	359	359	364	388	413
Interest earned - external investments		1 427	893	506	317	486	486	486	486	518	552
Interest earned - outstanding debtors		2 068	3 996	4 984	5 236	6 458	6 458	6 458	6 041	6 434	6 852
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		15 294	22 245	13 205	22 034	20 285	20 285	20 285	14 772	15 737	16 766
Licences and permits		-	-	-	-	2	2	2	3	3	3
Agency services		3 101	3 333	2 736	3 908	3 757	3 757	3 757	3 954	4 211	4 485
Transfers and subsidies		57 682	62 080	64 462	85 436	92 744	92 744	92 744	89 873	91 634	78 428
Other revenue	2	3 265	4 193	4 199	13 067	9 366	9 366	9 366	10 060	10 714	11 410
Gains		-	7 906	5 934	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		248 002	276 188	286 794	338 447	333 995	333 995	333 995	346 091	373 989	390 973
Expenditure By Type											
Employee related costs	2	93 659	103 806	114 817	123 557	124 854	124 854	124 854	125 300	131 204	136 857
Remuneration of councillors		5 293	5 392	5 570	5 858	5 311	5 311	5 311	5 591	5 815	6 047
Debt impairment	3	26 297	38 387	45 905	48 643	48 804	48 804	48 804	29 577	31 701	34 231
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	10 804	10 804	10 804	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	9 168	9 168	9 168	7 188	6 803	6 799
Contracted services		22 176	16 390	18 206	27 195	36 017	36 017	36 017	40 414	35 987	22 371
Transfers and grants		1 021	1 132	1 293	4 618	1 431	1 431	1 431	884	604	604
Other expenditure	4, 5	19 519	18 708	17 336	21 666	20 791	20 791	20 791	21 761	20 518	20 904
Losses		353	468	141	-	-	-	-	-	-	-
Total Expenditure		289 555	290 846	323 347	357 618	364 470	364 470	364 470	363 736	375 580	381 894
Surplus/(Deficit)		(21 553)	(14 658)	(36 553)	(19 171)	(30 475)	(30 475)	(30 475)	(17 645)	(1 590)	9 079
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		33 979	83 599	29 691	58 774	42 354	42 354	42 354	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	-	187	187	187	200	213	227
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	12 067	12 067	12 067	14 847	30 333	42 372
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		13 473	80 555	(6 709)	39 603	12 067	12 067	12 067	14 847	30 333	42 372
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		13 473	80 555	(6 709)	39 603	12 067	12 067	12 067	14 847	30 333	42 372
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		13 473	80 555	(6 709)	39 603	12 067	12 067	12 067	14 847	30 333	42 372

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	745	745	745	4 073	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	4 554	240	259	259	259	64	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	3 363	9 718	11 085	11 085	11 085	7 307	-	-
Vote 11 - Water		-	-	-	26 167	0	0	0	-	8 696	-
Vote 12 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	2 186	1 317	1 317	1 317	150	2 992	11 772
Capital multi-year expenditure sub-total	7	24 320	49 178	16 834	39 286	13 407	13 407	13 407	11 594	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	20	20	20	283	-	-
Vote 4 - Community Development Services		7 390	4 064	60	100	83	83	83	1 005	-	-
Vote 5 - Corporate and Strategic Services		1 041	2 534	829	270	256	256	256	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	-	12	12	12	700	-	-
Vote 8 - Electricity		-	-	6 808	20 436	15 213	15 213	15 213	20 603	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	598	7 356	-
Vote 11 - Water		-	-	5 974	800	7 973	7 973	7 973	6 323	1 443	11 709
Vote 12 - Housing		-	-	0	-	3	3	3	1 528	-	-
Vote 13 - Road Transport		-	-	108	670	260	260	260	4 164	-	-
Vote 14 - Sports and Recreation		-	-	316	2 339	1 023	1 023	1 023	420	2 508	-
Capital single-year expenditure sub-total		22 032	55 696	17 749	26 933	32 324	32 324	32 324	39 668	20 022	21 294
Total Capital Expenditure - Vote		46 352	104 874	34 584	66 219	45 731	45 731	45 731	51 262	31 710	33 066
Capital Expenditure - Functional											
Governance and administration		6 333	3 180	884	1 820	279	279	279	2 303	-	-
Executive and council		60	2	-	-	2	2	2	-	-	-
Finance and administration		6 273	3 178	884	1 820	276	276	276	2 303	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		7 377	48 526	1 362	4 625	2 437	2 437	2 437	3 803	5 500	11 772
Community and social services		513	111	57	100	83	83	83	1 005	-	-
Sport and recreation		574	4 164	316	4 525	2 340	2 340	2 340	570	5 500	11 772
Public safety		-	-	989	-	12	12	12	700	-	-
Housing		6 291	44 251	-	-	3	3	3	1 528	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		22 377	25 605	9 641	1 583	924	924	924	8 139	20	20
Planning and development		22 157	18 435	9 539	1 013	764	764	764	4 096	20	20
Road transport		221	7 170	101	570	160	160	160	4 044	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		10 265	27 562	22 697	58 191	42 091	42 091	42 091	37 016	26 190	21 274
Energy sources		4 392	7 940	11 361	20 676	15 472	15 472	15 472	20 667	8 696	9 565
Water management		5 527	16 711	5 974	26 967	7 973	7 973	7 973	6 323	10 139	11 709
Waste water management		326	2 859	5 303	10 238	18 527	18 527	18 527	8 025	7 356	-
Waste management		21	53	58	310	120	120	120	2 000	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	46 352	104 874	34 584	66 219	45 731	45 731	45 731	51 262	31 710	33 066
Funded by:											
National Government		24 325	24 754	25 845	58 770	42 259	42 259	42 259	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	42 354	42 354	42 354	32 292	31 710	33 066
Borrowing	6	4 477	-	-	1 500	-	-	-	15 634	-	-
Internally generated funds		7 896	9 799	4 892	5 949	3 376	3 376	3 376	3 335	-	-
Total Capital Funding	7	46 352	104 874	34 584	66 219	45 731	45 731	45 731	51 262	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	690	690	690	2 748	3 455	3 876
Call investment deposits	1	10 017	3 735	7 767	-	-	-	-	-	-	-
Consumer debtors	1	41 983	44 319	35 728	46 215	29 333	29 333	29 333	31 458	33 750	36 257
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	38 950	38 950	38 950	43 134	46 132	49 060
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	639 976	639 976	639 976	670 285	679 784	689 310
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	718 320	718 320	718 320	748 335	757 524	766 719
TOTAL ASSETS		661 881	739 148	753 973	816 871	757 270	757 270	757 270	791 469	803 656	815 780
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	72 134	33 134
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	93 476	56 631
Non current liabilities											
Borrowing		18 777	16 470	12 481	10 247	7 589	7 589	7 589	18 862	16 553	14 011
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	91 933	97 740	104 337
TOTAL LIABILITIES		180 588	177 246	198 780	195 649	190 010	190 010	190 010	209 362	191 216	160 968
NET ASSETS	5	481 293	561 902	555 193	621 222	567 260	567 260	567 260	582 107	612 440	654 812
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		481 293	561 902	555 193	621 222	567 260	567 260	567 260	582 107	612 440	654 812
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	481 293	561 902	555 193	621 222	567 260	567 260	567 260	582 107	612 440	654 812

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	43 219	43 219	43 219	47 217	50 286	53 554
Service charges		99 586	109 485	118 189	137 022	135 630	135 630	135 630	155 956	175 346	198 043
Other revenue		12 203	14 994	12 107	20 708	17 928	17 928	17 928	18 073	19 249	20 503
Transfers and Subsidies - Operational	1	58 827	31 312	88 293	85 436	86 848	86 848	86 848	89 873	91 634	78 428
Transfers and Subsidies - Capital	1	33 979	83 599	29 691	58 774	19 700	19 700	19 700	32 292	31 710	33 066
Interest		3 494	4 889	5 489	3 598	2 252	2 252	2 252	3 269	3 481	3 708
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(201 111)	(196 143)	(242 081)	(272 632)	(265 364)	(265 364)	(265 364)	(299 215)	(331 982)	(349 106)
Finance charges		(2 681)	(2 360)	(3 781)	(1 577)	(4 531)	(4 531)	(4 531)	(3 970)	(2 896)	(2 076)
Transfers and Grants	1	(1 021)	(1 066)	(1 144)	(4 618)	(1 431)	(1 431)	(1 431)	(884)	(604)	(604)
NET CASH FROM/(USED) OPERATING ACTIVITIES		40 510	83 044	47 344	69 751	34 251	34 251	34 251	42 611	36 224	35 516
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		502	702	67	-	-	-	-	200	213	227
Decrease (increase) in non-current receivables		142	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(44 638)	(91 562)	(33 835)	(66 219)	(45 731)	(45 731)	(45 731)	(51 262)	(31 710)	(33 066)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 995)	(90 860)	(33 769)	(66 219)	(45 731)	(45 731)	(45 731)	(51 061)	(31 496)	(32 839)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		3 550	-	-	1 500	-	-	-	15 634	-	-
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)	10 508	(4 021)	(2 256)
NET INCREASE/ (DECREASE) IN CASH HELD		(3 769)	(11 345)	9 497	1 445	(15 995)	(15 995)	(15 995)	2 058	707	422
Cash/cash equivalents at the year begin:	2	22 301	18 532	7 187	549	16 685	16 685	16 685	690	2 748	3 455
Cash/cash equivalents at the year end:	2	18 532	7 187	16 685	1 993	690	690	690	2 748	3 455	3 876

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	690	690	690	2 748	3 455	3 876
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	690	690	690	2 748	3 455	3 876
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	65 998	62 395	36 258	(5 062)
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	65 998	62 395	36 258	(5 062)
Surplus(shortfall)		(28 680)	(36 265)	(57 677)	2 383	(60 979)	(60 979)	(65 308)	(59 647)	(32 803)	8 938

