

ANNUAL BUDGET OF CEDERBERG MUNICIPALITY

2022/2023 TO 2024/2025

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK



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1 Part 1: Annual Budget

1.1 Mayor's Report

The Mayor's budget speech for the 2022/23 Medium Term Budget Revenue and Expenditure Framework (MTREF) is circulated separately and will be presented by the Executive Mayor, Councilor Dr. R. Richards during the council meeting.

1.2 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.

The Mayor complied with the above legislation as the draft budget was tabled to Council on 31 March 2022. 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 extended to 05 May 2022 to accommodate the reschedule of public meetings.

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

- (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.

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

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

- (a) setting out realistically anticipated revenue for the budget year from each revenue source;
- (b) appropriating expenditure for the budget year under the different votes of the municipality;
- (c) setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;
- (d) setting out-
 - (i) estimated revenue and expenditure by vote for current year; and
 - (ii) actual revenue and expenditure by vote for the financial year preceding the current year; and
- (e) A statement containing any other information required by section 215 (3) of the Constitution or as may be prescribed.

Section 14 of the Municipal Budget and Reporting and Regulations:

Tabling of annual budgets in municipal councils

14 (1) An annual budget and supporting documentation tabled in a municipal council in terms of sections 16(2) and 17(3) of the Act must –

- (a) be in the format in which it will eventually be approved by the council; and
- (b) be credible and realistic such that it is capable of being approved and implemented as tabled.

(2) When complying with section 68 of the Act, the municipal manager must submit the draft municipal service delivery and budget implementation plan to the mayor together with the annual budget to be considered by the mayor for tabling in terms of section 16(2) of the Act.

(3) For effective planning and implementation of the annual budget, the draft municipal service delivery and budget implementation plan may form part of the budget documentation and be tabled in the municipal council if so recommended by the budget steering committee.

The Budget has been drafted in accordance with the requirements of the Municipal Budget and Reporting Regulations.

The Budget has been drafted in accordance with the requirements of MFMA Circular No 112 & 115; The Division of Revenue Bill B6 of 2022 and the Provincial Gazette 8566, dated 14 March 2022 as well as prior MFMA Circulars.

1.3 Council Resolutions

That in respect of the 2022/2023 FINAL ANNUAL BUDGET (MTREF)

It is recommended that:

1. That Council approves the final tabled annual budget of Cederberg municipality for the financial year 2022/23 and the two outer years 2023/24 and 2024/25 as per Annexure A (Budget schedules A1 to A10 and supporting schedules SA1 to SA 38)
2. Council approves the final tabled 2022-2023 Annual Budget Report as Annexure B;
3. That Council approves the final tabled property rates and tariffs on service charges and other municipal services as contained in Annexure C for the 2022/23 financial year;
4. That Council approves the electricity tariffs as included in Annexure C as approved by NERSA.
5. That Council adopt and approves the budget related and proposed amendments to the budget related policies listed in Annexure D, as workshopped with Council;
6. That the tabled service standards attached as Annexure E be approved;
7. That the 2022/23 MTREF Procurement Plan per Annexure F be approved;
8. That Council approves the Quality Certificate & Budget Locking Certificate as set out in Annexure G;
9. That Council takes note that version 6.6.1 of the mSCOA classification framework was used to prepare the budget;
10. That Council notes the budget assumptions used to prepare the budget as outlined in Annual Budget Report;
11. That Council note that an application will be submitted to SALGA to apply for a waiver on the implementation of salary increase due to the financial position of the Municipality.

1.4 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. In the main, funds were transferred to address crucial service delivery needs and to ensure compliance with legislative requirements and to meet service delivery obligations. This is in line with the Council resolution that focuses on strategic objective number one.

While preparing the current year adjustment budget it became difficult to have a balancing act. This is due to the following factors amongst others:

1. It was barely four months of the new Council after the local government elections
2. Municipality was experiencing cash flow challenges
3. Municipality has an unfunded budget
4. Old infrastructure that needs urgent attention

Cederberg Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers and to ensure that all revenue due is billed correctly and collected. Furthermore, Cederberg Municipality will be undertaking various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No.112 and 115 were used to guide the compilation of the 2022/23 MTREF. The main challenges experienced during the compilation of the 2022/23 MTREF can be summarized as follows:

- The slow recovery from the economic downturn due to the Pandemic, which is still hampering growth and development;
- The 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;
- Availability of affordable capital/borrowing;
- The unfunded budget and cash position of the Municipality;

The following budget principles and guidelines as adopted by the budget steering committee directly informed the compilation of the 2022/23 MTREF:

- Increase by NERSA on electricity
- Three years' salary and wage agreement
- Moving towards cost reflective tariffs
- National Treasury Circular (No 112 and 115 of 2022), Guidelines and Macro Economy Policy
- Revenue Enhancement and Data Cleansing to maximise the current revenue base
- Improve traffic fines revenue and bring about efficiency
- Organisational re-design, alignment and restructuring
- Collection rate of 91.5%
- Effect of Covid-19 pandemic and municipal sustainability post Covid-19 pandemic
- Provincial and Local Macro Economic Environment
- Improve and increase staff productivity
- Non-negotiable tolerance on corruption and bringing about good governance
- Effective utilisation of grants
- 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 jeopardized – 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

In view of the aforementioned, the following table is a consolidated overview of the proposed 2022/23 Medium-term Revenue and Expenditure Framework:

Table 1: Consolidated Overview of the 2022/2023 MTREF

Vote Description	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Total Operating Revenue	346 291 233.00	349 475 655.00	384 996 568.00	388 791 989.00	417 422 997.00
Total Operating Expenditure	363 736 132.00	405 213 430.00	395 427 849.00	390 508 753.00	420 745 692.00
<i>Surplus/(Deficit)</i>	- 17 444 899.00	- 55 737 775.00	- 10 431 281.00	- 1 716 764.00	- 3 322 695.00
Capital Transfers and subsidies Monetary	32 291 956.00	58 541 739.00	58 400 477.00	46 222 695.00	48 184 045.00
Capital Transfers and subsidies Allocations in-kind	-	2 849 050.00	-	-	-
<i>Surplus/(Deficit) for the year</i>	14 847 057.00	5 653 014.00	47 969 196.00	44 505 931.00	44 861 350.00
Total Capital Expenditure	51 261 562.00	77 657 909.00	70 530 477.00	50 798 696.00	48 519 045.00

Total operating revenue has grown by 10.16% or R35.521 million for the 2022/23 financial year when compared to the last 2021/22 Adjustments Budget. For the two outer years, operational revenue will increase by 0.99% in the 2023/2024 and 7.36% for 2024/2025 respectively, equating to a total revenue growth of R32.426 million over the MTREF.

Total operating expenditure for the 2022/2023 financial year has been appropriated at R395.428 million and translates into a budgeted surplus of R47.969 million after taking into consideration capital funding. When compared to the 2021/22 Adjustments Budget, operational expenditure has decreased by 2.41% in the 2022/2023, by 1.24% in the 2023/2024 and increase by 7.74% in the 2024/2025 budget year.

The budget surplus for the two outer years steadily increases to R44.506 million for 2023/24 and further increase to R48.861 million for 2024/25 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 R70.530 million for 2022/2023 has decreased by 10.11% when compared to the 2021/22 Adjustment Budget. The reduction is due to lesser grant allocation and affordability constraints in the light of current economic circumstances and financial recovery of the municipality. The capital program amounts to R50.799 million in the 2023/2024 financial

year and R48.519 million in the 2024/2025 financial year. A mixture of different sources has been used to fund the projects over the MTREF.

The major portion of the capital budget will be funded from Government grants and subsidies as the municipality does not have the financial resources to commit its own funds to capital financing. A portion of the capital budget will be funded from borrowings, for the first two year of the MTREF with anticipated borrowings not exceeding R9.000 million in the 2022/2023 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 improving on its audit outcome for 2020/21 and achieved a clean audit in that financial year. This clean audit status must be maintained as part of good governance strategy of the municipality.

1.5 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 post pandemic economic environment will pose challenges in collecting the revenue due to the municipality and additional savings initiatives has been 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 an average of 91.5% 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, and moving to cost reflective tariffs for electricity and rates collection over the MTREF;
- Budgeting for a moderate surplus to ensure availability of cash reserves to back statutory funds and provisions.
- Fully subsidizing all indigent households in terms of the relief offered by the municipality

Table 2: Summary of revenue classified by source

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source										
Property rates	42 146	45 526	48 155	51 274	49 340	49 340	49 340	67 173	70 128	73 284
Service charges - electricity revenue	84 700	97 604	102 234	116 428	117 548	117 548	117 548	126 308	135 744	145 884
Service charges - water revenue	25 747	28 021	29 064	31 027	30 839	30 839	30 839	29 456	30 752	32 135
Service charges - sanitation revenue	9 649	9 106	9 457	10 030	12 019	12 019	12 019	14 316	14 946	15 618
Service charges - refuse revenue	8 792	10 033	10 806	11 777	12 677	12 677	12 677	13 818	14 426	15 075
Rental of facilities and equipment	508	480	705	364	933	933	933	437	456	477
Interest earned - external investments	893	506	749	486	586	586	586	634	662	692
Interest earned - outstanding debtors	3 996	4 984	5 733	6 041	4 674	4 674	4 674	4 006	4 182	4 371
Fines, penalties and forfeits	22 245	13 994	9 186	14 772	7 701	7 701	7 701	20 800	20 801	20 823
Licences and Permits	-	-	2	3	3	3	3	3	3	3
Agency services	3 333	2 736	3 720	3 954	3 919	3 919	3 919	4 042	4 219	4 409
Transfers and subsidies	61 945	64 462	77 633	89 873	99 866	99 866	99 866	94 193	81 903	93 509
Other revenue	4 326	4 352	4 182	10 260	7 370	7 370	7 370	7 812	8 570	9 143
Gains	7 906	5 934	73	-	2 000	2 000	2 000	2 000	2 000	2 000
Total Revenue (excluding and capital transfers and contributions)	276 186	287 736	301 700	346 291	349 476	349 476	349 476	384 997	388 792	417 423

Revenue generated from service charges remain the major source of revenue for the municipality amounting to 47.77% of the total revenue.

The second largest source is grants and subsidies totaling R152.593 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 17.45% or R67.173 million and increases to R70.128 million by 2023/24. 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 R7.812 million for the 2022/2023 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.

The municipality has been advised by Provincial Treasury to not over budget for this category of revenue as there have been under collection in the past.

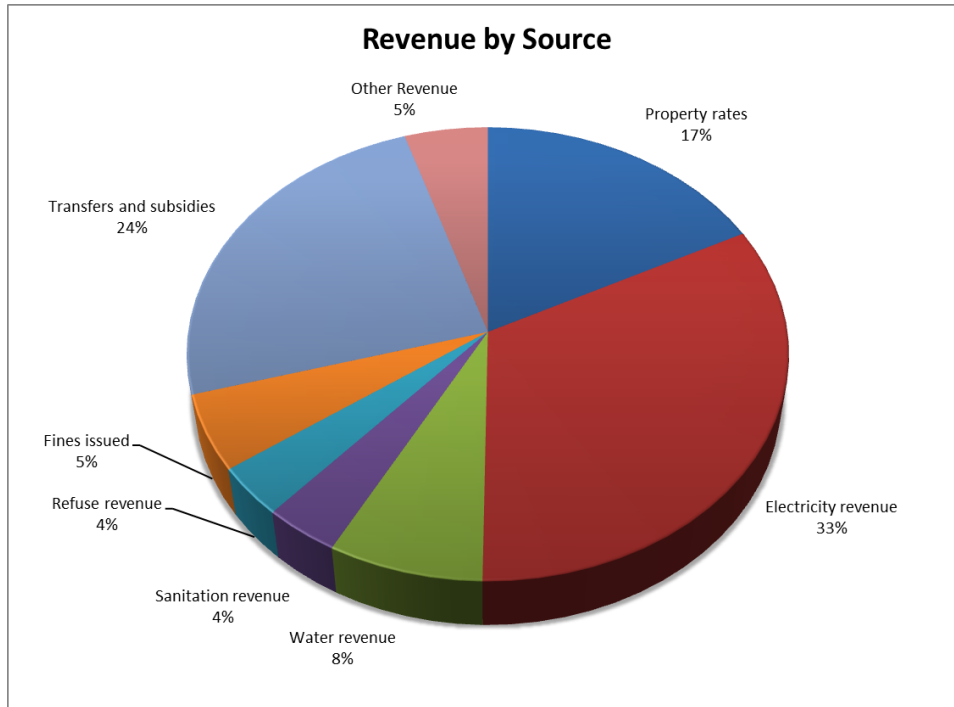


Figure 1: Revenue by Source

The following is very important to bring to the attention of Council as discussed in the extended management revenue meeting and communicated with the budget steering committee meeting.

Table 3: Percentage growth in revenue by source

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)													
Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework					
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23		Budget Year +1 2023/24		Budget Year +2 2024/25	
Revenue By Source													
Property rates	42 146	45 526	48 155	51 274	49 340	49 340	49 340	67 173	36.14%	70 128	4.40%	73 284	4.50%
Service charges - electricity revenue	84 700	97 604	102 234	116 428	117 548	117 548	117 548	126 308	7.45%	135 744	7.47%	145 884	7.47%
Service charges - water revenue	25 747	28 021	29 064	31 027	30 839	30 839	30 839	29 456	-4.49%	30 752	4.40%	32 135	4.50%
Service charges - sanitation revenue	9 649	9 106	9 457	10 030	12 019	12 019	12 019	14 316	19.11%	14 946	4.40%	15 618	4.50%
Service charges - refuse revenue	8 792	10 033	10 806	11 777	12 677	12 677	12 677	13 818	9.00%	14 426	4.40%	15 075	4.50%
Rental of facilities and equipment	508	480	705	364	933	933	933	437	-53.17%	456	4.41%	477	4.51%
Interest earned - external investments	893	506	749	486	586	586	586	634	8.14%	662	4.40%	692	4.50%
Interest earned - outstanding debtors	3 996	4 984	5 733	6 041	4 674	4 674	4 674	4 006	-14.29%	4 182	4.40%	4 371	4.50%
Fines, penalties and forfaits	22 245	13 994	9 186	14 772	7 701	7 701	7 701	20 800	0.00%	20 801	0.00%	20 823	0.00%
Licences and Permits	-	-	2	3	3	3	3	3	170.10%	3	0.00%	3	0.10%
Agency services	3 333	2 736	3 720	3 954	3 919	3 919	3 919	4 042	-6.80%	4 219	4.43%	4 409	4.79%
Transfers and subsidies	61 945	64 462	77 633	89 873	99 866	99 866	99 866	94 193	3.13%	81 903	4.40%	93 509	4.50%
Other revenue	4 326	4 352	4 182	10 260	7 370	7 370	7 370	7 812	-5.68%	8 570	-13.05%	9 143	14.17%
Gains	7 906	9 934	73	-	2 000	2 000	2 000	2 000	6.00%	2 000	9.70%	2 000	6.69%
Total Revenue (excluding and capital transfers and contributions)	276 186	287 736	301 700	346 291	349 476	349 476	349 476	384 997	0.00%	388 792	0.00%	417 423	0.00%

Table 4: Transfers and Grant Receipts

GRANT NAME	SPHERE	2022-2023	2023-2024	2024-2025
		R'000	R'000	R'000
Equitable Share	National	61 451	66 062	71 096
- Equitable Share: General	National	58 829	63 361	68 289
- Equitable Share: Council Support	National	2 622	2 701	2 807
Finacial Management Grant - FMG	National	2 132	2 132	2 132
Expanded Public Works	National	1 359	-	-
Municipal Infrastructure Grant - MIG	National	17 309	17 898	18 527
Water Services Infrastructure Grant - WSIG	National	-	10 000	10 450
Intergrated National Electrification Grant - INEP	National	24 000	11 000	11 494
Intergrated National Electrification Grant - INEP (Eskom)	National	0	0	0
Municipal Systems Improvement Grant	National	0	0	0
Regional Bulk Infrastructure Grant	National	15 197	15 153.00	15 867.00
		121 448	122 245	129 566
Western Cape Financial Management Support Grant	Provincial	-	-	-
Western Cape Financial Management Capacity Building Grant	Provincial	-	-	-
Human Settlements Development Grant (Beneficiaries)	Provincial	15 340	-	6 000
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	Provincial	10 000	-	-
Financial Assistance to Municipalities for Maintenance & Construction of Transport Infrastructure	Provincial	95	95	95
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities	Provincial	5 408	5 484	5 730
Fire Service Capacity Building Grant	Provincial	-	-	-
Thusong Services Centres Grant (Sustainability: Operational Support Grant)	Provincial	150	150	150
Community Development Grant		152	152	152
		31 145	5 881	12 127
Total (National & Provincial)		R 152 593.00	R 128 126.00	R 141 693.00

1.5.1 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, post pandemic (COVID-19), input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality. Tariffs must be cost reflective in order to ensure full recovery of cost for providing each service.

National Treasury and Provincial 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 2022/2023, which is between 3 and 6%, 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 municipality has, with the tabling of the draft budget proposed an increase of 9.6% in electricity tariffs. It has however been adjusted downwards to 7.47% to be in line with NERSA's guideline tariff increase. This eliminated the risk of non-approval of electricity tariffs by NERSA.

This however puts municipalities under pressure to recover costs from the purchase of bulk electricity from ESKOM as the ESKOM increase for bulk tariffs was at 9.6 %. The bulk purchase price once again exceeds the upper boundary of the Reserve bank inflation target resulting in an average proposed increase of 10.0% in the municipal electricity tariff.

Other factors contributing to the rising cost include the increased cost of living as a result of the pandemic, 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.

1.5.1.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process. The municipality's general valuation roll for the period 1 July 2022 to 30 June 2027 was prepared by the appointed valuer. The municipal valuer was requested to make a presentation to all Councilors as well as key stakeholders like farming, major rate payers and chamber of business. All notices were sent for public inspection and objection on the new GV. The objection period is closed 31 March 2022. This is due to the fact that the new GV for implementation effectivity 1 July 2022 had increased from R 6.000 billion to R 9.000 billion. It is advised that there be no increase in the rate in a rand but rather an 8.0% decrease is applied in the 2021/22 rate in a rand that is applicable. For the outer years, increases were set as prescribed by Circular 115 which is 4.40% for 2023/24 and 4.50% for 2024/25.

The following stipulations in the Property Rates Policy are highlighted:

- To the amount of R85 000 as per council approved tariff for 2022/23 financial year, for properties with valuation above R 100 000 (one hundred thousand rands)

- First 30% of the market value of public service infrastructure in terms of section 17(1) (a) of the Act is excluded from payment of rates.

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 ratable 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 ratable properties for purposes of levying rates and the proposed rates for the 2022/2023 financial from 1 July 2022 are contained below:

Table 5: Comparison of proposed property rates tariffs

Category	Current Tariff (01 July 2021)	Proposed tariff (01 July 2022)
	R	R
Residential Properties	0.01456	0.01339
Municipal Properties	100% Exempted	100% Exempted
Government Properties	0.01882	0.01732
Agricultural	0.00364	0.00335
Commercial Properties	0.01882	0.01732
Industrial Properties	0.01882	0.01732

1.5.1.2 Water tariff increases

Cederberg Municipality faces similar challenges with regard to water supply, due to aged infrastructure, inadequate maintenance and repairs and the draught that were experienced in the Western few years ago. Budget Circular 112 & 115 makes specific reference to the fact that the municipality must budget for bulk water purchases as inventory in the 2022/2023 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 4.9% from 1 July 2022 for water is proposed. This is based on input cost assumptions inclusive of the increase in the cost of bulk water from Department of Water Affairs, increased wage bill of 8.5% 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 6: Impact of proposed water tariffs on commercial consumers

Category	Current Tariff (01 July 2021)	Proposed tariff (01 July 2022)
Commercial	R	R
Basic Charge	211.57	194.64
0 - 30 kilolitre	19.24	20.18
> 30 kilolitre	26.07	27.35

Table 7: Impact of proposed increases on residential consumers

Monthly Consumption	Current amount payable R	Proposed amount payable R	Difference	Percentage
Basic Charge	R 135.27	R 124.45	-R 10.82	-8.00%
0 - 15 kilolitre	R 9.23	R 9.68	R 0.45	4.90%
16 - 30 kilolitre	R 11.33	R 11.89	R 0.56	4.90%
31 - 45 kilolitre	R 13.16	R 13.81	R 0.64	4.90%
> 46 kilolitre	R 22.86	R 23.98	R 1.12	4.90%

The tariff structure of the 2022/2023 financial year has been changed in line with the cost reflective tariffs study that was conducted. The tariff structure is designed to charge higher levels of consumption a higher rate, steadily increasing to a rate of R23.98 per kiloliter for consumption in excess of 46kl per month.

1.5.1.3 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. The Municipality has embarked on a cost reflective study for electricity and tariffs have been submitted to NERSA for approval. However, NERSA indicated that it would need six months to review the proposed structure and on approval it would then be considered for the 2023/24 financial year.

The 7.47% increase as prescribed by NERSA will be effective from 01 July 2022. This makes it difficult to offset the Eskom bulk tariff of 9.6% and to recover the additional cost components such as the increase in the wage bill, general expenditure and increased maintenance and material cost for the 2022/2023 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. The electricity department has completed the SSEG policy and Renewable Energy Policy which has been submitted with the draft budget and workshopped with Council.

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

1.5.1.4 Sanitation and Impact of Tariff Increases

A tariff increase of 9.0 % for sanitation from 1 July 2022 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. A cost reflective exercise was also performed for sanitation as with the water services. The MAYCO considered the study and deliberated on the proposal given by administration. The proposal was to do away with the current structure for charging per point of connection (number of toilets) and introduce the percentage of water usage as a flat charge rate for sanitation. This is due to the unavailability of data for number of connection points on each property. The percentage of water usage structure would have meant an average increase of 26.0% if an 80.0% of water usage was applied.

However, considering that Council has appointed a service provider for the data cleansing and also revenue enhancement, MAYCO opted to continue with the point of connection and complete the cost reflective tariff only in the following financial year.

Table 8: Impact of proposed increases in sanitation per consumer category

Category	Current Tariff (01 July 2021)	Proposed tariff (01 July 2022)
	R	R
Basic Charge	35.73	38.95
Flush Toilets (Housholds)	178.81	194.91
Businesses and Industrial (1-3 toilets)	178.81	194.91
Businesses and Industrial (per additional toilet)	59.61	64.97

1.5.1.5 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 loss. 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. No cost reflective study was done for solid waste. It is planned for the 2023/24 financial year.

A 9.0% per cent increase in the waste removal tariff is proposed from 1 July 2022. 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 two new refuse compactor in the 2021/2022 financial year.

Table 9: Comparison of current and proposed tariffs households

Category	Current Tariff (01 July 2021)	Proposed tariff (01 July 2022)
Households	R	R
Basic Charge	27.69	30.18
Once per week	115.39	125.78

Table 10: Comparison of current and proposed tariffs commercial

Category	Current Tariff (01 July 2021)	Proposed tariff (01 July 2022)
Commercial	R	R
Basic Charge	217.66	237.25
Once per week	128.57	140.14
Two times per week	236.02	257.26
Three times per week	359.77	392.15
Four times per week	487.91	531.82
More than four times per week	620.49	676.34

1.5.2 Revenue from traffic fines

The traffic department has been given three months to come up with a comprehensive plan on how the traffic revenue will be improved. The plan includes the purchase of the Municipality's own speed cameras and only making use of a service provider for the back office. This budget has been prepared with the assumption that such plan will bring the Municipality back to where it was on percentage collection for traffic fines. It is therefore required that the traffic section

report monthly to section 80 committee on the collections in traffic fines. Should this plan not materialize the traffic revenue must be adjusted downwards after the mid-year assessment.

This risk must further be escalated in the risk register of the Municipality and be monitored and reported on a quarterly basis.

1.5.3 Overall 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.

Table 11: Overall expected impact of tariff increases on households

WC012 Cederberg - Supporting Table SA14 Household bills											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23 % incr.	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		833.68	882.00	934.03	727.98	727.98	727.98	(8.0%)	669.75	699.22	730.68
Electricity: Basic levy		257.64	287.52	384.11	398.91	398.91	398.91	7.5%	428.71	447.57	467.71
Electricity: Consumption		1 496.25	1 669.00	1 772.48	2 090.86	2 090.86	2 090.86	7.5%	2 247.05	2 345.92	2 451.48
Water: Basic levy		113.57	120.38	127.61	135.27	135.27	135.27	(0.2%)	135.00	140.94	147.28
Water: Consumption		344.00	364.00	647.10	685.80	685.80	685.80	4.9%	719.40	751.06	784.86
Sanitation		141.86	150.00	168.69	214.54	214.54	214.54	9.0%	233.85	244.14	255.12
Refuse removal		94.22	99.87	131.27	143.08	143.08	143.08	9.0%	155.96	162.82	170.15
Other											
sub-total		3 281.22	3 572.77	4 165.29	4 396.44	4 396.44	4 396.44	4.4%	4 589.72	4 791.67	5 007.29
VAT on Services											
Total large household bill:		3 281.22	3 572.77	4 165.29	4 396.44	4 396.44	4 396.44	4.4%	4 589.72	4 791.67	5 007.29
% increase/-decrease			8.9%	16.6%	5.5%	-	-	4.4%	4.4%	4.4%	4.5%
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		212.81	230.00	246.10	485.33	485.33	485.33	(8.0%)	446.50	466.15	487.12
Electricity: Basic levy		257.64	287.52	384.11	398.91	398.91	398.91	7.5%	428.71	447.57	467.71
Electricity: Consumption		667.91	744.00	851.88	1 045.43	1 045.43	1 045.43	7.5%	1 123.52	1 172.96	1 225.74
Water: Basic levy		113.57	120.38	127.61	135.27	135.27	135.27	(0.2%)	135.00	140.94	147.28
Water: Consumption		431.76	461.10	488.77	571.50	571.50	571.50	4.9%	599.50	625.88	654.05
Sanitation		150.37	160.90	202.40	214.54	214.54	214.54	9.0%	233.85	244.14	255.12
Refuse removal		94.22	99.87	131.27	143.08	143.08	143.08	9.0%	155.96	162.82	170.15
Other											
sub-total		1 928.28	2 103.77	2 432.14	2 994.06	2 994.06	2 994.06	4.3%	3 123.04	3 260.46	3 407.18
VAT on Services											
Total small household bill:		1 928.28	2 103.77	2 432.14	2 994.06	2 994.06	2 994.06	4.3%	3 123.04	3 260.46	3 407.18
% increase/-decrease			9.1%	15.6%	23.1%	-	-	4.3%	4.3%	4.4%	4.5%
Monthly Account for Household - 'Indigent' Household receiving free basic services											
Rates and services charges:											
Property rates		145.20	140.00	148.40	145.60	145.60	145.60	(8.0%)	133.95	139.84	146.14
Electricity: Basic levy		143.74	128.80	-	-	-	-		-	-	-
Electricity: Consumption		295.74	265.00	281.43	465.13	465.13	465.13	7.5%	499.88	521.87	545.35
Water: Basic levy		120.38	113.57	127.61	135.27	135.27	135.27	(100.0%)	0.00	0.00	0.00
Water: Consumption		140.98	133.00	140.98	158.62	158.62	158.62	4.9%	166.39	173.71	181.53
Sanitation	subsidised				35.73	35.73	35.73	9.0%	38.95	40.66	42.49
Refuse removal	subsidised	94.22	94.22	99.87	115.39	115.39	115.39	9.0%	125.78	131.31	137.22
Other											
sub-total		940.26	874.59	798.29	1 055.74	1 055.74	1 055.74	(8.6%)	964.94	1 007.39	1 052.73
VAT on Services											
Total small household bill:		940.26	874.59	798.29	1 055.74	1 055.74	1 055.74	(8.6%)	964.94	1 007.39	1 052.73
% increase/-decrease			(7.0%)	(8.7%)	32.2%	-	-	(8.6%)	(8.6%)	4.4%	4.5%

1.6 Operating Expenditure Framework

Cederberg Municipality's expenditure framework for the 2022/23 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.
- Increasing staff productivity
- Implement fully the cost containment policy and regulations

1.6.1 Employee related cost

The budgeted allocation for employee related costs for the 2022/2023 financial year totals R125.735 million (including remuneration of Councilors), which equals 31.78% of the total operating expenditure. The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 17 September 2021 through the South African Local Government Bargaining Council, Circular 7 of 2021 was used as guidance. However, employee related cost was based on the following assumptions:

- The municipality will be submitting an application for exemption of salary and wage increases to SALGA;
- Restructuring through the micro organizational structure; and
- Cost containment measures implemented and to be implemented.

In order to ensure economic viability and to not overstretch the already limited financial resources and cash management strategy, a moratorium has been placed on the filling of all vacancies. Only critical vacancies are budgeted for.

In its strategic session, Council has opted to review its macro organizational structure. The micro organizational structure review has been undertaken to reduce the head count on the structure while combining certain functions and improving productivity.

Council resolved to keep the three directorates at micro structure level with the following directorates:

- Office of the Municipal Manager
- Director Technical Services
- Director Financial Services
- Director Support Services (Corporate and Community Services)

The organization has finalized the micro structure and this too will be tabled in Council the 20th May 2022. Upon approval, a placement committee will be established where restructuring will take place. The focus is organizational redesign, rationalization and focusing on constitutional mandate.

1.6.2 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. Provision is made for councilor's remuneration at the amount of R5.173 million for the 2022/2023 financial year.

1.6.3 Debt impairment

The provision of debt impairment was determined based on an annual collection rate of 91.5% and the revised debt write-off policy of the Municipality. The current collection rate average at 91% and it is anticipated that the recovery of debt, through the increase in debt collection action will increase to a realistic level of 91.5% upon conclusion of the current financial year. The provision amounts to R38.846 million for the 2022/2023 financial year.

Collection per service category is anticipated as follows:

Property rates	: 92.5%
Service charges - electricity revenue	: 97.6%
Service charges - water revenue	: 79.8%
Service charges - sanitation revenue	: 85.2%
Service charges - refuse revenue	: 86.8%
Traffic Fines	: 15.6%

1.6.4 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 R28.151 million for the 2022/2023 financial and equates to 6.97% of the total operating expenditure.

1.6.5 Finance Charges

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 2.98% (R11.778 million) of operating expenditure excluding annual redemption for 2022/2023 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. The municipality has adjusted the budget to take into account the effect of the new loans for capital projects.

1.6.6 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 equal 4.4% (Cederberg Municipality AFS, 2020/21) of the increased purchase price and a concerted effort is necessary to ensure the reduction of the losses to within acceptable norms.

1.6.7 Other materials

Other materials comprise of amongst others the purchase of fuel, diesel, materials and spares for maintenance, cleaning materials and chemicals. In line with Cederberg Municipality's repairs and maintenance plan this group of expenditure has been prioritized to ensure sustainability of Cederberg Municipality's infrastructure. For 2022/2023 the appropriation against this group of expenditure is at R 8.115 million. The municipality anticipates to review infrastructure master plans in the coming financial year, which will directly inform maintenance plans.

1.6.8 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 about R15.340 Million. 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.

1.6.9 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 decline in other expenditure amounts to 2.49% for the 2022/2023 financial year and increases in the outer years.