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 2021/22 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	34 533	34 533	34 083	24 767	21 294
Roads Infrastructure		11 604	14 350	40	190	60	60	-	-	-
Storm water Infrastructure		-	1 401	-	100	100	100	120	-	-
Electrical Infrastructure		6 433	10 367	11 160	19 961	14 937	14 937	15 249	8 696	9 565
Water Supply Infrastructure		7 711	9 246	5 209	26 167	7 178	7 178	-	8 696	11 709
Sanitation Infrastructure		6 799	33 894	3 406	9 768	11 085	11 085	7 357	7 356	-
Solid Waste Infrastructure		-	-	-	90	90	90	-	-	-
Infrastructure		32 547	69 258	19 815	56 276	33 449	33 449	22 726	24 747	21 274
Community Facilities		122	2 000	-	220	-	-	2 528	-	-
Sport and Recreation Facilities		6 832	-	-	-	-	-	-	-	-
Community Assets		6 954	2 000	-	220	-	-	2 528	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		221	82	-	100	78	78	-	-	-
Other Assets		221	82	-	100	78	78	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
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	80	80	763	-	-
Machinery and Equipment		355	1 014	1 536	1 515	703	703	2 288	-	-
Transport Assets		3 809	131	-	1 625	-	-	3 750	-	-
Land		-	-	200	-	30	30	-	-	-
Total Renewal of Existing Assets	2	-	14 277	877	4 265	2 591	2 591	2 280	2 992	11 772
Roads Infrastructure		-	119	-	110	-	-	-	-	-
Storm water Infrastructure		-	-	-	80	60	60	-	-	-
Electrical Infrastructure		-	52	22	-	-	-	1 580	-	-
Water Supply Infrastructure		-	-	-	200	214	214	550	-	-
Sanitation Infrastructure		-	10 194	607	-	-	-	-	-	-
Infrastructure		-	10 365	629	390	274	274	2 130	-	-
Community Facilities		-	103	28	10	-	-	150	-	-
Sport and Recreation Facilities		-	3 809	219	3 865	2 317	2 317	-	2 992	11 772
Community Assets		-	3 912	247	3 875	2 317	2 317	150	2 992	11 772
Total Upgrading of Existing Assets	6	-	14 434	11 220	1 830	8 607	8 607	14 898	3 951	-
Roads Infrastructure		-	4 250	8 831	975	745	745	6 757	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	255	248	495	435	435	2 938	-	-
Water Supply Infrastructure		-	9 903	-	150	168	168	5 003	1 443	-
Sanitation Infrastructure		-	-	1 562	30	7 163	7 163	200	-	-
Solid Waste Infrastructure		-	-	57	30	30	30	-	-	-
Infrastructure		-	14 408	10 698	1 680	8 542	8 542	14 898	1 443	-
Community Facilities		-	-	-	150	36	36	-	2 508	-
Community Assets		-	-	-	150	36	36	-	2 508	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	25	28	-	30	30	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	25	28	-	30	30	-	-	-
Machinery and Equipment		-	-	494	-	-	-	-	-	-
Total Capital Expenditure	4	46 352	104 874	34 584	66 219	45 731	45 731	51 262	31 710	33 066
Roads Infrastructure		11 604	18 720	8 871	1 275	805	805	6 757	-	-
Storm water Infrastructure		-	1 401	-	180	160	160	120	-	-
Electrical Infrastructure		6 433	10 673	11 430	20 456	15 372	15 372	19 767	8 696	9 565
Water Supply Infrastructure		7 711	19 149	5 209	26 517	7 560	7 560	5 553	10 139	11 709
Sanitation Infrastructure		6 799	44 088	5 575	9 798	18 248	18 248	7 557	7 356	-
Solid Waste Infrastructure		-	-	57	120	120	120	-	-	-
Infrastructure		32 547	94 032	31 142	58 345	42 265	42 265	39 754	26 190	21 274
Community Facilities		122	2 103	28	380	36	36	2 678	2 508	-
Sport and Recreation Facilities		6 832	3 809	219	3 865	2 317	2 317	-	2 992	11 772
Community Assets		6 954	5 912	247	4 245	2 353	2 353	2 678	5 500	11 772
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		221	108	28	100	108	108	-	-	-
Other Assets		221	108	28	100	108	108	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
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	80	80	763	-	-
Machinery and Equipment		355	1 014	2 030	1 515	703	703	2 288	-	-
Transport Assets		3 809	131	-	1 625	-	-	3 750	-	-
Land		-	-	200	-	30	30	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		46 352	104 874	34 584	66 219	45 731	45 731	51 262	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										
ASSET REGISTER SUMMARY - PPE (WDV)	5	593 727	681 989	692 632	763 223	718 320	718 320	748 335	757 524	766 719
<i>Roads Infrastructure</i>		81 962	95 483	100 503	98 001	97 699	97 699	100 631	96 576	92 277
<i>Storm water Infrastructure</i>		–	22 143	21 593	21 605	21 201	21 201	20 736	20 116	19 459
<i>Electrical Infrastructure</i>		69 505	76 219	83 707	99 415	94 807	94 807	110 047	113 944	118 422
<i>Water Supply Infrastructure</i>		175 855	144 860	148 800	247 121	151 985	151 985	152 901	158 124	164 622
<i>Sanitation Infrastructure</i>		70 558	142 880	144 716	96 540	160 357	160 357	165 149	169 574	166 468
<i>Solid Waste Infrastructure</i>		7 953	8 021	2 381	5 655	1 668	1 668	785	(151)	(1 143)
Infrastructure		405 833	489 606	501 701	568 337	527 718	527 718	550 249	558 183	560 105
Community Assets		67 542	70 924	70 533	74 168	72 199	72 199	74 149	78 877	89 830
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
<i>Intangible Assets</i>		1 319	1 701	1 477	1 496	1 253	1 253	1 015	764	497
<i>Computer Equipment</i>		–	1 527	1 239	1 318	1 136	1 136	2 850	2 536	2 204
<i>Furniture and Office Equipment</i>		5 588	6 190	6 129	5 001	5 261	5 261	5 019	3 953	2 824
<i>Machinery and Equipment</i>		4 235	4 312	4 663	5 905	4 584	4 584	6 043	5 164	4 235
<i>Transport Assets</i>		10 542	9 296	8 628	8 618	7 955	7 955	10 992	10 236	9 434
<i>Land</i>		–	8 185	8 185	8 385	8 215	8 215	8 215	8 215	8 215
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	593 727	681 989	692 632	763 223	718 320	718 320	748 335	757 524	766 719
EXPENDITURE OTHER ITEMS		42 818	45 513	45 387	47 494	48 125	48 125	48 532	50 024	52 041
<i>Depreciation</i>	7	15 814	16 635	18 882	21 141	20 043	20 043	21 246	22 522	23 870
<i>Repairs and Maintenance by Asset Class</i>	3	27 004	28 878	26 505	26 353	28 082	28 082	27 285	27 502	28 170
<i>Roads Infrastructure</i>		6 377	6 995	6 686	6 743	6 677	6 677	6 699	6 930	7 171
<i>Storm water Infrastructure</i>		725	794	709	855	904	904	924	946	969
<i>Electrical Infrastructure</i>		940	787	531	900	952	952	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	4 890	4 890	4 738	4 607	4 680
<i>Solid Waste Infrastructure</i>		825	525	741	827	678	678	696	696	696
Infrastructure		17 930	18 544	15 723	15 084	15 278	15 278	15 278	15 400	15 736
<i>Community Facilities</i>		4 966	5 443	6 106	6 862	6 816	6 816	6 883	7 130	7 388
<i>Sport and Recreation Facilities</i>		1 297	1 209	1 156	1 155	1 502	1 502	1 782	1 712	1 769
Community Assets		6 263	6 652	7 262	8 017	8 318	8 318	8 664	8 842	9 157
Investment properties		–	–	–	–	–	–	–	–	–
<i>Operational Buildings</i>		623	577	601	233	772	772	477	377	377
<i>Housing</i>		–	–	–	–	–	–	–	–	–
Other Assets		623	577	601	233	772	772	477	377	377
<i>Computer Equipment</i>		61	174	67	130	100	100	123	123	123
<i>Machinery and Equipment</i>		101	154	67	466	583	583	594	594	594
<i>Transport Assets</i>		2 025	2 777	2 784	2 423	3 032	3 032	2 149	2 165	2 182
TOTAL EXPENDITURE OTHER ITEMS		42 818	45 513	45 387	47 494	48 125	48 125	48 532	50 024	52 041
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	27.4%	35.0%	9.2%	24.5%	24.5%	33.5%	21.9%	35.6%
<i>Renewal and upgrading of Existing Assets as % of deprec R&M as a % of PPE</i>		0.0%	172.6%	64.1%	28.8%	55.9%	55.9%	80.9%	30.8%	49.3%
<i>Renewal and upgrading and R&M as a % of PPE</i>		5.2%	4.8%	4.3%	3.8%	4.4%	4.4%	4.1%	4.0%	4.1%
<i>Renewal and upgrading and R&M as a % of PPE</i>		5.0%	8.0%	6.0%	4.0%	5.0%	5.0%	6.0%	5.0%	5.0%

Explanatory notes to Table A9 - Asset Management

- 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.
- 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 4.1% 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	4	-	-	-	-	-	-	-	-	-
<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	7 877	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	1 113	1 113	1 180	1 257	1 339
Sanitation (free sanitation service to indigent households)		3 291	3 364	3 579	5 377	4 701	4 701	5 026	5 352	5 700
Electricity/other energy (50kwh per indigent household per month)		17	68	64	3 280	72	72	82	94	108
Refuse (removed once a week for indigent households)		435	420	423	602	525	525	577	617	660
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		4 675	4 747	4 961	10 523	6 411	6 411	6 865	7 321	7 807
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	3 916	3 916	4 154	4 424	4 712
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removed a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	713	3 268	3 474	28 301	3 916	3 916	4 154	4 424	4 712

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	250 639	250 639	251 103	272 272	287 998	
Implement strategies to ensure financial viability and economical sustainability	Financial Viability and Sustainability	B		47 265	56 981	59 745	56 643	58 133	58 133	60 152	64 040	68 064	
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		10 104	42 494	45 687	12 348	13 548	13 548	12 152	10 609	10 766	
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	15 426	15 426	22 964	21 318	7 936	
To Facilitate social cohesion, sage and healthy communities	Promote health and safety environment	F		247	32 364	23 359	37 720	32 518	32 518	25 954	31 019	42 426	
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	6 272	6 272	6 257	6 654	7 077	
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	283 028	371 401	316 639	397 221	376 536	376 536	378 583	405 912	424 267

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	186 885	186 885	190 392	203 101	217 496	
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	B		56 819	45 486	55 401	52 233	57 367	57 367	53 199	53 591	55 198	
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		29 053	32 183	33 468	34 484	39 009	39 009	39 327	38 298	39 697	
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	2 749	2 749	2 917	3 045	3 157	
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	25 221	25 419	12 136	
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	F		30 193	38 712	36 952	48 342	46 784	46 784	40 349	39 219	41 044	
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	12 332	12 906	13 166	
Allocations to other priorities													
Total Expenditure				1	269 555	290 846	323 347	357 618	364 470	364 470	363 736	375 580	381 894