Cederberg Municipality has implemented the cost containment measures on the following focus areas namely, consultancy fees, travel and related costs, advertising, catering, events costs and accommodation. With the implementation of cost containment measures, Cederberg municipality is trying to control unnecessary spending on nice-to-have items and non-essential and non-priority activities. It has also subsequently looked at the following in terms of cost containment:

- Vehicle Allowances
- Scarce Skills Allowances
- Cell phone Allowances
- Standby Allowances
- Temporary Workers
- Fuel Expenses
- More Stringent recovery of outstanding Municipal Accounts

The following table is a high level summary of the 2022/23 budget and MTREF (classified per main type of operating expenditure):

Table 12: Operating Expenditure by type

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Expenditure By Type										
Employee related costs	103 806	114 817	121 857	125 300	135 041	135 041	135 041	120 562	127 175	135 874
Remuneration of councillors	5 392	5 570	5 572	5 591	5 173	5 173	5 173	5 173	5 530	5 917
Debt impairment	38 387	46 525	32 637	29 577	31 946	31 946	31 946	38 846	39 873	40 991
Depreciation & asset impairment	16 635	18 858	21 748	21 246	26 957	26 957	26 957	28 151	29 322	29 943
Finance charges	8 456	9 822	11 585	10 917	11 757	11 757	11 757	11 778	12 685	13 179
Bulk purchases - Electricity	70 865	81 546	81 771	100 857	94 552	94 552	94 552	103 638	113 598	124 515
Inventory consumed	10 381	8 026	6 858	7 188	8 788	8 788	8 788	8 115	8 481	8 867
Contracted services	16 617	18 206	17 911	40 414	61 823	61 823	61 823	50 254	23 818	30 271
Transfers and grants	1 132	1 293	489	884	633	633	633	1 030	1 075	1 128
Other expenditure	18 708	19 174	20 147	21 761	26 543	26 543	26 543	25 881	26 952	28 060
Losses	468	198	2 496	-	2 000	2 000	2 000	2 000	2 000	2 000
Total Expenditure	290 846	324 036	323 071	363 736	405 213	405 213	405 213	395 428	390 509	420 746

The following graph gives a breakdown of main expenditure categories for the 2022/2023 financial year:

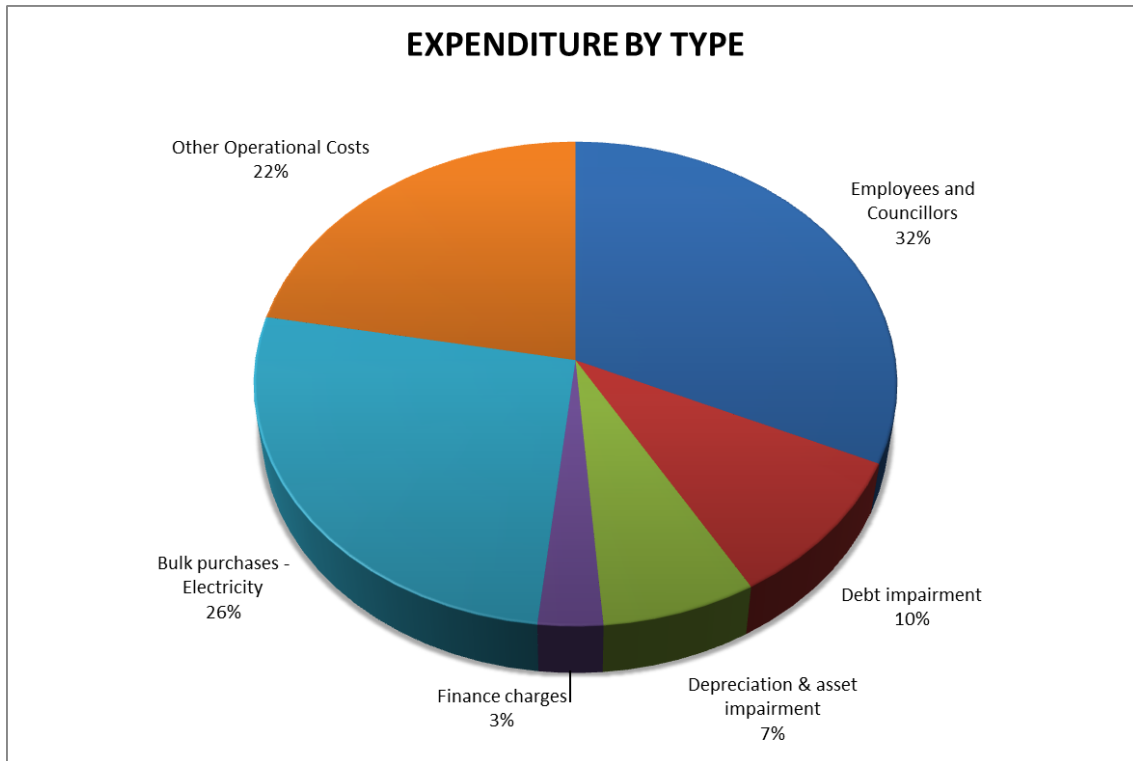


Figure 2: Expenditure by Type

1.6.10 Transfers and Grants

Transfer and grants consist out of cash and non-cash transfers to other, organizations and or individuals. The increase is mainly to deal with the social contributions as a result of difficulty faced by our communities during and post Covid-19 pandemic. The provision for the 2022/23 MTREF is at R1.030 million and increases to R1.128 million in the outer years. This type of expenditure will be utilized within a policy framework where organizations and or individuals apply through a grant in aid policy for assistance by the Municipality.

1.6.11 Repairs and maintenance

In order to ensure the health of the assets of the municipality and to prolong the useful lives, it is necessary to ensure that repairs and maintenance is adequately budgeted. Budget circular 66 cautions municipalities not to but to ensure that sufficient budgetary allocation is made for this expenditure following table is a consolidation of all the expenditures associated with repairs and

maintenance. Asset management is a strategic imperative for any municipality and needs to be prioritized as a spending objective in the budget of municipalities.

The municipality has made great strides to achieve both these benchmarks. A large contributing factor to reaching the required levels of repairs and maintenance can be attributed to the costing system of the municipality where employee related and other costs directly related to repairs and maintenance projects are not factored accurately.

Repairs & maintenance is decreased from R31.989 million in the 2021/2022 financial year to R26.591 million in 2022/2023 budget year. As part of the 2022/23 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.

The municipality is still below Treasury's norm but it does however believe that maintenance plans will directly inform the budget.

Table 13: Repairs and maintenance per asset class

WC012 Cederberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class									
Description	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	18 544	15 819	13 219	16 404	17 437	17 437	15 025	15 765	16 616
Roads Infrastructure	6 995	6 686	6 132	6 832	7 478	7 478	7 459	7 786	8 192
Storm water Infrastructure	794	770	755	1 138	862	862	961	1 016	1 077
Electrical Infrastructure	787	531	722	1 022	770	770	664	693	724
Water Supply Infrastructure	3 235	2 106	941	1 200	1 392	1 392	917	957	1 000
Sanitation Infrastructure	6 208	4 966	4 229	5 054	5 798	5 798	4 409	4 669	4 950
Solid Waste Infrastructure	525	760	440	1 159	1 136	1 136	616	643	672
Community Facilities	5 413	6 142	6 391	6 899	6 908	6 908	5 794	6 172	6 582
Sport and Recreation Facilities	1 209	1 156	1 305	1 782	1 854	1 854	1 507	1 600	1 700
Other assets	607	605	191	496	450	450	538	561	586
Operational Buildings	607	605	191	496	450	450	538	561	586
Computer Equipment	174	67	29	123	110	110	105	110	115
Machinery and Equipment	239	67	52	609	386	386	292	305	319
Transport Assets	2 794	2 851	3 103	2 197	4 844	4 844	3 330	3 490	3 661
Total Repairs and Maintenance Expenditure	28 980	26 707	24 289	28 510	31 989	31 989	26 591	28 003	29 579
R&M as a % of PPE	4.8%	4.3%	3.8%	4.3%	4.6%	4.6%	3.8%	3.8%	3.9%
R&M as % Operating Expenditure	10.0%	8.2%	7.5%	7.8%	7.9%	7.9%	6.6%	7.1%	7.6%

1.6.12 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 2022/2023 financial year by means of the full basket of services given as Indigent subsidies, for services at sub-economic tariffs. The estimated expenditure on free and subsidized services amounts to R5.233 million for the 2022/2023 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 14: Cost of providing free basic services:

WC012 Cederberg - Table A10 Basic service delivery measurement										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Household service targets										
Water:										
Piped water inside dwelling	1	4 970	5 700	5 779	5 832	5 832	5 832	5 890	5 949	6 009
Piped water inside yard (but not in dwelling)		82	84	85	86	86	86	87	88	89
Using public tap (at least min.service level)	2	1 500	1 600	1 650	1 665	1 665	1 665	1 682	1 698	1 715
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		6 552	7 384	7 514	7 583	7 583	7 583	7 659	7 735	7 813
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	6 552	7 384	7 514	7 583	7 583	7 583	7 659	7 735	7 813
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		5 049	4 758	4 760	4 854	4 854	4 854	4 903	4 952	5 001
Flush toilet (with septic tank)		378	378	378	380	380	380	384	388	392
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		5 427	5 136	5 138	5 234	5 234	5 234	5 286	5 339	5 393
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	5 427	5 136	5 138	5 234	5 234	5 234	5 286	5 339	5 393
Energy:										
Electricity (at least min.service level)		1 350	1 380	1 380	482	482	482	487	492	497
Electricity - prepaid (min.service level)		5 500	6 497	6 497	7 578	7 578	7 578	7 654	7 730	7 808
<i>Minimum Service Level and Above sub-total</i>		6 850	7 877	7 877	8 060	8 060	8 060	8 141	8 222	8 304
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	6 850	7 877	7 877	8 060	8 060	8 060	8 141	8 222	8 304
Refuse:										
Removed at least once a week		5 000	5 100	5 800	5 735	5 735	5 735	5 792	5 850	5 909
<i>Minimum Service Level and Above sub-total</i>		5 000	5 100	5 800	5 735	5 735	5 735	5 792	5 850	5 909
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	5 000	5 100	5 800	5 735	5 735	5 735	5 792	5 850	5 909
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	2 082	2 257	2 650	2 650	2 055	2 055	2 055	2 055	2 055
Sanitation (free minimum level service)		2 082	2 257	2 650	2 650	2 055	2 055	2 055	2 055	2 055
Electricity/other energy (50kwh per household per month)		2 082	2 257	2 650	2 650	2 055	2 055	2 055	2 055	2 055
Refuse (removed at least once a week)		2 082	2 257	2 650	2 650	2 055	2 055	2 055	2 055	2 055
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		895	896	1 137	1 180	1 068	1 068	906	946	988
Sanitation (free sanitation service to indigent households)		3 364	3 579	4 801	5 026	3 372	3 372	3 675	3 837	4 010
Electricity/other energy (50kwh per indigent household per month)		68	64	72	82	64	64	69	74	79
Refuse (removed once a week for indigent households)		420	423	536	577	535	535	583	609	636
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		4 747	4 961	6 546	6 865	5 039	5 039	5 233	5 466	5 714
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		3 268	3 474	3 919	4 154	6 921	6 921	7 542	7 874	8 228
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	6	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		3 268	3 474	3 919	4 154	6 921	6 921	7 542	7 874	8 228

1.7 Capital expenditure

The capital expenditure framework totals R169 848million over the MTREF, of which R70.530 million is allocated for the 2022/23 financial year. Capital expenditure is displayed in a number of ways in the tables and figure below.

Table 17 illustrates the capital expenditure appropriated for multi- and single year per vote.

Table 15: Budgeted capital expenditure by vote

Vote Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
				Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	Audited Outcome	Audited Outcome	Audited Outcome							
Capital expenditure - Vote										
Multi-year expenditure to be appropriated										
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services	-	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services	49 178	8 918	351	4 073	4 508	4 508	4 508	2 471	14 785	7 961
Vote 7 - Public Safety	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity	-	4 554	120	64	60	60	60	-	-	-
Vote 9 - Waste Management	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management	-	3 363	11 619	7 307	6 003	6 003	6 003	-	-	-
Vote 11 - Water	-	-	-	-	23 117	23 117	23 117	13 215	13 177	13 797
Vote 12 - Housing	-	-	-	-	3 000	3 000	3 000	10 000	-	-
Vote 13 - Road Transport	-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation	-	-	1 195	150	1 016	1 016	1 016	-	120	-
Capital multi-year expenditure sub-total	49 178	16 834	13 286	11 594	37 703	37 703	37 703	25 686	28 082	21 758
Single-year expenditure to be appropriated										
Vote 1 - Executive and Council	2	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	13	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services	597	52	-	283	13	13	13	350	-	-
Vote 4 - Community Development Services	4 064	60	36	1 005	4 660	4 660	4 660	2 139	-	-
Vote 5 - Corporate and Strategic Services	2 534	829	245	2 020	400	400	400	480	-	-
Vote 6 - Planning and Development Services	48 485	622	18	23	-	-	-	17	-	-
Vote 7 - Public Safety	-	989	6	700	471	471	471	-	-	-
Vote 8 - Electricity	-	6 808	15 519	20 603	18 520	18 520	18 520	26 880	12 765	9 995
Vote 9 - Waste Management	-	58	24	2 000	4 849	4 849	4 849	1 105	-	-
Vote 10 - Waste Water Management	-	1 933	8 205	598	205	205	205	10 225	245	7 679
Vote 11 - Water	-	5 974	7 364	6 323	6 381	6 381	6 381	2 689	8 807	9 087
Vote 12 - Housing	-	0	-	1 528	1 528	1 528	1 528	-	-	-
Vote 13 - Road Transport	-	108	40	4 164	1 300	1 300	1 300	960	900	-
Vote 14 - Sports and Recreation	-	316	366	420	1 628	1 628	1 628	-	-	-
Capital single-year expenditure sub-total	55 696	17 749	31 823	39 668	39 955	39 955	39 955	44 844	22 717	26 761
Total Capital Expenditure - Vote	104 874	34 584	45 109	51 262	77 658	77 658	77 658	70 530	50 799	48 519

The capital budget is funded from a mixture of grants received from National Treasury, Provincial Treasury, borrowing and internally generated funds.

Table 16: Capital budget per funding source

Vote Description R thousand	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Funded by:										
National Government	25 185	25 845	42 237	32 287	55 382	55 382	55 382	48 400	46 223	48 184
Provincial Government	58 845	3 846	–	5	3 160	3 160	3 160	10 000	–	–
Other transfers and grants	–	–	–	–	–	–	–	–	–	–
Borrowing	1 835	749	–	15 404	10 800	10 800	10 800	8 600	3 400	–
Internally generated funds	7 532	4 144	2 872	3 565	8 316	8 316	8 316	3 530	1 176	335
Total Capital Funding	93 397	34 584	45 109	51 262	77 658	77 658	77 658	70 530	50 799	48 519

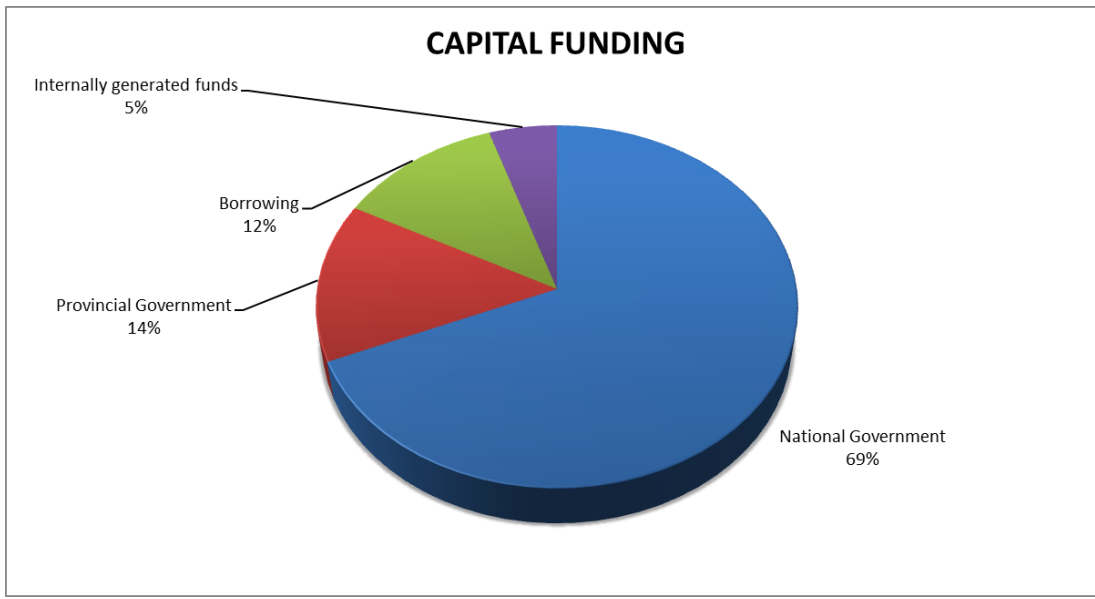


Figure 3: Capital budget per funding source

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 17: Capital expenditure on new, renewal and upgrade of assets

	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Total New Assets	76 163	22 488	35 829	34 083	62 467	62 467	57 471	33 293	33 214
Total Renewal of Existing Assets	14 277	877	1 587	2 280	3 028	3 028	-	1 120	-
Total Upgrading of Existing Assets	14 434	11 220	7 694	14 898	12 163	12 163	13 060	16 385	15 305

The following graph provides a breakdown of the capital budget spent on infrastructure related projects over the MTREF.

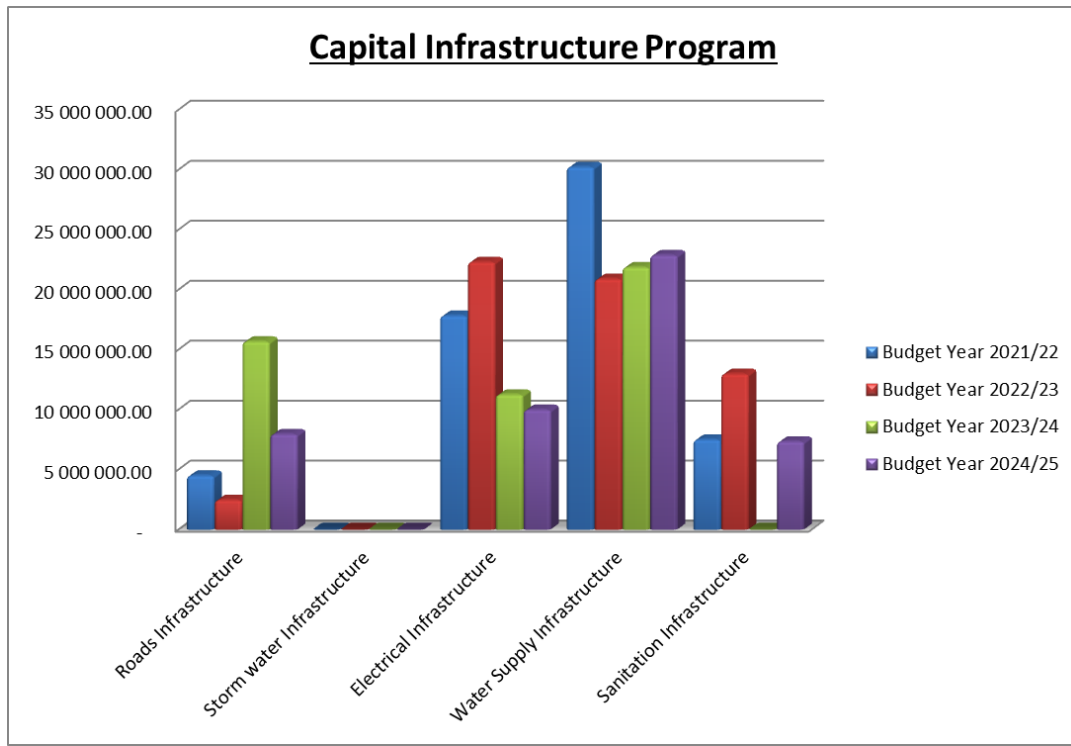


Figure 4: Capital Infrastructure Program

1.8 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 2022/23 budget and MTREF to be approved by the Council.

Table 18: MBRR A1 - Budget Summary

WC012 Cederberg - Table A1 Budget Summary										
Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands										
Financial Performance										
Property rates	42 146	45 526	48 155	51 274	49 340	49 340	49 340	67 173	70 128	73 284
Service charges	128 888	144 763	151 562	169 263	173 083	173 083	173 083	183 898	195 867	208 713
Investment revenue	893	506	749	486	586	586	586	634	662	692
Transfers recognised - operational	61 945	64 462	77 633	89 873	99 866	99 866	99 866	94 193	81 903	93 509
Other own revenue	42 314	32 479	23 601	35 394	26 599	26 599	26 599	39 099	40 231	41 225
Total Revenue (excluding capital transfers and contributions)	276 186	287 736	301 700	346 291	349 476	349 476	349 476	384 997	388 792	417 423
Employee costs	103 806	114 817	121 857	125 300	135 041	135 041	135 041	120 562	127 175	135 874
Remuneration of councillors	5 392	5 570	5 572	5 591	5 173	5 173	5 173	5 173	5 530	5 917
Depreciation & asset impairment	16 635	18 858	21 748	21 246	26 957	26 957	26 957	28 151	29 322	29 943
Finance charges	8 456	9 822	11 585	10 917	11 757	11 757	11 757	11 778	12 685	13 179
Inventory consumed and bulk purchases	81 246	89 573	88 629	108 045	103 340	103 340	103 340	111 753	122 079	133 382
Transfers and grants	1 132	1 293	489	884	633	633	633	1 030	1 075	1 128
Other expenditure	74 180	84 102	73 190	91 753	122 312	122 312	122 312	116 981	92 643	101 322
Total Expenditure	290 846	324 036	323 071	363 736	405 213	405 213	405 213	395 428	390 509	420 746
Surplus/(Deficit)	(14 661)	(36 300)	(21 371)	(17 445)	(56 738)	(56 738)	(56 738)	(10 431)	(1 717)	(3 323)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	83 739	28 740	42 237	32 292	58 542	58 542	58 542	58 400	46 223	48 184
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)	11 477	-	-	-	2 849	2 849	2 849	-	-	-
Surplus/(Deficit) after capital transfers & contributions	80 555	(7 559)	-	14 847	5 653	5 653	5 653	47 969	44 506	44 861
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	80 555	(7 559)	-	14 847	5 653	5 653	5 653	47 969	44 506	44 861
Capital expenditure & funds sources										
Capital expenditure	104 874	34 584	45 109	51 262	77 658	77 658	77 658	70 530	50 799	48 519
Transfers recognised - capital	95 506	29 691	42 237	32 292	58 542	58 542	58 542	58 400	46 223	48 184
Borrowing	1 835	749	-	15 404	10 800	10 800	10 800	8 600	3 400	-
Internally generated funds	7 532	4 144	2 872	3 565	8 316	8 316	8 316	3 530	1 176	335
Total sources of capital funds	104 874	34 584	45 109	51 262	77 658	77 658	77 658	70 530	50 799	48 519
Financial position										
Total current assets	57 159	60 559	51 753	43 134	36 326	36 326	36 326	40 445	41 579	41 679
Total non current assets	681 989	692 878	725 377	748 335	776 078	776 078	776 078	818 457	839 934	858 510
Total current liabilities	97 514	127 079	117 217	117 429	131 965	131 965	131 965	118 393	88 498	56 400
Total non current liabilities	79 732	71 988	84 677	91 933	99 549	99 549	99 549	111 650	119 650	125 564
Community wealth/Equity	561 902	554 371	575 236	582 107	580 889	580 889	580 889	628 859	673 365	716 226
Cash flows										
Net cash from (used) operating	83 044	47 344	42 331	42 611	59 293	59 293	59 293	69 830	52 506	52 559
Net cash from (used) investing	(90 860)	(33 769)	(44 758)	(51 061)	(74 588)	(74 588)	(74 588)	(70 530)	(50 799)	(48 519)
Net cash from (used) financing	(3 529)	(4 078)	(4 508)	10 508	5 831	5 831	5 831	4 162	(1 265)	(4 665)
Cash/cash equivalents at the year end	7 187	16 685	9 750	2 748	285	285	285	3 746	4 189	3 565
Cash backing/surplus reconciliation										
Cash and investments available	7 187	16 685	9 750	2 748	285	285	285	3 746	4 189	3 565
Application of cash and investments	43 476	74 150	61 809	62 421	80 781	80 781	80 781	66 250	34 519	763
Balance - surplus (shortfall)	(36 289)	(57 465)	(52 059)	(59 673)	(80 496)	(80 496)	(80 496)	(62 504)	(30 330)	2 802
Asset management										
Asset register summary (WDV)	681 989	692 878	725 377	748 335	776 078	776 078	776 078	818 457	839 934	858 510
Depreciation	16 635	18 858	21 748	21 246	26 957	26 957	26 957	28 151	29 322	29 943
Renewal and Upgrading of Existing Assets	28 711	12 096	9 280	17 178	15 191	15 191	15 191	13 060	17 505	15 305
Repairs and Maintenance	28 980	26 707	24 289	28 510	31 989	31 989	31 989	26 591	28 003	29 579
Free services										
Cost of Free Basic Services provided	4 747	4 961	6 546	6 865	5 039	5 039	5 233	5 233	5 466	5 714
Revenue cost of free services provided	3 268	3 474	3 919	4 154	6 921	6 921	7 542	7 542	7 874	8 228
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

Table 19: MBRR A2 Budgeted Performance (Revenue & Expenditure by standard classification)

WC012 Cederberg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)									
Functional Classification Description	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional									
<i>Governance and administration</i>	99 571	105 865	115 102	78 562	75 493	75 493	90 518	93 174	97 600
Executive and council	40 042	43 112	54 220	9 527	9 527	9 527	10 129	10 442	11 150
Finance and administration	59 529	62 753	60 881	69 034	65 965	65 965	80 389	82 733	86 451
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	74 433	21 411	17 289	43 258	44 771	44 771	56 990	29 871	36 294
Community and social services	5 395	5 474	5 214	5 490	5 741	5 741	7 606	5 685	5 933
Sport and recreation	2 847	2 413	4 209	1 817	3 597	3 597	3 250	3 394	3 546
Public safety	20 790	13 524	7 865	14 693	7 666	7 666	20 793	20 793	20 814
Housing	45 402	-	-	21 257	27 767	27 767	25 340	-	6 000
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	26 214	15 857	6 766	11 231	12 277	12 277	9 863	24 320	16 789
Planning and development	22 882	13 121	3 046	2 593	2 774	2 774	2 979	3 098	3 224
Road transport	3 333	2 736	3 720	8 638	9 503	9 503	6 884	21 223	13 564
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	171 182	173 343	204 780	245 533	278 326	278 326	286 026	287 649	314 925
Energy sources	92 890	109 471	119 367	143 367	144 445	144 445	161 556	161 044	172 791
Water management	44 312	36 588	38 362	51 692	78 096	78 096	65 428	74 138	78 103
Waste water management	13 271	13 006	35 687	29 442	29 930	29 930	35 009	27 508	37 604
Waste management	20 708	14 278	11 364	21 032	25 855	25 855	24 033	24 958	26 427
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	371 401	316 476	343 937	378 583	410 866	410 866	443 397	435 015	465 607
Expenditure - Functional									
<i>Governance and administration</i>	87 759	99 657	102 454	103 349	123 437	123 437	105 888	110 084	115 907
Executive and council	11 063	11 758	13 518	13 933	13 439	13 439	11 895	12 442	13 280
Finance and administration	75 853	86 878	87 841	88 268	108 961	108 961	92 911	96 490	101 399
Internal audit	842	1 021	1 095	1 148	1 037	1 037	1 082	1 151	1 227
<i>Community and public safety</i>	44 467	43 908	42 445	67 154	68 571	68 571	76 866	53 427	61 663
Community and social services	6 053	9 366	9 324	10 532	11 195	11 195	9 071	9 322	9 754
Sport and recreation	10 941	12 031	12 931	12 957	13 703	13 703	12 497	13 316	14 204
Public safety	25 504	20 449	17 620	21 192	17 773	17 773	28 421	29 148	29 952
Housing	1 970	2 062	2 571	22 473	25 900	25 900	26 877	1 641	7 753
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	17 383	19 287	20 946	21 753	24 678	24 678	26 053	27 387	28 853
Planning and development	5 290	6 832	7 550	8 815	9 160	9 160	11 004	11 645	12 319
Road transport	12 093	12 455	13 395	12 938	15 518	15 518	15 049	15 741	16 533
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	141 237	161 184	157 226	171 480	188 527	188 527	186 621	199 611	214 324
Energy sources	82 098	97 313	98 129	115 951	114 383	114 383	122 670	132 755	144 663
Water management	28 437	30 159	30 130	26 433	33 344	33 344	29 886	31 069	32 655
Waste water management	15 414	16 796	13 101	13 504	21 171	21 171	18 651	19 555	20 492
Waste management	15 289	16 917	15 866	15 592	19 629	19 629	15 414	16 231	16 514
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	290 846	324 036	323 071	363 736	405 213	405 213	395 428	390 509	420 746
Surplus/(Deficit) for the year	80 555	(7 559)	20 866	14 847	5 653	5 653	47 969	44 506	44 861

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.

Table 20: MBRR 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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote	1									
Vote 1 - Executive and Council		40 042	43 112	54 220	9 527	9 527	9 527	10 129	10 442	11 150
Vote 2 - Office of the Municipal Manager		40	16	41	-	39	39	-	-	-
Vote 3 - Financial Administrative Services		56 981	59 745	57 355	60 152	60 205	60 205	76 256	79 432	82 820
Vote 4 - Community Development Services		34 501	7 075	8 329	7 660	8 319	8 319	9 301	6 034	6 298
Vote 5 - Corporate and Strategic Services		412	652	363	6 703	3 139	3 139	2 437	2 949	3 263
Vote 6 - Planning and Development Services		239 427	13 121	3 046	2 593	2 774	2 774	2 979	3 098	3 224
Vote 7 - Public Safety		-	17 000	11 594	18 657	11 588	11 588	24 836	25 014	25 226
Vote 8 - Electricity		-	109 471	119 367	143 367	144 445	144 445	161 556	161 044	172 791
Vote 9 - Waste Management		-	14 278	11 364	21 032	25 855	25 855	24 033	24 958	26 427
Vote 10 - Waste Water Management		-	13 006	35 687	29 442	29 930	29 930	35 009	27 508	37 604
Vote 11 - Water		-	36 588	38 362	51 692	78 096	78 096	65 428	74 138	78 103
Vote 12 - Housing		-	-	-	21 257	27 767	27 767	25 340	-	6 000
Vote 13 - Road Transport		-	-	-	4 684	5 584	5 584	2 842	17 003	9 155
Vote 14 - Sports and Recreation		-	2 413	4 209	1 817	3 597	3 597	3 250	3 394	3 546
Total Revenue by Vote	2	371 401	316 476	343 937	378 583	410 866	410 866	443 397	435 015	465 607
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		8 460	8 613	8 530	9 235	8 030	8 030	7 620	7 878	8 404
Vote 2 - Office of the Municipal Manager		7 207	8 788	11 210	12 722	14 693	14 693	15 304	16 204	17 179
Vote 3 - Financial Administrative Services		45 486	55 436	56 575	53 199	68 403	68 403	62 492	65 711	68 824
Vote 4 - Community Development Services		48 828	14 269	14 080	14 339	14 437	14 437	11 570	10 574	11 126
Vote 5 - Corporate and Strategic Services		16 427	18 512	18 069	21 185	23 678	23 678	19 073	20 161	21 332
Vote 6 - Planning and Development Services		164 437	6 402	7 625	8 495	10 135	10 135	6 959	7 445	7 893
Vote 7 - Public Safety		-	25 734	22 531	26 550	24 017	24 017	33 160	34 140	35 216
Vote 8 - Electricity		-	97 313	98 129	115 951	114 383	114 383	122 670	132 755	144 663
Vote 9 - Waste Management		-	16 917	15 866	15 592	19 629	19 629	15 414	16 231	16 514
Vote 10 - Waste Water Management		-	15 477	11 786	11 687	19 732	19 732	17 088	17 911	18 760
Vote 11 - Water		-	30 159	30 130	26 433	33 344	33 344	29 886	31 069	32 655
Vote 12 - Housing		-	2 062	2 571	22 473	25 900	25 900	26 877	1 641	7 753
Vote 13 - Road Transport		-	12 324	13 039	12 918	15 129	15 129	14 817	15 474	16 225
Vote 14 - Sports and Recreation		-	12 031	12 931	12 957	13 703	13 703	12 497	13 316	14 204
Total Expenditure by Vote	2	290 846	324 036	323 071	363 736	405 213	405 213	395 428	390 509	420 746
Surplus/(Deficit) for the year	2	80 555	(7 559)	20 866	14 847	5 653	5 653	47 969	44 506	44 861

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

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

Table 21: MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source										
Property rates	42 146	45 526	48 155	51 274	49 340	49 340	49 340	67 173	70 128	73 284
Service charges - electricity revenue	84 700	97 604	102 234	116 428	117 548	117 548	117 548	126 308	135 744	145 884
Service charges - water revenue	25 747	28 021	29 064	31 027	30 839	30 839	30 839	29 456	30 752	32 135
Service charges - sanitation revenue	9 649	9 106	9 457	10 030	12 019	12 019	12 019	14 316	14 946	15 618
Service charges - refuse revenue	8 792	10 033	10 806	11 777	12 677	12 677	12 677	13 818	14 426	15 075
Rental of facilities and equipment	508	480	705	364	933	933	933	437	456	477
Interest earned - external investments	893	506	749	486	586	586	586	634	662	692
Interest earned - outstanding debtors	3 996	4 984	5 733	6 041	4 674	4 674	4 674	4 006	4 182	4 371
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22 245	13 994	9 186	14 772	7 701	7 701	7 701	20 800	20 801	20 823
Licences and permits	-	-	2	3	3	3	3	3	3	3
Agency services	3 333	2 736	3 720	3 954	3 919	3 919	3 919	4 042	4 219	4 409
Transfers and subsidies	61 945	64 462	77 633	89 873	99 866	99 866	99 866	94 193	81 903	93 509
Other revenue	4 326	4 352	4 182	10 260	7 370	7 370	7 370	7 812	8 570	9 143
Gains	7 906	5 934	73	-	2 000	2 000	2 000	2 000	2 000	2 000
Total Revenue (excluding capital transfers and contributions)	276 186	287 736	301 700	346 291	349 476	349 476	349 476	384 997	388 792	417 423
Expenditure By Type										
Employee related costs	103 806	114 817	121 857	125 300	135 041	135 041	135 041	120 562	127 175	135 874
Remuneration of councillors	5 392	5 570	5 572	5 591	5 173	5 173	5 173	5 173	5 530	5 917
Debt impairment	38 387	46 525	32 637	29 577	31 946	31 946	31 946	38 846	39 873	40 991
Depreciation & asset impairment	16 635	18 858	21 748	21 246	26 957	26 957	26 957	28 151	29 322	29 943
Finance charges	8 456	9 822	11 585	10 917	11 757	11 757	11 757	11 778	12 685	13 179
Bulk purchases - electricity	70 865	81 546	81 771	100 857	94 552	94 552	94 552	103 638	113 598	124 515
Inventory consumed	10 381	8 026	6 858	7 188	8 788	8 788	8 788	8 115	8 481	8 867
Contracted services	16 617	18 206	17 911	40 414	61 823	61 823	61 823	50 254	23 818	30 271
Transfers and grants	1 132	1 293	489	884	633	633	633	1 030	1 075	1 128
Other expenditure	18 708	19 174	20 147	21 761	26 543	26 543	26 543	25 881	26 952	28 060
Losses	468	198	2 496	-	2 000	2 000	2 000	2 000	2 000	2 000
Total Expenditure	290 846	324 036	323 071	363 736	405 213	405 213	405 213	395 428	390 509	420 746
Surplus/(Deficit)	(14 661)	(36 300)	(21 371)	(17 445)	(55 738)	(55 738)	(55 738)	(10 431)	(1 717)	(3 323)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	83 739	28 740	42 237	32 292	58 542	58 542	58 542	58 400	46 223	48 184
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)	11 477	-	-	-	2 849	2 849	2 849	-	-	-
Surplus/(Deficit) after capital transfers & contributions	80 555	(7 559)	20 866	14 847	5 653	5 653	5 653	47 969	44 506	44 861
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	80 555	(7 559)	20 866	14 847	5 653	5 653	5 653	47 969	44 506	44 861
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	80 555	(7 559)	20 866	14 847	5 653	5 653	5 653	47 969	44 506	44 861
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	80 555	(7 559)	20 866	14 847	5 653	5 653	5 653	47 969	44 506	44 861

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.

Table 22: MBRR A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

Vote Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Capital expenditure - Vote										
Multi-year expenditure to be appropriated										
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services	-	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services	49 178	8 918	351	4 073	4 508	4 508	4 508	2 471	14 785	7 961
Vote 7 - Public Safety	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity	-	4 554	120	64	60	60	60	-	-	-
Vote 9 - Waste Management	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management	-	3 363	11 619	7 307	6 003	6 003	6 003	-	-	-
Vote 11 - Water	-	-	-	-	23 117	23 117	23 117	13 215	13 177	13 797
Vote 12 - Housing	-	-	-	-	3 000	3 000	3 000	10 000	-	-
Vote 13 - Road Transport	-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation	-	-	1 195	150	1 016	1 016	1 016	-	120	-
Capital multi-year expenditure sub-total	49 178	16 834	13 286	11 594	37 703	37 703	37 703	25 686	28 082	21 758
Single-year expenditure to be appropriated										
Vote 1 - Executive and Council	2	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	13	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services	597	52	-	283	13	13	13	350	-	-
Vote 4 - Community Development Services	4 064	60	36	1 005	4 660	4 660	4 660	2 139	-	-
Vote 5 - Corporate and Strategic Services	2 534	829	245	2 020	400	400	400	480	-	-
Vote 6 - Planning and Development Services	48 485	622	18	23	-	-	-	17	-	-
Vote 7 - Public Safety	-	989	6	700	471	471	471	-	-	-
Vote 8 - Electricity	-	6 808	15 519	20 603	18 520	18 520	18 520	26 880	12 765	9 995
Vote 9 - Waste Management	-	58	24	2 000	4 849	4 849	4 849	1 105	-	-
Vote 10 - Waste Water Management	-	1 933	8 205	598	205	205	205	10 225	245	7 679
Vote 11 - Water	-	5 974	7 364	6 323	6 381	6 381	6 381	2 689	8 807	9 087
Vote 12 - Housing	-	0	-	1 528	1 528	1 528	1 528	-	-	-
Vote 13 - Road Transport	-	108	40	4 164	1 300	1 300	1 300	960	900	-
Vote 14 - Sports and Recreation	-	316	366	420	1 628	1 628	1 628	-	-	-
Capital single-year expenditure sub-total	55 696	17 749	31 823	39 668	39 955	39 955	39 955	44 844	22 717	26 761
Total Capital Expenditure - Vote	104 874	34 584	45 109	51 262	77 658	77 658	77 658	70 530	50 799	48 519
Capital Expenditure - Functional										
Governance and administration	3 180	884	245	2 303	413	413	413	830	-	-
Executive and council	2	-	-	-	-	-	-	-	-	-
Finance and administration	3 178	884	245	2 303	413	413	413	830	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and public safety	48 526	1 362	1 603	3 803	12 303	12 303	12 303	12 139	120	-
Community and social services	111	57	36	1 005	4 660	4 660	4 660	2 139	-	-
Sport and recreation	4 164	316	1 562	570	2 644	2 644	2 644	-	120	-
Public safety	-	989	6	700	471	471	471	-	-	-
Housing	44 251	0	-	1 528	4 528	4 528	4 528	10 000	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	25 605	9 641	409	8 139	5 808	5 808	5 808	3 449	15 685	7 961
Planning and development	18 435	9 539	369	4 096	4 508	4 508	4 508	2 489	14 785	7 961
Road transport	7 170	101	40	4 044	1 300	1 300	1 300	960	900	-
Environmental protection	-	-	-	-	-	-	-	-	-	-
Trading services	27 562	22 697	42 851	37 016	59 134	59 134	59 134	54 113	34 993	40 558
Energy sources	7 940	11 361	15 639	20 667	18 579	18 579	18 579	26 880	12 765	9 995
Water management	16 711	5 974	7 364	6 323	29 498	29 498	29 498	15 903	21 983	22 884
Waste water management	2 859	5 303	19 824	8 025	6 208	6 208	6 208	10 225	245	7 679
Waste management	53	58	24	2 000	4 849	4 849	4 849	1 105	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	104 874	34 584	45 109	51 262	77 658	77 658	77 658	70 530	50 799	48 519
Funded by:										
National Government	25 185	25 845	42 237	32 287	55 382	55 382	55 382	48 400	46 223	48 184
Provincial Government	58 845	3 846	-	5	3 160	3 160	3 160	10 000	-	-
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	95 506	29 691	42 237	32 292	58 542	58 542	58 542	58 400	46 223	48 184
Borrowing	1 835	749	-	15 404	10 800	10 800	10 800	8 600	3 400	-
Internally generated funds	7 532	4 144	2 872	3 565	8 316	8 316	8 316	3 530	1 176	335
Total Capital Funding	104 874	34 584	45 109	51 262	77 658	77 658	77 658	70 530	50 799	48 519

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.

Table 23: MBRR A6 - Budgeted Financial Position

WC012 Cederberg - Table A6 Budgeted Financial Position										
Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
ASSETS										
Current assets										
Cash	3 452	8 918	5 318	2 748	285	285	285	3 746	4 189	3 565
Call investment deposits	3 735	7 767	4 432	-	-	-	-	-	-	-
Consumer debtors	44 319	35 728	32 365	31 458	26 435	26 435	26 435	27 093	27 785	28 509
Other debtors	4 102	6 758	8 200	7 540	8 200	8 200	8 200	8 200	8 200	8 200
Current portion of long-term receivables	-	-	32	-	-	-	-	-	-	-
Inventory	1 551	1 388	1 406	1 388	1 406	1 406	1 406	1 406	1 406	1 406
Total current assets	57 159	60 559	51 753	43 134	36 326	36 326	36 326	40 445	41 579	41 679
Non current assets										
Long-term receivables	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Investment property	77 214	77 144	77 059	77 035	77 006	77 006	77 006	76 953	76 897	76 838
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	603 074	614 257	647 064	670 285	698 030	698 030	698 030	740 666	762 415	781 278
Biological	-	-	-	-	-	-	-	-	-	-
Intangible	1 701	1 477	1 254	1 015	1 042	1 042	1 042	838	622	394
Other non-current assets	-	-	-	-	-	-	-	-	-	-
Total non current assets	681 989	692 878	725 377	748 335	776 078	776 078	776 078	818 457	839 934	858 510
TOTAL ASSETS	739 148	753 437	777 130	791 469	812 403	812 403	812 403	858 902	881 513	900 189
LIABILITIES										
Current liabilities										
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Borrowing	4 112	4 718	5 179	4 074	4 074	4 074	4 074	4 648	4 874	4 874
Consumer deposits	2 055	2 108	2 318	2 363	2 528	2 528	2 528	2 738	2 947	3 157
Trade and other payables	81 850	108 608	96 787	96 134	111 705	111 705	111 705	96 705	65 705	32 705
Provisions	9 497	11 645	12 933	14 858	13 658	13 658	13 658	14 303	14 972	15 663
Total current liabilities	97 514	127 079	117 217	117 429	131 965	131 965	131 965	118 393	88 498	56 400
Non current liabilities										
Borrowing	16 470	12 481	7 302	18 862	14 028	14 028	14 028	17 407	15 706	10 831
Provisions	63 263	59 507	77 375	73 071	85 522	85 522	85 522	94 244	103 945	114 733
Total non current liabilities	79 732	71 988	84 677	91 933	99 549	99 549	99 549	111 650	119 650	125 564
TOTAL LIABILITIES	177 246	199 067	201 893	209 362	231 514	231 514	231 514	230 044	208 149	181 964
NET ASSETS	561 902	554 371	575 236	582 107	580 889	580 889	580 889	628 859	673 365	718 226
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	561 902	554 371	575 236	582 107	580 889	580 889	580 889	628 859	673 365	718 226
Reserves	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	561 902	554 371	575 236	582 107	580 889	580 889	580 889	628 859	673 365	718 226

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.

Table 24: MBRR A7 - Budgeted Cash Flow Statement

WC012 Cederberg - Table A7 Budgeted Cash Flows											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		38 334	40 582	45 968	47 217	46 870	46 870	46 870	62 135	64 869	67 788
Service charges		109 485	123 172	137 056	155 956	160 583	160 583	160 583	170 975	182 282	194 420
Other revenue		14 994	12 107	9 474	18 073	13 104	13 104	13 104	15 555	16 511	17 299
Transfers and Subsidies - Operational	1	31 312	89 244	51 241	89 873	98 934	98 934	98 934	94 193	81 903	93 509
Transfers and Subsidies - Capital	1	83 599	28 740	42 237	32 292	58 392	58 392	58 392	58 400	46 223	48 184
Interest		4 889	506	749	3 269	848	848	848	634	662	692
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(196 143)	(242 081)	(238 633)	(299 215)	(314 639)	(314 639)	(314 639)	(327 608)	(335 378)	(365 149)
Finance charges		(2 360)	(3 781)	(5 355)	(3 970)	(4 166)	(4 166)	(4 166)	(3 425)	(3 491)	(3 055)
Transfers and Grants	1	(1 066)	(1 144)	(406)	(884)	(633)	(633)	(633)	(1 030)	(1 075)	(1 128)
NET CASH FROM/(USED) OPERATING ACTIVITIES		83 044	47 344	42 331	42 611	59 293	59 293	59 293	69 830	52 506	52 559
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		702	67	351	200	189	189	189	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	32	32	32	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(91 562)	(33 835)	(45 109)	(51 262)	(74 809)	(74 809)	(74 809)	(70 530)	(50 799)	(48 519)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(90 860)	(33 769)	(44 758)	(51 061)	(74 588)	(74 588)	(74 588)	(70 530)	(50 799)	(48 519)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	15 634	10 800	10 800	10 800	8 600	3 400	-
Increase (decrease) in consumer deposits		101	53	210	53	210	210	210	210	210	210
Payments											
Repayment of borrowing		(3 630)	(4 131)	(4 717)	(5 179)	(5 179)	(5 179)	(5 179)	(4 648)	(4 874)	(4 874)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 529)	(4 078)	(4 508)	10 508	5 831	5 831	5 831	4 162	(1 265)	(4 665)
NET INCREASE/ (DECREASE) IN CASH HELD		(11 345)	9 497	(6 935)	2 058	(9 465)	(9 465)	(9 465)	3 461	443	(624)
Cash/cash equivalents at the year begin:	2	18 532	7 187	16 685	690	9 750	9 750	9 750	285	3 746	4 189
Cash/cash equivalents at the year end:	2	7 187	16 685	9 750	2 748	285	285	285	3 746	4 189	3 565

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.

Table 25: MBRR A8 - Cash backed reserves/accumulated surplus reconciliation

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash and investments available											
Cash/cash equivalents at the year end	1	7 187	16 685	9 750	2 748	285	285	285	3 746	4 189	3 565
Other current investments > 90 days		0	0	0	0	0	0	0	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		7 187	16 685	9 750	2 748	285	285	285	3 746	4 189	3 565
Application of cash and investments											
Unspent conditional transfers		2 692	27 474	1 082	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	40 784	46 676	60 727	62 421	80 781	80 781	80 781	66 250	34 519	763
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		43 476	74 150	61 809	62 421	80 781	80 781	80 781	66 250	34 519	763
Surplus(shortfall)		(36 289)	(57 465)	(52 059)	(59 673)	(80 496)	(80 496)	(80 496)	(62 504)	(30 330)	2 802

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 2022/23 MTREF the end objective of the medium-term framework is to ensure the budget is funded and aligned to section 18 of the MFMA.

Table 26: MBRR A9 - Asset Management

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	76 163	22 488	35 829	34 083	62 467	62 467	57 471	33 293	33 214
<i>Roads Infrastructure</i>		14 350	40	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		1 401	-	-	120	-	-	-	-	-
<i>Electrical Infrastructure</i>		10 367	11 160	15 475	15 249	14 999	14 999	22 320	9 565	9 995
<i>Water Supply Infrastructure</i>		9 246	8 572	7 137	-	24 617	24 617	18 215	21 872	22 884
<i>Sanitation Infrastructure</i>		33 894	43	12 570	7 357	7 503	7 503	5 090	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		69 258	19 815	35 183	22 726	47 119	47 119	45 624	31 437	32 879
Community Facilities		2 000	-	-	2 528	6 128	6 128	2 139	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		2 000	-	-	2 528	6 128	6 128	2 139	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		45	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		45	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		2 393	763	188	2 028	399	399	497	-	-
Furniture and Office Equipment		1 322	173	6	763	567	567	-	-	-
Machinery and Equipment		1 014	1 536	422	2 288	1 655	1 655	7 350	1 856	335
Transport Assets		131	-	-	3 750	6 599	6 599	1 860	-	-
Land		-	200	30	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	14 277	877	1 587	2 280	3 028	3 028	-	1 120	-
<i>Roads Infrastructure</i>		119	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		52	22	-	1 580	550	550	-	1 000	-
<i>Water Supply Infrastructure</i>		-	-	27	550	250	250	-	-	-
<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	27	2 130	800	800	-	1 000	-
Community Facilities		103	28	-	150	146	146	-	120	-
Sport and Recreation Facilities		3 809	219	1 559	-	2 082	2 082	-	-	-
Community Assets		3 912	247	1 559	150	2 228	2 228	-	120	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

WC012 Cederberg - Table A9 Asset Management

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Total Upgrading of Existing Assets	6	14 434	11 220	7 694	14 898	12 163	12 163	13 060	16 385	15 305
Roads Infrastructure		4 250	8 831	351	6 757	4 508	4 508	2 471	15 685	7 961
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		255	248	120	2 938	2 286	2 286	-	700	-
Water Supply Infrastructure		9 903	-	-	5 003	5 368	5 368	2 689	-	-
Sanitation Infrastructure		-	1 562	7 133	200	-	-	7 900	-	7 344
Solid Waste Infrastructure		-	57	24	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		14 408	10 698	7 628	14 898	12 163	12 163	13 060	16 385	15 305
Community Facilities		-	-	36	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	36	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		25	28	30	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		25	28	30	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	494	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	104 874	34 584	45 109	51 262	77 658	77 658	70 530	50 799	48 519
Roads Infrastructure		18 720	8 871	351	6 757	4 508	4 508	2 471	15 685	7 961
Storm water Infrastructure		1 401	-	-	120	-	-	-	-	-
Electrical Infrastructure		10 673	11 430	15 596	19 767	17 835	17 835	22 320	11 265	9 995
Water Supply Infrastructure		19 149	8 572	7 165	5 553	30 236	30 236	20 903	21 872	22 884
Sanitation Infrastructure		44 088	2 212	19 703	7 557	7 503	7 503	12 990	-	7 344
Solid Waste Infrastructure		-	57	24	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		94 032	31 142	42 838	39 754	60 082	60 082	58 684	48 823	48 184
Community Facilities		2 103	28	36	2 678	6 274	6 274	2 139	120	-
Sport and Recreation Facilities		3 809	219	1 559	-	2 082	2 082	-	-	-
Community Assets		5 912	247	1 595	2 678	8 357	8 357	2 139	120	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		70	28	30	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		70	28	30	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		2 393	763	188	2 028	399	399	497	-	-
Furniture and Office Equipment		1 322	173	6	763	567	567	-	-	-
Machinery and Equipment		1 014	2 030	422	2 288	1 655	1 655	7 350	1 856	335
Transport Assets		131	-	-	3 750	6 599	6 599	1 860	-	-
Land		-	200	30	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		104 874	34 584	45 109	51 262	77 658	77 658	70 530	50 799	48 519

WC012 Cederberg - Table A9 Asset Management

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
ASSET REGISTER SUMMARY - PPE (WDV)	5	681 989	692 878	725 377	748 335	776 078	776 078	818 457	839 934	858 510
<i>Roads Infrastructure</i>		95 483	100 503	95 650	100 631	94 828	94 828	91 917	101 992	104 107
<i>Storm water Infrastructure</i>		22 143	21 593	21 044	20 736	20 492	20 492	19 940	19 364	18 763
<i>Electrical Infrastructure</i>		76 219	83 707	95 261	110 047	108 676	108 676	126 140	132 347	137 069
<i>Water Supply Infrastructure</i>		144 860	147 279	159 026	152 901	184 028	184 028	199 251	215 203	231 917
<i>Sanitation Infrastructure</i>		142 880	146 238	153 664	165 149	155 313	155 313	162 398	156 244	157 174
<i>Solid Waste Infrastructure</i>		8 021	2 602	11 645	785	10 045	10 045	7 896	5 747	4 197
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		489 606	501 921	536 290	550 249	573 382	573 382	607 541	630 896	653 227
Community Assets		70 924	70 533	71 455	74 149	79 069	79 069	80 466	79 808	78 992
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		77 214	77 144	77 059	77 035	77 006	77 006	76 953	76 897	76 838
Other Assets		13 035	12 933	12 916	12 769	12 781	12 781	12 646	12 503	12 352
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		1 701	1 477	1 254	1 015	1 042	1 042	838	622	394
Computer Equipment		1 527	1 242	1 135	2 850	1 282	1 282	1 567	1 327	1 060
Furniture and Office Equipment		6 190	6 141	5 198	5 019	4 867	4 867	4 084	3 240	2 334
Machinery and Equipment		4 312	4 674	4 076	6 043	4 886	4 886	11 621	12 825	12 468
Transport Assets		9 296	8 628	7 779	10 992	13 548	13 548	14 527	13 602	12 631
Land		8 185	8 185	8 215	8 215	8 215	8 215	8 215	8 215	8 215
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	681 989	692 878	725 377	748 335	776 078	776 078	818 457	839 934	858 510
EXPENDITURE OTHER ITEMS		45 615	45 566	46 038	49 756	58 946	58 946	54 742	57 325	59 522
Depreciation	7	16 635	18 858	21 748	21 246	26 957	26 957	28 151	29 322	29 943
Repairs and Maintenance by Asset Class	3	28 980	26 707	24 289	28 510	31 989	31 989	26 591	28 003	29 579
<i>Roads Infrastructure</i>		6 995	6 686	6 132	6 832	7 478	7 478	7 478	7 786	8 192
<i>Storm water Infrastructure</i>		794	770	755	1 138	862	862	961	1 016	1 077
<i>Electrical Infrastructure</i>		787	531	722	1 022	770	770	664	693	724
<i>Water Supply Infrastructure</i>		3 235	2 106	941	1 200	1 392	1 392	917	957	1 000
<i>Sanitation Infrastructure</i>		6 208	4 966	4 229	5 054	5 798	5 798	4 409	4 669	4 950
<i>Solid Waste Infrastructure</i>		525	760	440	1 159	1 136	1 136	616	643	672
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		18 544	15 819	13 219	16 404	17 437	17 437	15 025	15 765	16 616
Community Facilities		5 413	6 142	6 391	6 899	6 908	6 908	5 794	6 172	6 582
Sport and Recreation Facilities		1 209	1 156	1 305	1 782	1 854	1 854	1 507	1 600	1 700
Community Assets		6 622	7 298	7 696	8 681	8 762	8 762	7 301	7 772	8 282
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		607	605	191	496	450	450	538	561	586
Housing		-	-	-	-	-	-	-	-	-
Other Assets		607	605	191	496	450	450	538	561	586
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		174	67	29	123	110	110	105	110	115
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		239	67	52	609	386	386	292	305	319
Transport Assets		2 794	2 851	3 103	2 197	4 844	4 844	3 330	3 490	3 661
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		45 615	45 566	46 038	49 756	58 946	58 946	54 742	57 325	59 522
Renewal and upgrading of Existing Assets as % of total capex		27.4%	35.0%	20.6%	33.5%	19.6%	19.6%	18.5%	34.5%	31.5%
Renewal and upgrading of Existing Assets as % of deprecn		172.6%	64.1%	42.7%	80.9%	56.4%	56.4%	46.4%	59.7%	51.1%
R&M as a % of PPE		4.8%	4.3%	3.8%	4.3%	4.6%	4.6%	3.6%	3.7%	3.8%
Renewal and upgrading and R&M as a % of PPE		8.0%	6.0%	5.0%	6.0%	6.0%	6.0%	5.0%	5.0%	5.0%

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40% of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8% of PPE. The Municipality meets the requirement that 40% of the capital budget should be allocated to renewal of existing assets, however it does not meet the requirement of RME to be 8% of PPE as RME is only 5% of PPE.

Table 27: MBRR A10 - Basic Service Delivery Measurement

WC012 Cederberg - Table A10 Basic service delivery measurement										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Household service targets										
Water:										
Piped water inside dwelling	1	4 970	5 700	5 779	5 832	5 832	5 832	5 890	5 949	6 009
Piped water inside yard (but not in dwelling)		82	84	85	86	86	86	87	88	89
Using public tap (at least min.service level)	2	1 500	1 600	1 650	1 665	1 665	1 665	1 682	1 698	1 715
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		6 552	7 384	7 514	7 583	7 583	7 583	7 659	7 735	7 813
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	6 552	7 384	7 514	7 583	7 583	7 583	7 659	7 735	7 813
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		5 049	4 758	4 760	4 854	4 854	4 854	4 903	4 952	5 001
Flush toilet (with septic tank)		378	378	378	380	380	380	384	388	392
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		5 427	5 136	5 138	5 234	5 234	5 234	5 286	5 339	5 393
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	5 427	5 136	5 138	5 234	5 234	5 234	5 286	5 339	5 393
Energy:										
Electricity (at least min.service level)		1 350	1 380	1 380	482	482	482	487	492	497
Electricity - prepaid (min.service level)		5 500	6 497	6 497	7 578	7 578	7 578	7 654	7 730	7 808
<i>Minimum Service Level and Above sub-total</i>		6 850	7 877	7 877	8 060	8 060	8 060	8 141	8 222	8 304
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	6 850	7 877	7 877	8 060	8 060	8 060	8 141	8 222	8 304
Refuse:										
Removed at least once a week		5 000	5 100	5 800	5 735	5 735	5 735	5 792	5 850	5 909
<i>Minimum Service Level and Above sub-total</i>		5 000	5 100	5 800	5 735	5 735	5 735	5 792	5 850	5 909
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	5 000	5 100	5 800	5 735	5 735	5 735	5 792	5 850	5 909
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	2 082	2 257	2 650	2 650	2 055	2 055	2 055	2 055	2 055
Sanitation (free minimum level service)		2 082	2 257	2 650	2 650	2 055	2 055	2 055	2 055	2 055
Electricity/other energy (50kwh per household per month)		2 082	2 257	2 650	2 650	2 055	2 055	2 055	2 055	2 055
Refuse (removed at least once a week)		2 082	2 257	2 650	2 650	2 055	2 055	2 055	2 055	2 055
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)	8	895	896	1 137	1 180	1 068	1 068	906	946	988
Sanitation (free sanitation service to indigent households)		3 364	3 579	4 801	5 026	3 372	3 372	3 675	3 837	4 010
Electricity/other energy (50kwh per indigent household per month)		68	64	72	82	64	64	69	74	79
Refuse (removed once a week for indigent households)		420	423	536	577	535	535	583	609	636
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		4 747	4 961	6 546	6 865	5 039	5 039	5 233	5 466	5 714
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		3 268	3 474	3 919	4 154	6 921	6 921	7 542	7 874	8 228
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	6	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		3 268	3 474	3 919	4 154	6 921	6 921	7 542	7 874	8 228

2 Part 2: Supporting Documentation

2.1 Overview of the annual budget process

2.1.1 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. It is also 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.

In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

Various budget steering committee meetings were held in preparation of the Annual Budget. In addition to this, the Mayor held a three day session where Budget Related policies and the Budget was workshopped with the Council.

2.1.2 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.