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	43 038	43 038	45 325	28 718	21 294
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	B		6 273	597	52	1 550	20	20	283	-	-
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	2 412	2 412	2 105	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	-	86	86	-	-	-
Allocations to other priorities				3								
Total Capital Expenditure				1								
				46 352	104 874	34 584	66 219	45 731	45 731	51 262	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										
Water distribution and treatment	Project percentage	7.1%	9.8%	9.3%	10.0%	8.6%	8.6%	7.3%	7.4%	7.7%
<i>Access to all residents</i>										
Sewerage and Waste Management	Project percentage	3.4%	5.3%	4.7%	3.8%	4.2%	4.2%	3.7%	3.7%	3.8%
<i>To ensure a high quality</i>										
Solid Waste Disposal (landfill sites)	Project percentage	4.1%	5.3%	5.2%	4.5%	4.8%	4.8%	4.3%	4.3%	4.4%
<i>Access to Refuse Removal</i>										
Electricity Distribution	Project percentage	29.0%	28.2%	30.7%	29.2%	28.6%	28.6%	31.9%	33.5%	35.8%
<i>Provision of Electricity connections</i>										
Roads & Stormwater Management	Project percentage	4.3%	4.2%	3.9%	3.6%	3.5%	3.5%	3.6%	3.6%	3.7%
<i>To develop and maintain the urban road</i>										
Environmental Protection	Project percentage	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Ensure clean and healthy environment</i>										
COMMUNITY AND SOCIAL SERVICES										
Quality livings environment and human										
Housing & Informal Settlements	Project percentage	1.2%	0.7%	0.6%	4.4%	4.6%	4.6%	6.2%	6.0%	2.4%
<i>Improve livings condition through human</i>										
Sport & Recreation	Project percentage	5.7%	5.8%	6.6%	6.6%	6.7%	6.7%	6.5%	5.7%	5.8%
<i>Effective Sport Facilities</i>										
LED and tourism	Project percentage	1.9%	1.8%	2.1%	2.1%	2.3%	2.3%	2.4%	2.2%	2.3%
<i>Access to economic development</i>										
CORPORATE & STRATEGIC SERVES										
Promote health and safety environment										
Health and safety of people	Project percentage	6.8%	8.8%	6.1%	8.4%	7.4%	7.4%	5.8%	5.9%	6.1%
<i>Ensure health and safety environment</i>										
FINANCIAL SERVICES										
Financial viability and Sustainability										
Financial Sustainability	Project percentage	32.3%	26.1%	26.9%	23.6%	25.1%	25.1%	24.3%	23.6%	24.0%
<i>financial viable</i>										
General Council										
Governance & Administration	Project percentage	4.1%	4.1%	4.0%	3.9%	4.1%	4.1%	4.1%	4.0%	4.1%
<i>Provision of Democratic and accountable governance</i>										

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%	4.3%	4.3%	4.3%	4.4%	3.9%	3.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6.4%	5.6%	6.3%	4.8%	6.4%	6.4%	6.4%	6.3%	5.2%	4.1%
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%	82.4%	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	0.3	0.3	0.3	0.4	0.5	0.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.7	0.6	0.5	1.0	0.3	0.3	0.3	0.4	0.5	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		84.7%	86.4%	83.4%	86.6%	89.2%	89.2%	89.2%	92.1%	92.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		84.6%	86.4%	83.4%	86.6%	89.2%	89.2%	89.2%	92.1%	92.3%	92.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	19.4%	17.5%	15.1%	14.8%	11.0%	11.0%	11.0%	11.3%	11.0%	11.2%
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%	13937.4%	13937.4%	13937.4%	3498.5%	2088.1%	854.8%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	3957987	2631944	4521512							
	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%	37.4%	37.4%	37.4%	36.2%	35.1%	35.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39.9%	39.5%	42.0%	38.2%	39.0%	39.0%		37.8%	36.6%	36.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	10.9%	10.5%	9.2%	7.8%	8.4%	8.4%		7.9%	7.4%	7.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.7%	9.1%	10.0%	8.7%	9.2%	9.2%	9.2%	9.3%	8.9%	8.8%
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	36.3	36.3	36.3	28.6	33.9	46.9	51.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	29.2%	28.2%	22.7%	24.0%	18.4%	18.4%	18.4%	17.7%	16.9%	16.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.0	0.3	0.7	0.1	0.0	0.0	0.0	0.1	0.1	0.1

2.3 Overview of budget related-policies

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

2.4 Overview of budget assumptions

External factors

The recovery rate of service debtors and rates are currently 87%. The recovery rate of fines, which is also considered a significant revenue source, is budgeted at 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 final draft budget, the 4.0 % + 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	48 376	48 376	48 376	51 274	54 607	58 157
Service charges	120 342	128 888	144 763	159 185	152 161	152 161	152 161	169 263	189 743	213 908
Investment revenue	1 427	893	506	317	486	486	486	486	518	552
Transfers recognised - operational	57 682	62 080	64 462	85 436	92 744	92 744	92 744	89 873	91 634	78 428
Other own revenue	27 179	42 181	31 538	44 738	40 227	40 227	40 227	35 194	37 486	39 929
Total Revenue (excluding capital transfers and contributions)	248 002	276 188	286 794	338 447	333 995	333 995	333 995	346 091	373 989	390 973

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	43 219	43 219	43 219	47 217	50 286	53 554
Service charges		99 586	109 485	118 189	137 022	135 630	135 630	135 630	155 956	175 346	198 043
Other revenue		12 203	14 994	12 107	20 708	17 928	17 928	17 928	18 073	19 249	20 503
Transfers and Subsidies - Operational	1	58 827	31 312	88 293	85 436	86 848	86 848	86 848	89 873	91 634	78 428
Transfers and Subsidies - Capital	1	33 979	83 599	29 691	58 774	19 700	19 700	19 700	32 292	31 710	33 066
Interest		3 494	4 889	5 489	3 598	2 252	2 252	2 252	3 269	3 481	3 708
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(201 111)	(196 143)	(242 081)	(272 632)	(265 364)	(265 364)	(265 364)	(299 215)	(331 982)	(349 106)
Finance charges		(2 681)	(2 360)	(3 781)	(1 577)	(4 531)	(4 531)	(4 531)	(3 970)	(2 896)	(2 076)
Transfers and Grants	1	(1 021)	(1 066)	(1 144)	(4 618)	(1 431)	(1 431)	(1 431)	(884)	(604)	(604)
NET CASH FROM/(USED) OPERATING ACTIVITIES		40 510	83 044	47 344	69 751	34 251	34 251	34 251	42 611	36 224	35 516
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		502	702	67	-	-	-	-	200	213	227
Decrease (increase) in non-current receivables		142	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(44 638)	(91 562)	(33 835)	(66 219)	(45 731)	(45 731)	(45 731)	(51 262)	(31 710)	(33 066)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 995)	(90 860)	(33 769)	(66 219)	(45 731)	(45 731)	(45 731)	(51 061)	(31 496)	(32 839)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		3 550	-	-	1 500	-	-	-	15 634	-	-
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)	10 508	(4 021)	(2 256)
NET INCREASE/ (DECREASE) IN CASH HELD		(3 769)	(11 345)	9 497	1 445	(15 995)	(15 995)	(15 995)	2 058	707	422
Cash/cash equivalents at the year begin:	2	22 301	18 532	7 187	549	16 685	16 685	16 685	690	2 748	3 455
Cash/cash equivalents at the year end:	2	18 532	7 187	16 685	1 993	690	690	690	2 748	3 455	3 876

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	690	690	690	2 748	3 455	3 876
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	690	690	690	2 748	3 455	3 876
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	65 998	62 395	36 258	(5 062)
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	65 998	62 395	36 258	(5 062)
Surplus(shortfall)		(28 680)	(36 265)	(57 677)	2 383	(60 979)	(60 979)	(65 308)	(59 647)	(32 803)	8 938

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	690	690	690	2 748	3 455	3 876
Cash + investments at the yr end less applications - R'000	18(1)b	2	(28 680)	(36 265)	(57 677)	2 383	(60 979)	(60 979)	(65 308)	(59 647)	(32 803)	8 938
Cash year end/monthly employee/supplier payments	18(1)b	3	1.0	0.3	0.7	0.1	0.0	0.0	0.0	0.1	0.1	0.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	13 473	80 555	(6 709)	39 603	12 067	12 067	12 067	14 847	30 333	42 372
Service charge rev % change - macro CPIIX target exclusive	18(1)a,(2)	5	N.A.	(0.2%)	5.3%	3.3%	(9.6%)	(6.0%)	(6.0%)	4.0%	4.8%	5.3%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	78.9%	79.3%	79.1%	79.5%	81.7%	81.7%	81.7%	86.5%	86.9%	87.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	16.3%	22.4%	24.1%	23.4%	24.3%	24.3%	24.3%	13.4%	13.0%	12.6%
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%	82.4%	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%	(26.4%)	0.0%	0.0%	5.8%	5.9%	6.1%
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%	4.4%	4.4%	4.3%	4.1%	4.0%	4.1%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	13.6%	2.5%	6.4%	5.7%	5.7%	0.0%	4.4%	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
RECEIPTS:										
Operating Transfers and Grants										
National Government:		49 902	50 840	61 160	66 770	69 849	69 849	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 Infrastructure Grant (PMU)		793	367	763	757	761	761	793	846	875
Municipal Infrastructure Grant (VAT)		2 070	911	1 941	1 932	1 972	1 972	2 022	2 145	2 218
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (VAT)		1 301	-	3 749	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	-	-	-
Department of Human Settlement housing		-	(2)	-	-	-	-	-	-	-
Municipal Disaster Grant		-	680	(48)	-	-	-	-	-	-
Local Government Support Grants (COVID-19)		-	-	550	-	-	-	-	-	-
District Municipality:		-	-	50	-	-	-	-	-	-
<i>West Coast District Municipality - COVID 19</i>		-	-	50	-	-	-	-	-	-
Total Operating Transfers and Grants	5	58 655	57 326	68 598	85 436	88 914	88 914	89 873	91 634	78 428
Capital Transfers and Grants										
National Government:		19 679	13 027	46 343	58 774	27 948	27 948	32 287	31 710	33 066
Municipal Infrastructure Grant (MIG)		13 004	6 070	12 962	12 901	13 166	13 166	13 504	14 318	14 805
Regional Bulk Infrastructure		(12 455)	-	-	-	-	-	-	-	-
EPWP Incentive		28	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	24 996	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	-	-	-	-	-	-	-
Library Services MRF Capital		-	20	-	-	-	-	5	-	-
Municipal Drought Support		5 217	-	3 043	-	-	-	-	-	-
Acceleration of housing deliveries		2 635	-	-	-	-	-	-	-	-
Financial Management Support Grant		-	287	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	34 151	57 585	49 386	58 774	27 948	27 948	32 292	31 710	33 066
TOTAL RECEIPTS OF TRANSFERS & GRANTS		92 806	114 911	117 984	144 211	116 863	116 863	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	72 072	72 072	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 Infrastructure Grant (PMU)		793	367	760	757	761	761	793	846	875
Municipal Infrastructure Grant (VAT)		2 381	1 540	1 929	1 932	1 972	1 972	2 022	2 145	2 218
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (VAT)		268	870	526	3 913	2 147	2 147	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
Thusong 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	-	-	-
Municipal Disaster Grant		-	632	-	-	-	-	-	-	-
Local Government Support Grants (COVID-19)		-	-	550	-	-	-	-	-	-
District Municipality:		-	-	50	-	-	-	-	-	-
West Coast District Municipality - COVID 19		-	-	50	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		57 682	62 080	64 462	85 436	92 744	92 744	89 873	91 634	78 428
Capital expenditure of Transfers and Grants										
National Government:		24 325	24 754	25 845	58 774	42 259	42 259	32 287	31 710	33 066
Municipal Infrastructure Grant (MIG)		16 335	7 726	13 929	12 901	13 166	13 166	13 504	14 318	14 805
EPWP Incentive		28	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		1 795	5 811	3 532	26 087	14 310	14 310	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 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	-	-
Municipal Drought Support		699	4 093	3 239	-	92	92	-	-	-
Acceleration of housing deliveries		2 642	10 194	607	-	-	-	-	-	-
Financial Management Support Grant		-	287	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		33 979	83 599	29 691	58 774	42 354	42 354	32 292	31 710	33 066
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		91 661	145 679	94 153	144 211	135 099	135 099	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		-	-	-	-	(1 237)	(1 237)	-	-	-
Current year receipts		49 902	50 840	61 160	66 770	69 849	69 849	64 455	66 170	66 573
Conditions met - transferred to revenue		48 542	52 979	57 844	66 770	72 072	72 072	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	92 744	92 744	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		-	-	-	-	(8 249)	(8 249)	-	-	-
Current year receipts		19 679	13 027	46 343	58 774	27 946	27 946	32 287	31 710	33 066
Conditions met - transferred to revenue		24 325	24 754	25 845	58 774	42 259	42 259	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	42 354	42 354	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	135 099	135 099	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
Cash Transfers to other municipalities											
<i>West Coast District Municipality - Fire Safety</i>	1	-	-	-	3 699	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	3 699	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Sport Councils</i>		94	117	63	68	63	63	63	46	46	46
<i>Tourism</i>		300	300	-	330	230	230	230	300	300	300
<i>Public Schools</i>		-	3	-	-	-	-	-	-	-	-
<i>Old Dam Festival</i>		263	340	15	-	-	-	-	-	-	-
<i>National Sea Rescue Institute</i>		-	-	94	44	44	44	44	-	-	-
<i>ATKV</i>		-	-	20	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		657	759	192	442	337	337	337	346	346	346
Cash Transfers to Groups of Individuals											
<i>Bursaries for non-employees</i>		45	307	184	401	550	550	550	250	-	-
<i>Municipal External Bursary Programme</i>		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	887	887	887	596	346	346
Non-Cash Grants to Organisations											
<i>Wuppertal Support</i>	4	-	-	19	15	15	15	15	15	15	15
<i>Social Relief</i>		-	66	898	61	528	528	528	273	243	243
Total Non-Cash Grants To Organisations		-	66	917	76	543	543	543	288	258	258
TOTAL NON-CASH TRANSFERS AND GRANTS		-	66	917	76	543	543	543	288	258	258
TOTAL TRANSFERS AND GRANTS	6	1 021	1 132	1 293	4 618	1 431	1 431	1 431	884	604	604