Table 28: Schedule of key deadlines

Time Schedule for IDP Review Process					
No	Activity/Task	Responsible Official	Target Dates		
			IDP/Public Participation	Budget	PMS
Jul-21					
1	Make public the projections, targets and indicators as set out in the SDBIP (no later than 10 days after the approval of the SDBIP)	IDP/PMS			9/07/2021
2	Make public the performance agreements of the Municipal Manager and senior managers (no later than 14 days after the approval of the SDBIP)				9/07/2021
3	Submit monthly report on the budget for period ending 30 June 2021 within 10 working days to the Executive Mayor	Manager Budget		14/07/2021	
Aug-21					
4	2020/2021 4 th Quarter Performance (Section 52) Report tabled to Council	IDP/PMS			31/08/2021
5	Submit monthly report on the budget for period ending 31 July 2021 within 10 working days to the Executive Mayor	Manager Budget		13/08/2021	
6	Table Final IDP/PMS/Budget Time Schedule for approval by Council	IDP/PMS	31/08/2021		
7	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		31/08/2021	31/08/2021
8	Submit the Annual Performance Report and Annual Financial Statements to the Auditor- General	IDP/PMS CFO		31/08/2021	31/08/2021
Sep-21					
9	Submit IDP/Budget key deadlines to Provincial Government and West Coast District Municipality	IDP/PMS	1/09/2021		
10	Advertisement of IDP/PMS/Budget Time Schedule on website/local newspaper/notice boards	IDP/PMS	7/09/2021		
11	Make public the 4 th Quarter 2020/2021 Performance Report	IDP/PMS			07/09/2021
12	Submit the 4 th Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government	IDP/PMS			07/09/2021
13	Provincial IDP Managers Forum	IDP/PMS	10-11/09/2021		
14	Submit monthly report on the budget for period ending 31 August 2021 within 10 working days to the Executive Mayor	Manager Budget		14/09/2021	
15	Performance Evaluations Senior Managers	Municipal Manager & IDP/PMS			22/09/2021
16	IDP Meetings with Ward Committees	IDP/PMS & Public Participation	10-30/09/2021		
Oct-21					
17	Submit 1 st Quarter Performance Report (Section 52) to Mayoral Committee	IDP/PMS			15/10/2021
18	Submit monthly report on the budget for period ending 30 September 2021 within 10 working days to the Executive Mayor	Manager Budget		14/10/2021	
Nov-21					
19	Make public the 1 st Quarter Performance Report				5/11/2021
20	Submit the 1 st Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government				5/11/2021
21	Submit monthly report on the budget for period ending 31 October 2021 within 10 working days to the Executive Mayor	Manager Budget		12/11/2021	
Dec-21					
22	Provincial IDP Managers Forum	IDP/PMS	2-3/12/2021		
23	Submit monthly report on the budget for period ending 30 November 2021 within 10 working days to the Executive Mayor	Manager Budget		14/12/2021	
Jan-22					
24	Submit monthly report on the budget for period ending 31 December 2021 within 10 working days to the Executive Mayor	Manager Budget		14/01/2022	
25	Submit Mid-Year Performance Assessment Report to Executive Mayor	IDP/PMS			25/01/2022
26	Submit Mid-Year Budget Assessment to Executive Mayor	CFO		25/01/2022	
27	Submit 2nd Quarter Performance Report to Council	IDP/PMS			31/01/2022
28	Table Draft Annual Report 2020/2021 to Council	Municipal Manager			31/01/2022
29	Submit Mid-Year Budget and Performance Report to Council	IDP/PMS CFO			31/01/2022
30	Submit Mid-Year Budget and Performance Report to Provincial Treasury, National Treasury and Department of Local Government	Municipal Manager			31/01/2022
31	Submit the 2 nd Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government				31/01/2022
Feb-22					
32	Make public the Annual Report for comments	IDP/PMS			8/02/2022
33	Make public the Mid-Year Budget and Performance report	Municipal Manager			8/02/2022
34	Make public the 2nd Quarter Performance Report				8/02/2022
35	Mid-Year Performance Evaluations Senior Managers	Municipal Manager			9/02/2022
36	Submit monthly report on the budget for period ending 31 January 2022 within 10 working days to the Executive Mayor	Manager Budget		14/02/2022	
37	Council considers and adopts 2021/22 Adjustment Budget and potential revised 2021/22 SDBIP	Municipal Manager		28/02/2022	28/02/2022
Mar-22					
38	Advertise the approved 2021/22 Adjustments Budget and submit budget and B Schedules to National Treasury and Provincial Treasury as required per legislation (within 10 working days)	Manager Budget		14/03/2022	
39	Provincial IDP Managers Forum	IDP/PMS	3-4/03/2022		
40	Submit monthly report on the budget for period ending 28 February 2022 within 10 working days to the Executive Mayor	Manager Budget		14/03/2022	
41	Budget Steering Committee Meeting	CFO		23/03/2022	
42	Table Draft IDP / BUDGET / SDBIP to Council	Municipal Manager	31/03/2022	31/03/2022	31/03/2022
43	Table Oversight Report to Council	Municipal Manager			31/03/2022

Apr-22					
44	Submit the draft IDP, SDBIP and budget to Department of Local Government, National, Provincial Treasury and West Coast District Municipality	IDP/PMS CFO	1/04/2022	1/04/2022	1/04/2022
45	Advertise the Draft IDP, SDBIP, budget and other required documents and provide at least 21 days for public comments and submissions	IDP/PMS CFO	1/04/2022	1/04/2022	1/04/2022
46	Make public the Oversight Report within 7 days of its adoption (MFMA-Sec129)	IDP/PMS			8/04/2022
47	Submit the Annual Report and Oversight Report to the provincial legislature as per circular (MFMA-Sec 132)	IDP/PMS			8/04/2022
48	Submit monthly report on the budget for period ending 31 March 2022 within 10 working days to the Executive Mayor	Manager Budget		14/04/2022	
49	Community Road Shows to consult the Draft IDP, SDBIP and Budget	IDP/PMS CFO	11-29/04/2022	11-29/04/2022	11-29/04/2022
May-22					
50	Closing of comments and representations on the Draft IDP and Budget	IDP/PMS & CFO	7/05/2022	7/05/2022	
51	Submit monthly report on the budget for period ending 30 April 2022 within 10 working days to the Executive Mayor	Manager Budget		13/05/2022	
52	Budget Steering Committee Meeting	CFO		16/05/2022	
53	MAYCO meeting to approve Revised IDP				
53	And the budget (at least 30 days before the start of the budget year)	Municipal Manager	13/05/2022	13/05/2022	
54	Submit 3rd Quarter Performance Report to Council	IDP/PMS			31/05/2022
55	Council to adopt Revised IDP and the budget (at least 30 days before the start of the budget year)	Municipal Manager	31/05/2022		
Jun-22					
56	Provincial IDP Managers Forum	IDP/PMS	2-3/06/2022		
57	Make Public the 3rd Quarter Performance Report				3/06/2022
58	Place the IDP, multi-year budget, all budget-related documents and all budget-related policies on the website	IDP/PMS CFO	3/06/2022	3/06/2022	
59	Submit a copy of the revised IDP to the MEC for LG (within 10 days of the adoption of the plan)	IDP/PMS	10/06/2022	10/06/2022	
60	Submit approved Budget to National and Provincial Treasuries (both printed and electronic formats)	CFO	10/06/2022	10/06/2022	
61	Submit a copy of the revised IDP to West Coast District Municipality	IDP/PMS	10/06/2022		
62	Submit the 3rd Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government				10/06/2022
63	Give notice to the public of the adoption of the IDP (within 14 days of the adoption of the plan) and budget (within 10 working days)	IDP/PMS CFO	10/06/2022	10/06/2022	
64	Submit to the Executive Mayor the SDBIP and performance agreements for the budget year (no later than 14 days after the approval of an annual budget)	Municipal Manager			14/06/2022
65	Submit monthly report on the budget for period ending 31 May 2022 within 10 working days to the Executive Mayor	Manager Budget		14/06/2022	
66	Executive Mayor takes all reasonable steps to ensure that the SDBIP is approved (within 28 days after approval of the budget)	Municipal Manager			28/06/2022
67	Place the performance agreements on the website	IDP/PMS			28/06/2022
68	Submit copies of the performance agreements to Council and the MEC for Local Government as well as the national minister responsible for local government (within 14 days after concluding the employment contract and performance agreements)	IDP/PMS			28/06/2022
Jul-22					
69	Submit the SDBIP to National and Provincial Treasury within 10 working days of the approval of the plan			12/07/2022	
70	Make public the projections, targets and indicators as set out in the SDBIP (no later than 10 days after the approval of the SDBIP)	IDP/PMS			12/07/2022
71	Make public the performance agreements of the Municipal Manager and senior managers (no later than 14 days after the approval of the SDBIP)	IDP/PMS			14/07/2022
Aug-22					
72	2021/2022 4th Quarter Performance (Section 52) Report tabled to Council	IDP/PMS			31/08/2022
73	Submit monthly report on the budget for period ending 31 July 2022 within 10 working days to the Executive Mayor	Manager Budget		12/08/2022	
74	Table Final IDP/PMS/Budget Time Schedule for approval by Council	IDP/PMS	31/08/2022		
75	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		31/08/2022	31/08/2022
76	Submit the Annual Performance Report and Annual Financial Statements to the Auditor-General	IDP/PMS CFO		31/08/2022	31/08/2022

2.1.3 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 and the budget for the 2022/2023 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.

2.1.4 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 2022/23 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 29: MBRR SA4 - 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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousand													
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	A		193 013	185 108	206 022	251 103	284 796	284 796	289 829	305 642	325 101	
Implement strategies to ensure financial viability and economical sustainability	Financial Viability and Sustainability	B		56 981	59 745	57 355	60 152	60 205	60 205	76 256	79 432	82 820	
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		42 494	45 687	57 644	12 152	12 738	12 738	12 013	10 989	11 722	
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 development and informal settlement upgrade	Provide quality housing and ensure human dignity of four people	E		46 413	1 356	1 804	22 964	29 655	29 655	27 359	2 108	8 203	
To Facilitate social cohesion, sage and healthy communities	Promote health and safety environment	F		32 364	24 147	21 009	25 954	20 923	20 923	35 691	34 091	34 703	
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	103	6 257	2 549	2 549	2 249	2 753	3 057	
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	371 401	316 476	343 937	378 583	410 866	410 866	443 397	435 015	465 607

Table 30: MBRR SA5 - 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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousand													
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	A		157 924	178 676	175 511	190 392	209 532	209 532	206 539	220 532	236 351	
Implement strategies to ensure financial viability and economical sustainability	Financial Viability and Sustainability	B		45 486	55 436	56 575	53 199	68 403	68 403	62 492	65 711	68 824	
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		32 183	33 470	36 497	39 327	41 546	41 546	34 815	35 315	37 510	
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		1 837	2 153	2 490	2 917	3 083	3 083	3 578	3 789	4 020	
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		4 269	4 948	5 867	25 221	29 130	29 130	30 596	5 595	11 961	
To Facilitate social cohesion, sage and healthy communities	Promote health and safety environment	F		38 712	37 572	35 745	40 349	38 070	38 070	46 063	47 600	49 441	
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		10 435	11 782	10 385	12 332	15 448	15 448	11 345	11 969	12 639	
Allocations to other priorities													
Total Expenditure				1	290 846	324 036	323 071	363 736	405 213	405 213	395 428	390 509	420 746

Table 31: MBRR SA6 - 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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand												
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	A		53 328	32 397	43 263	45 325	65 112	65 112	57 561	50 799	48 519
Implement strategies to ensure financial viability and economical sustainability	Financial Viability and Sustainability	B		597	52	-	283	13	13	350	-	-
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		2 292	779	171	2 020	399	399	480	-	-
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 development and informal settlement upgrade	Provide quality housing and ensure human dignity of our people	E		44 335	0	-	1 528	4 528	4 528	10 000	-	-
To Facilitate social cohesion, sage and healthy communities	Promote health and safety environment	F		4 031	1 302	1 601	2 105	7 605	7 605	2 139	-	-
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		291	53	75	-	1	1	-	-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	104 874	34 584	45 109	51 262	77 658	77 658	70 530	50 799	48 519

2.2.1 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 32: SA7 - Measurable performance objectives

WC012 Cederberg - Supporting Table SA7 Measurable performance objectives										
Description	Unit of measurement	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
ENGINEERING & LANNING SERVICES										
Improve and Sustain basic services	Project percentage	9.8%	9.3%	9.3%	7.3%	8.2%	8.2%	7.6%	8.0%	7.8%
Water distribution and treatment <i>Access to all residents</i>										
Sewerage and Waste Management <i>To ensure a high quality</i>	Project percentage	5.3%	5.2%	4.1%	3.7%	5.2%	5.2%	4.7%	5.0%	4.9%
Solid Waste Disposal (landfill sites) <i>Access to Refuse Removal</i>	Project percentage	5.3%	5.2%	4.9%	4.3%	4.8%	4.8%	3.9%	4.2%	3.9%
Electricity Distribution <i>Provision of Electricity connections</i>	Project percentage	28.2%	30.0%	30.4%	31.9%	28.2%	28.2%	31.0%	34.0%	34.4%
Roads & Stormwater Management <i>To develop and maintain the urban road</i>	Project percentage	4.2%	3.8%	4.1%	3.6%	3.8%	3.8%	3.8%	4.0%	3.9%
Environmental Protection <i>Ensure clean and healthy environment</i>	Project percentage	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
COMMUNITY AND SOCIAL SERVICES										
Quality livings environment and human Housing & Informal Settlements <i>Improve livings condition through human</i>	Project percentage	0.7%	0.6%	0.8%	6.2%	6.4%	6.4%	6.8%	0.4%	1.8%
Sport & Recreation <i>Effective Sport Facilities</i>	Project percentage	5.8%	6.6%	6.9%	6.5%	6.1%	6.1%	5.5%	5.8%	5.7%
LED and tourism <i>Access to economic development</i>	Project percentage	1.8%	2.1%	2.3%	2.4%	2.3%	2.3%	2.8%	3.0%	2.9%
CORPORATE & STRATEGIC SERVICES										
Promote health and safety environment Health and safety of people <i>Ensure health and safety environment</i>	Project percentage	8.8%	6.3%	5.5%	5.8%	4.4%	4.4%	7.2%	7.5%	7.1%
FINANCIAL SERVICES										
Financial viability and Sustainability Financial Sustainability <i>financial viable</i>	Project percentage	26.1%	26.8%	27.2%	24.3%	26.9%	26.9%	23.5%	24.7%	24.1%
General Council										
Governance & Administration <i>Provision of Democratic and accountable governance</i>	Project percentage	4.1%	3.9%	4.5%	4.1%	3.6%	3.6%	3.3%	3.5%	3.4%

Table 33: SA8 Performance indicators and benchmarks

WC012 Cederberg - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.2%	4.3%	5.0%	4.4%	4.2%	4.2%	4.2%	4.2%	4.5%	4.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.6%	6.2%	7.3%	6.3%	6.8%	6.8%	6.8%	5.6%	5.7%	5.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	82.4%	56.5%	56.5%	56.5%	70.9%	74.3%	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	0.6	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.5	0.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.6	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.5	0.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	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		86.4%	86.1%	91.6%	92.1%	93.3%	93.3%	93.3%	92.8%	92.9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		86.4%	86.1%	91.6%	92.1%	93.3%	93.3%	93.3%	92.8%	92.9%	93.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.5%	14.8%	13.5%	11.3%	9.9%	9.9%	9.9%	9.2%	9.3%	8.8%
Outstanding Debtors Recovered	Longstanding Debtors Recovered > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		1101.3%	486.2%	981.5%	3498.5%	39190.5%	39190.5%	39190.5%	2581.2%	1568.3%	917.3%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	2631944	4521512	2641015							
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	4.23%	7.20%	4.4%							
Water Distribution Losses (2)	Total Volume Losses (kℓ)	272	304	373							
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	10.31%	11.09%	12.8%							
Employee costs	Employee costs/(Total Revenue - capital revenue)	37.6%	39.9%	40.4%	36.2%	38.6%	38.6%	38.6%	31.3%	32.7%	32.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39.5%	41.8%	42.2%	37.8%	40.1%	40.1%		32.7%	34.1%	34.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	10.5%	9.3%	8.1%	8.2%	9.2%	9.2%		6.9%	7.2%	7.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.1%	10.0%	11.0%	9.3%	11.1%	11.1%	11.1%	10.4%	10.8%	10.3%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	46.2	40.8	26.5	42.5	42.5	42.5	47.3	52.5	55.1	58.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	28.2%	22.3%	20.3%	17.7%	15.5%	15.5%	15.5%	14.0%	13.5%	13.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.3	0.7	0.4	0.1	0.0	0.0	0.0	0.1	0.2	0.1

2.2.2 Performance indicators and benchmarks

2.2.2.1 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.

2.2.2.1.1 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 6% 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.

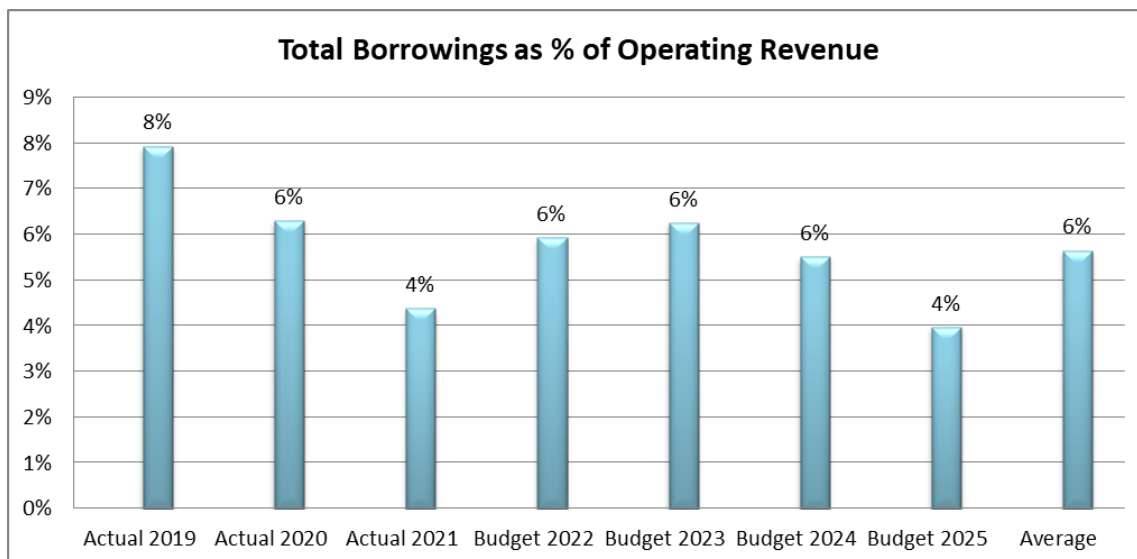


Figure 5: Borrowings as % of operating revenue

2.2.2.2 Safety of Capital

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

2.2.2.3 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.

This indicator provides a measure of the municipality's ability to settle short term liabilities when they become due and payable. 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.

2.2.2.3.1 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 did not have cash backed unspent grant in the last three years, which resulted in a ratio being incomparable to other years. The current ratio is at 0%, 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.

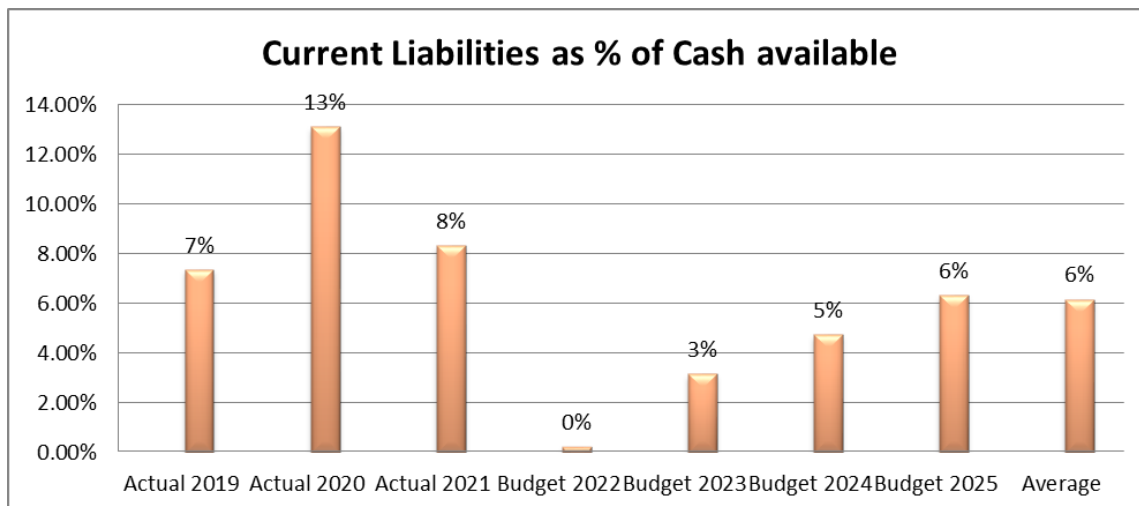


Figure 6: Current liabilities as % of cash

2.2.2.4 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.

2.2.2.4.1 Payment Level

The municipality experienced debt collection challenges during 2019 and 2020 with 2021 marginally improving but still below the 90% mark and far below the national treasury norm. The main challenge was due Covid-19 pandemic and inefficiencies at credit control and debt collection unit. The credit control, debt collection and customer care policy has been amended to bring about improvements which will result in an increased collection rate for 2022/23 financial year.

The municipality aims to achieve a collection rate of 91.5% and has accordingly budgeted as such for 2022/23. This will be achieved by implementing more stringent credit control measures. Secondly, a debtor's data cleansing exercise is being undertaken in the current financial year, which will attribute to revenue enhancement and ultimately revenue collection.

The municipality adjusted its collection rate for the 2022/23 MTREF to be within a reasonable target and actual collection rate of 2021/2022, and set in the region of 91.5% taking into account the easing of the regulations on Covid-19 and post pandemic recovery.

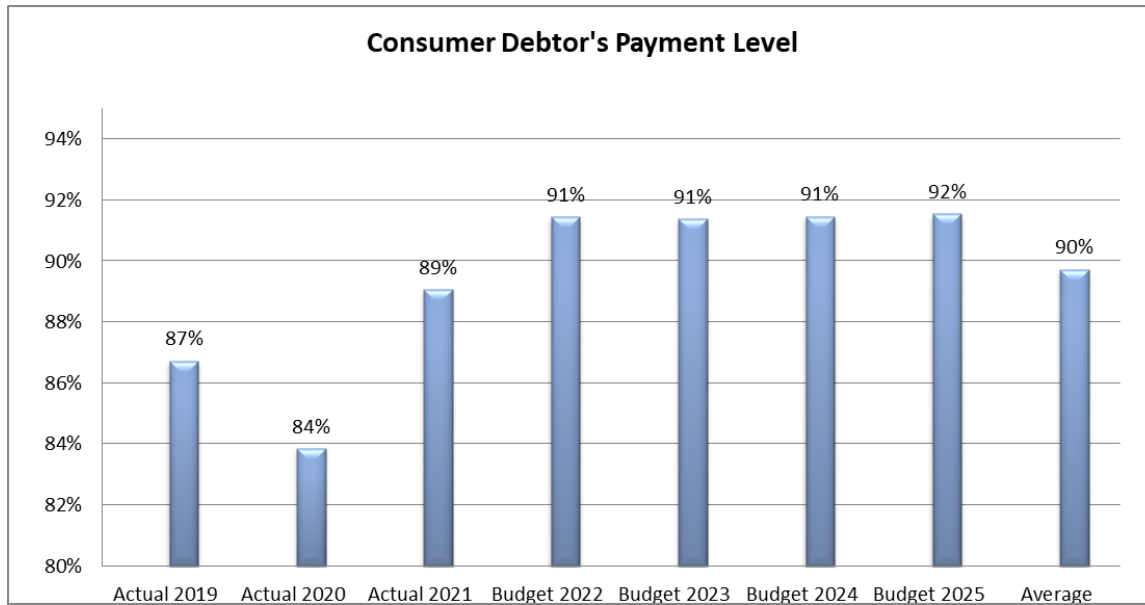


Figure 7: Consumer Debtor's Payment level

2.2.2.5 Creditors Management

The Municipality will find it difficult to manage to ensure that creditors are settled within the legislated 30 days of invoice or statement. This has had an unfavorable 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.

2.2.2.6 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.

2.2.2.6.1 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 over the period, the municipality was significantly below the norm of 2:1. However, with the approval of the 2022/23 MTREF the municipality aims to at least meet a ratio of 0.75:1 by 2025. Because the ratio of 0.75:1 is still below the benchmark, the municipality will struggle to settle its current liabilities when they become due.

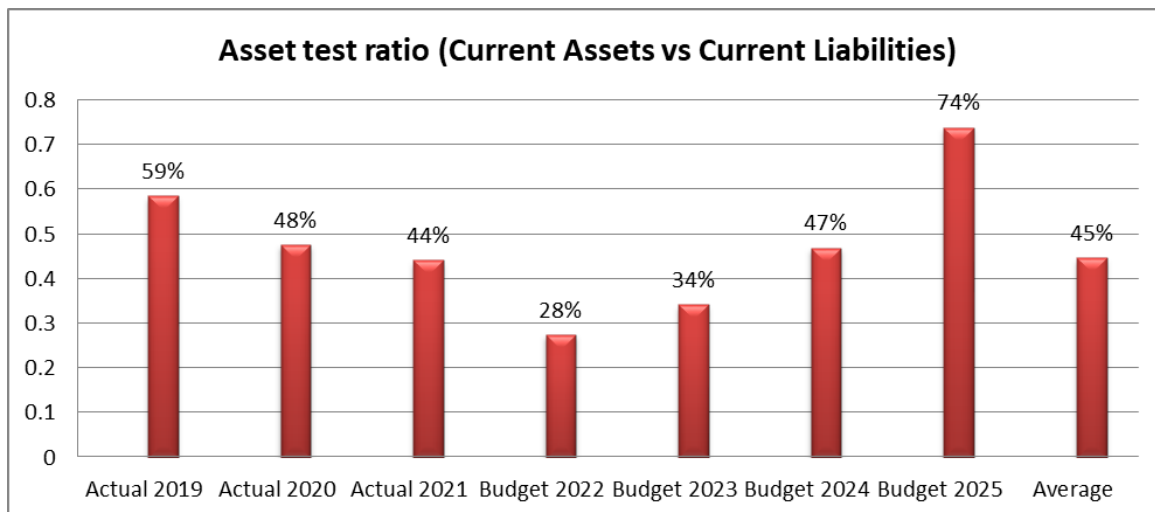


Figure 8: Asset test ratio

2.2.2.6.2 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.

The graph below further states that the municipality have very little ability to incur capital expenditure by utilising accumulated cash resources for the 2022/23 MTREF.

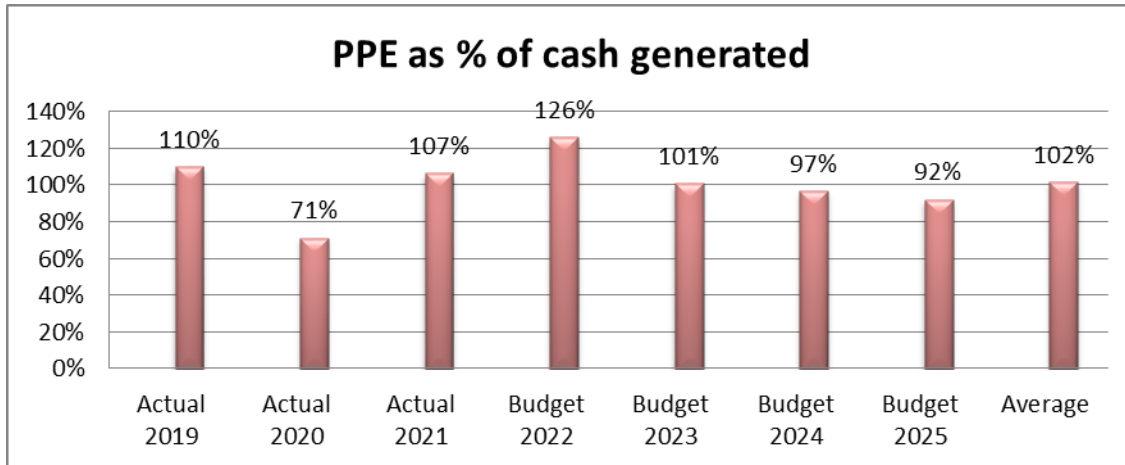


Figure 9: PPE as % of cash generated

2.2.2.6.3 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 over three months resulting in relatively low debtor days. The current debtor's turnover days for 2022 are 42 and based on budgeted figures it is projected to be 36 days by end of 2025.

As it is projected that the debtor's days will be 39 days in the 2022/23 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 to below 30 days.

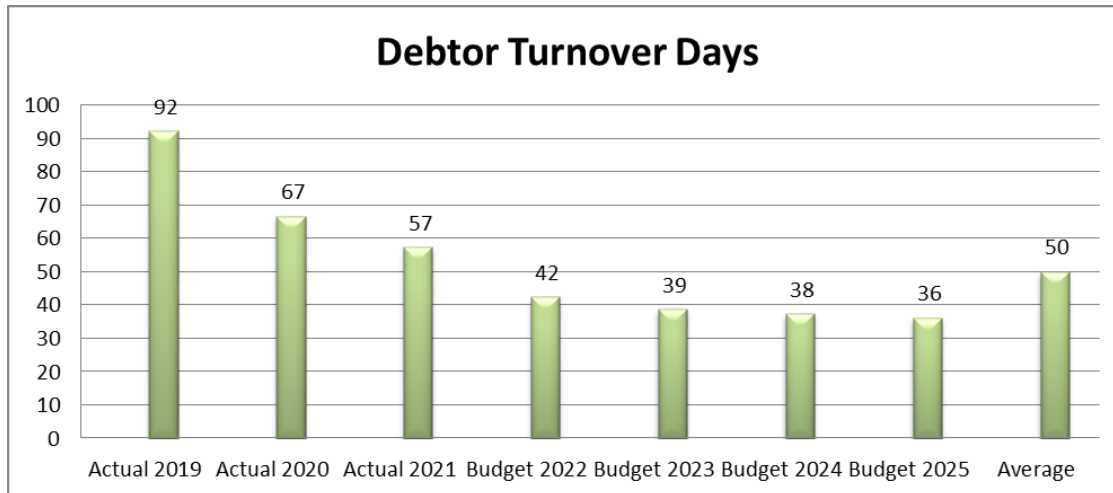


Figure 10: Debtor turnover days

2.2.2.6.4 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 2022/23 MTREF. An updated funding plan will be submitted.

Table 34: Cash Backed reserves

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	7 187	16 685	9 750	2 748	285	285	285	3 746	4 189	3 565
Other current investments > 90 days		0	0	0	0	0	0	0	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		7 187	16 685	9 750	2 748	285	285	285	3 746	4 189	3 565
Application of cash and investments											
Unspent conditional transfers		2 692	27 474	1 082	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	40 784	46 676	60 727	62 421	80 781	80 781	80 781	66 250	34 519	763
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		43 476	74 150	61 809	62 421	80 781	80 781	80 781	66 250	34 519	763
Surplus(shortfall)		(36 289)	(57 465)	(52 059)	(59 673)	(80 496)	(80 496)	(80 496)	(62 504)	(30 330)	2 802

2.3 Overview of budget related-policies

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

2.4 Overview of budget assumptions

2.4.1 External factors

The recovery rate of service debtors and rates are currently 91.5%. The recovery rate of fines, which is also considered a significant revenue source, is approximately 15%.

2.4.2 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 2022/23 MTREF.

Table 1: Macroeconomic performance and projections, 2020 - 2025					
Fiscal year	2020/21	2021/22	2022/23	2023/24	2024/25
	Actual	Estimate		Forecast	
CPI Inflation	2.9%	4.5%	4.8%	4.4%	4.5%

Figure 11: CPI projections

2.4.3 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.

2.4.4 Interest rates for borrowing and investment of funds

The inflation rate is currently in line with the target range of the South African Reserve Bank (3 % – 6 %) at 4.8%. Given this, it is assumed that interest rates will not significantly change over the MTREF.

2.4.5 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 91.5% 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.

2.4.6 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.

2.4.7 Salary increases

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 17 September 2021, through the South African Local Government Bargaining Council was used as guidance for salary increases. However, employee related cost was based on the following assumptions:

- The municipality will be submitting an application for exemption of salary and wage increases to SALGA;
- Restructuring through the micro organizational structure; and

- Cost containment measures implemented and to be implemented.

2.4.8 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;
- 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

2.5.1 Medium-term outlook: operating revenue

The table below sets out the budgeted operating revenue over the medium term.

Table 35: Breakdown of operating revenue over MTREF

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source										
Property rates	42 146	45 526	48 155	51 274	49 340	49 340	49 340	67 173	70 128	73 284
Service charges - electricity revenue	84 700	97 604	102 234	116 428	117 548	117 548	117 548	126 308	135 744	145 884
Service charges - water revenue	25 747	28 021	29 064	31 027	30 839	30 839	30 839	29 456	30 752	32 135
Service charges - sanitation revenue	9 649	9 106	9 457	10 030	12 019	12 019	12 019	14 316	14 946	15 618
Service charges - refuse revenue	8 792	10 033	10 806	11 777	12 677	12 677	12 677	13 818	14 426	15 075
Rental of facilities and equipment	508	480	705	364	933	933	933	437	456	477
Interest earned - external investments	893	506	749	486	586	586	586	634	662	692
Interest earned - outstanding debtors	3 996	4 984	5 733	6 041	4 674	4 674	4 674	4 006	4 182	4 371
Fines, penalties and forfeits	22 245	13 994	9 186	14 772	7 701	7 701	7 701	20 800	20 801	20 823
Licences and Permits	-	-	2	3	3	3	3	3	3	3
Agency services	3 333	2 736	3 720	3 954	3 919	3 919	3 919	4 042	4 219	4 409
Transfers and subsidies	61 945	64 462	77 633	89 873	99 866	99 866	99 866	94 193	81 903	93 509
Other revenue	4 326	4 352	4 182	10 260	7 370	7 370	7 370	7 812	8 570	9 143
Gains	7 906	5 934	73	-	2 000	2 000	2 000	2 000	2 000	2 000
Total Revenue (excluding and capital transfers and contributions)	276 186	287 736	301 700	346 291	349 476	349 476	349 476	384 997	388 792	417 423

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. It should also be noted that given the financial position of Cederberg Municipality, it is currently difficult to invest excess funds. 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.

Table 36: MBRR SA15 - Investment particulars by type

WC012 Cederberg - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		3 735	7 767	4 432	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	3 735	7 767	4 432	-	-	-	-	-	-
Consolidated total:		3 735	7 767	4 432	-	-	-	-	-	-

Table 37: MBRR SA16 - Investment particulars by maturity

WC012 Cederberg - Supporting Table SA16 Investment particulars by maturity														
Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality														
None	1	0	0	-	-	-	-	-	-	-	-	-	-	-
Municipality sub-total														
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST														

As can be seen below, the Municipality has in the 2021/2022 financial year opted to finance capital projects by means of borrowing as well. The Municipality's ratio indicated that it has the capacity to take up loans. It has also budgeted to fund capital expenditure from borrowing in the 2022/23 and 2023/24 financial year due to the strain on its current cash flow but also having to take into account service delivery requirements.

Finance charges on loans have been taken into account in the base and outer years of the MTREF.

Table 38: Detail of capital funding sources

Vote Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Funded by:										
National Government	25 185	25 845	42 237	32 287	55 382	55 382	55 382	48 400	46 223	48 184
Provincial Government	58 845	3 846	-	5	3 160	3 160	3 160	10 000	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Borrowing	1 835	749	-	15 404	10 800	10 800	10 800	8 600	3 400	-
Internally generated funds	7 532	4 144	2 872	3 565	8 316	8 316	8 316	3 530	1 176	335
Total Capital Funding	93 397	34 584	45 109	51 262	77 658	77 658	77 658	70 530	50 799	48 519

Table 39: MBRR SA17 Borrowing

WC012 Cederberg - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Parent municipality										
Annuity and Bullet Loans		16 470	10 089	7 139	18 862	14 028	14 028	17 407	15 706	10 831
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	2 392	163	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	16 470	12 481	7 302	18 862	14 028	14 028	17 407	15 706	10 831
Total Borrowing	1	16 470	12 481	7 302	18 862	14 028	14 028	17 407	15 706	10 831
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

2.5.2 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).

Table 40: Budgeted cash flow statement

WC012 Cederberg - Table A7 Budgeted Cash Flows										
Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	38 334	40 582	45 968	47 217	46 870	46 870	46 870	62 135	64 869	67 788
Service charges	109 485	123 172	137 056	155 956	160 583	160 583	160 583	170 975	182 282	194 420
Other revenue	14 994	12 107	9 474	18 073	13 104	13 104	13 104	15 555	16 511	17 299
Government - operating	31 312	89 244	51 241	89 873	98 934	98 934	98 934	94 193	81 903	93 509
Government - capital	83 599	28 740	42 237	32 292	58 392	58 392	58 392	58 400	46 223	48 184
Interest	4 889	506	749	3 269	848	848	848	634	662	692
Dividends	-	-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees	(196 143)	(242 081)	(238 633)	(299 215)	(314 639)	(314 639)	(314 639)	(327 608)	(335 378)	(365 149)
Finance charges	(2 360)	(3 781)	(5 355)	(3 970)	(4 166)	(4 166)	(4 166)	(3 425)	(3 491)	(3 055)
Transfers and Grants	(1 066)	(1 144)	(406)	(884)	(633)	(633)	(633)	(1 030)	(1 075)	(1 128)
NET CASH FROM/(USED) OPERATING ACTIVITIES	83 044	47 344	42 331	42 611	59 293	59 293	59 293	69 830	52 506	52 559
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	702	67	351	200	189	189	189	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	32	32	32	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments										
Capital assets	(91 562)	(33 835)	(45 109)	(51 262)	(74 809)	(74 809)	(74 809)	(70 530)	(50 799)	(48 519)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(90 860)	(33 769)	(44 758)	(51 061)	(74 588)	(74 588)	(74 588)	(70 530)	(50 799)	(48 519)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	15 634	10 800	10 800	10 800	8 600	3 400	-
Increase (decrease) in consumer deposits	101	53	210	53	210	210	210	210	210	210
Payments										
Repayment of borrowing	(3 630)	(4 131)	(4 717)	(5 179)	(5 179)	(5 179)	(5 179)	(4 648)	(4 874)	(4 874)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(3 529)	(4 078)	(4 508)	10 508	5 831	5 831	5 831	4 162	(1 265)	(4 665)
NET INCREASE/ (DECREASE) IN CASH HELD	(11 345)	9 497	(6 935)	2 058	(9 465)	(9 465)	(9 465)	3 461	443	(624)
Cash/cash equivalents at the year begin:	18 532	7 187	16 685	690	9 750	9 750	9 750	285	3 746	4 189
Cash/cash equivalents at the year end:	7 187	16 685	9 750	2 748	285	285	285	3 746	4 189	3 565

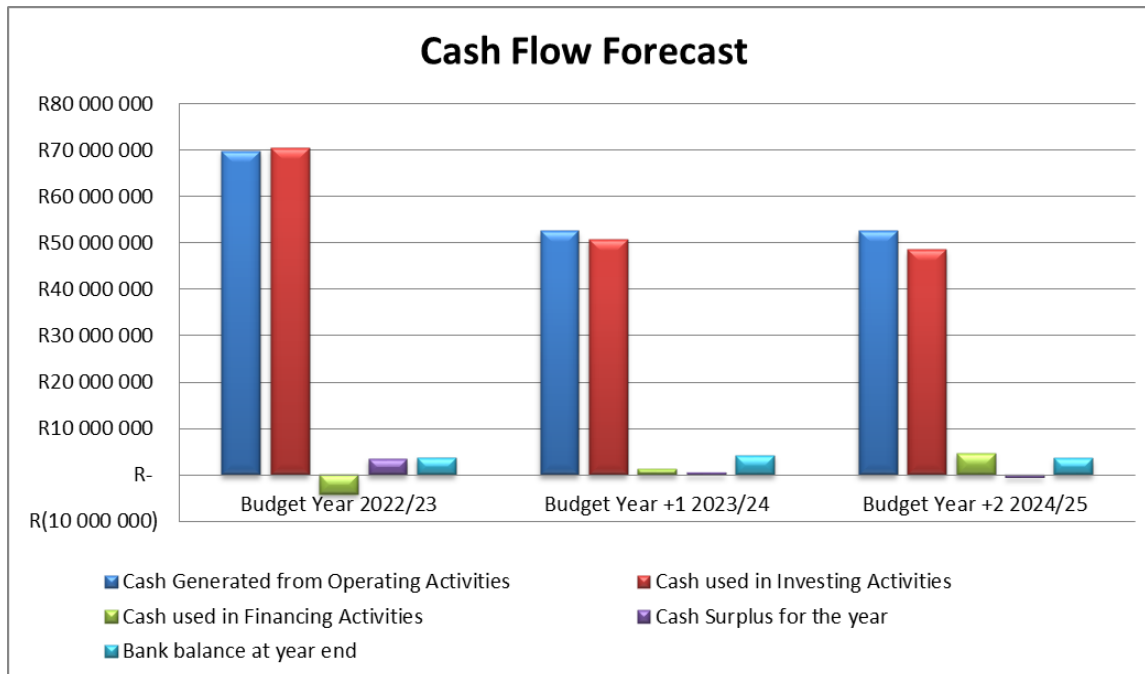


Figure 12: Cash flow forecast

2.5.3 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).

Table 41: MBRR A8 Cash backed reserves/accumulated surplus reconciliation

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash and investments available											
Cash/cash equivalents at the year end	1	7 187	16 685	9 750	2 748	285	285	285	3 746	4 189	3 565
Other current investments > 90 days		0	0	0	0	0	0	0	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		7 187	16 685	9 750	2 748	285	285	285	3 746	4 189	3 565
Application of cash and investments											
Unspent conditional transfers		2 692	27 474	1 082	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	40 784	46 676	60 727	62 421	80 781	80 781	80 781	66 250	34 519	763
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		43 476	74 150	61 809	62 421	80 781	80 781	80 781	66 250	34 519	763
Surplus(shortfall)		(36 289)	(57 465)	(52 059)	(59 673)	(80 496)	(80 496)	(80 496)	(62 504)	(30 330)	2 802

Table 41 indicates that Cederberg’s budget is still unfunded for the 2022/23 financial year and the 2023/24 financial year. In the event that a municipality’s budget is not funded, a credible budget funding plan needs to be submitted which sets out milestones and timeframes by when the Municipality expects the budget to be funded. Cederberg has an existing budget funding plan as the budget is currently unfunded. The Municipality was required to update the existing funding plan as the as the budget is still projected to be unfunded for the first two years of the MTREF.

The goal after the municipality gets to a funded position should be to increase cash levels in order to allow for a contribution to the capital replacement reserve.

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.

Working capital requirements is also inclusive of the outstanding amount owed by the Municipality to ESKOM. A payment arrangement has been signed between the Municipality and ESKOM, however due to the cash flow challenges it has become increasingly difficult for the Municipality to maintain its payments to ESKOM.

2.5.4 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.

Table 42: MBRR SA10 Funding compliance measurement

WC012 Cederberg Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	7 187	16 685	9 750	2 748	203	203	203	4 446	5 706	27 480
Cash + investments at the yr end less applications - R'000	18(1)b	2	(36 289)	(57 465)	(52 059)	(59 673)	(60 589)	(60 589)	(60 589)	(37 225)	(200)	42 265
Cash year end/monthly employee/supplier payments	18(1)b	3	0.3	0.7	0.4	0.1	0.0	0.0	0.0	0.2	0.2	0.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	80 555	(7 559)	20 866	14 847	18 321	18 321	18 321	43 666	49 213	54 152
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	5.3%	(1.0%)	4.4%	(5.0%)	(6.0%)	(6.0%)	8.0%	4.3%	1.6%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	79.3%	81.1%	86.2%	86.4%	91.7%	91.7%	91.7%	87.7%	88.4%	88.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	22.4%	24.4%	16.3%	13.4%	12.2%	12.2%	12.2%	13.9%	13.0%	12.4%
Capital payments % of capital expenditure	18(1)c,(19)	8	87.3%	97.8%	100.0%	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	0.0%	0.0%	0.0%	82.4%	68.4%	68.4%	68.4%	70.9%	74.3%	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.	(12.3%)	(4.4%)	(3.9%)	(13.6%)	0.0%	0.0%	1.6%	1.7%	1.8%
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	4.8%	4.3%	3.8%	4.3%	4.4%	4.4%	4.4%	4.2%	4.2%	4.3%
Asset renewal % of capital budget	20(1)(vi)	14	13.6%	2.5%	3.5%	4.4%	4.2%	4.2%	0.0%	0.0%	2.2%	0.0%

2.5.4.1 Cash/cash equivalent position

A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements. Cederberg budgets to have a positive cash/cash equivalent balance at the end of each budget year for the MTREF.

2.5.4.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement.

2.5.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Currently, Cederberg struggles to meet obligations as they become due, due to cash flow constraints. Increased efforts in collection of current and outstanding debt have been effected and cost containment measures has been put in place to manage and improve the cash position of the Municipality. It should be noted that the after effects of the Covid-19 pandemic can still be felt in households. Recent price hikes in food and fuel has impacted households immensely. The municipality needs to strive to improve its cash coverage ratio.

2.5.4.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. It needs to be noted that a budgeted surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical. The Municipality still has an operating deficit, however it is expected to improve in the outer year of the MTREF.

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

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

2.5.4.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget.

2.5.4.7 Debt impairment expense as a percentage of billable revenue

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

2.5.4.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality did not manage to keep this as low as possible throughout the 2021/22 financial year due to cash flow constraints.

2.5.4.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded.

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

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100% could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. Cederberg Municipality has budgeted for all transfers.

2.5.4.11 Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

2.5.4.12 Repairs and maintenance expenditure level

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

2.5.4.13 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarize and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

2.6 Expenditure on grants and reconciliations of unspent funds

Table 43: Planned Grant Receipts

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
RECEIPTS:										
Operating Transfers and Grants										
National Government:		51 470	59 776	69 849	64 455	67 945	67 945	73 048	76 022	81 382
Local Government Equitable Share		45 080	49 201	60 767	55 044	55 044	55 044	61 451	66 062	71 096
Finance Management		1 620	2 085	2 011	2 023	2 023	2 023	2 132	2 132	2 132
EPWP Incentive		1 819	1 954	2 121	1 755	1 755	1 755	1 359	-	-
Municipal Infrastructure Grant (PMU)		747	783	761	793	816	816	848	895	926
Municipal Infrastructure Grant (VAT)		1 160	1 905	1 972	2 022	2 022	2 022	2 145	2 218	2 296
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	3 468	3 468	1 982	1 976	2 070
Water Services Infrastructure Grant (VAT)		-	2 382	-	600	600	600	-	1 304	1 363
Integrated National Electrification Grant (VAT)		1 043	1 258	2 217	2 217	2 217	2 217	3 130	1 435	1 499
Municipal Disaster Grant (VAT)		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant (COVID-19)		-	209	-	-	-	-	-	-	-
		6 488	7 403	5 995	25 418	31 436	31 436	21 145	5 881	12 127
Provincial Government:		-	-	300	250	250	250	-	-	-
PGWC Financial Management Capacity Building Grant		-	-	300	250	250	250	-	-	-
Road Maintenance (Proclaimed)		70	-	-	70	70	70	95	95	95
Library Services: MRFG		4 380	4 599	5 026	5 297	5 302	5 302	5 408	5 484	5 730
Thusong Service Centre (Sustainability Operational Support)		110	200	-	150	150	150	150	150	150
CDW Support		-	325	169	151	151	151	152	152	152
Human Settlement Development Grant		315	-	-	19 500	23 010	23 010	15 340	-	6 000
Municipal Capacity Building Grant		360	645	-	-	400	400	-	-	-
Financial Management Support Grant		501	580	500	-	958	958	-	-	-
Public Employment Support Grant		-	-	-	-	1 100	1 100	-	-	-
Municipal Library Support Grant		-	-	-	-	45	45	-	-	-
Acceleration of housing deliveries (VAT)		-	-	-	-	-	-	-	-	-
Municipal Drought Support (VAT)		-	-	-	-	-	-	-	-	-
Graduate Internship Grant		72	80	-	-	-	-	-	-	-
Municipal Drought Support		-	424	-	-	-	-	-	-	-
Municipal Disaster Grant (Drought Relief)		680	-	-	-	-	-	-	-	-
Local Government Support Grants (COVID-19)		-	550	-	-	-	-	-	-	-
Municipal Drought Support Grant (VAT)		-	-	-	-	-	-	-	-	-
		-	50	-	-	-	-	-	-	-
District Municipality:		-	50	-	-	-	-	-	-	-
West Coast District Municipality - COVID 19		-	50	-	-	-	-	-	-	-
		5	-	-	-	-	-	-	-	-
Other grant providers:		5	-	-	-	-	-	-	-	-
ASLA		5	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	57 963	67 229	75 844	89 873	99 381	99 381	94 193	81 903	93 509
Capital Transfers and Grants										
National Government:		12 397	47 727	27 948	32 287	55 382	55 382	48 400	46 223	48 184
Municipal Infrastructure Grant (MIG)		5 440	12 978	13 166	13 504	13 482	13 482	14 316	14 785	15 305
Regional Bulk Infrastructure Grant		-	-	-	-	23 117	23 117	13 215	13 177	13 797
Water Services Infrastructure Grant		-	26 364	-	4 000	4 000	4 000	-	8 696	9 087
Integrated National Electrification Grant (INEG)		6 957	8 384	14 783	14 783	14 783	14 783	20 870	9 565	9 995
Municipal Disaster Grant		-	-	-	-	-	-	-	-	-
		44 558	3 076	-	5	3 160	3 160	10 000	-	-
Provincial Government:		20	-	-	5	-	-	-	-	-
Library Services MRF Capital		20	-	-	5	-	-	-	-	-
Municipal Library Support Grant (Capital)		-	-	-	-	160	160	-	-	-
Human Settlement Development Grant (Beneficiaries)		44 251	-	-	-	-	-	-	-	-
Municipal Drought Support Grant		-	3 076	-	-	-	-	-	-	-
Acceleration of housing deliveries		-	-	-	-	-	-	-	-	-
Financial Management Support Grant		287	-	-	-	-	-	-	-	-
Human Settlement Development Grant (Capital)		-	-	-	-	3 000	3 000	10 000	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
West Coast District Municipality - COVID 19		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ASLA		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	56 955	50 802	27 948	32 292	58 542	58 542	58 400	46 223	48 184
TOTAL RECEIPTS OF TRANSFERS & GRANTS		114 918	118 032	103 793	122 165	157 923	157 923	152 593	128 126	141 693

Table 44: Planned Grant Expenditure

WC012 Cederberg - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		52 979	57 844	71 869	64 455	67 945	67 945	73 048	76 022	81 382
Local Government Equitable Share		45 080	49 201	60 767	55 044	55 044	55 044	61 451	66 062	71 096
Finance Management		1 620	2 085	2 011	2 023	2 023	2 023	2 132	2 132	2 132
EPWP Incentive		1 819	1 954	2 121	1 755	1 755	1 755	1 359	-	-
Municipal Infrastructure Grant (PMU)		747	760	762	793	816	816	848	895	926
Municipal Infrastructure Grant (VAT)		1 160	1 929	1 954	2 022	2 022	2 022	2 145	2 218	2 296
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	3 468	3 468	1 982	1 976	2 070
Water Services Infrastructure Grant (VAT)		870	526	2 037	600	600	600	-	1 304	1 363
Integrated National Electrification Grant (VAT)		1 043	1 258	2 217	2 217	2 217	2 217	3 130	1 435	1 499
Municipal Disaster Grant (VAT)		639	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant (COVID-19)		-	132	-	-	-	-	-	-	-
Provincial Government:		8 961	6 567	5 765	25 418	31 921	31 921	21 145	5 881	12 127
PGWC Financial Management Capacity Building Grant		92	34	96	250	395	395	-	-	-
Road Maintenance (Proclaimed)		-	-	-	70	70	70	95	95	95
Library Services: MRFG		4 443	4 594	5 026	5 297	5 302	5 302	5 408	5 484	5 730
Thusong Service Centre (Sustainability Operational Support)		181	29	148	150	150	150	150	150	150
CDW Support		79	329	-	151	151	151	152	152	152
Human Settlement Development Grant		-	-	-	19 500	23 010	23 010	15 340	-	6 000
Municipal Capacity Building Grant		-	-	255	-	400	400	-	-	-
Financial Management Support Grant		966	500	199	-	1 259	1 259	-	-	-
Public Employment Support Grant		-	-	-	-	1 100	1 100	-	-	-
Municipal Library Support Grant		-	-	-	-	45	45	-	-	-
Acceleration of housing deliveries (VAT)		1 420	91	-	-	-	-	-	-	-
Municipal Drought Support (VAT)		669	-	-	-	-	-	-	-	-
Graduate Internship Grant		40	16	41	-	39	39	-	-	-
Municipal Drought Support		368	-	-	-	-	-	-	-	-
Municipal Disaster Grant (Drought Relief)		632	-	-	-	-	-	-	-	-
Local Government Support Grants (COVID-19)		-	550	-	-	-	-	-	-	-
Municipal Drought Support Grant (VAT)		-	424	-	-	-	-	-	-	-
District Municipality:		-	50	-	-	-	-	-	-	-
West Coast District Municipality - COVID 19		-	50	-	-	-	-	-	-	-
Other grant providers:		5	-	-	-	-	-	-	-	-
ASLA		5	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		61 945	64 462	77 633	89 873	99 866	99 866	94 193	81 903	93 509
Capital expenditure of Transfers and Grants										
National Government:		24 754	24 894	42 237	32 287	55 382	55 382	48 400	46 223	48 184
Municipal Infrastructure Grant (MIG)		7 726	12 978	13 184	13 504	13 482	13 482	14 316	14 785	15 305
Regional Bulk Infrastructure Grant		-	-	-	-	23 117	23 117	13 215	13 177	13 797
Water Services Infrastructure Grant		5 811	3 532	14 271	4 000	4 000	4 000	-	8 696	9 087
Integrated National Electrification Grant (INEG)		6 957	8 383	14 783	14 783	14 783	14 783	20 870	9 565	9 995
Municipal Disaster Grant		4 260	-	-	-	-	-	-	-	-
Provincial Government:		58 984	3 846	-	5	3 160	3 160	10 000	-	-
Library Services MRF Capital		23	-	-	5	-	-	-	-	-
Municipal Library Support Grant (Capital)		-	-	-	-	160	160	-	-	-
Human Settlement Development Grant (Beneficiaries)		-	-	-	-	-	-	-	-	-
Municipal Drought Support Grant		4 093	3 239	-	-	-	-	-	-	-
Acceleration of housing deliveries		9 467	607	-	-	-	-	-	-	-
Financial Management Support Grant		-	-	-	-	-	-	-	-	-
Human Settlement Development Grant (Capital)		45 402	-	-	-	3 000	3 000	10 000	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
West Coast District Municipality - COVID 19		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ASLA		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		83 739	28 740	42 237	32 292	58 542	58 542	58 400	46 223	48 184
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		145 684	93 202	119 870	122 165	158 408	158 408	152 593	128 126	141 693

Table 45: Reconciliation of transfers, grant receipts and unspent funds

WC012 Cederberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		1 673	164	2 096	-	77	77	-	-	-
Repaid to Treasury		-	-	-	-	(77)	(77)	-	-	-
Current year receipts		51 470	59 776	69 849	64 455	67 945	67 945	73 048	76 022	81 382
Conditions met - transferred to revenue		52 979	57 844	71 869	64 455	67 945	67 945	73 048	76 022	81 382
Conditions still to be met - transferred to liabilities		164	2 096	77	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		3 142	667	1 455	-	856	856	-	-	-
Repaid to Treasury		(2)	(48)	(829)	-	(371)	(371)	-	-	-
Current year receipts		6 488	7 403	5 995	25 418	31 436	31 436	21 145	5 881	12 127
Conditions met - transferred to revenue		8 961	6 567	5 765	25 418	31 921	31 921	21 145	5 881	12 127
Conditions still to be met - transferred to liabilities		667	1 455	856	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Current year receipts		5	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		5	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		61 945	64 462	77 633	89 873	99 866	99 866	94 193	81 903	93 509
Total operating transfers and grants - CTBM	2	831	3 551	933	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		13 449	1 091	23 923	-	149	149	-	-	-
Repaid to Treasury		-	-	(9 486)	-	(149)	(149)	-	-	-
Current year receipts		12 397	47 727	27 948	32 287	55 382	55 382	48 400	46 223	48 184
Conditions met - transferred to revenue		24 754	24 894	42 237	32 287	55 382	55 382	48 400	46 223	48 184
Conditions still to be met - transferred to liabilities		1 091	23 923	149	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		15 196	770	-	-	-	-	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		44 558	3 076	-	5	3 160	3 160	10 000	-	-
Conditions met - transferred to revenue		58 984	3 846	-	5	3 160	3 160	10 000	-	-
Conditions still to be met - transferred to liabilities		770	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		83 739	28 740	42 237	32 292	58 542	58 542	58 400	46 223	48 184
Total capital transfers and grants - CTBM	2	1 861	23 923	149	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		145 684	93 202	119 870	122 165	158 408	158 408	152 593	128 126	141 693
TOTAL TRANSFERS AND GRANTS - CTBM		2 692	27 474	1 082	-	-	-	-	-	-

2.7 Allocations and Grants made by the municipality

The following contributions are projected over the MTREF. Majority of the transfers and grants expected to be made by the Municipality are for the purpose of tourism and to invest in the local economic development of the region.

Table 46: Transfers and grants made by the Municipality

WC012 Cederberg - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Cash Transfers to Organisations											
<i>Sport Councils</i>		117	63	50	46	20	20	20	30	31	33
<i>Tourism</i>		300	-	13	300	100	100	100	1 000	1 044	1 095
<i>Public Schools</i>		3	-	-	-	-	-	-	-	-	-
<i>National Sea Rescue Institute</i>		-	94	-	-	-	-	-	-	-	-
<i>Okl Dam Festival</i>		340	15	-	-	-	-	-	-	-	-
<i>ATKV</i>		-	20	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		759	192	63	346	120	120	120	1 030	1 075	1 128
Cash Transfers to Groups of Individuals											
<i>Bursaries for non-employees</i>		307	184	314	250	395	395	395	-	-	-
Total Cash Transfers To Groups Of Individuals:		307	184	314	250	395	395	395	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	1 066	376	377	596	515	515	515	1 030	1 075	1 128
Groups of Individuals											
<i>Wuppertal Support</i>	5	-	19	7	15	6	6	6	-	-	-
<i>Social Relief</i>		66	898	106	273	113	113	113	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		66	917	113	288	118	118	118	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		66	917	113	288	118	118	118	-	-	-
TOTAL TRANSFERS AND GRANTS	6	1 132	1 293	489	884	633	633	633	1 030	1 075	1 128

2.8 Councilor and employee benefits

Table 47: MBRR SA22 - Summary of councilor and staff benefits

WC012 Cederberg - Supporting Table SA22 Summary councilor and staff benefits										
Summary of Employee and Councilor remuneration	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4 061	4 313	4 392	4 671	4 297	4 297	4 297	4 594	4 916
Pension and UIF Contributions		519	510	585	622	239	239	239	255	273
Medical Aid Contributions		110	142	162	180	100	100	100	107	114
Motor Vehicle Allowance		257	75	-	-	217	217	217	232	248
Cellphone Allowance		445	529	433	118	320	320	320	343	367
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 392	5 570	5 572	5 591	5 173	5 173	5 173	5 530	5 917
% increase	4		3.3%	0.0%	0.3%	(7.5%)	-	-	6.9%	7.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		5 211	2 069	3 676	3 291	4 471	4 471	4 020	4 298	4 599
Pension and UIF Contributions		212	308	22	395	184	184	500	535	573
Medical Aid Contributions		39	66	-	58	116	116	57	61	66
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		156	1	74	63	-	-	-	-	-
Motor Vehicle Allowance	3	396	316	244	510	358	358	432	462	494
Cellphone Allowance	3	54	50	100	223	113	113	234	250	288
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	27	26	0	51	0	0	22	23	25
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 095	2 836	4 116	4 591	5 243	5 243	5 266	5 629	6 023
% increase	4		(53.5%)	45.1%	11.6%	14.2%	-	0.4%	6.9%	7.0%
Other Municipal Staff										
Basic Salaries and Wages		66 863	76 974	82 854	87 877	89 079	89 079	80 340	84 398	90 208
Pension and UIF Contributions		10 384	11 422	12 794	13 484	13 969	13 969	12 929	13 747	14 646
Medical Aid Contributions		3 660	4 051	4 325	4 763	5 016	5 016	4 983	5 251	5 600
Overtime		3 791	4 268	3 349	1 795	4 865	4 865	3 287	3 514	3 760
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	4 289	5 174	5 423	3 511	6 772	6 772	4 656	4 924	5 258
Cellphone Allowance	3	356	361	374	315	427	427	246	260	278
Housing Allowances	3	639	505	420	441	322	322	325	344	365
Other benefits and allowances	3	4 000	4 399	4 632	3 698	5 139	5 139	4 035	4 298	4 590
Payments in lieu of leave		1 230	2 600	1 957	3 009	2 079	2 079	2 152	2 228	2 305
Long service awards		344	475	495	547	539	539	590	647	708
Post-retirement benefit obligations	6	2 155	1 752	1 118	1 269	1 591	1 591	1 754	1 934	2 133
Sub Total - Other Municipal Staff		97 711	111 981	117 741	120 708	129 798	129 798	115 296	121 546	129 851
% increase	4		14.6%	5.1%	2.5%	7.5%	-	(11.2%)	5.4%	6.8%
TOTAL SALARY, ALLOWANCES & BENEFITS		109 198	120 387	127 429	130 891	140 214	140 214	125 735	132 705	141 792
% increase	4		10.2%	5.8%	2.7%	7.1%	-	(10.3%)	5.5%	6.8%
TOTAL MANAGERS AND STAFF	5.7	103 806	114 817	121 857	125 300	135 041	135 041	120 562	127 175	135 874

Table 48: MBRR S23 - Salaries, allowances and benefits

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		492 430	106 570	28 960			627 960
Chief Whip			-	-	-			-
Executive Mayor			701 220	43 780	26 410			771 410
Deputy Executive Mayor			584 260	-	26 410			610 670
Executive Committee			1 136 620	77 090	283 840			1 497 550
Total for all other councillors			1 382 910	111 120	171 590			1 665 620
Total Councillors	8	-	4 297 440	338 560	537 210			5 173 210
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 076 780	179 350	210 130	-		1 466 260
Chief Finance Officer			977 570	160 700	180 120	-		1 318 390
Director Community Development Services			948 760	215 580	141 190	-		1 305 530
Director Corporate Services			-	-	-	-		-
Director Engineering Services			1 017 150	2 260	156 000	-		1 175 410
								-
Total Senior Managers of the Municipality	8,10	-	4 020 260	557 890	687 440	-		5 265 590
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	8 317 700	896 450	1 224 650	-		10 438 800

Table 49: MBRR SA24 - Summary of personnel numbers

WC012 Cederberg - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2020/21			Current Year 2021/22			Budget Year 2022/23		
		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	-	11	11	-	11	11	-	11
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5									
Municipal Manager and Senior Managers	3	4	-	1	4	-	1	3	-	3
Other Managers	7	15	13	2	15	13	2	17	17	-
Professionals		27	25	2	27	25	2	21	21	-
Finance		7	7	-	7	7	-	5	5	-
Spatial/town planning		3	3	-	3	3	-	-	-	-
Information Technology		1	1	-	1	1	-	1	1	-
Roads		4	4	-	4	4	-	5	5	-
Electricity		1	1	-	1	1	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		1	1	-	1	1	-	-	-	-
Refuse		1	1	-	1	1	-	-	-	-
Other		9	7	2	9	7	2	10	10	-
Technicians		71	70	-	71	70	-	42	38	4
Finance		7	7	-	7	7	-	9	5	4
Spatial/town planning		1	1	-	1	1	-	3	3	-
Information Technology		-	-	-	-	-	-	1	1	-
Roads		7	7	-	7	7	-	3	3	-
Electricity		7	7	-	7	7	-	5	5	-
Water		1	1	-	1	1	-	3	3	-
Sanitation		3	3	-	3	3	-	1	1	-
Refuse		3	3	-	3	3	-	2	2	-
Other		42	41	-	42	41	-	15	15	-
Clerks (Clerical and administrative)		54	50	4	54	50	4	60	51	9
Service and sales workers		35	31	4	35	31	4	43	41	2
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		6	5	1	6	5	1	6	6	-
Plant and Machine Operators		9	9	-	9	9	-	29	29	-
Elementary Occupations		138	136	2	138	136	2	131	130	1
TOTAL PERSONNEL NUMBERS	9	370	339	27	370	339	27	363	333	30
% increase								(1.9%)	(1.8%)	11.1%
Total municipal employees headcount	6, 10	49	43	6	49	43	6	49	43	6
Finance personnel headcount	8, 10	42	36	6	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