2.8 Councilor and employee benefits

MBRR SA22 - Summary of councilor and staff benefits

WC012 Cederberg - Supporting Table SA22 Summary councilor 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	4 671	4 858	5 052
Pension and UIF Contributions		509	519	510	562	590	590	622	647	673
Medical Aid Contributions		76	110	142	149	170	170	180	187	195
Motor Vehicle Allowance		313	257	75	79	-	-	-	-	-
Cellphone Allowance		297	445	529	474	112	112	118	123	128
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 293	5 392	5 570	5 858	5 311	5 311	5 591	5 815	6 047
% increase	4		1.9%	3.3%	5.2%	(9.3%)	-	5.3%	4.0%	4.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3 226	5 211	2 069	3 700	4 109	4 109	3 291	3 519	3 692
Pension and UIF Contributions		523	212	308	606	48	48	395	415	436
Medical Aid Contributions		76	39	66	147	-	-	58	61	64
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		121	156	1	-	-	-	63	63	63
Motor Vehicle Allowance	3	805	396	316	532	296	296	510	536	562
Cellphone Allowance	3	107	54	50	90	138	138	223	234	246
Housing Allowances	3	42	-	-	-	-	-	-	-	-
Other benefits and allowances	3	459	27	26	51	0	0	51	54	56
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	4 591	4 881	5 119
% increase	4		12.7%	(53.5%)	80.8%	(10.5%)	-	0.0%	6.3%	4.9%
Other Municipal Staff										
Basic Salaries and Wages		61 250	66 863	76 974	83 349	83 662	83 662	87 877	91 436	95 128
Pension and UIF Contributions		8 827	10 384	11 422	12 895	12 927	12 927	13 484	14 470	15 061
Medical Aid Contributions		3 141	3 660	4 051	5 214	4 833	4 833	4 763	5 001	5 251
Overtime		4 550	3 791	4 268	2 257	3 332	3 332	1 795	1 884	1 978
Performance Bonus		175	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	3 671	4 289	5 174	5 458	5 544	5 544	3 511	3 687	3 871
Cellphone Allowance	3	330	356	361	392	354	354	315	330	345
Housing Allowances	3	488	639	505	561	420	420	441	461	482
Other benefits and allowances	3	2 735	4 000	4 399	4 237	4 702	4 702	3 698	3 864	4 038
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	120 263	120 263	120 708	126 323	131 738
% increase	4		10.7%	14.6%	5.8%	1.5%	-	0.4%	4.7%	4.3%
Total Parent Municipality		98 952	109 198	120 387	129 415	130 165	130 165	130 891	137 019	142 904
			10.4%	10.2%	7.5%	0.6%	-	0.6%	4.7%	4.3%
TOTAL SALARY, ALLOWANCES & BENEFITS		98 952	109 198	120 387	129 415	130 165	130 165	130 891	137 019	142 904
% increase	4		10.4%	10.2%	7.5%	0.6%	-	0.6%	4.7%	4.3%
TOTAL MANAGERS AND STAFF	5,7	93 659	103 806	114 817	123 557	124 854	124 854	125 300	131 204	136 857

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

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		613 000	111 000	11 000			735 000
Chief Whip			-	-	-			-
Executive Mayor			767 000	138 000	3 000			908 000
Deputy Executive Mayor			724 000	-	3 000			727 000
Executive Committee			1 128 000	231 000	24 000			1 383 000
Total for all other councillors			1 439 000	322 000	77 000			1 838 000
Total Councillors	8	-	4 671 000	802 000	118 000			5 591 000
Senior Managers of the Municipality	5							
Municipal Manager (MM)			499 000	83 000	162 500	-		744 500
Chief Finance Officer			970 000	159 000	199 500	-		1 328 500
Director Community Development Services			894 000	207 000	142 500	-		1 243 500
Director Corporate Services			-	-	-	-		-
Director Engineering Services			928 000	4 500	279 000	63 393		1 274 893
								-
Total Senior Managers of the Municipality	8,10	-	3 291 000	453 500	783 500	63 393		4 591 393
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	7 962 000	1 255 500	901 500	63 393		10 182 393

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	-	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		11 103	3 701	3 704	3 626	3 684	3 686	3 613	3 609	3 660	3 660	3 617	3 613	51 274	54 607	58 157	
Service charges - electricity revenue		11 326	10 440	10 082	9 145	8 566	10 203	9 162	7 884	7 766	9 138	11 184	11 531	116 428	133 415	152 880	
Service charges - water revenue		2 259	2 253	2 537	2 686	2 874	2 843	2 887	2 848	2 611	2 596	2 333	2 301	31 027	33 044	35 192	
Service charges - sanitation revenue		779	781	799	806	795	806	853	888	846	817	908	953	10 030	10 682	12 352	
Service charges - refuse revenue		945	952	929	965	995	986	1 004	989	976	1 001	999	1 034	11 777	12 602	13 484	
Rental of facilities and equipment		27	31	44	27	27	33	39	20	31	30	27	27	364	388	413	
Interest earned - external investments		59	64	46	31	33	38	40	42	30	35	29	41	486	518	552	
Interest earned - outstanding debtors		484	564	557	428	532	530	503	504	503	490	505	442	6 041	6 434	6 852	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		1 171	1 171	1 171	1 171	1 171	1 171	1 171	1 184	1 019	1 031	1 452	1 888	14 772	15 737	16 766	
Licences and permits		0	0	0	0	0	0	0	0	0	0	0	0	3	3	3	
Agency services		242	266	222	276	276	259	1 123	266	250	224	304	246	3 954	4 211	4 485	
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		699	814	1 239	794	652	990	745	591	737	990	874	935	10 060	10 714	11 410	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		55 466	21 037	21 330	27 647	22 929	45 838	23 005	21 495	34 769	20 014	22 232	30 330	346 091	373 989	390 973	
Expenditure By Type																	
Employee related costs		8 711	9 520	10 109	9 558	14 480	10 330	10 759	10 794	10 445	10 389	10 216	9 989	125 300	131 204	136 857	
Remuneration of councillors		408	422	475	448	398	420	506	598	481	481	472	472	5 591	5 815	6 047	
Debt impairment		2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	29 577	31 701	34 231	
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		517	516	425	455	501	509	596	547	416	457	710	1 540	7 188	6 803	6 799	
Contracted services		3 378	3 369	2 775	2 972	3 273	3 323	3 892	3 574	2 717	2 987	4 636	3 518	40 414	35 987	22 371	
Transfers and grants		339	10	37	7	95	11	97	93	37	9	110	40	884	604	604	
Other expenditure		1 819	1 814	1 494	1 600	1 762	1 789	2 096	1 924	1 463	1 609	2 496	1 894	21 761	20 518	20 904	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		30 129	29 840	29 193	28 107	33 076	30 365	31 028	29 504	27 432	28 993	33 483	32 587	363 736	375 580	381 894	
Surplus/(Deficit)		25 338	(8 803)	(7 864)	(460)	(10 147)	15 473	(8 023)	(8 010)	7 337	(8 979)	(11 251)	(2 257)	(17 645)	(1 590)	9 079	
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)		-	-	-	-	-	-	-	-	-	-	-	200	200	213	227	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		27 074	(7 067)	(6 128)	1 970	(7 716)	17 904	(4 898)	(4 885)	10 462	(5 506)	(7 779)	1 416	14 847	30 333	42 372	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	27 074	(7 067)	(6 128)	1 970	(7 716)	17 904	(4 898)	(4 885)	10 462	(5 506)	(7 779)	1 416	14 847	30 333	42 372	

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		12 262	4 355	4 347	4 284	4 345	4 833	4 222	4 233	4 584	4 218	4 179	4 290	60 152	64 040	68 064
Vote 4 - Community Development Services		2 146	38	55	651	299	1 990	193	240	1 346	41	36	625	7 660	6 225	6 147
Vote 5 - Corporate and Strategic Services		556	510	776	531	424	728	478	382	535	619	546	617	6 703	6 862	7 298
Vote 6 - Planning and Development Services		359	123	187	194	131	383	132	116	269	151	133	413	2 593	2 753	2 901
Vote 7 - Public Safety		1 408	1 431	1 388	1 442	1 442	1 424	2 289	1 445	1 264	1 251	1 749	2 124	18 657	19 870	21 161
Vote 8 - Electricity		15 674	11 240	10 882	11 298	10 131	14 590	10 848	9 679	11 400	10 732	12 780	14 113	143 367	154 077	174 566
Vote 9 - Waste Management		3 655	954	932	1 757	1 338	3 483	1 198	1 265	2 656	1 004	1 002	1 788	21 032	22 663	23 559
Vote 10 - Waste Water Management		4 724	1 174	1 192	2 392	1 793	4 628	1 811	1 955	3 754	1 603	1 694	2 725	29 442	30 846	24 070
Vote 11 - Water		7 226	2 499	2 783	4 407	3 813	7 537	3 663	3 769	5 979	3 088	2 825	4 104	51 692	60 867	64 839
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		126	147	224	143	118	179	135	107	133	179	158	169	1 817	8 260	15 599
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		57 202	22 773	23 066	30 077	25 359	48 269	26 130	24 620	37 894	23 486	25 704	34 003	378 583	405 912	424 267
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		785	694	735	701	748	699	846	921	741	744	855	766	9 235	9 523	9 819
Vote 2 - Office of the Municipal Manager		1 018	968	981	942	1 371	1 027	1 108	1 003	1 008	1 142	1 024	1 024	12 722	11 466	11 893
Vote 3 - Financial Administrative Services		4 128	4 269	4 196	4 157	5 125	4 400	4 647	4 558	4 238	4 309	4 774	4 398	53 199	53 591	55 198
Vote 4 - Community Development Services		1 020	1 095	1 148	1 092	1 625	1 180	1 238	1 237	1 183	1 181	1 193	1 148	14 339	14 972	15 622
Vote 5 - Corporate and Strategic Services		1 705	1 674	1 577	1 575	2 068	1 727	1 932	1 852	1 589	1 645	2 083	1 758	21 185	21 301	21 797
Vote 6 - Planning and Development Services		609	655	673	646	937	700	740	734	691	695	729	686	8 495	8 843	9 212
Vote 7 - Public Safety		2 062	2 132	2 118	2 092	2 555	2 198	2 298	2 266	2 141	2 166	2 332	2 190	26 550	24 987	26 241
Vote 8 - Electricity		10 983	10 255	9 948	9 118	8 876	10 089	9 234	8 115	7 956	9 154	10 993	11 231	115 951	125 812	136 549
Vote 9 - Waste Management		1 160	1 225	1 237	1 204	1 621	1 288	1 356	1 340	1 261	1 272	1 357	1 272	15 592	16 011	16 662
Vote 10 - Waste Water Management		927	949	921	920	1 077	968	1 021	999	926	944	1 062	973	11 687	11 933	12 645
Vote 11 - Water		1 970	2 039	2 027	2 000	2 461	2 105	2 203	2 172	2 050	2 074	2 236	3 097	26 433	27 790	29 229
Vote 12 - Housing		1 840	1 853	1 576	1 660	1 915	1 848	2 135	1 981	1 555	1 686	2 487	1 936	22 473	22 589	9 210
Vote 13 - Road Transport		993	1 032	1 026	1 011	1 267	1 068	1 122	1 106	1 039	1 052	1 139	1 063	12 918	13 440	13 989
Vote 14 - Sports and Recreation		930	1 000	1 031	990	1 427	1 068	1 125	1 117	1 058	1 062	1 103	1 045	12 957	13 320	13 829
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		30 129	29 840	29 193	28 107	33 076	30 365	31 028	29 504	27 432	28 993	33 483	32 587	363 736	375 580	381 894
Surplus/(Deficit) before assoc.		27 074	(7 067)	(6 128)	1 970	(7 716)	17 904	(4 898)	(4 885)	10 462	(5 506)	(7 779)	1 416	14 847	30 333	42 372
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	27 074	(7 067)	(6 128)	1 970	(7 716)	17 904	(4 898)	(4 885)	10 462	(5 506)	(7 779)	1 416	14 847	30 333	42 372

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																
<i>Governance and administration</i>		16 159	4 901	5 174	5 814	5 216	8 651	4 974	4 974	7 205	4 875	4 759	5 861	78 562	81 303	85 906
Executive and council		2 796	-	-	815	352	2 575	198	283	1 732	-	-	776	9 527	9 950	10 063
Finance and administration		13 363	4 901	5 174	4 998	4 864	6 076	4 776	4 691	5 473	4 875	4 759	5 085	69 034	71 354	75 843
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		8 764	1 398	1 475	3 581	2 332	8 267	1 974	2 184	5 875	1 372	1 770	4 265	43 258	49 192	43 941
Community and social services		1 601	3	4	469	205	1 476	117	165	994	4	4	448	5 490	5 783	5 676
Sport and recreation		126	147	224	143	118	179	135	107	133	179	158	169	1 817	8 260	15 599
Public safety		1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 178	1 014	1 026	1 444	1 877	14 693	15 649	16 666
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 000	608	628	830	737	1 114	1 662	795	1 025	813	875	1 147	11 231	6 964	7 386
Planning and development		359	123	187	194	131	383	132	116	269	151	133	413	2 593	2 753	2 901
Road transport		641	485	441	635	606	730	1 530	678	755	662	742	734	8 638	4 211	4 485
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		31 280	15 866	15 789	19 853	17 075	30 237	17 520	16 667	23 789	16 426	18 300	22 730	245 533	268 453	287 033
Energy sources		15 674	11 240	10 882	11 298	10 131	14 590	10 848	9 679	11 400	10 732	12 780	14 113	143 367	154 077	174 566
Water management		7 226	2 499	2 783	4 407	3 813	7 537	3 663	3 769	5 979	3 088	2 825	4 104	51 692	60 867	64 839
Waste water management		4 724	1 174	1 192	2 392	1 793	4 628	1 811	1 955	3 754	1 603	1 694	2 725	29 442	30 846	24 070
Waste management		3 655	954	932	1 757	1 338	3 483	1 198	1 265	2 656	1 004	1 002	1 788	21 032	22 663	23 559
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		57 202	22 773	23 066	30 077	25 359	48 269	26 130	24 620	37 894	23 486	25 704	34 003	378 583	405 912	424 267
Expenditure - Functional																
<i>Governance and administration</i>		8 040	8 156	8 067	7 930	10 121	8 450	9 147	9 036	8 169	8 309	9 410	8 515	103 349	103 985	107 217
Executive and council		1 127	1 059	1 100	1 056	1 252	1 086	1 261	1 329	1 115	1 123	1 275	1 149	13 933	13 977	14 438
Finance and administration		6 832	7 010	6 874	6 786	8 738	7 269	7 787	7 609	6 959	7 090	8 040	7 274	88 268	88 813	91 535
Internal audit		80	88	92	87	131	95	99	99	95	95	95	92	1 148	1 195	1 245
<i>Community and public safety</i>		5 197	5 381	5 141	5 137	6 484	5 541	6 003	5 810	5 184	5 342	6 349	5 585	67 154	66 295	54 903
Community and social services		782	827	809	795	1 094	868	939	914	823	843	971	865	10 532	8 097	8 414
Sport and recreation		930	1 000	1 031	990	1 427	1 068	1 125	1 117	1 058	1 062	1 103	1 045	12 957	13 320	13 829
Public safety		1 644	1 701	1 725	1 692	2 048	1 757	1 804	1 797	1 747	1 751	1 788	1 739	21 192	22 289	23 450
Housing		1 840	1 853	1 576	1 660	1 915	1 848	2 135	1 981	1 555	1 686	2 487	1 936	22 473	22 589	9 210
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 708	1 687	1 713	1 657	2 267	1 775	1 900	1 876	1 746	1 753	1 906	1 763	21 753	21 879	22 755
Planning and development		728	661	682	648	965	705	779	768	699	696	779	703	8 815	8 411	8 732
Road transport		981	1 026	1 031	1 009	1 302	1 070	1 121	1 108	1 047	1 057	1 126	1 060	12 938	13 468	14 023
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		15 184	14 616	14 272	13 383	14 203	14 599	13 977	12 782	12 333	13 589	15 819	16 724	171 480	183 421	197 020
Energy sources		10 983	10 255	9 948	9 118	8 876	10 089	9 234	8 115	7 956	9 154	10 993	11 231	115 951	125 812	136 549
Water management		1 970	2 039	2 027	2 000	2 461	2 105	2 203	2 172	2 050	2 074	2 236	3 097	26 433	27 790	29 229
Waste water management		1 072	1 096	1 061	1 061	1 118	1 118	1 183	1 155	1 066	1 089	1 234	1 125	13 504	13 807	14 580
Waste management		1 160	1 225	1 237	1 204	1 621	1 288	1 356	1 340	1 261	1 272	1 357	1 272	15 592	16 011	16 662
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		30 129	29 840	29 193	28 107	33 076	30 365	31 028	29 504	27 432	28 993	33 483	32 587	363 736	375 580	381 894
Surplus/(Deficit) before assoc.		27 074	(7 067)	(6 128)	1 970	(7 716)	17 904	(4 898)	(4 885)	10 462	(5 506)	(7 779)	1 416	14 847	30 333	42 372
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	27 074	(7 067)	(6 128)	1 970	(7 716)	17 904	(4 898)	(4 885)	10 462	(5 506)	(7 779)	1 416	14 847	30 333	42 372