Table 50: MBRR SA25 - Budgeted monthly revenue and expenditure

WC012 Cederberg - Supporting Table SA25 Budgeted monthly revenue and expenditure																
Description	Ref	Budget Year 2022/23											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source																
Property rates		13 202	4 927	4 926	4 929	4 915	4 916	4 913	4 922	4 905	4 904	4 903	4 811	67 173	70 128	73 284
Service charges - electricity revenue		12 596	12 904	10 985	10 557	8 212	11 418	8 162	10 201	9 274	10 261	8 847	12 892	126 308	135 744	145 884
Service charges - water revenue		2 267	2 635	2 327	2 569	2 408	2 356	2 651	2 492	2 548	2 768	2 530	1 904	29 456	30 752	30 135
Service charges - sanitation revenue		1 249	1 263	1 267	1 223	1 180	1 191	1 066	1 210	1 085	1 225	1 276	1 083	14 316	14 946	15 618
Service charges - refuse revenue		1 144	1 156	1 139	1 171	1 142	1 155	1 136	1 162	1 150	1 158	1 163	1 141	13 818	14 426	15 075
Rental of facilities and equipment		36	36	36	36	36	36	36	36	36	36	36	36	437	456	477
Interest earned - external investments		53	53	53	53	53	53	53	53	53	53	53	53	634	662	692
Interest earned - outstanding debtors		334	334	334	334	334	334	334	334	334	334	334	334	4 006	4 182	4 371
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 881	1 665	1 833	1 863	1 863	1 855	1 691	1 691	1 661	1 671	1 638	1 487	20 800	20 801	20 823
Licences and permits		-	-	-	3	-	-	-	-	-	-	-	-	3	3	3
Agency services		392	383	383	424	363	283	377	388	323	247	216	262	4 042	4 219	4 409
Transfers and subsidies		29 907	1 035	2 093	2 454	2 313	19 493	1 386	6 785	18 352	1 864	1 725	6 785	94 193	81 903	93 509
Other revenue		270	254	406	1 665	1 019	801	234	490	855	1 463	302	51	7 812	8 570	9 143
Gains		-	-	-	-	-	-	-	-	-	-	-	2 000	2 000	2 000	
Total Revenue (excluding capital transfers and contributions)		63 331	26 645	25 782	27 281	23 839	43 892	22 040	29 765	40 575	25 984	23 023	32 841	384 997	388 792	417 423
Expenditure By Type																
Employee related costs		9 258	9 030	9 554	9 668	14 477	10 052	9 868	9 868	9 868	9 443	9 639	9 835	120 562	127 175	135 874
Remuneration of councillors		415	415	415	415	415	415	410	438	409	392	388	646	5 173	5 530	5 917
Debt impairment		3 237	3 237	3 237	3 237	3 237	3 237	3 237	3 237	3 237	3 237	3 237	3 237	38 846	39 873	40 991
Depreciation & asset impairment		2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	28 151	29 322	29 943
Finance charges		982	982	982	982	982	982	982	982	982	982	982	982	11 778	12 685	13 179
Bulk purchases - electricity		10 335	10 588	9 013	8 662	6 738	9 368	6 697	8 370	7 609	8 419	7 259	10 578	103 638	113 598	124 515
Inventory consumed		474	514	569	783	690	359	637	996	675	798	720	899	8 115	8 481	8 867
Contracted services		1 290	1 927	2 688	2 685	3 692	1 886	2 808	6 419	6 757	4 824	6 217	9 062	50 254	23 818	30 271
Transfers and grants		55	34	8	16	5	5	88	5	348	55	64	347	1 030	1 075	1 128
Other expenditure		420	1 274	796	2 899	1 682	1 820	2 160	1 001	3 384	766	3 220	6 460	25 881	26 952	28 060
Losses		-	-	-	-	-	-	-	-	-	-	-	2 000	2 000	2 000	
Total Expenditure		28 812	30 346	29 607	31 692	34 263	30 471	29 232	33 663	35 615	31 262	34 072	46 393	395 428	390 509	420 746
Surplus/(Deficit)		34 518	(3 701)	(3 825)	(4 411)	(10 424)	13 421	(7 192)	(3 899)	4 961	(5 278)	(11 049)	(13 552)	(10 431)	(1 717)	(3 323)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		96	181	6 887	8 669	3 834	4 578	2 865	569	9 449	8 595	6 723	5 954	58 400	46 223	48 184
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		34 614	(3 520)	3 061	4 258	(6 590)	17 999	(4 327)	(3 330)	14 410	3 318	(4 327)	(7 598)	47 969	44 506	44 861
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	34 614	(3 520)	3 061	4 258	(6 590)	17 999	(4 327)	(3 330)	14 410	3 318	(4 327)	(7 598)	47 969	44 506	44 861

Table 51: 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 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote																
Vote 1 - Executive and Council		3 216	111	225	264	249	2 096	149	730	1 974	200	185	730	10 129	10 442	11 150
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		14 277	5 347	5 376	5 437	5 395	5 775	5 340	5 482	5 742	5 391	5 340	7 354	76 256	79 432	82 820
Vote 4 - Community Development Services		2 306	108	391	498	330	1 657	214	563	1 716	447	356	714	9 301	6 034	6 298
Vote 5 - Corporate and Strategic Services		131	80	125	480	298	264	75	156	277	422	95	32	2 437	2 949	3 263
Vote 6 - Planning and Development Services		369	76	128	458	288	404	75	195	407	399	97	83	2 979	3 098	3 224
Vote 7 - Public Safety		2 271	2 047	2 215	2 289	2 226	2 138	2 068	2 079	1 983	1 918	1 853	1 748	24 836	25 014	25 226
Vote 8 - Electricity		17 196	13 126	13 765	14 029	9 935	16 029	9 398	11 440	15 452	13 617	11 513	16 056	161 556	161 044	172 791
Vote 9 - Waste Management		4 387	1 268	1 366	1 437	1 393	3 269	1 286	1 897	3 140	1 361	1 350	1 877	24 033	24 958	26 427
Vote 10 - Waste Water Management		5 482	1 432	2 435	2 668	1 992	4 523	1 624	2 239	4 872	2 577	2 371	2 795	35 009	27 508	37 604
Vote 11 - Water		8 663	2 906	4 649	5 454	3 945	7 756	3 727	4 093	9 031	5 506	4 728	4 971	65 428	74 138	78 103
Vote 12 - Housing		4 887	200	1 520	1 884	1 033	3 959	716	1 202	4 607	1 775	1 432	2 125	25 340	-	6 000
Vote 13 - Road Transport		122	12	300	377	171	270	127	51	472	371	291	279	2 842	17 003	9 155
Vote 14 - Sports and Recreation		119	113	173	675	418	331	105	207	352	595	132	32	3 250	3 394	3 546
Total Revenue by Vote		63 426	26 826	32 669	35 950	27 673	48 470	24 905	30 333	50 025	34 580	29 745	38 794	443 397	435 015	465 607
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		491	550	520	667	605	591	612	567	700	499	665	1 153	7 620	7 878	8 404
Vote 2 - Office of the Municipal Manager		881	938	978	1 123	1 471	1 012	1 169	1 277	1 762	1 166	1 425	2 103	15 304	16 204	17 179
Vote 3 - Financial Administrative Services		3 849	4 227	4 221	5 104	5 617	4 625	4 848	4 813	5 799	4 445	5 631	9 314	62 492	65 711	68 824
Vote 4 - Community Development Services		863	853	898	932	1 351	948	943	945	977	899	946	1 016	11 570	10 574	11 126
Vote 5 - Corporate and Strategic Services		1 007	1 173	1 211	1 549	1 843	1 327	1 457	1 607	1 975	1 390	1 889	2 642	19 073	20 161	21 332
Vote 6 - Planning and Development Services		497	498	530	552	791	547	556	596	604	552	588	649	6 959	7 445	7 893
Vote 7 - Public Safety		2 461	2 497	2 591	2 647	3 144	2 592	2 654	2 890	2 934	2 731	2 877	3 142	33 160	34 140	35 216
Vote 8 - Electricity		11 683	11 972	10 461	10 186	8 561	10 803	8 205	10 065	9 324	9 986	8 939	12 485	122 670	132 755	144 663
Vote 9 - Waste Management		1 127	1 141	1 185	1 265	1 605	1 216	1 249	1 305	1 332	1 227	1 309	1 454	15 414	16 231	16 514
Vote 10 - Waste Water Management		1 107	1 212	1 208	1 449	1 513	1 293	1 371	1 390	1 629	1 285	1 590	2 041	17 088	17 911	18 760
Vote 11 - Water		2 078	2 182	2 217	2 514	2 848	2 300	2 419	2 498	2 693	2 330	2 647	3 162	29 886	31 069	32 655
Vote 12 - Housing		760	1 082	1 472	1 481	2 035	1 071	1 541	3 368	3 538	2 553	3 263	4 713	26 877	1 641	7 753
Vote 13 - Road Transport		1 093	1 110	1 149	1 214	1 462	1 158	1 199	1 275	1 287	1 201	1 268	1 400	14 817	15 474	16 225
Vote 14 - Sports and Recreation		915	911	965	1 009	1 418	989	1 009	1 069	1 059	997	1 037	1 120	12 497	13 316	14 204
Total Expenditure by Vote		28 812	30 346	29 607	31 692	34 263	30 471	29 232	33 663	35 615	31 262	34 072	46 393	395 428	390 509	420 746
Surplus/(Deficit) before assoc.		34 614	(3 520)	3 061	4 258	(6 590)	17 999	(4 327)	(3 330)	14 410	3 318	(4 327)	(7 598)	47 969	44 506	44 861
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	34 614	(3 520)	3 061	4 258	(6 590)	17 999	(4 327)	(3 330)	14 410	3 318	(4 327)	(7 598)	47 969	44 506	44 861

Table 52: MBRR S27 - Budgeted monthly revenue and expenditure (functional classification)

WC012 Cederberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																
Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional																
Governance and administration		18 076	5 574	5 779	6 266	6 010	8 448	5 604	6 490	8 289	6 085	5 666	8 229	90 518	93 174	97 600
Executive and council		3 216	111	225	264	249	2 096	149	730	1 974	200	185	730	10 129	10 442	11 150
Finance and administration		14 860	5 463	5 554	6 002	5 762	6 352	5 455	5 760	6 316	5 885	5 481	7 500	80 389	82 733	86 451
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		8 740	2 050	3 864	4 839	3 575	7 488	2 687	3 540	8 038	4 416	3 512	4 242	56 990	29 871	36 294
Community and social services		1 854	73	338	414	261	1 345	175	440	1 419	375	311	600	7 606	5 685	5 933
Sport and recreation		119	113	173	675	418	331	105	207	352	595	132	32	3 250	3 394	3 546
Public safety		1 880	1 664	1 832	1 865	1 862	1 854	1 691	1 691	1 660	1 670	1 637	1 486	20 793	20 793	20 814
Housing		4 887	200	1 520	1 884	1 033	3 959	716	1 202	4 607	1 775	1 432	2 125	25 340	-	6 000
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		883	471	811	1 258	823	957	579	634	1 202	1 018	605	624	9 863	24 320	16 789
Planning and development		369	76	128	458	288	404	75	195	407	399	97	83	2 979	3 098	3 224
Road transport		513	395	683	800	535	554	504	439	795	618	507	541	6 884	21 223	13 564
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		35 728	18 732	22 215	23 588	17 266	31 576	16 035	19 670	32 495	23 061	19 963	25 699	286 026	287 649	314 925
Energy sources		17 196	13 126	13 765	14 029	9 935	16 029	9 398	11 440	15 452	13 617	11 513	16 056	161 556	161 044	172 791
Water management		8 663	2 906	4 649	5 454	3 945	7 756	3 727	4 093	9 031	5 506	4 728	4 971	65 428	74 138	78 103
Waste water management		5 482	1 432	2 435	2 668	1 992	4 523	1 624	2 239	4 872	2 577	2 371	2 795	35 009	27 508	37 604
Waste management		4 387	1 268	1 366	1 437	1 393	3 269	1 286	1 897	3 140	1 361	1 350	1 877	24 033	24 958	26 427
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		63 426	26 826	32 669	35 950	27 673	48 470	24 905	30 333	50 025	34 580	29 745	38 794	443 397	435 015	465 607
Expenditure - Functional																
Governance and administration		6 469	7 094	7 185	8 607	9 910	7 806	8 218	8 453	10 007	7 668	9 654	14 815	105 888	110 084	115 907
Executive and council		813	867	854	1 014	1 112	945	962	913	1 054	830	1 012	1 518	11 895	12 442	13 280
Finance and administration		5 584	6 153	6 252	7 509	8 679	6 778	7 172	7 448	8 853	6 754	8 547	13 183	92 911	96 490	101 399
Internal audit		72	74	79	85	119	83	85	92	99	84	96	114	1 082	1 151	1 227
Community and public safety		4 468	4 812	5 373	5 479	7 107	5 004	5 555	7 695	7 888	6 631	7 526	9 329	76 866	53 427	61 663
Community and social services		541	572	638	660	937	620	669	870	899	756	858	1 050	9 071	9 322	9 754
Sport and recreation		915	911	965	1 009	1 418	989	1 009	1 069	1 059	997	1 037	1 120	12 497	13 316	14 204
Public safety		2 251	2 247	2 298	2 329	2 717	2 325	2 336	2 388	2 393	2 324	2 369	2 446	28 421	29 148	29 952
Housing		760	1 082	1 472	1 481	2 035	1 071	1 541	3 368	3 538	2 553	3 263	4 713	26 877	1 641	7 753
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 778	1 822	1 863	2 065	2 574	1 936	2 091	2 117	2 596	2 008	2 266	2 937	26 053	27 387	28 853
Planning and development		665	693	698	827	1 055	744	868	846	1 295	805	985	1 522	11 004	11 645	12 319
Road transport		1 113	1 129	1 165	1 239	1 518	1 192	1 223	1 271	1 301	1 202	1 280	1 416	15 049	15 741	16 533
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		16 099	16 617	15 186	15 540	14 673	15 724	13 368	15 399	15 123	14 956	14 626	19 311	186 621	199 611	214 324
Energy sources		11 683	11 972	10 461	10 186	8 561	10 803	8 205	10 065	9 324	9 986	8 939	12 485	122 670	132 755	144 663
Water management		2 078	2 182	2 217	2 514	2 848	2 300	2 419	2 498	2 693	2 330	2 647	3 162	29 886	31 069	32 655
Waste water management		1 211	1 322	1 323	1 575	1 659	1 406	1 494	1 532	1 774	1 413	1 731	2 211	18 651	19 555	20 492
Waste management		1 127	1 141	1 185	1 265	1 605	1 216	1 249	1 305	1 332	1 227	1 309	1 454	15 414	16 231	16 514
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		28 812	30 346	29 607	31 692	34 263	30 471	29 232	33 663	35 615	31 262	34 072	46 393	395 428	390 509	420 746
Surplus/(Deficit) before assoc.		34 614	(3 520)	3 061	4 258	(6 590)	17 999	(4 327)	(3 330)	14 410	3 318	(4 327)	(7 598)	47 969	44 506	44 861
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	34 614	(3 520)	3 061	4 258	(6 590)	17 999	(4 327)	(3 330)	14 410	3 318	(4 327)	(7 598)	47 969	44 506	44 861

Table 53: MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

WC012 Cederberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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		-	-	696	150	-	696	-	250	348	150	182	-	2 471	14 785	7 961
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	2 500	2 500	2 500	2 500	2 500	715	-	-	-	13 215	13 177	13 797
Vote 12 - Housing		-	600	800	1 150	200	900	1 400	1 300	850	1 000	200	1 600	10 000	-	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	120	-
Capital multi-year expenditure sub-total	2	-	600	1 496	3 800	2 700	4 096	3 900	4 050	1 913	1 150	382	1 600	25 686	28 082	21 758
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	350	-	-	-	-	-	-	-	-	350	-	-
Vote 4 - Community Development Services		1 000	739	400	-	-	-	-	-	-	-	-	-	2 139	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	480	-	-	-	-	-	-	-	-	480	-	-
Vote 6 - Planning and Development Services		-	-	17	-	-	-	-	-	-	-	-	-	17	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		1 739	1 949	1 739	1 739	1 739	1 739	1 739	4 039	3 239	2 739	2 739	1 739	26 880	12 765	9 995
Vote 9 - Waste Management		-	-	205	-	-	-	-	900	-	-	-	-	1 105	-	-
Vote 10 - Waste Water Management		-	-	3 400	385	-	2 960	-	-	2 480	1 000	-	-	10 225	245	7 679
Vote 11 - Water		-	-	1 075	-	-	1 075	-	-	538	-	-	-	2 689	8 807	9 087
Vote 12 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	60	-	-	-	-	-	900	-	-	-	-	960	900	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	2 739	2 748	6 837	2 954	1 739	5 774	1 739	5 839	6 257	3 739	2 739	1 739	44 844	22 717	26 761
Total Capital Expenditure	2	2 739	3 348	8 332	6 754	4 439	9 870	5 639	9 889	8 169	4 889	3 121	3 339	70 530	50 799	48 519

Table 54: MBRR SA29 - Budgeted monthly capital expenditure (functional classification)

WC012 Cederberg - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital Expenditure - Functional	1															
<i>Governance and administration</i>					830									830		
Executive and council																
Finance and administration					830									830		
Internal audit																
<i>Community and public safety</i>		1 000	1 339	1 200	1 150	200	900	1 400	1 300	850	1 000	200	1 600	12 139	120	
Community and social services		1 000	739	400										2 139		
Sport and recreation															120	
Public safety																
Housing			600	800	1 150	200	900	1 400	1 300	850	1 000	200	1 600	10 000		
Health																
<i>Economic and environmental services</i>			60	713	150		696		1 150	348	150	182		3 449	15 685	7 961
Planning and development				713	150		696		250	348	150	182		2 489	14 785	7 961
Road transport			60						900					960	900	
Environmental protection																
<i>Trading services</i>		1 739	1 949	6 419	4 624	4 239	8 274	4 239	7 439	6 972	3 739	2 739	1 739	54 113	34 993	40 558
Energy sources		1 739	1 949	1 739	1 739	1 739	1 739	1 739	4 039	3 239	2 739	2 739	1 739	26 880	12 765	9 995
Water management				1 075	2 500	2 500	3 575	2 500	2 500	1 253				15 903	21 983	22 884
Waste water management				3 400	385		2 960			2 480	1 000			10 225	245	7 679
Waste management				205					900					1 105		
<i>Other</i>																
Total Capital Expenditure - Functional	2	2 739	3 348	8 332	6 754	4 439	9 870	5 639	9 889	8 169	4 889	3 121	3 339	70 530	50 799	48 519
Funded by:																
National Government		2 739	2 478	6 487	4 389	4 239	8 970	4 239	4 489	4 819	1 889	1 921	1 739	48 400	46 223	48 184
Provincial Government			600	800	1 150	200	900	1 400	1 300	850	1 000	200	1 600	10 000		
District Municipality																
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)																
Transfers recognised - capital		2 739	3 078	7 287	5 539	4 439	9 870	5 639	5 789	5 669	2 889	2 121	3 339	58 400	46 223	48 184
Borrowing									3 100	2 500	2 000	1 000		8 600	3 400	
Internally generated funds			270	1 045	1 215				1 000					3 530	1 176	335
Total Capital Funding		2 739	3 348	8 332	6 754	4 439	9 870	5 639	9 889	8 169	4 889	3 121	3 339	70 530	50 799	48 519

Table 55: MBRR S30 - Budgeted monthly cash flow

WC012 Cederberg - Supporting Table SA30 Budgeted monthly cash flow															
MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand															
Cash Receipts By Source													1		
Property rates	12 212	4 558	4 557	4 559	4 546	4 547	4 545	4 553	4 538	4 536	4 535	4 451	62 135	64 869	67 788
Service charges - electricity revenue	12 293	12 592	10 720	10 302	8 014	11 142	7 966	9 955	9 050	10 013	8 634	12 582	123 262	132 470	142 366
Service charges - water revenue	1 810	2 104	1 858	2 052	1 923	1 881	2 117	1 990	2 034	2 210	2 020	1 520	23 518	24 553	25 658
Service charges - sanitation revenue	1 064	1 076	1 079	1 042	1 005	1 015	908	1 030	924	1 043	1 087	923	12 195	12 732	13 305
Service charges - refuse revenue	993	1 004	989	1 017	992	1 003	986	1 009	999	1 006	1 010	991	11 999	12 527	13 091
Rental of facilities and equipment	36	36	36	36	36	36	36	36	36	36	36	36	437	456	477
Interest earned - external investments	53	53	53	53	53	53	53	53	53	53	53	53	634	662	692
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	295	261	288	292	292	291	265	265	261	262	257	233	3 262	3 263	3 267
Licences and permits	-	-	-	3	-	-	-	-	-	-	-	-	3	3	3
Agency services	392	383	383	424	363	283	377	388	323	247	216	262	4 042	4 219	4 409
Transfers and Subsidies - Operational	29 907	1 035	2 093	2 454	2 313	19 943	1 386	6 785	18 352	1 864	1 725	6 785	94 193	81 903	93 509
Other revenue	270	254	406	1 665	1 019	801	234	490	855	1 463	302	51	7 812	8 570	9 143
Cash Receipts by Source	59 325	23 357	22 461	23 899	20 557	40 546	18 873	26 555	37 424	22 734	19 875	27 887	343 492	346 228	373 707
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	96	181	6 887	8 669	3 834	4 578	2 865	569	9 449	8 595	6 723	5 954	58 400	46 223	48 184
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	8 600	8 600	3 400	-
Increase (decrease) in consumer deposits	17	17	17	17	17	17	17	17	17	17	17	17	210	210	210
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	59 438	23 555	29 366	32 585	24 408	45 142	21 756	27 141	46 891	31 347	26 615	42 458	410 703	396 060	422 101
Cash Payments by Type															
Employee related costs	9 180	8 954	9 474	9 586	14 355	9 968	9 785	9 785	9 785	9 364	9 558	9 752	119 547	125 999	134 519
Remuneration of councillors	415	415	415	415	415	415	410	438	409	392	388	646	5 173	5 530	5 917
Finance charges	285	285	285	285	285	285	285	285	285	285	285	285	3 425	3 491	3 055
Bulk purchases - electricity	11 831	12 120	10 317	9 916	7 713	10 724	7 667	9 582	8 710	9 638	8 310	12 110	118 638	144 598	157 515
Acquisitions - water & other inventory	474	514	569	783	690	359	637	996	675	798	720	899	8 115	8 481	8 867
Contracted services	1 290	1 927	2 688	2 685	3 692	1 886	2 808	6 419	6 757	4 824	6 217	9 062	50 254	23 818	30 271
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	55	34	8	16	5	5	88	5	348	55	64	347	1 030	1 075	1 128
Other expenditure	420	1 274	796	2 899	1 682	1 820	2 160	1 001	3 384	766	3 220	6 460	25 881	26 952	28 060
Cash Payments by Type	23 951	25 523	24 552	26 585	28 838	25 463	23 839	28 513	30 354	26 122	28 762	39 562	332 063	339 944	369 332
Other Cash Flows/Payments by Type															
Capital assets	2 939	3 281	7 550	5 454	4 239	8 970	4 239	8 339	7 319	3 739	2 739	11 722	70 530	50 799	48 519
Repayment of borrowing	-	-	1 162	-	-	1 162	-	-	1 162	-	-	1 162	4 648	4 874	4 874
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	26 890	28 804	33 264	32 039	33 077	35 595	28 078	36 852	38 835	29 861	31 501	52 445	407 241	395 617	422 726
NET INCREASE/(DECREASE) IN CASH HELD	32 548	(5 248)	(3 898)	546	(8 668)	9 547	(6 323)	(9 710)	8 056	1 486	(4 887)	(9 987)	3 461	443	(624)
Cash/cash equivalents at the month/year begin:	285	32 833	27 584	23 686	24 232	15 564	25 111	18 788	9 078	17 134	18 620	13 733	285	3 746	4 189
Cash/cash equivalents at the month/year end:	32 833	27 584	23 686	24 232	15 564	25 111	18 788	9 078	17 134	18 620	13 733	3 746	3 746	4 189	3 565

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 six tables present details of the Municipality's capital expenditure programme.

Table 56: MBRR SA34a - Capital expenditure on new assets by asset class

WC012 Cederberg - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		69 258	19 815	35 183	22 726	47 119	47 119	45 624	31 437	32 879
Roads Infrastructure		14 350	40	-	-	-	-	-	-	-
Roads		14 350	40	-	-	-	-	-	-	-
Storm water Infrastructure		1 401	-	-	120	-	-	-	-	-
Storm water Conveyance		1 401	-	-	120	-	-	-	-	-
Electrical Infrastructure		10 367	11 160	15 475	15 249	14 999	14 999	22 320	9 565	9 995
MV Switching Stations		2 798	3 747	-	80	80	80	-	-	-
LV Networks		7 568	7 413	15 475	15 169	14 919	14 919	22 320	9 565	9 995
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		9 246	8 572	7 137	-	24 617	24 617	18 215	21 872	22 884
Dams and Weirs		-	1 522	7 137	-	-	-	-	-	-
Boreholes		4 260	3 687	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	8 696	9 087
Distribution		4 986	3 363	-	-	24 617	24 617	18 215	13 177	13 797
Sanitation Infrastructure		33 894	43	12 570	7 357	7 503	7 503	5 090	-	-
Pump Station		-	43	-	50	-	-	-	-	-
Reticulation		33 894	-	-	-	1 500	1 500	5 090	-	-
Waste Water Treatment Works		-	-	12 570	7 307	6 003	6 003	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		2 000	-	-	2 528	6 128	6 128	2 139	-	-
Community Facilities		2 000	-	-	2 528	6 128	6 128	2 139	-	-
Halls		-	-	-	1 000	4 500	4 500	2 139	-	-
Cemeteries/Crematoria		124	-	-	-	-	-	-	-	-
Public Ablution Facilities		1 877	-	-	1 528	1 628	1 628	-	-	-
Other assets		45	-	-	-	-	-	-	-	-
Operational Buildings		45	-	-	-	-	-	-	-	-
Municipal Offices		45	-	-	-	-	-	-	-	-
Computer Equipment		2 393	763	188	2 028	399	399	497	-	-
Computer Equipment		2 393	763	188	2 028	399	399	497	-	-
Furniture and Office Equipment		1 322	173	6	763	567	567	-	-	-
Furniture and Office Equipment		1 322	173	6	763	567	567	-	-	-
Machinery and Equipment		1 014	1 536	422	2 288	1 655	1 655	7 350	1 856	335
Machinery and Equipment		1 014	1 536	422	2 288	1 655	1 655	7 350	1 856	335
Transport Assets		131	-	-	3 750	6 599	6 599	1 860	-	-
Transport Assets		131	-	-	3 750	6 599	6 599	1 860	-	-
Land		-	200	30	-	-	-	-	-	-
Land		-	200	30	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	76 163	22 488	35 829	34 083	62 467	62 467	57 471	33 293	33 214

Table 57: MBRR SA34b - capital expenditure on renewal of existing assets

WC012 Cederberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		10 365	629	27	2 130	800	800	-	1 000	-
Roads Infrastructure		119	-	-	-	-	-	-	-	-
Roads		119	-	-	-	-	-	-	-	-
Electrical Infrastructure		52	22	-	1 580	550	550	-	1 000	-
LV Networks		52	22	-	1 580	550	550	-	1 000	-
Water Supply Infrastructure		-	-	27	550	250	250	-	-	-
Reservoirs		-	-	27	550	250	250	-	-	-
Sanitation Infrastructure		10 194	607	-	-	-	-	-	-	-
Waste Water Treatment Works		10 194	607	-	-	-	-	-	-	-
Community Assets		3 912	247	1 559	150	2 228	2 228	-	120	-
Community Facilities		103	28	-	150	146	146	-	120	-
Halls		86	28	-	-	-	-	-	-	-
Cemeteries/Crematoria		15	-	-	150	146	146	-	120	-
Public Open Space		2	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		3 809	219	1 559	-	2 082	2 082	-	-	-
Outdoor Facilities		3 809	219	1 559	-	2 082	2 082	-	-	-
Total Capital Expenditure on renewal of existing assets	1	14 277	877	1 587	2 280	3 028	3 028	-	1 120	-
Renewal of Existing Assets as % of total capex		98.9%	2.5%	3.5%	4.4%	3.9%	3.9%	0.0%	2.2%	0.0%
Renewal of Existing Assets as % of deprecn"		85.8%	4.6%	7.3%	10.7%	11.2%	11.2%	0.0%	3.8%	0.0%

Table 58: MBRR SA34e - Capital expenditure on upgrading of existing assets

WC012 Cederberg - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		14 408	10 698	7 628	14 898	12 163	12 163	13 060	16 385	15 305
Roads Infrastructure		4 250	8 831	351	6 757	4 508	4 508	2 471	15 685	7 961
Roads		4 250	8 831	351	6 757	4 508	4 508	2 471	15 685	7 961
Electrical Infrastructure		255	248	120	2 938	2 286	2 286	-	700	-
MV Networks		-	-	-	-	-	-	-	400	-
LV Networks		255	248	120	2 938	2 286	2 286	-	300	-
Water Supply Infrastructure		9 903	-	-	5 003	5 368	5 368	2 689	-	-
Reservoirs		-	-	-	853	703	703	-	-	-
Water Treatment Works		9 903	-	-	150	-	-	-	-	-
Distribution		-	-	-	4 000	4 665	4 665	2 689	-	-
Sanitation Infrastructure		-	1 562	7 133	200	-	-	7 900	-	7 344
Pump Station		-	-	-	200	-	-	500	-	-
Reticulation		-	-	-	-	-	-	7 400	-	-
Waste Water Treatment Works		-	1 562	7 133	-	-	-	-	-	7 344
Solid Waste Infrastructure		-	57	24	-	-	-	-	-	-
Landfill Sites		-	57	24	-	-	-	-	-	-
Community Assets		-	-	36	-	-	-	-	-	-
Community Facilities		-	-	36	-	-	-	-	-	-
Centres		-	-	36	-	-	-	-	-	-
Other assets		25	28	30	-	-	-	-	-	-
Operational Buildings		25	28	30	-	-	-	-	-	-
Municipal Offices		25	28	30	-	-	-	-	-	-
Machinery and Equipment		-	494	-	-	-	-	-	-	-
Machinery and Equipment		-	494	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	14 434	11 220	7 694	14 898	12 163	12 163	13 060	16 385	15 305
<i>Upgrading of Existing Assets as % of total capex</i>		0.0%	32.4%	17.1%	29.1%	15.7%	15.7%	18.5%	32.3%	31.5%
<i>Upgrading of Existing Assets as % of deprecn*</i>		86.8%	59.5%	35.4%	70.1%	45.1%	45.1%	46.4%	55.9%	51.1%

Table 59: MBRR SA34d - Depreciation by asset class

WC012 Cederberg - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		13 025	15 122	18 025	17 223	22 989	22 989	24 525	25 468	25 853
Roads Infrastructure		3 314	3 851	5 204	3 826	5 330	5 330	5 383	5 610	5 846
Roads		3 314	3 851	5 204	3 826	5 330	5 330	5 383	5 610	5 846
Storm water Infrastructure		-	550	550	585	552	552	552	576	601
Storm water Conveyance		-	550	550	585	552	552	552	576	601
Electrical Infrastructure		3 362	3 884	4 085	4 527	4 420	4 420	4 855	5 059	5 272
LV Networks		3 362	3 884	4 085	4 527	4 420	4 420	4 855	5 059	5 272
Water Supply Infrastructure		3 093	3 550	4 104	4 638	5 234	5 234	5 681	5 920	6 170
Distribution		3 093	3 550	4 104	4 638	5 234	5 234	5 681	5 920	6 170
Sanitation Infrastructure		2 184	2 490	3 746	2 765	5 853	5 853	5 905	6 154	6 414
Reticulation		2 184	2 490	3 746	2 765	5 853	5 853	5 905	6 154	6 414
Solid Waste Infrastructure		1 072	798	336	883	1 600	1 600	2 149	2 149	1 550
Landfill Sites		1 072	798	336	883	1 600	1 600	2 149	2 149	1 550
Community Assets		618	665	670	728	743	743	742	778	816
Community Facilities		101	135	137	144	191	191	191	201	211
Halls		13	14	16	15	54	54	54	57	60
Museums		6	-	-	-	-	-	-	-	-
Libraries		71	71	71	76	72	72	72	76	80
Cemeteries/Crematoria		10	50	51	53	65	65	65	68	71
Sport and Recreation Facilities		518	530	533	584	552	552	551	577	605
Indoor Facilities		-	-	0	1	1	1	1	2	3
Outdoor Facilities		518	530	533	583	551	551	550	575	602
Investment properties		52	52	52	56	53	53	53	56	59
Revenue Generating		52	52	52	56	53	53	53	56	59
Improved Property		52	52	52	56	53	53	53	56	59
Other assets		129	130	134	140	135	135	135	143	151
Operational Buildings		129	130	134	140	135	135	135	143	151
Municipal Offices		129	130	134	140	135	135	135	143	151
Intangible Assets		214	224	222	237	212	212	204	216	228
Licences and Rights		214	224	222	237	212	212	204	216	228
Computer Software and Applications		214	224	222	237	212	212	204	216	228
Computer Equipment		297	297	283	314	252	252	213	240	267
Computer Equipment		297	297	283	314	252	252	213	240	267
Furniture and Office Equipment		758	949	930	1 005	898	898	783	844	906
Furniture and Office Equipment		758	949	930	1 005	898	898	783	844	906
Machinery and Equipment		711	752	764	829	845	845	615	652	692
Machinery and Equipment		711	752	764	829	845	845	615	652	692
Transport Assets		831	667	667	713	830	830	881	925	971
Transport Assets		831	667	667	713	830	830	881	925	971
Total Depreciation	1	16 635	18 858	21 748	21 246	26 957	26 957	28 151	29 322	29 943

Table 60: MBRR SA35 - Future financial implications of the capital budget

WC012 Cederberg - Supporting Table SA35 Future financial implications of the capital budget								
Vote Description	Ref	2022/23 Medium Term Revenue & Expenditure Framework			Forecasts			Present value
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		-	-	-				
Vote 2 - Office of the Municipal Manager		-	-	-				
Vote 3 - Financial Administrative Services		350	-	-				
Vote 4 - Community Development Services		2 139	-	-				
Vote 5 - Corporate and Strategic Services		480	-	-				
Vote 6 - Planning and Development Services		2 489	14 785	7 961				
Vote 7 - Public Safety		-	-	-				
Vote 8 - Electricity		26 880	12 765	9 995				
Vote 9 - Waste Management		1 105	-	-				
Vote 10 - Waste Water Management		10 225	245	7 679				
Vote 11 - Water		15 903	21 983	22 884				
Vote 12 - Housing		10 000	-	-				
Vote 13 - Road Transport		960	900	-				
Vote 14 - Sports and Recreation		-	120	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		70 530	50 799	48 519	-	-	-	-
Net Financial Implications		70 530	50 799	48 519	-	-	-	-

Table 61: MBRR SA36 - Detailed capital expenditure 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	2022/23 Medium Term Revenue & Expenditure Framework				
							Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality:											
<i>List all capital projects grouped by Function</i>											
Finance and administration		OFFICE FURNITURE/EQUIPMENT	B	Furniture and Office Equipment	Furniture and Office Equipment	All	-	13	-	-	-
Sport and recreation		OFFICE FURNITURE/EQUIPMENT RESORTS CLANWILLIAM	F	Furniture and Office Equipment	Furniture and Office Equipment	3	-	391	-	-	-
Sport and recreation		UPGRADE SPORT FIELDS CLANWILLIAM	F	Sport and Recreation Facilities	Outdoor Facilities	3	364	1 213	-	-	-
Finance and administration		OFFICE FURNITURE/EQUIPMENT	G	Furniture and Office Equipment	Furniture and Office Equipment	All	-	1	-	-	-
Finance and administration		IT EQUIPMENT , SOFTWARE	C	Computer Equipment	Computer Equipment	All	171	399	480	-	-
Planning and development		MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -	A	Roads Infrastructure	Roads	2	351	4 508	-	-	-
Planning and development		MIG PMU COMPUTER EQUIPMENT	A	Computer Equipment	Computer Equipment	All	18	-	17	-	-
Waste water management		Sewerage: Pump , Pyleiding vanaf Oksidasie damme	A	Sanitation Infrastructure	Reticalulation	4	-	-	90	-	-
Waste water management		SEWERAGE: EQUIPMENT GRAAFWATER	A	Machinery and Equipment	Machinery and Equipment	4	2	10	-	-	-
Waste water management		SEWERAGE: EQUIPMENT LAMBERTSBAY	A	Machinery and Equipment	Machinery and Equipment	5	26	-	-	-	85
Water management		RBIG - LAMBERTS BAY REGIONAL WATER SUPPLY AND	A	Water Supply Infrastructure	Distribution	5	-	23 117	13 215	13 177	13 797
Water management		PLANT , EQUIPMENT LAMBERTSBAY	A	Machinery and Equipment	Machinery and Equipment	5	51	71	-	71	-
Water management		PLANT , EQUIPMENT ELANDSBAY	A	Machinery and Equipment	Machinery and Equipment	5	86	-	-	-	-
Water management		PLANT , EQUIPMENT CITRUSDAL	A	Machinery and Equipment	Machinery and Equipment	2	-	184	-	-	-
Waste management		REFUSE: EQUIPMENT	A	Machinery and Equipment	Machinery and Equipment	All	-	-	205	-	-
Energy sources		WARD 3 STREETLIGHTS , SPOTLIGHTS	A	Electrical Infrastructure	LV Networks	3	-	33	50	-	-
Energy sources		WARD 2 STREETLIGHTS , SPOTLIGHTS	A	Electrical Infrastructure	LV Networks	2	-	53	50	-	-
Energy sources		WARD 5 STREETLIGHTS , SPOTLIGHTS	A	Electrical Infrastructure	LV Networks	5	35	50	50	-	-
Public safety		OFFICE FURNITURE CLW	F	Furniture and Office Equipment	Furniture and Office Equipment	3	-	1	-	-	-
Public safety		OFFICE FURNITURE CITR	F	Furniture and Office Equipment	Furniture and Office Equipment	2	6	-	-	-	-
Road transport		WARD 5 ROADS: EQUIPMENT	A	Machinery and Equipment	Machinery and Equipment	5	40	-	60	-	-
Waste water management		SEWERAGE: EQUIPMENT CITRUSDAL	A	Machinery and Equipment	Machinery and Equipment	2	-	20	150	245	-
Waste water management		SEWERAGE: EQUIPMENT EBAAI	A	Machinery and Equipment	Machinery and Equipment	5	27	-	-	-	-
Waste water management		SEWERAGE: EQUIPMENT CLW	A	Machinery and Equipment	Machinery and Equipment	3	67	75	85	-	250
Water management		WATER EQUIPMENT CITR	A	Machinery and Equipment	Machinery and Equipment	2	-	14	-	-	-
Water management		REPLACE ASBESPLAAT BY PLATDAMME CLW	A	Water Supply Infrastructure	Reservoirs	3	-	250	-	-	-
Water management		FENCING VAN PLATDAMME - CLANW	A	Water Supply Infrastructure	Reservoirs	3	27	-	-	-	-
Water management		WARD 3 WATER EQUIPMENT	A	Machinery and Equipment	Machinery and Equipment	3	22	393	-	20	-
Water management		WATER: EQUIPMENT	A	Machinery and Equipment	Machinery and Equipment	5	41	-	-	-	-
Waste management		BUILDING DUMPING SITE CLW	A	Solid Waste Infrastructure	Landfill Sites	3	24	-	-	-	-
Sport and recreation		PARKS , GARDENS: EQUIPMENT LBAAI	A	Machinery and Equipment	Machinery and Equipment	5	3	-	-	-	-
Energy sources		INEP - BULK ELECTRICITY UPGRADE CLANWILLIAM	A	Electrical Infrastructure	LV Networks	3	14 783	14 783	20 870	9 565	9 995
Waste water management		WSIG : UPGRADE OF GRAAFWATER OXIDATION PONDS	A	Sanitation Infrastructure	Waste Water Treatment Works	4	7 133	-	-	-	-
Water management		WSIG : UPGRADE OF GRAAFWATER RAW WATER INFRASTRUCTURE	A	Water Supply Infrastructure	Dams and Weirs	4	7 137	-	-	-	-
Finance and administration		FENCING , SAFETY GATE CITRUSDAL HEAD OFFICE	G	Operational Buildings	Municipal Offices	2	30	-	-	-	-
Water management		WARD 5 WATER: EQUIPMENT	A	Machinery and Equipment	Machinery and Equipment	5	-	100	-	-	-
Finance and administration		GENERATOR: SCM	B	Machinery and Equipment	Machinery and Equipment	3	-	-	350	-	-
Community and social services		UPGRADE THUSONG CENTRE CITRUSDAL	F	Community Facilities	Centres	2	36	-	-	-	-
Water management		WARD 4 WATER: EQUIPMENT	A	Machinery and Equipment	Machinery and Equipment	4	-	-	-	20	-
Sport and recreation		FENCING CEMETRIES: LAMBERTS BAY	A	Community Facilities	Cemeteries/Crematoria	5	-	146	-	120	-
Sport and recreation		PARKS , GARDENS: EQUIPMENT CLANWILLIAM	A	Machinery and Equipment	Machinery and Equipment	3	-	24	-	-	-
Energy sources		ELECTRICITY : EQUIPMENT ELANDSBAY	A	Electrical Infrastructure	LV Networks	5	-	60	-	-	-

WC012 Cederberg - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	2022/23 Medium Term Revenue & Expenditure Framework			
							Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24
Parent municipality:										
<i>List all capital projects grouped by Function</i>										
Energy sources		ELECTRICITY: UPGRADE NETWORK CITRUSDAL	A	Electrical Infrastructure	LV Networks	2	120	-	-	-
Energy sources		UPGRADE WATER NETWORK - STARTING PANEL	A	Electrical Infrastructure	LV Networks	5	-	85	-	-
Energy sources		CITRUSDAL: 11KV CABLES - ESKOM , MUN SWITCHING STATION	A	Machinery and Equipment	Machinery and Equipment	2	-	290	-	-
Energy sources		MACHINERY , EQUIPMENT (PANEL GENERATOR)	A	Machinery and Equipment	Machinery and Equipment	All	-	-	1 000	-
Energy sources		FENCING: SUB STATION	A	Community Facilities	MV Switching Stations	5	-	80	-	-
Energy sources		ELECTRICITY : EQUIPMENT CLANWILLIAM	A	Machinery and Equipment	Machinery and Equipment	3	43	-	-	-
Waste water management		MIG: WWTW CITRUSDAL	A	Sanitation Infrastructure	Waste Water Treatment Works	2	11 619	6 003	-	-
Sport and recreation		MIG: UPGRADE SPORTFIELDS CLANWILLIAM	F	Sport and Recreation Facilities	Outdoor Facilities	3	1 195	870	-	-
Finance and administration		PLANT , EQUIPMENT	G	Machinery and Equipment	Machinery and Equipment	All	15	-	-	-
Finance and administration		PURCHASE OF LAND : PALEISHEUWEL	G	Land	Land	4	30	-	-	-
Community and social services		CONSTRUCTION OF MULTI-PURPOSE CENTRE (PHASE 1) GRAAFWATER	F	Community Facilities	Halls	4	-	4 500	-	-
Housing		MIG: ABLUTION FACILITIES AND WASH THROUGH ELANDS B	E	Community Facilities	Public Ablution Facilities	5	-	693	-	-
Housing		MIG: ABLUTION FACILITIES AND WATER POINTS CLANWILL	E	Community Facilities	Public Ablution Facilities	3	-	835	-	-
Road transport		VEHICLES CLANWILLIAM (DIGGER LOADER , SINGLE CAB B	A	Transport Assets	Transport Assets	3	-	1 300	900	-
Road transport		WARD 5 UPGRADE STORM WATER SYSTEM	A	Roads Infrastructure	Roads	5	-	-	-	75
Road transport		PAVE ROADS: GRAAFWATER NOORD , ASLA	A	Roads Infrastructure	Roads	4	-	-	-	750
Water management		MIG UPGRADE RESERVOIR ELANDS BAY	A	Water Supply Infrastructure	Reservoirs	5	-	573	-	-
Water management		WSIG WATER PRESSURE MANAGEMENT CITRUSDAL	A	Water Supply Infrastructure	Distribution	2	-	4 000	-	-
Waste management		VEHICLES (3x BAKKIES LDV)	A	Transport Assets	Transport Assets	All	-	2 000	900	-
Energy sources		CLANWILLIAM: 11KV CABLE - MARK STREET	A	Electrical Infrastructure	LV Networks	3	-	1 000	-	-
Energy sources		LAMBERTS BAY: 11KV CABLE - RMU WATERWORKS , OVERHE	A	Electrical Infrastructure	LV Networks	5	-	1 000	-	-
Energy sources		GRAAFWATER: REFURBISH OVERHEADLINE EAST OF TOWN	A	Electrical Infrastructure	LV Networks	4	-	-	-	1 000
Energy sources		CITRUSDAL: REPLACE RMU IN VOORTREKKER STREET	A	Electrical Infrastructure	LV Networks	2	-	550	-	-
Energy sources		CITRUSDAL: VEHICLES (4X4 BAKKIE)	A	Transport Assets	Transport Assets	2	-	450	-	-
Energy sources		WARD 4 HIGH MAST LIGHTS (ELANDS BAY TOWNSHIP)	A	Electrical Infrastructure	LV Networks	4	-	-	1 300	-
Water management		WSIG: CLANWILLIAM NEW RESERVOIR , PIPELINE	A	Water Supply Infrastructure	Water Treatment Works	3	-	-	-	8 696
Waste water management		MIG UPGRADE VAN SEWER NETWORK LAMBERTSBAY	A	Sanitation Infrastructure	Reticulation	5	-	-	7 400	-
Water management		MIG UPGRADE WATER NETWORK LAMBERTS BAY	A	Water Supply Infrastructure	Distribution	5	-	-	2 689	-
Waste water management		UPGRADE VAN RIOOLNETWERK CLANWILLIAM	A	Sanitation Infrastructure	Pump Station	3	-	-	350	-
Water management		RESEAL 3ML RESERVOIR CLANWILLIAM , CALETTA COVE	A	Water Supply Infrastructure	Reservoirs	3	-	130	-	-
Energy sources		ELECTRICITY: UPGRADE NETWORK EBAAI	A	Electrical Infrastructure	LV Networks	5	-	141	-	-
Energy sources		ELECTRICITY : EQUIPMENT	A	Machinery and Equipment	Machinery and Equipment	2	-	4	-	-
Community and social services		MLSG: OFFICE FURNITURE/EQUIPMENT	F	Furniture and Office Equipment	Furniture and Office Equipment	All	-	160	-	-
Water management		UPGRADE WATER NETWORK: CLANWILLIAM	A	Water Supply Infrastructure	Distribution	3	-	665	-	-
Waste water management		WWTW CITRUSDAL CO-FUNDING	A	Sanitation Infrastructure	Waste Water Treatment Works	2	951	-	-	-

WC012 Cederberg - Supporting Table SA36 Detailed capital budget											
R thousand	Function	Project Description	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	2022/23 Medium Term Revenue & Expenditure Framework				
							Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality:											
<i>List all capital projects grouped by Function</i>											
Energy sources		INEP - BULK ELECTRICITY UPGRADE CLANWLLIAM CO-FUNDING	A	Electrical Infrastructure	LV Networks	3	657	-	-	-	
Planning and development		MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -GRAAFWATER	A	Roads Infrastructure	Roads	4	-	-	2 471	5 355	
Planning and development		MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -CLANWLLIA	A	Roads Infrastructure	Roads	3	-	-	-	9 431	
Waste water management		MIG: UPGRADE WWTW CLANWLLIAM	A	Sanitation Infrastructure	Waste Water Treatment Works	3	-	-	-	7 344	
Energy sources		TRANSPORT ASSETS	A	Transport Assets	Transport Assets	All	-	-	60	-	
Energy sources		ELECTRICITY : EQUIPMENT	A	Machinery and Equipment	Machinery and Equipment	All	-	-	3 500	1 500	
Waste water management		UPGRADE VAN RIOOLNETWERK CITRUSDAL	A	Sanitation Infrastructure	Pump Station	2	-	-	150	-	
Energy sources		ELECTRICITY: UPGRADE NETWORK GRAAFWATER	A	Electrical Infrastructure	MV Networks	4	-	-	-	200	
Energy sources		ELECTRICITY: UPGRADE NETWORK LAMBERTSBAY	A	Electrical Infrastructure	MV Networks	5	-	-	-	200	
Energy sources		ELECTRICITY: UPGRADE NETWORK LAMBERTSBAY	A	Electrical Infrastructure	LV Networks	5	-	-	-	300	
Community and social services		CONSTRUCTION OF MULTI-PURPOSE CENTRE (PHASE 1) GRAAFWATER	F	Community Facilities	Halls	4	-	-	400	-	
Waste water management		SEWERAGE: EQUIPMENT CLW	A	Machinery and Equipment	Machinery and Equipment	3	-	-	2 000	-	
Community and social services		MIG: CONSTRUCTION OF MULTI-PURPOSE CENTRE (PHASE 1) GRAAFWAT	F	Community Facilities	Halls	4	-	-	1 739	-	
Housing		ISUPG: CLANWLLIAM KHAYELITSHA WATER SERVICES	E	Water Supply Infrastructure	Distribution	3	-	1 500	5 000	-	
Housing		ISUPG: CLANWLLIAM KHAYELITSHA SANITATION SERVICES	E	Sanitation Infrastructure	Reticulation	3	-	1 500	5 000	-	
Public safety		EQUIPMENT: SPEED CAMERAS	F	Machinery and Equipment	Machinery and Equipment	All	-	470	-	-	
Waste water management		ABLUTION FACILITIES , WATER POINTS CLANWLLIAM	A	Community Facilities	Public Ablution Facilities	3	-	100	-	-	
Waste management		VEHICLES	A	Transport Assets	Transport Assets	All	-	2 849	-	-	
Road transport		WARD 4 UPGRADE STORM WATER SYSTEM	A	Roads Infrastructure	Roads	4	-	-	-	75	
Parent Capital expenditure							45 109	77 658	70 530	50 799	48 519
Total Capital expenditure							45 109	77 658	70 530	50 799	48 519

2.14 Legislation compliance status

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

2.14.1 Service Delivery and Implementation Plan

The detail SDBIP document is at a draft and is to be finalized after approval of the 2022/2023 MTREF at least 30 days before the start of the next financial year directly aligned and informed by the 2022/2023 MTREF.

2.14.2 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.

2.14.3 Internship program

The Municipality is participating in the Municipal Financial Management Internship program. Currently 4 interns are undergoing training in the Budget and Treasury Office. The municipality has already employed 8 interns on a permanent basis through the internship program.

2.14.4 Budget and Treasury Office

The Budget and Treasury Office has been established.

2.14.5 Audit Committee

An Audit Committee has been established and is fully functional.

2.14.6 Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

2.14.7 MFMA Training

MFMP Training is currently underway. The second batches of officials are starting with exams in May 2022.

2.14.8 Policies

Budget related policies has been reviewed and updated for final submission with the approval of the 2022/2023 MTREF & outer two years.

2.15 Other supporting documents

Table 62: MBRR SA1 - Supporting detail to Budgeted Financial Performance

WC012 Cederberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	45 414	49 000	52 074	55 429	56 261	56 261	56 261	74 715	78 002	81 512
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		3 268	3 474	3 919	4 154	6 921	6 921	6 921	7 542	7 874	8 228
Net Property Rates		42 146	45 526	48 155	51 274	49 340	49 340	49 340	67 173	70 128	73 284
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	84 767	97 668	102 306	116 510	117 612	117 612	117 612	126 377	135 818	145 963
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		68	64	72	82	64	64	64	69	74	79
Less Cost of Free Basis Services (50 kwh per indigent household per month)											
Net Service charges - electricity revenue		84 700	97 604	102 234	116 428	117 548	117 548	117 548	126 308	135 744	145 884
Service charges - water revenue											
Total Service charges - water revenue	6	26 642	28 917	30 201	32 208	31 907	31 907	31 907	30 361	31 697	33 124
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		895	896	1 137	1 180	1 068	1 068	1 068	906	946	988
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)											
Net Service charges - water revenue		25 747	28 021	29 064	31 027	30 839	30 839	30 839	29 456	30 752	32 135
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	6	13 012	12 684	14 258	15 056	15 391	15 391	15 391	17 991	18 783	19 628
Less Revenue Foregone (in excess of free sanitation service to indigent households)		3 364	3 579	4 801	5 026	3 372	3 372	3 372	3 675	3 837	4 010
Less Cost of Free Basis Services (free sanitation service to indigent households)											
Net Service charges - sanitation revenue		9 649	9 106	9 457	10 030	12 019	12 019	12 019	14 316	14 946	15 618
Service charges - refuse revenue											
Total refuse removal revenue	6	9 213	10 455	11 342	12 354	13 212	13 212	13 212	14 401	15 035	15 711
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		420	423	536	577	535	535	535	583	609	636
Net Service charges - refuse revenue		8 792	10 033	10 806	11 777	12 677	12 677	12 677	13 818	14 426	15 075
Other Revenue											
Administrative Handling Fees		1	383	0	-	-	-	-	-	-	-
Application Fees for Land Usage		59	52	83	79	62	62	62	38	40	42
Books		2	1	1	1	1	1	1	1	1	1
Breakages and Losses Recovered		-	4	-	-	-	-	-	-	-	-
Building Plan Approval		781	670	1 450	1 359	1 513	1 513	1 513	1 679	1 753	1 832
Camping Fees		2 409	2 053	1 292	1 436	2 103	2 103	2 103	2 573	2 686	2 807
Cemetery and Burial		90	107	162	171	154	154	154	161	168	176
Cleaning and Removal		3	1	22	27	1	1	1	1	1	1
Clearance Certificates		30	140	141	144	124	124	124	133	138	145
Collection Charges		6	4	1	2	1	1	1	-	-	-
Commission		46	43	61	57	106	106	106	57	59	62
Consumables		9	-	3	4	2	2	2	3	3	3
Development Charges		133	153	189	200	189	189	189	158	165	173
Entrance Fees		357	338	336	374	385	385	385	540	564	589
Escort Fees		-	5	-	-	-	-	-	-	-	-
Fire Services Income		-	5	5	6	2	2	2	0	0	0
Incidental Cash Surpluses		9	(0)	11	-	6	6	6	(1)	1	1
Inspection Fee Services		-	3	3	3	2	2	2	1	2	2
Insurance Refund		33	-	68	-	-	-	-	-	-	-
Photocopies and Faxes		24	24	13	14	14	14	14	13	13	14
Request for Information		0	0	-	-	-	-	-	-	-	-
Sale of Property		-	(1)	-	6 000	2 306	2 306	2 306	2 000	2 500	2 800
SETA		184	185	164	195	195	195	195	188	196	205
Staff Recoveries		-	0	1	2	0	0	0	0	0	0
Sub-division and Consolidation Fees		38	41	17	8	39	39	39	52	54	57
Tender documents		102	125	148	166	164	164	164	214	224	234
Valuation Services		10	16	12	14	1	1	1	0	0	0
Total 'Other' Revenue	1	4 326	4 352	4 182	10 260	7 370	7 370	7 370	7 812	8 570	9 143

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	72 074	79 042	86 530	91 168	93 550	93 550	93 550	84 360	88 696	94 806
Pension and UIF Contributions		10 596	11 731	12 816	13 879	14 152	14 152	14 152	13 429	14 282	15 219
Medical Aid Contributions		3 699	4 117	4 325	4 821	5 132	5 132	5 132	5 040	5 312	5 665
Overtime		3 791	4 268	3 349	1 795	4 865	4 865	4 865	3 287	3 514	3 760
Performance Bonus		156	1	74	63	-	-	-	-	-	-
Motor Vehicle Allowance		4 685	5 490	5 667	4 021	7 130	7 130	7 130	5 088	5 386	5 752
Cellphone Allowance		410	411	474	538	540	540	540	480	510	546
Housing Allowances		639	505	420	441	322	322	322	325	344	365
Other benefits and allowances		4 026	4 425	4 632	3 749	5 140	5 140	5 140	4 056	4 321	4 615
Payments in lieu of leave		1 230	2 600	1 957	3 009	2 079	2 079	2 079	2 152	2 228	2 305
Long service awards		344	475	495	547	539	539	539	590	647	708
Post-retirement benefit obligations	4	2 155	1 752	1 118	1 269	1 591	1 591	1 591	1 754	1 934	2 133
sub-total	5	103 806	114 817	121 857	125 300	135 041	135 041	135 041	120 562	127 175	135 874
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	103 806	114 817	121 857	125 300	135 041	135 041	135 041	120 562	127 175	135 874
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		16 635	18 858	21 748	21 246	26 957	26 957	26 957	28 151	29 322	29 943
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	16 635	18 858	21 748	21 246	26 957	26 957	26 957	28 151	29 322	29 943
Bulk purchases - electricity											
Electricity bulk purchases		70 865	81 546	81 771	100 857	94 552	94 552	94 552	103 638	113 598	124 515
Total bulk purchases	1	70 865	81 546	81 771	100 857	94 552	94 552	94 552	103 638	113 598	124 515
Transfers and grants											
Cash transfers and grants		1 066	376	377	596	515	515	515	1 030	1 075	1 128
Non-cash transfers and grants		66	917	113	288	118	118	118	-	-	-
Total transfers and grants	1	1 132	1 293	490	884	633	633	633	1 030	1 075	1 128
Contracted services											
Accounting and Auditing		2 248	1 287	1 922	1 536	6 176	6 176	6 176	2 412	2 191	1 847
Audit Committee		34	15	29	22	117	117	117	83	87	91
Building Contractors		-	-	-	19 500	23 036	23 036	23 036	25 340	-	6 000
Burial Services		15	11	17	-	10	10	10	9	9	9
Business and Financial Management		-	-	-	-	759	759	759	400	200	950
Catering Services		254	243	100	38	170	170	170	23	23	23
Collection		17	70	309	27	2 590	2 590	2 590	1 615	1 686	1 762
Commissions and Committees		9	9	17	40	5	5	5	68	71	74
Employee Wellness		9	1	-	-	1	1	1	-	-	-
Engineering Services (Civil)		111	63	84	636	1 701	1 701	1 701	462	327	233
Events Promotor		-	-	29	-	-	-	-	-	-	-
Fire Services		-	2 545	1 849	2 639	2 639	2 639	2 639	2 639	2 755	2 879
Forestry		-	28	-	-	-	-	-	-	-	-
Human Resources		383	428	235	316	48	48	48	64	66	69
Hygiene Services		25	44	60	101	83	83	83	67	70	73
Inspection Fees		19	6	8	42	49	49	49	50	52	55
Laboratory Services		186	237	334	192	287	287	287	165	172	180
Legal Advice and Litigation		347	1 084	1 843	1 520	2 421	2 421	2 421	2 380	2 485	2 597
Maintenance of Buildings and Facilities		1 058	1 294	543	1 107	857	857	857	514	530	547
Maintenance of Equipment		6 141	4 968	3 350	4 022	6 269	6 269	6 269	4 172	4 351	4 543
Maintenance of Unspecified Assets		435	434	-	-	400	400	400	-	-	-
Management of Informal Settlements		240	52	26	50	30	30	30	26	27	28
Medical Examinations		2	272	169	253	-	-	-	233	243	254
Meter Management		10	97	62	73	44	44	44	-	27	-
Occupational Health and Safety		28	72	106	160	1	1	1	26	27	28
Organisational		155	319	174	335	746	746	746	1 631	1 282	1 224
Personnel and Labour		227	-	629	-	449	449	449	-	-	-
Project Management		572	-	-	-	-	-	-	-	-	-
Research and Advisory		267	-	716	923	3 687	3 687	3 687	2 710	1 777	1 185
Safeguard and Security		646	726	607	720	607	607	607	519	541	566
Security Services		1 464	1 997	3 044	4 400	6 453	6 453	6 453	3 500	3 654	3 818
Sewerage Services		244	-	-	-	-	-	-	-	-	-
Stage and Sound Crew		26	27	13	13	2	2	2	-	-	-
Town Planner		53	49	-	200	108	108	108	285	289	293
Traffic Fines Management		1 224	1 498	1 324	750	694	694	694	360	376	393
Translators, Scribes and Editors		1	1	-	-	-	-	-	9	9	9
Valuer and Assessors		170	331	311	800	1 383	1 383	1 383	495	517	540
Total contracted services		16 617	18 206	17 911	40 414	61 823	61 823	61 823	50 254	23 818	30 271

Other Expenditure											
Advertising, Publicity and Marketing	213	229	250	202	276	276	276	382	399	417	
Assets less than the Capitalisation Threshold	342	236	458	1521	979	979	979	732	764	798	
Audit fees	3 664	3 559	4 173	2 500	4 382	4 382	4 382	4 600	4 802	5 019	
Bank Charges	747	788	720	800	825	825	825	850	887	927	
Commission - Prepaid Electricity	1 637	1 495	1 853	1 502	2 129	2 129	2 129	2 190	2 286	2 389	
Computer Service	914	1 900	1 591	2 923	2 334	2 334	2 334	1 853	2 083	2 021	
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-	-	
Courier and Delivery Services	52	40	5	10	27	27	27	27	28	29	
Deeds	33	33	28	24	37	37	37	36	38	39	
Drivers Licences and Permits	229	171	226	285	285	285	285	220	230	240	
Entertainment	102	35	0	-	28	28	28	-	-	-	
Eskom Connection Fees	-	-	26	26	26	26	26	27	28	29	
Fines and Penalties	-	0	-	-	-	-	-	-	-	-	
Full Time Union Representative	84	104	131	120	120	120	120	135	141	147	
Hire Charges	1 106	754	668	945	1 673	1 673	1 673	1 133	1 182	1 234	
Insurance Underwriting (Broker's Fee)	4	-	-	-	-	-	-	-	-	-	
Insurance Underwriting (Excess Payments)	90	40	83	70	70	70	70	63	66	69	
Insurance Underwriting (Premiums)	746	897	1 076	1 135	1 250	1 250	1 250	1 170	1 221	1 276	
Licences (Motor Vehicle)	159	81	204	227	227	227	227	270	282	295	
Licences (Radio and Television)	-	8	-	1	1	1	1	-	-	-	
Municipal Services	-	1 838	2 493	2 609	4 459	4 459	4 459	5 068	5 292	5 531	
Operating Leases	368	792	855	922	752	752	752	699	730	762	
Postage/Stamps/Frinking Machines	0	-	-	-	-	-	-	-	-	-	
Printing, Publications and Books	614	800	625	659	852	852	852	620	648	677	
Professional Bodies, Membership and Subscription	1 109	1 253	1 260	1 405	1 412	1 412	1 412	1 506	1 364	1 454	
Radio and TV Transmissions	-	39	29	-	-	-	-	-	-	-	
Registration Fees	914	445	318	663	906	906	906	434	453	473	
Remuneration of Ward Committees	180	88	47	360	60	60	60	360	360	360	
Resettlement Cost	32	-	29	-	27	27	27	-	-	-	
Signage	17	58	4	78	46	46	46	40	42	44	
Skills Development Fund Levy	888	801	859	1 037	1 135	1 135	1 135	970	1 031	1 100	
SMS Bulk Message Service	4	3	-	10	10	10	10	45	47	49	
Software Licences	8	7	3	10	-	-	-	5	5	5	
Telemetric Systems	-	1	-	45	-	-	-	-	-	-	
Telephone, Fax, Telegraph and Telex	1 850	641	604	385	473	473	473	450	470	491	
Travel and Subsistence	1 398	595	280	262	356	356	356	725	734	766	
Uniform and Protective Clothing	729	895	636	675	737	737	737	573	590	617	
Workmen's Compensation Fund	476	547	610	350	650	650	650	700	750	800	
Total 'Other' Expenditure	1	18 708	19 174	20 147	21 761	26 543	26 543	26 543	25 881	26 952	28 060
by Expenditure Item											
Employee related costs	8	14 244	15 303	16 374	16 656	17 676	17 676	17 676	15 917	17 016	18 207
Inventory Consumed		5 660	3 746	2 705	3 857	4 122	4 122	4 122	3 782	3 948	4 126
Contracted Services		7 889	6 793	3 972	5 630	7 671	7 671	7 671	5 053	5 114	5 229
Other Expenditure		1 187	865	1 238	2 367	2 521	2 521	2 521	1 839	1 925	2 017
Total Repairs and Maintenance Expenditure	9	28 980	26 707	24 289	28 510	31 989	31 989	31 989	26 591	28 003	29 579
Inventory Consumed											
Inventory Consumed - Water		945	800	743	1 001	1 001	1 001	1 051	1 104	1 159	
Inventory Consumed - Other		9 436	7 226	6 115	6 187	7 787	7 787	7 787	7 064	7 377	7 708
Total Inventory Consumed & Other Material		10 381	8 026	6 858	7 188	8 788	8 788	8 788	8 115	8 481	8 867