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	-	20	-	14	-	-	-	64	-	-
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		-	-	80	-	70	-	-	-	-	-	-	-	150	2 992	11 772
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	80	800	100	1 900	20	4 500	14	700	100	3 380	11 594	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		-	-	-	13	-	270	-	-	-	-	-	-	283	-	-
Vote 4 - Community Development Services		-	-	-	255	-	300	-	-	150	-	150	150	1 005	-	-
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		-	-	350	350	-	-	-	-	-	-	-	-	700	-	-
Vote 8 - Electricity		-	-	112	1 063	1 640	1 744	399	9 080	203	3 225	554	2 583	20 603	8 696	9 565
Vote 9 - Waste Management		-	-	-	500	-	1 500	-	-	-	-	-	-	2 000	-	-
Vote 10 - Waste Water Management		-	3	100	230	55	-	75	55	30	50	-	-	598	7 356	-
Vote 11 - Water		-	80	220	450	570	1 040	260	870	250	660	210	1 713	6 323	1 443	11 709
Vote 12 - Housing		-	-	-	380	100	500	-	313	-	235	-	-	1 528	-	-
Vote 13 - Road Transport		-	20	60	360	70	560	1 120	60	600	314	700	300	4 164	-	-
Vote 14 - Sports and Recreation		-	-	-	-	100	50	70	50	50	100	-	-	420	2 508	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	123	842	3 724	3 035	6 464	2 124	10 428	1 883	4 683	1 614	4 746	39 668	20 022	21 294
Total Capital Expenditure	2	-	123	922	4 524	3 135	8 364	2 144	14 928	1 897	5 383	1 714	8 126	51 262	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		113	500	770	200		600	100			2 303			
Executive and council																	
Finance and administration			20		113	500	770	200		600	100			2 303			
Internal audit																	
<i>Community and public safety</i>				430	985	270	850	70	363	200	335	150	150	3 803	5 500	11 772	
Community and social services					255		300			150		150	150	1 005			
Sport and recreation				80		170	50	70	50		100			570	5 500	11 772	
Public safety				350	350									700			
Housing					380	100	500		313		235			1 528			
Health																	
<i>Economic and environmental services</i>			20	60	673	70	960	1 060	1 060	600	1 014	800	1 823	8 139	20	20	
Planning and development					373		400		1 000		700	100	1 523	4 096	20	20	
Road transport			20	60	300	70	560	1 060	60	600	314	700	300	4 044			
Environmental protection																	
<i>Trading services</i>			83	432	2 753	2 295	5 784	814	13 505	497	3 935	764	6 153	37 016	26 190	21 274	
Energy sources				112	1 063	1 670	1 744	419	9 080	217	3 225	554	2 583	20 667	8 696	9 565	
Water management			80	220	450	570	1 040	260	870	250	660	210	1 713	6 323	10 139	11 709	
Waste water management			3	100	740	55	1 500	135	3 555	30	50		1 857	8 025	7 356		
Waste management					500		1 500							2 000			
<i>Other</i>																	
Total Capital Expenditure - Functional	2		123	922	4 524	3 135	8 364	2 144	14 928	1 897	5 383	1 714	8 126	51 262	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			50	672	2 323	2 220	2 984	1 729	1 750	1 053	599	1 464	790	15 634			
Internally generated funds			73	250	143	815	580	365	115	694	250	50		3 335			
Total Capital Funding			123	922	4 524	3 135	8 364	2 144	14 928	1 897	5 383	1 714	8 126	51 262	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
R thousand															
Cash Receipts By Source													1		
Property rates	10 224	3 408	3 411	3 339	3 392	3 395	3 327	3 323	3 370	3 371	3 330	3 327	47 217	50 286	53 554
Service charges - electricity revenue	11 068	10 202	9 852	8 937	8 371	9 971	8 953	7 704	7 589	8 930	10 929	11 268	113 772	130 372	149 393
Service charges - water revenue	1 841	1 836	2 067	2 189	2 342	2 317	2 353	2 321	2 128	2 116	1 902	1 876	25 287	26 931	28 681
Service charges - sanitation revenue	560	561	574	579	572	579	613	638	608	587	653	685	7 210	7 679	8 879
Service charges - refuse revenue	777	783	764	794	819	811	826	813	803	824	822	851	9 686	10 364	11 090
Rental of facilities and equipment	27	31	44	27	27	33	39	20	31	30	27	27	364	388	413
Interest earned - external investments	59	64	46	31	33	38	40	42	30	35	29	41	486	518	552
Interest earned - outstanding debtors	223	260	257	197	245	244	232	232	232	226	233	203	2 782	2 963	3 156
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	293	293	293	293	293	293	293	296	255	258	363	472	3 693	3 934	4 192
Licences and permits	0	0	0	0	0	0	0	0	0	0	0	0	3	3	3
Agency services	242	266	222	276	276	259	1 123	266	250	224	304	246	3 954	4 211	4 485
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	699	814	1 239	794	652	990	745	591	737	990	874	935	10 060	10 714	11 410
Cash Receipts by Source	52 385	18 517	18 769	25 147	20 345	43 222	20 408	18 917	32 372	17 590	19 465	27 250	314 388	339 997	354 236
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)	-	-	-	-	-	-	200	-	-	-	-	-	200	213	227
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	14 194	-	-	1 440	15 634	-	-
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	54 126	20 258	20 509	27 582	22 780	45 657	23 738	22 047	49 696	21 067	22 942	32 167	362 568	371 973	387 582
Cash Payments by Type															
Employee related costs	8 579	9 376	9 956	9 413	14 261	10 173	10 596	10 631	10 287	10 231	10 061	9 838	123 403	129 026	134 376
Remuneration of councillors	408	422	475	448	398	420	506	598	481	481	481	472	5 591	5 815	6 047
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	133 833	158 608
Acquisitions - water & other inventory	601	599	494	529	582	591	692	636	483	531	825	626	7 188	6 803	6 799
Contracted services	3 378	3 369	2 775	2 972	3 273	3 323	3 892	3 574	2 717	2 987	4 636	3 518	40 414	35 987	22 371
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	338	10	37	7	95	11	97	93	37	9	110	40	884	604	604
Other expenditure	1 819	1 814	1 494	1 600	1 762	1 789	2 096	1 924	1 463	1 609	2 497	1 894	21 761	20 518	20 904
Cash Payments by Type	25 266	24 965	24 295	23 222	28 123	25 477	26 147	24 615	22 527	24 095	28 629	26 708	304 069	335 482	351 786
Other Cash Flows/Payments by Type															
Capital assets	-	123	842	3 724	3 035	6 464	2 124	10 428	1 883	4 683	1 614	16 340	51 262	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	25 452	25 273	26 122	27 294	31 344	32 601	28 457	35 229	25 437	29 136	30 429	43 735	360 510	371 266	387 161
NET INCREASE/(DECREASE) IN CASH HELD	28 674	(5 015)	(5 613)	288	(8 564)	13 056	(4 719)	(13 183)	24 259	(8 069)	(7 487)	(11 568)	2 058	707	422
Cash/cash equivalents at the month/year begin:	690	29 364	24 348	18 735	19 023	10 459	23 515	18 796	5 614	29 873	21 804	14 316	690	2 748	3 455
Cash/cash equivalents at the month/year end:	29 364	24 348	18 735	19 023	10 459	23 515	18 796	5 614	29 873	21 804	14 316	2 748	2 748	3 455	3 876

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
Capital Spares		-	-	-	-	-	-	-	-	-
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	687	687	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	551	551	584	619	656
Indoor Facilities		-	-	-	1	1	1	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	20 043	20 043	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		283	-	-	-	-	-	-
Vote 4 - Community Development Services		1 005	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		2 020	-	-	-	-	-	-
Vote 6 - Planning and Development Services		4 096	20	20	-	-	-	-
Vote 7 - Public Safety		700	-	-	-	-	-	-
Vote 8 - Electricity		20 667	8 696	9 565	-	-	-	-
Vote 9 - Waste Management		2 000	-	-	-	-	-	-
Vote 10 - Waste Water Management		7 905	7 356	-	-	-	-	-
Vote 11 - Water		6 323	10 139	11 709	-	-	-	-
Vote 12 - Housing		1 528	-	-	-	-	-	-
Vote 13 - Road Transport		4 164	-	-	-	-	-	-
Vote 14 - Sports and Recreation		570	5 500	11 772	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total Capital Expenditure		51 262	31 710	33 066	-	-	-	-
Net Financial Implications		51 262	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	Own Strategic Objectives	Asset Class	Asset Sub-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		FURNITURE AND OFFICE EQUIPMENT	C	Furniture and Office Equipment	Furniture and Office Equipment	C	-	2	-	-	-
Finance and administration		OFFICE FURNITURE/EQUIPMENT	B	Furniture and Office Equipment	Furniture and Office Equipment	B	16	20	13	-	-
Finance and administration		OFFICE FURNITURE, EQUIPMENT	B	Furniture and Office Equipment	Furniture and Office Equipment	B	15	-	-	-	-
Finance and administration		OFFICE FURNITURE/EQUIPMENT	B	Furniture and Office Equipment	Furniture and Office Equipment	B	22	-	-	-	-
Finance and administration		OFFICE FURNITURE/EQUIPMENT	C	Furniture and Office Equipment	Furniture and Office Equipment	C	3	-	-	-	-
Community and social services		UPGRADE COMMUNITY FACILITIES	F	Community Facilities	Halls	F	28	-	-	-	-
Community and social services		UPGRADE TAXI RANKS CDAL	F	Machinery and Equipment	Machinery and Equipment	F	29	-	-	-	-
Community and social services		MRFG - EQUIPMENT	F	Computer Equipment	Computer Equipment	F	-	4	5	-	-
Sport and recreation		UPGRADE, BEAUTIFICATION: CARAVAN PARK LBAY	F	Sport and Recreation Facilities	Outdoor Facilities	F	137	-	-	-	-
Sport and recreation		OFFICE FURNITURE/EQUIPMENT RESORTS CLANWILLIAM	F	Furniture and Office Equipment	Furniture and Office Equipment	F	30	-	400	-	-
Sport and recreation		UPGRADE SPORT FIELDS CLANWILLIAM	F	Sport and Recreation Facilities	Outdoor Facilities	F	82	1 000	-	-	-
Finance and administration		OFFICE FURNITURE/EQUIPMENT	G	Furniture and Office Equipment	Furniture and Office Equipment	G	25	-	-	-	-
Finance and administration		OFFICE FURNITURE/EQUIPMENT	C	Furniture and Office Equipment	Furniture and Office Equipment	C	28	-	-	-	-
Finance and administration		Backup, Recovery Project	C	Computer Equipment	Computer Equipment	C	-	20	1 800	-	-
Finance and administration		IT EQUIPMENT, SOFTWARE	C	Computer Equipment	Computer Equipment	C	-	150	200	-	-
Planning and development		MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -	A	Roads Infrastructure	Roads	A	8 831	745	4 073	-	-
Planning and development		CITRUSDAL WWTF (ACCELERATION OF HOUSING DELIVERY)	A	Sanitation Infrastructure	Waste Water Treatment Works	A	607	-	-	-	-
Planning and development		MIG PMU COMPUTER EQUIPMENT	A	Computer Equipment	Computer Equipment	A	15	18	23	20	20
Housing		HSDG - RIVERVIEW: UPGRADE EXISTING MAIN BUS ROUTES	E	Roads Infrastructure	Roads	E	0	-	-	-	-
Road transport		UPGRADE STORM WATER SYSTEM	A	Storm water Infrastructure	Drainage Collection	A	-	60	-	-	-
Road transport		PROVIDE STORM WATER CHANNEL CURBS	A	Roads Infrastructure	Roads	A	-	60	-	-	-
Road transport		ROADS: EQUIPMENT CITRUSDAL	A	Machinery and Equipment	Machinery and Equipment	A	18	-	-	-	-
Waste water management		SEWERAGE: EQUIPMENT GRAAFWATER	A	Machinery and Equipment	Machinery and Equipment	A	27	44	55	-	-
Waste water management		SEWERAGE: EQUIPMENT LAMBERTSBAY	A	Machinery and Equipment	Machinery and Equipment	A	28	26	55	-	-
Water management		DESALINATION PLANT (DROUGHT RELIEF GRANT)	A	Water Supply Infrastructure	Water Treatment Works	A	-	92	-	-	-
Water management		OFFICE FURNITURE/EQUIPMENT CLANWILLIAM	A	Furniture and Office Equipment	Furniture and Office Equipment	A	14	-	-	-	-
Water management		PLANT, EQUIPMENT LAMBERTSBAY	A	Machinery and Equipment	Machinery and Equipment	A	-	55	60	-	-
Water management		PLANT, EQUIPMENT ELANDSBAY	A	Machinery and Equipment	Machinery and Equipment	A	-	105	-	-	-
Sport and recreation		PARKS, GARDENS: EQUIPMENT CITRUSDAL	A	Machinery and Equipment	Machinery and Equipment	A	21	-	-	-	-
Energy sources		ELECTRICITY: UPGRADE NETWORK	A	Electrical Infrastructure	LV Networks	A	248	21	-	-	-
Energy sources		REPLACEMENT OF STREETLIGHTS ELANDSBAAI	A	Electrical Infrastructure	LV Networks	A	-	-	30	-	-
Energy sources		STREETLIGHTS GRAAFWATER	A	Electrical Infrastructure	LV Networks	A	22	-	-	-	-
Energy sources		INEP - ELECTRIFICATION LOW COST HOUSES LBAY PH1, 2	A	Electrical Infrastructure	MV Switching Stations	A	3 747	-	-	-	-
Energy sources		STREETLIGHTS, SPOTLIGHTS	A	Electrical Infrastructure	LV Networks	A	43	50	-	-	-
Energy sources		STREETLIGHTS, SPOTLIGHTS	A	Electrical Infrastructure	LV Networks	A	74	50	-	-	-
Energy sources		STREETLIGHTS, SPOTLIGHTS	A	Electrical Infrastructure	LV Networks	A	45	50	-	-	-
Energy sources		ELECTRICITY: EQUIPMENT	A	Machinery and Equipment	Machinery and Equipment	A	17	-	-	-	-
Public safety		OFFICE FURNITURE CLW	F	Furniture and Office Equipment	Furniture and Office Equipment	F	2	-	-	-	-
Public safety		OFFICE FURNITURE CITR	F	Furniture and Office Equipment	Furniture and Office Equipment	F	-	7	-	-	-
Public safety		UPGRADING - VEHICLE TEST CENTRE EQUIPMENT CLW	F	Machinery and Equipment	Machinery and Equipment	F	494	-	-	-	-
Sport and recreation		OFFICE FURNITURE/EQUIPMENT RESORTS LBAAI, EBAAI	F	Furniture and Office Equipment	Furniture and Office Equipment	F	4	-	-	-	-
Sport and recreation		OFFICE FURNITURE, EQUIPMENT CITR	F	Furniture and Office Equipment	Furniture and Office Equipment	F	2	-	-	-	-
Road transport		ROADS: EQUIPMENT CLANWILLIAM	A	Machinery and Equipment	Machinery and Equipment	A	16	-	-	-	-
Road transport		ROADS: EQUIPMENT EBAAI, LBAAI	A	Machinery and Equipment	Machinery and Equipment	A	17	40	60	-	-

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R thousand	Function	Project Description	Own Strategic Objectives	Asset Class	Asset Sub-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
	Road transport	ROADS: EQUIPMENT GWATER	A	Machinery and Equipment	Machinery and Equipment	A	10	-	-	-	-
	Road transport	SPEEDBUMPS DWARSSTRAAT , SKOOLSTR CLW	A	Roads Infrastructure	Roads	A	40	-	-	-	-
	Waste water management	SEWERAGE: EQUIPMENT CITRUSDAL	A	Machinery and Equipment	Machinery and Equipment	A	37	-	150	-	-
	Waste water management	UPGRADE VAN RIOOLNETWERK CLANWILLIAM	A	Sanitation Infrastructure	Pump Station	A	-	-	200	-	-
	Waste water management	SEWERAGE: EQUIPMENT EBAAI	A	Machinery and Equipment	Machinery and Equipment	A	37	32	3	-	-
	Waste water management	SEWERAGE: EQUIPMENT CLW	A	Machinery and Equipment	Machinery and Equipment	A	-	76	85	-	-
	Waste water management	UPGRADE VAN RIOOLPOMPSTASIE	A	Sanitation Infrastructure	Pump Station	A	43	-	-	-	-
	Waste water management	OFFICE FURNITURE/ EQUIPMENT CLANW	A	Furniture and Office Equipment	Furniture and Office Equipment	A	6	-	-	-	-
	Waste water management	EBAAI STORMWATER PYPE	A	Storm water Infrastructure	Storm water Conveyance	A	-	100	-	-	-
	Water management	WATER EQUIPMENT CITR	A	Machinery and Equipment	Machinery and Equipment	A	-	8	110	-	-
	Water management	FENCING OF WATER TREATMENT WORK CITR	A	Water Supply Infrastructure	Water Treatment Works	A	-	76	-	-	-
	Water management	NEW BUILDING CHLOORGASSE CITR	A	Operational Buildings	Municipal Offices	A	-	50	-	-	-
	Water management	NEW BUILDING TOILETTE CITR	A	Operational Buildings	Municipal Offices	A	-	28	-	-	-
	Water management	REPLACE ASBESPLAAT BY PLATDAMME CLW	A	Water Supply Infrastructure	Reservoirs	A	-	199	-	-	-
	Water management	FENCING VAN PLATDAMME - CLANW	A	Water Supply Infrastructure	Reservoirs	A	-	15	-	-	-
	Water management	WATER EQUIPMENT CLW	A	Machinery and Equipment	Machinery and Equipment	A	91	54	30	-	-
	Water management	WATER: EQUIPMENT	A	Machinery and Equipment	Machinery and Equipment	A	178	54	30	-	-
	Water management	GENERATOR - AMBER ROAD	A	Machinery and Equipment	Machinery and Equipment	A	-	60	-	-	-
	Waste management	BUILDING DUMPING SITE CLW	A	Solid Waste Infrastructure	Landfill Sites	A	57	30	-	-	-
	Waste management	REFUSE: EQUIPMENT CLANWILLIAM	A	Machinery and Equipment	Machinery and Equipment	A	1	-	-	-	-
	Sport and recreation	OFFICE FURNITURE , EQUIPMENT CLW	A	Furniture and Office Equipment	Furniture and Office Equipment	A	6	-	-	-	-
	Sport and recreation	PARKS , GARDENS: EQUIPMENT LBAAI	A	Machinery and Equipment	Machinery and Equipment	A	8	3	-	-	-
	Energy sources	INEP - BULK ELECTRICITY UPGRADE CLANWILLIAM	A	Electrical Infrastructure	LV Networks	A	4 636	14 783	14 783	8 696	9 565
	Public safety	UPGRADING - VEHICLE TEST CENTRE EQUIPMENT CITR	F	Machinery and Equipment	Machinery and Equipment	F	494	-	-	-	-
	Waste water management	WSIG : UPGRADE OF GRAAFWATER OXIDATION PONDS	A	Sanitation Infrastructure	Waste Water Treatment Works	A	1 562	7 133	-	-	-
	Water management	WSIG : UPGRADE OF GRAAFWATER RAW WATER INFRASTRUCT	A	Water Supply Infrastructure	Dams and Weirs	A	1 522	7 177	-	-	-
	Water management	WSIG : LAMBERTSBAY BOREHOLE DEVELOPMENT	A	Water Supply Infrastructure	Boreholes	A	448	-	-	-	-
	Water management	FENCING Ho DRUK RESERVOIR CITRUSDAL	A	Machinery and Equipment	Machinery and Equipment	A	431	-	-	-	-
	Energy sources	ELECTRIFICATION LOW COST HOUSES LBAY PH1 , 2 - CO FUNDING IN	A	Electrical Infrastructure	LV Networks	A	806	-	-	-	-
	Planning and development	ELANDSBAY NEW PEDESTRIAN PATHWAY LIGHTNING - MIG CO FUNDING	A	Electrical Infrastructure	LV Networks	A	87	-	-	-	-
	Energy sources	ELECTRICITY : OFFICE FURNITURE/EQUIPMENT	A	Furniture and Office Equipment	Furniture and Office Equipment	A	1	-	-	-	-
	Sport and recreation	PARKS , GARDENS: EQUIPMENT GWATER	A	Machinery and Equipment	Machinery and Equipment	A	24	-	-	-	-
	Water management	CLANWILLIAM BOREHOLES (DROUGHT RELIEF GRANT)	A	Water Supply Infrastructure	Boreholes	A	2 031	-	-	-	-
	Water management	CITRUSDAL BOREHOLES REHABILITATION (DROUGHT RELIEF GRANT)	A	Water Supply Infrastructure	Boreholes	A	1 208	-	-	-	-
	Energy sources	MIG: NEW STREET LIGHTING FOR HOUSING PH1 - LAMBERTS BAY	A	Electrical Infrastructure	LV Networks	A	408	-	-	-	-
	Energy sources	MIG: NEW STREET LIGHTING FOR HOUSING PH2 - LAMBERTS BAY	A	Electrical Infrastructure	LV Networks	A	1 102	-	-	-	-
	Energy sources	MIG: NEW STREET LIGHTING FOR HOUSING RIVERVIEW - CITRUSDAL	A	Electrical Infrastructure	LV Networks	A	210	-	-	-	-
	Public safety	OFFICE FURNITURE CLANWILLIAM	F	Furniture and Office Equipment	Furniture and Office Equipment	F	-	5	-	-	-
	Finance and administration	FENCING , SAFETY GATE CITRUSDAL HEAD OFFICE	G	Operational Buildings	Municipal Offices	G	28	30	-	-	-
	Water management	WATER: EQUIPMENT ELANDSBAAI , LAMBERTSBAAI	A	Machinery and Equipment	Machinery and Equipment	A	51	-	30	-	-
	Water management	WATER EQUIPMENT CDAL	A	Machinery and Equipment	Machinery and Equipment	A	-	-	510	-	-
	Waste water management	PURCHASE OF LAND: GRAAFWATER OXIDATION PONDS	A	Land	Land	A	200	-	-	-	-
	Community and social services	UPGRADE THUSONG CENTRE CITRUSDAL	F	Community Facilities	Centres	F	-	36	-	-	-
	Waste water management	FENCING EIKE STREET RIOOLPOMPSTASIE CITRUSDAL	A	Sanitation Infrastructure	Pump Station	A	-	30	-	-	-
	Water management	UPGRADE WATER NETWORK: CLANWILLIAM	A	Water Supply Infrastructure	Reservoirs	A	-	0	-	-	-
	Waste management	CONTAINER DUMPING SITE CITRUSDAL	A	Solid Waste Infrastructure	Landfill Sites	A	-	90	-	-	-
	Sport and recreation	FENCING CEMETRIES: LAMBERTS BAY	A	Community Facilities	Cemeteries/Crematoria	A	-	-	150	-	-
	Sport and recreation	PARKS , GARDENS: EQUIPMENT CLANWILLIAM	A	Machinery and Equipment	Machinery and Equipment	A	-	20	20	-	-
	Energy sources	ELECTRICITY : EQUIPMENT ELANDS BAY	A	Electrical Infrastructure	LV Networks	A	-	-	64	-	-
	Energy sources	ELECTRICITY: UPGRADE NETWORK GRAAFWATER	A	Electrical Infrastructure	LV Networks	A	-	60	-	-	-