Table 63: MBRR SA2 - Matrix financial performance budget

WC012 Cederberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)																
Description	Ref	Vote 1 - Executive and Council	Vote 2 - Office of the Municipal Manager	Vote 3 - Financial Administrative Services	Vote 4 - Community Development Services	Vote 5 - Corporate and Strategic Services	Vote 6 - Planning and Development Services	Vote 7 - Public Safety	Vote 8 - Electricity	Vote 9 - Waste Management	Vote 10 - Waste Water Management	Vote 11 - Water	Vote 12 - Housing	Vote 13 - Road Transport	Vote 14 - Sports and Recreation	Total
R thousand		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
Revenue By Source																
Property rates				67 173												67 173
Service charges - electricity revenue									126 308							126 308
Service charges - water revenue												29 456				29 456
Service charges - sanitation revenue											14 316					14 316
Service charges - refuse revenue										13 818						13 818
Rental of facilities and equipment					218	84									135	437
Interest earned - external investments				634												634
Interest earned - outstanding debtors				4 006												4 006
Dividends received																
Fines, penalties and forfeits					3			20 790								20 800
Licences and permits								3								3
Agency services								4 042								4 042
Other revenue				311	162	2 201	2 019	2			1				3 115	7 812
Transfers and subsidies		10 129		2 132	7 178	152	940		14 378	10 214	13 294	20 062	15 340	371		94 193
Gains				2 000												2 000
Total Revenue (excluding capital transfers and contributions)		10 129		76 256	7 561	2 437	2 962	24 836	140 687	24 033	27 610	49 524	15 340	371	3 250	384 997
Expenditure By Type																
Employee related costs		509	9 117	22 433	10 755	9 975	5 937	11 436	7 251	9 152	4 181	11 518	1 276	6 585	10 436	120 562
Remuneration of councillors		5 173														5 173
Debt impairment				8 773				17 538	2 955	1 764	2 057	5 759				38 846
Depreciation & asset impairment		33	6	854	268	511	167	69	5 008	2 430	5 951	6 085	7	6 101	659	28 151
Finance charges				11 778												11 778
Bulk purchases - electricity									103 638							103 638
Inventory consumed		70	250	414	76	463	193	416	1 040	822	569	2 014	165	878	748	8 115
Contracted services		51	3 415	5 770	179	4 226	524	3 283	2 270	640	1 605	1 643	25 366	808	474	50 254
Transfers and grants			1 000		30											1 030
Other expenditure		1 784	1 514	10 470	262	3 897	138	417	508	606	2 726	2 867	63	448	180	25 881
Losses				2 000												2 000
Total Expenditure		7 620	15 304	62 492	11 570	19 073	6 959	33 160	122 670	15 414	17 088	29 886	26 877	14 817	12 497	395 428
Surplus/(Deficit)		2 510	(15 304)	13 764	(4 009)	(16 636)	(9 997)	(8 324)	18 017	8 619	10 521	19 639	(11 537)	(14 447)	(9 247)	(10 431)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)					1 739				20 870		7 400	15 903	10 000	2 471		58 400
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																
Transfers and subsidies - capital (in-kind - all)																
Surplus/(Deficit) after capital transfers & contributions		2 510	(15 304)	13 764	(2 269)	(16 636)	(3 979)	(8 324)	38 886	8 619	17 921	35 542	(1 537)	(11 979)	(9 247)	47 969

Table 64: MBRR SA3 - Supporting table to Budgeted Financial Position

WC012 Cederberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		105 003	135 230	135 081	182 234	154 464	154 464	154 464	176 430	199 457	223 616
Less: Provision for debt impairment		(60 685)	(99 501)	(102 716)	(150 775)	(128 029)	(128 029)	(128 029)	(149 337)	(171 672)	(195 107)
Total Consumer debtors	2	44 319	35 728	32 365	31 458	26 435	26 435	26 435	27 093	27 785	28 509
Debt impairment provision											
Balance at the beginning of the year		54 471	60 685	99 501	132 277	102 716	102 716	102 716	128 029	149 337	171 672
Contributions to the provision		20 878	40 109	25 757	18 498	25 313	25 313	25 313	21 308	22 335	23 435
Bad debts written off		(14 664)	(1 292)	(22 542)	-	-	-	-	-	-	-
Balance at end of year		60 685	99 501	102 716	150 775	128 029	128 029	128 029	149 337	171 672	195 107
Inventory											
Water											
Opening Balance		137	162	172	172	191	191	191	191	191	191
System Input Volume		970	811	762	1 001	1 001	1 001	1 001	1 051	1 104	1 159
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		970	811	762	1 001	1 001	1 001	1 001	1 051	1 104	1 159
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	(945)	(800)	(743)	(1 001)	(1 001)	(1 001)	(1 001)	(1 051)	(1 104)	(1 159)
Billed Authorised Consumption		(945)	(800)	(743)	(1 001)	(1 001)	(1 001)	(1 001)	(1 051)	(1 104)	(1 159)
Billed Metered Consumption		(945)	(800)	(743)	(1 001)	(1 001)	(1 001)	(1 001)	(1 051)	(1 104)	(1 159)
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		(945)	(800)	(743)	(1 001)	(1 001)	(1 001)	(1 001)	(1 051)	(1 104)	(1 159)
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Water Losses											
Apparent losses											
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
Real losses											
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	-	-	-	-	-	-	-	-	-
Closing Balance Water		162	172	191	172	191	191	191	191	191	191
Consumables											
Standard Rated											
Opening Balance		1 315	1 389	1 216	1 216	1 215	1 215	1 215	1 215	1 215	1 215
Acquisitions		9 510	7 053	6 115	6 187	7 787	7 787	7 787	7 064	7 377	7 708
Issues	7	(9 436)	(7 226)	(6 115)	(6 187)	(7 787)	(7 787)	(7 787)	(7 064)	(7 377)	(7 708)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		1 389	1 216	1 215	1 216	1 215	1 215	1 215	1 215	1 215	1 215
Zero Rated											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		897 083	925 812	980 501	1 022 494	1 058 159	1 058 159	1 058 159	1 128 689	1 179 488	1 228 007
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		294 009	311 555	333 437	352 209	360 129	360 129	360 129	388 023	417 073	446 729
Total Property, plant and equipment (PPE)	2	603 074	614 257	647 064	670 285	698 030	698 030	698 030	740 666	762 415	781 278

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		4 112	4 718	5 179	4 074	4 074	4 074	4 074	4 648	4 874	4 874
Total Current liabilities - Borrowing		4 112	4 718	5 179	4 074	4 074	4 074	4 074	4 648	4 874	4 874
Trade and other payables											
Trade Payables	5	79 158	81 120	95 697	96 134	111 697	111 697	111 697	96 697	65 697	32 697
Other creditors		-	14	8	-	8	8	8	8	8	8
Unspent conditional transfers		2 692	27 474	1 082	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	81 850	108 608	96 787	96 134	111 705	111 705	111 705	96 705	65 705	32 705
Non current liabilities - Borrowing											
Borrowing	4	16 470	10 089	7 139	18 862	14 028	14 028	14 028	17 407	15 706	10 831
Finance leases (including PPP asset element)		-	2 392	163	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		16 470	12 481	7 302	18 862	14 028	14 028	14 028	17 407	15 706	10 831
Provisions - non-current											
Retirement benefits		25 277	22 772	27 101	28 779	30 697	30 697	30 697	34 659	39 142	44 212
Long-service Awards		4 269	4 768	4 953	5 540	5 338	5 338	5 338	5 546	5 790	6 073
Refuse landfill site rehabilitation		33 717	31 967	45 321	38 752	49 487	49 487	49 487	54 039	59 013	64 448
Total Provisions - non-current		63 263	59 507	77 375	73 071	85 522	85 522	85 522	94 244	103 945	114 733
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		481 347	561 902	554 371	567 260	575 236	575 236	575 236	580 889	628 859	673 365
GRAP adjustments		-	28	-	-	-	-	-	-	-	-
Restated balance		481 347	561 930	554 371	567 260	575 236	575 236	575 236	580 889	628 859	673 365
Surplus/(Deficit)		80 555	(7 559)	20 866	14 847	5 653	5 653	5 653	47 969	44 506	44 861
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		0	0	(0)	(0)	(0)	(0)	(0)	(0)	-	-
Accumulated Surplus/(Deficit)	1	561 902	554 371	575 236	582 107	580 889	580 889	580 889	628 859	673 365	718 226
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	561 902	554 371	575 236	582 107	580 889	580 889	580 889	628 859	673 365	718 226

Table 65: MBRR SA9 - Social, economic and demographic statistics & assumptions

WC012 Cederberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2018/19	2019/20	2020/21	Current Year	2022/23 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			39	39	42	49			57			
Females aged 5 - 14			5	5	5	7			8			
Males aged 5 - 14			4	4	4	6			8			
Females aged 15 - 34			13	13	14	15			17			
Males aged 15 - 34			14	14	15	17			19			
Unemployment			3	3	4	4			5			
Monthly household income (no. of households)												
No income	1, 12		-	-	-	-						
R1 - R1 600			-	-	-	-						
R1 601 - R3 200			1 600	1 700	1 800	2 100			2 500			
R3 201 - R6 400			465	475	477	500			525			
R6 401 - R12 800			810	820	836	860			1 000			
R12 801 - R25 600			4 755	4 760	4 775	4 800			4 925			
R25 601 - R51 200			6 336	6 338	6 349	6 870			7 000			
R52 201 - R102 400			5 815	5 625	5 630	5 650			5 700			
R102 401 - R204 800			2 830	2 830	2 833	2 850			2 870			
R204 801 - R409 600			1 700	1 700	1 708	1 725			1 730			
R409 601 - R819 200			195	195	200	202			206			
> R819 200			40	40	45	60			72			
Poverty profiles (no. of households)												
< R2 060 per household per month	13		1 600	1 700	1 800	1 900.00			3 000.00			
Insert description	2		-	-	-	0.00						
Household/demographics (000)												
Number of people in municipal area			31 704	34 240	38 420	42			55			
Number of poor people in municipal area			4 000	4 100	4 550	5			5			
Number of households in municipal area			7 300	7 380	7 400	0			0			
Number of poor households in municipal area			1 600	1 700	1 800	0			0			
Definition of poor household (R per month)			1 600	1 700	1 800	1 900			2 100			
Housing statistics												
Formal	3		8 400	8 400	8 400	8 500			8 700			
Informal			360	400	400	800			2 500			
Total number of households			8 760	8 800	8 800	9 300			11 200			
Dwellings provided by municipality	4		-	-	-	-			-			
Dwellings provided by province/s			-	-	-	-			-			
Dwellings provided by private sector	5		-	-	-	-			-			
Total new housing dwellings			-	-	-	-			-			
Economic												
Inflation/inflation outlook (CPIX)	6								6.0%			
Interest rate - borrowing									11.5%			
Interest rate - investment									5.5%			
Remuneration increases									9.0%			
Consumption growth (electricity)									8.0%			
Consumption growth (water)									6.0%			
Collection rates												
Property tax/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Table 66: MBRR SA11 - Property Rates summary

WC012 Cederberg - Supporting Table SA11 Property rates summary										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Valuation:										
Date of valuation:	1	2016/2017	2016/2017	2016/2017	2015/09/01	2015/09/01	2015/09/01	2021/09/02		
Financial year valuation used		Yes	Yes	Yes	2021/22	2021/22	2021/22	2022/23		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	YES	YES	YES	Yes		
Municipal/assistant valuer appointed? (Y/N)		No	No	No	YES	YES	YES	Yes		
Municipal partnership s38 used? (Y/N)		1	1	1						
No. of assistant valuers (FTE)	3	4	4	4						
No. of data collectors (FTE)	3	-	-	-						
No. of internal valuers (FTE)	3	2	2	2						
No. of external valuers (FTE)	3	-	-	-						
No. of additional valuers (FTE)	4	Yes	Yes	Yes						
Valuation appeal board established? (Y/N)		01/07/2016	01/07/2016	01/07/2016	YES	YES	YES	Yes		
Implementation time of new valuation rol (mths)		10 000	10 000	10 100	4			4		
No. of properties	5	272	272	272	10 121	10 121	10 121	10 276	10 276	10 276
No. of sectional title values	5	1	1	1	268	268	268	268	268	268
No. of unreasonably difficult properties s7(2)		1	1	1						
No. of supplementary valuations		1	1	1	7	7	7	6	6	6
No. of valuation roll amendments		90	50	20						
No. of objections by rate payers		40	40	25	586	586	586	600	600	600
No. of appeals by rate payers		40	40	25	314	314	314	250	250	250
No. of successful objections	8	40	40	25	272	272	272	200	200	200
No. of successful objections > 10%	8	Yes	Yes	Yes						
Supplementary valuation					536	536	536	580	580	580
Public service infrastructure value (Rm)	5				21	21	21	73	73	73
Municipality owned property value (Rm)					183	183	183	231	231	231
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	-	100%	100%	100%	10%	10%	10%
Valuation reductions-nature reserves/park (Rm)		-	-	-	100%	100%	100%	100%	100%	100%
Valuation reductions-mineral rights (Rm)		-	-	-						
Valuation reductions-R15,000 threshold (Rm)		9	10	11	84	84	84	95	95	95
Valuation reductions-public worship (Rm)		1	1	1	18	18	18	197	197	197
Valuation reductions-other (Rm)		10	10	15				17	17	17
Total valuation reductions:		20	21	27	102	102	102	310	310	310
Total value used for rating (Rm)	5	4 746	5 049	6 444	6 052	6 052	6 052	8 484	8 484	8 484
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5				6 335	6 335	6 335	9 356	9 356	9 356
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)		Yes	Yes	Yes	Yes					
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes			Yes	Yes	Yes
Special rating area used? (Y/N)		No	No	No	No			No		
Phasing-in properties s21 (number)		No	No	No	No					
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		Yes	Yes	Yes	Yes					
Non-residential prescribed ratio s19? (%)		0.0%								
Rate revenue:										
Rate revenue budget (R'000)	6	66 980	67 000	72 000	50 114			67 173	70 128	73 284
Rate revenue expected to collect (R'000)	6	39 000	43 000	48 000	50 114			65 493	68 375	71 452
Expected cash collection rate (%)		90.0%	91.0%	91.0%	100.0%			97.5%	97.5%	97.5%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		202	208	300	-			781	815	852
Rebates, exemptions - pensioners (R'000)		1 200	2 060	2 100	17			6 761	7 058	7 376
Rebates, exemptions - bona fide farm. (R'000)		14 000	15 000	18 000						
Rebates, exemptions - other (R'000)		5 000	6 000	7 000						
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,eductns,discs (R'000)		20 402	23 268	27 400	17	-	-	7 542	7 874	8 228

Table 67: MBRR SA12a – Property rates by category (current year)

WC012 Cederberg - Supporting Table SA12a Property rates by category (current year)																	
Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2021/22																	
Valuation:																	
No. of properties		6 483	449	--	1 500	63	1 512	exempt	3	2 300	--	--	--	--	--	--	--
No. of sectional title property values		173	--	--	--	--	--	exempt	--	--	--	--	--	--	--	--	--
No. of unreasonably difficult properties s7(2)		1	1	--	1	--	--	exempt	--	--	--	--	--	--	--	--	--
No. of supplementary valuations		1	1	--	1	1	--	exempt	--	--	--	--	--	--	--	--	--
Supplementary valuation (Rm)		--	--	--	--	--	--	exempt	--	--	--	--	--	--	--	--	--
No. of valuation roll amendments		1	1	--	1	1	--	exempt	--	--	--	--	--	--	--	--	--
No. of objections by rate-payers		25	--	--	25	--	--	exempt	--	--	--	--	--	--	--	--	--
No. of appeals by rate-payers		25	--	--	--	--	--	exempt	--	--	--	--	--	--	--	--	--
No. of appeals by rate-payers finalised		25	--	--	--	--	--	exempt	--	--	--	--	--	--	--	--	--
No. of successful objections	5	25	--	--	--	--	--	exempt	--	--	--	--	--	--	--	--	--
No. of successful objections > 10%	5	1	--	--	--	--	--	exempt	--	--	--	--	--	--	--	--	--
Estimated no. of properties not valued	5	--	--	--	--	--	--	exempt	--	--	--	--	--	--	--	--	--
Years since last valuation (select)	3	2	2	2	2	2	2	exempt	0	0	0	0	0	0	0	0	0
Frequency of valuation (select)	5	4	4	4	4	4	4	exempt	0	0	0	0	0	0	0	0	0
Method of valuation used (select)	Market	Market	Market	Market	Market	Market	Market	exempt	0	0	0	0	0	0	0	0	0
Base of valuation (select)	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	exempt	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)	no	no	no	no	no	no	no	exempt	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)	No	No	No	No	No	No	No	exempt	0	0	0	0	0	0	0	0	0
Flat rate used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	exempt	0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	exempt	0	0	0	0	0	0	0	0	0
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		--	--	--	--	--	--	exempt	--	--	--	--	--	--	--	--	--
Valuation reductions-nature reserves/park (Rm)		1	--	--	--	--	--	exempt	--	--	--	--	--	--	--	--	--
Valuation reductions-mineral rights (Rm)		--	--	--	--	--	--	exempt	--	--	--	--	--	--	--	--	--
Valuation reductions-R15,000 threshold (Rm)		10	--	--	--	--	--	exempt	--	--	--	--	--	--	--	--	--
Valuation reductions-public worship (Rm)		4	--	--	--	--	--	exempt	--	--	--	--	--	--	--	--	--
Valuation reductions-other (Rm)	2	--	--	--	--	--	--	exempt	--	--	--	--	--	--	--	--	--
Total valuation reductions:																	
Total value used for rating (Rm)	6	5 286	2	376	779	--	exempt	exempt	--	--	--	--	--	--	--	--	--
Total land value (Rm)	6	--	--	--	--	--	exempt	exempt	--	--	--	--	--	--	--	--	--
Total value of improvements (Rm)	6	--	--	--	--	--	exempt	exempt	--	--	--	--	--	--	--	--	--
Total market value (Rm)	6	4 987	2	355	735	--	exempt	exempt	--	--	--	--	--	--	--	--	--
Rating:																	
Average rate	3	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Rate revenue budget (R'000)		48 000	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Rate revenue expected to collect (R'000)		44 500	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Expected cash collection rate (%)	4	91.0%	91.0%	91.0%	91.0%	100.0%	exempt	exempt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Rebates, exemptions - indigent (R'000)		300	--	--	--	--	exempt	exempt	--	--	--	--	--	--	--	--	--
Rebates, exemptions - pensioners (R'000)		2 100	--	--	--	--	exempt	exempt	--	--	--	--	--	--	--	--	--
Rebates, exemptions - bona fide farm. (R'000)		--	--	--	18 000	--	exempt	exempt	--	--	--	--	--	--	--	--	--
Rebates, exemptions - other (R'000)		--	--	--	--	7 000	exempt	exempt	--	--	--	--	--	--	--	--	--
Phase-in reductions/discounts (R'000)		--	--	--	--	--	exempt	exempt	--	--	--	--	--	--	--	--	--
Total rebates,exemptns,eductns,disccs (R'000)																	

Table 68: MBRR SA12b - Property rates by category (budget year)

WC012 Cederberg - Supporting Table SA12b Property rates by category (budget year)																	
Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2022/23																	
Valuation:																	
No. of properties		6 467	-	445	1 832	42	763	542	84	-	-	-	-	41	1	59	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Frequency of valuation (select)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Method of valuation used (select)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Base of valuation (select)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat rate used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	18	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	199	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		563	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:																	
Total value used for rating (Rm)	6	2 479	-	696	4 646	272	231	81	163	-	-	-	-	-	2	7	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	3 137	-	696	4 646	272	231	81	163	-	-	-	-	18	2	206	-
Rating:																	
Average rate	3	0.013395	-	0.017280	0.003349	0.017280	-	-	0.003349	-	-	-	-	-	-	0.003349	-
Rate revenue budget (R '000)		40 742	-	12 020	16 681	4 703	-	-	545	-	-	-	-	-	-	24	-
Rate revenue expected to collect (R'000)		39 723	-	11 719	16 264	4 585	-	-	531	-	-	-	-	-	-	23	-
Expected cash collection rate (%)	4	97.5%	0.0%	97.5%	97.5%	97.5%	0.0%	0.0%	97.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	97.5%	0.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		781	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		6 761	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discouts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,disccs (R'000)																	

Table 69: MBRR SA 13a – Service tariffs by category

WC012 Cederberg - Supporting Table SA13a Service Tariffs by category									
Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Property rates (rate in the Rand)									
Residential properties	1		0.0122	0.0129	0.0137	0.0145	0.0134	0.0140	0.0146
Residential properties - vacant land			0.0122	0.0129	0.0137	0.0145	0.0134	0.0140	0.0146
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			0.0032	0.0034	0.0034	0.0360	0.0306	0.0320	0.0334
Farm properties - used			0.0032	0.0034	0.0034	0.0360	0.0033	0.0035	0.0037
Farm properties - not used			0.0032	0.0034	0.0034	0.0360	0.0033	0.0035	0.0037
Industrial properties			0.0158	0.0167	0.0167	0.0188	0.0173	0.0181	0.0189
Business and commercial properties			0.0158	0.0167	0.0167	0.0188	0.0173	0.0181	0.0189
Communal land - residential			0.0158	0.0167	0.0167	0.0188	0.0173	0.0181	0.0189
Communal land - small holdings			0.0158	0.0167	0.0167	0.0188	0.0173	0.0181	0.0189
Communal land - farm property			0.0158	0.0167	0.0167	0.0188	0.0173	0.0181	0.0189
Communal land - business and commercial			0.0158	0.0167	0.0167	0.0188	0.0173	0.0181	0.0189
Communal land - other			0.0158	0.0167	0.0167	0.0188	0.0173	0.0181	0.0189
State-owned properties			0.0158	0.0167	0.0167	0.0188	0.0173	0.0181	0.0189
Municipal properties			exempt	exempt	exempt	exempt	exempt	exempt	exempt
Public service infrastructure			0.0125	0.0133	0.0148	0.0157	0.0033	0.0035	0.0037
Privately owned towns serviced by the owner			0.0125	0.0133	0.0148	0.0157	0.0033	0.0035	0.0037
State trust land			exempt	exempt	exempt	exempt	exempt	exempt	exempt
Restitution and redistribution properties			exempt	exempt	exempt	exempt	exempt	exempt	exempt
Protected areas			exempt	exempt	exempt	exempt	exempt	exempt	exempt
National monuments properties			exempt	exempt	exempt	exempt	exempt	exempt	exempt
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			35 000	35 000	35 000	85 000	100 000	100 000	100 000
Indigent rebate or exemption			40%	40%	40%	40%	40%	40%	40%
Pensioners/social grants rebate or exemption			40%	40%	40%	40%	40%	40%	40%
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			75%	75%	75%	75%	75%	75%	75%
Other rebates or exemptions									
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			-	-	128	135	124	130	136
Service point - vacant land (Rands/month)			-	-	65	69	64	66	69
Water usage - flat rate tariff (c/k)			-	-	-	-	-	-	-
Water usage - life line tariff		(describe structure)	-	-	-	-	-	-	-
Water usage - Block 1 (c/k)		(fill in thresholds)	8	8	9	9	10	10	11
Water usage - Block 2 (c/k)		(fill in thresholds)	10	10	11	11	12	13	13
Water usage - Block 3 (c/k)		(fill in thresholds)	11	12	13	13	14	15	15
Water usage - Block 4 (c/k)		(fill in thresholds)	19	20	22	23	24	25	26
Other									
Waste water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			28	32	32	36	90	94	98
Service point - vacant land (Rands/month)			88	105	93	118	131	137	143
Waste water - flat rate tariff (c/k)			150	159	169	179	5	5	5
Volumetric charge - Block 1 (c/k)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/k)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/k)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/k)		(fill in structure)	-	-	-	-	-	-	-
Other									

WC012 Cederberg - Supporting Table SA13a Service Tariffs by category									
Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			290	328	348	399	263	274	287
Service point - vacant land (Rands/month)			193	219	232	266			
FBE		(how is this targeted?)	1	1	1	2	2	2	2
Life-line tariff - meter		(describe structure)	-	-	-	-	-	-	-
Life-line tariff - prepaid		(describe structure)	-	-	-	-	-	-	-
Flat rate tariff - meter (c/kwh)			-	-	-	-	-	-	-
Flat rate tariff - prepaid (c/kwh)			1	1	1	2	2	2	2
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	1	1	1	2	2	2	2
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	1	1	1	2	2	2	2
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	2	2	2	2	2	3	3
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	2	2	2	2	3	3	3
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	2	2	2	2	3	3	3
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Other									
Waste management tariffs									
Domestic									
Street cleaning charge			22	22	23	28	30	32	33
Basic charge/ fixed fee			94	100	101	115	126	131	137
80l bin - once a week									
250l bin - once a week									

Table 70: MBRR SA21- Transfers and grants made by the municipality

WC012 Cederberg - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
					Audited Outcome	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Cash Transfers to Organisations											
Sport Councils		117	63	50	46	20	20	20	30	31	33
Tourism		300	-	13	300	100	100	100	1 000	1 044	1 095
Public Schools		3	-	-	-	-	-	-	-	-	-
National Sea Rescue Institute		-	94	-	-	-	-	-	-	-	-
Old Dam Festival		340	15	-	-	-	-	-	-	-	-
ATKV		-	20	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		759	192	63	346	120	120	120	1 030	1 075	1 128
Cash Transfers to Groups of Individuals											
Bursaries for non-employees		307	184	314	250	395	395	395	-	-	-
Total Cash Transfers To Groups Of Individuals:		307	184	314	250	395	395	395	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	1 066	376	377	596	515	515	515	1 030	1 075	1 128
Groups of Individuals											
Wuppertal Support	5	-	19	7	15	6	6	6	-	-	-
Social Relief		66	898	106	273	113	113	113	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		66	917	113	288	118	118	118	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		66	917	113	288	118	118	118	-	-	-
TOTAL TRANSFERS AND GRANTS	6	1 132	1 293	489	884	633	633	633	1 030	1 075	1 128

Table 71: MBRR SA32 - List of external mechanisms

WC012 Cederberg - Supporting Table SA32 List of external mechanisms					
External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
None					

Table 72: MBRR SA38 - Consolidated detailed operational projects

WC012 Cederberg - Supporting Table SA38 Consolidated detailed operational projects								
R thousand	Function	Project Description	Own Strategic Objectives	Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality:								
<i>List all operational projects grouped by Function</i>								
	Executive and council	Good Governance, Community Development and Public Participation	C	13 518	13 439	11 895	12 442	13 280
	Finance and administration	Implement strategies to ensure financial viability and economically sustainability	B	56 575	68 403	62 492	65 711	68 824
	Finance and administration	Good Governance, Community Development and Public Participation	C	20 881	25 110	19 074	18 811	19 937
	Finance and administration	Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council	G	10 385	15 448	11 345	11 969	12 639
	Internal audit	Good Governance, Community Development and Public Participation	C	1 095	1 031	1 082	1 151	1 227
	Community and social services	To Facilitate social cohesion, safe and healthy communities	F	9 324	11 195	9 071	9 322	9 754
	Sport and recreation	Improve and Sustain basic service delivery and infrastructure development	A	5 801	4 429	5 720	6 099	6 510
	Sport and recreation	To Facilitate social cohesion, safe and healthy communities	F	7 130	7 274	6 777	7 217	7 694
	Public safety	To Facilitate social cohesion, safe and healthy communities	F	17 620	17 773	28 421	29 148	29 952
	Housing	Enable a resilient, sustainable, quality and inclusive living environment and human settlements. I.e Housing development and informal settlement upgrade	E	2 571	25 900	26 877	1 641	7 753
	Planning and development	Improve and Sustain basic service delivery and infrastructure development	A	760	886	942	993	1 025
	Planning and development	Good Governance, Community Development and Public Participation	C	1 003	1 960	2 765	2 910	3 066
	Planning and development	Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	D	2 490	3 083	3 578	3 789	4 020
	Planning and development	Enable a resilient, sustainable, quality and inclusive living environment and human settlements. I.e Housing development and informal settlement upgrade	E	3 297	3 231	3 718	3 954	4 209
	Road transport	Improve and Sustain basic service delivery and infrastructure development	A	11 724	13 690	13 255	13 829	14 493
	Road transport	To Facilitate social cohesion, safe and healthy communities	F	1 671	1 828	1 794	1 913	2 041
	Energy sources	Improve and Sustain basic service delivery and infrastructure development	A	98 129	114 383	122 670	132 755	144 663
	Water management	Improve and Sustain basic service delivery and infrastructure development	A	30 130	33 344	29 886	31 069	32 655
	Waste water management	Improve and Sustain basic service delivery and infrastructure development	A	13 101	21 171	18 651	19 555	20 492
	Waste management	Improve and Sustain basic service delivery and infrastructure development	A	15 866	19 629	15 414	16 231	16 514
	Total Operational expenditure			323 071	405 213	395 428	390 509	420 746

2.15.1 Proposed tariff structure for the 2022/23 financial year:

Please refer to Appendix F


2.16 Manager's quality certificate

Municipal Manager Quality Certificate

I, **Dawid Adonis**, Municipal Manager of CEDERBERG MUNICIPALITY,
Hereby Certify that the Final 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 adjustment budget
and supporting documents are consistent with the Integrated Development
Plan of the Municipality,

Print Name: **Dawid Adonis**

Municipal Manager of **CEDERBERG MUNICIPALITY**

Signature: 

Date: **20 May 2022**