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R thousand	Function	Project Description	Own Strategic Objectives	Asset Class	Asset Sub-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
Energy sources		ELECTRICITY: UPGRADE NETWORK CITRUSDAL	A	Electrical Infrastructure	LV Networks	A	-	139	-	-	-
Energy sources		ELECTRICITY: UPGRADE NETWORK CLANWILLIAM	A	Electrical Infrastructure	LV Networks	A	-	60	-	-	-
Energy sources		UPGRADE SEWERAGE PUMPSTATION - STARTING PANEL	A	Electrical Infrastructure	LV Networks	A	-	80	-	-	-
Energy sources		UPGRADE WATER NETWORK - STARTING PANEL	A	Electrical Infrastructure	LV Networks	A	-	75	-	-	-
Energy sources		GENERATOR - WATER WORKS	A	Machinery and Equipment	Machinery and Equipment	A	-	40	-	-	-
Energy sources		FENCING: SUB STATION	A	Community Facilities	MV Switching Stations	A	-	4	-	-	-
Energy sources		ELECTRICITY : EQUIPMENT CLANWILLIAM	A	Machinery and Equipment	Machinery and Equipment	A	-	60	-	-	-
Waste water management		MIG: WWTW CITRUSDAL	A	Sanitation Infrastructure	Waste Water Treatment Works	A	-	11 085	7 307	-	-
Sport and recreation		MIG: UPGRADE SPORTFIELDS CLANWILLIAM	F	Sport and Recreation Facilities	Outdoor Facilities	F	-	1 317	-	-	-
Water management		WSIG: 3 ML RESERVOIR CITRUSDAL , UPGRAIDING PUMPSTA	A	Water Supply Infrastructure	Reservoirs	A	-	-	-	8 696	-
Finance and administration		PLANT , EQUIPMENT	G	Machinery and Equipment	Machinery and Equipment	G	-	26	-	-	-
Community and social services		FURNITURE AND OFFICE EQUIPMENT	F	Furniture and Office Equipment	Furniture and Office Equipment	F	-	43	-	-	-
Housing		FURNITURE AND OFFICE EQUIPMENT	E	Furniture and Office Equipment	Furniture and Office Equipment	E	-	3	-	-	-
Waste water management		MIG: CITRUSDAL NEW WWTW	A	Sanitation Infrastructure	Waste Water Treatment Works	A	3 363	-	-	-	-
Public safety		GENERATOR CLANWILLIAM TRAFFIC	F	Furniture and Office Equipment	Furniture and Office Equipment	F	-	-	350	-	-
Finance and administration		OFFICE FURNITURE (TELEPHONE SYSTEM)	C	Furniture and Office Equipment	Furniture and Office Equipment	C	749	-	-	-	-
Housing		MIG: ABLUTION FACILITIES AND WASH THROUGH ELANDS B	E	Community Facilities	Public Ablution Facilities	E	-	-	693	-	-
Housing		MIG: ABLUTION FACILITIES AND WATER POINTS CLANWILL	E	Community Facilities	Public Ablution Facilities	E	-	-	835	-	-
Finance and administration		ICT TOOLS (PLANT , EQUIPMENT)	C	Machinery and Equipment	Machinery and Equipment	C	-	-	20	-	-
Road transport		PAVE ROADS: CLANWILLIAM	A	Roads Infrastructure	Roads	A	-	-	1 500	-	-
Road transport		VEHICLES CLANWILLIAM (DIGGER LOADER , SINGLE CAB B	A	Transport Assets	Transport Assets	A	-	-	1 300	-	-
Road transport		PAVE ROADS: RIVERVIEW CITRUSDAL	A	Roads Infrastructure	Roads	A	-	-	500	-	-
Water management		MIG UPGRADE RESERVOIR ELANDS BAY	A	Water Supply Infrastructure	Reservoirs	A	-	-	573	-	-
Water management		WSIG WATER PRESSURE MANAGEMENT CITRUSDAL	A	Water Supply Infrastructure	Distribution	A	-	-	4 000	-	-
Waste management		VEHICLES (REFUSE TRUCK , NPR300)	A	Transport Assets	Transport Assets	A	-	-	2 000	-	-
Energy sources		CLANWILLIAM: 11KV CABLE - MARK STREET	A	Electrical Infrastructure	LV Networks	A	-	-	1 000	-	-
Energy sources		LAMBERTS BAY: 11KV CABLE - RMU WATERWORKS , OVERHE	A	Electrical Infrastructure	LV Networks	A	-	-	1 000	-	-
Energy sources		GRAAFWATER: REFURBISH OVERHEADLINE EAST OF TOWN	A	Electrical Infrastructure	LV Networks	A	-	-	1 000	-	-
Energy sources		CITRUSDAL: REPLACE RMU IN VOORTREKKER STREET	A	Electrical Infrastructure	LV Networks	A	-	-	550	-	-
Energy sources		CITRUSDAL: VEHICLES (4X4 BAKKIE)	A	Transport Assets	Transport Assets	A	-	-	450	-	-
Energy sources		CITRUSDAL: 11KV CABLES - ESKOM , MUN SWITCHING STA	A	Electrical Infrastructure	LV Networks	A	-	-	290	-	-
Sport and recreation		MIG: UPGRADE SPORTFIELDS GRAAFWATER	F	Sport and Recreation Facilities	Outdoor Facilities	F	-	-	-	2 992	11 772
Waste water management		MIG UPGRADE VAN SEWER NETWORK LAMBERTSBAY	A	Sanitation Infrastructure	Reticulation	A	-	-	-	7 356	-
Water management		MIG UPGRADE WATER NETWORK LAMBERTS BAY	A	Water Supply Infrastructure	Distribution	A	-	-	-	1 443	-
Sport and recreation		MIG UPGRADE PLAY PARKS GRAAFWATER	A	Community Facilities	Parks	A	-	-	-	996	-
Sport and recreation		MIG UPGRADE PLAY PARKS CITRUSDAL NORTH	A	Community Facilities	Parks	A	-	-	-	1 512	-
Water management		WSIG: CLANWILLIAM NEW RESERVOIR , PIPELINE	A	Water Supply Infrastructure	Water Treatment Works	A	-	-	-	-	8 696
Water management		MIG: CLANWILLIAM NEW RESERVOIR , PIPELINE	A	Water Supply Infrastructure	Water Treatment Works	A	-	-	-	-	3 013
Finance and administration		PURCHASE OF LAND: PALEISHEUWEL	G	Land	Land	G	-	30	-	-	-
Finance and administration		GENERATOR: SCM	B	Machinery and Equipment	Machinery and Equipment	B	-	-	270	-	-
Community and social services		CONSTRUCTION OF MULTI-PURPOSE CENTRE (PHASE 1) GRAAFWATER	F	Community Facilities	Halls	F	-	-	1 000	-	-
Public safety		GENERATOR CITRUSDAL TRAFFIC	F	Machinery and Equipment	Machinery and Equipment	F	-	-	350	-	-
Road transport		UPGRADE STORM WATER SYSTEM LBAAI/EBAAI	A	Roads Infrastructure	Roads	A	-	-	120	-	-
Road transport		PROVIDE STORM WATER CHANNEL CURBS LBAAI/EBAAI	A	Roads Infrastructure	Roads	A	-	-	64	-	-
Road transport		PAVE ROADS: GRAAFWATER NOORD , ASLA	A	Roads Infrastructure	Roads	A	-	-	500	-	-
Waste water management		FENCING EIKE STREET RIOOLPOMPSTASIE CITRUSDAL	A	Sanitation Infrastructure	Pump Station	A	-	-	50	-	-
Waste water management		EBAAI STORMWATER PYPE	A	Storm Water Infrastructure	Storm water Conveyance	A	-	-	120	-	-
Water management		RESEAL OF RESERVOIR CDAL	A	Water Supply Infrastructure	Reservoirs	A	-	-	50	-	-
Water management		FENCING OF WATER TREATMENT WORK CITR	A	Water Supply Infrastructure	Water Treatment Works	A	-	-	150	-	-
Water management		REPLACE ASBESPLAAT BY PLATDAMME CLW	A	Water Supply Infrastructure	Reservoirs	A	-	-	500	-	-

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							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
	Water management	RESEAL 3ML RESERVOIR CLANWILLIAM , CALETTA COVE	A	Water Supply Infrastructure	Reservoirs	A	-	-	130	-	-
	Water management	RESEAL WADRIFT RESERVOIR LAMBERTS BAY	A	Water Supply Infrastructure	Reservoirs	A	-	-	150	-	-
	Energy sources	ELECTRICITY: UPGRADE NETWORK	A	Electrical Infrastructure	LV Networks	A	-	-	22	-	-
	Energy sources	ELECTRICITY: UPGRADE NETWORK CLANWILLIAM	A	Electrical Infrastructure	LV Networks	A	-	-	264	-	-
	Energy sources	GENERATOR - WATER WORKS	A	Machinery and Equipment	Machinery and Equipment	A	-	-	450	-	-
	Energy sources	ELECTRICITY: UPGRADE NETWORK GRAAFWATER	A	Electrical Infrastructure	LV Networks	A	-	-	64	-	-
	Energy sources	UPGRADE WATER NETWORK - STARTING PANEL	A	Electrical Infrastructure	LV Networks	A	-	-	85	-	-
	Energy sources	UPGRADE SEWERAGE PUMPSTATION - STARTING PANEL	A	Electrical Infrastructure	LV Networks	A	-	-	85	-	-
	Energy sources	ELECTRICITY: UPGRADE NETWORK EBAAI	A	Electrical Infrastructure	LV Networks	A	-	-	64	-	-
	Energy sources	HIGH MAST LIGHTS (TOWNSHIP) EBAAI	A	Electrical Infrastructure	LV Networks	A	-	-	180	-	-
	Energy sources	FENCING: SUB STATION	A	Electrical Infrastructure	MV Switching Stations	A	-	-	80	-	-
	Energy sources	STREETLIGHTS , SPOTLIGHTS CLANW	A	Electrical Infrastructure	LV Networks	A	-	-	53	-	-
	Energy sources	STREETLIGHTS , SPOTLIGHTS CITR	A	Electrical Infrastructure	LV Networks	A	-	-	53	-	-
	Energy sources	STREETLIGHTS , SPOTLIGHTS LBAAI/EBAAI	A	Electrical Infrastructure	LV Networks	A	-	-	100	-	-
	Parent Capital expenditure						34 584	45 731	51 262	31 710	33 066
	Total Capital expenditure						34 584	45 731	51 262	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 have received their results. Interns have been enrolled for MFMP training.
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 are included as part of Annexures which comprises of SA1 – SA38 as well as the Tariff Structure.

2.16 Manager's quality certificate

Municipal Manager Quality Certificate

I, **Andries Titus**, Acting 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: **Andries Titus**

Acting Municipal Manager of **CEDERBERG MUNICIPALITY**

Signature:



Date: **31 MAY 2021**