

FINAL ANNUAL BUDGET OF CEDERBERG MUNICIPALITY

2023/2024 TO 2025/2026

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK



Copies of this document can be viewed:

- All public libraries within the municipality
- Online at www.cederbergmun.gov.za

TABLE OF CONTENTS

1	PART 1: ANNUAL BUDGET	7
1.1	MAYOR’S REPORT.....	7
1.2	LEGISLATIVE BACKGROUND:.....	7
1.3	COUNCIL RESOLUTIONS.....	8
1.4	EXECUTIVE SUMMARY	9
1.5	OPERATING REVENUE FRAMEWORK	14
1.5.1	<i>Tariff Setting:</i>	17
1.5.2	<i>Revenue from traffic fines</i>	22
1.5.3	<i>Overall impact of tariff increases on households</i>	22
1.6	OPERATING EXPENDITURE FRAMEWORK	23
1.6.1	<i>Employee related cost</i>	23
1.6.2	<i>Depreciation & asset impairment</i>	24
1.6.3	<i>Finance Charges</i>	24
1.6.4	<i>Bulk Purchases</i>	24
1.6.5	<i>Inventory consumed</i>	25
1.6.6	<i>Contracted Services</i>	25
1.6.7	<i>Operating Costs</i>	25
1.6.8	<i>Transfers and Grants</i>	27
1.6.9	<i>Repairs and maintenance</i>	27
1.6.10	<i>Free Basic Services: Basic Social Services Package</i>	29
1.7	CAPITAL EXPENDITURE	31
1.8	ANNUAL BUDGET TABLES.....	33
2	PART 2: SUPPORTING DOCUMENTATION	49
2.1	OVERVIEW OF THE ANNUAL BUDGET PROCESS.....	49
2.1.1	<i>Political oversight of the Budget Process</i>	49
2.1.2	<i>Schedule of Key Deadlines relating to the Budget Process</i>	49
2.1.3	<i>Purpose of the Budget and IDP Process Plan</i>	54
2.1.4	<i>IDP and Service Delivery and Budget Implementation Plan</i>	54
2.2	OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP.....	54
2.2.1	<i>Measurable performance objectives and indicators</i>	57
2.2.2	<i>Performance indicators and benchmarks</i>	60
2.3	OVERVIEW OF BUDGET RELATED-POLICIES.....	66
2.4	OVERVIEW OF BUDGET ASSUMPTIONS.....	66
2.4.1	<i>External factors</i>	66
2.4.2	<i>General inflation outlook and its impact on the municipal activities</i>	66
2.4.3	<i>Credit rating outlook</i>	66
2.4.4	<i>Interest rates for borrowing and investment of funds</i>	67
2.4.5	<i>Collection rate for revenue services</i>	67
2.4.6	<i>Growth or decline in tax base of the municipality</i>	67
2.4.7	<i>Salary increases</i>	68
2.4.8	<i>Impact of national, provincial and local policies</i>	68

2.5	OVERVIEW OF BUDGET FUNDING	69
2.5.1	<i>Medium-term outlook: operating revenue</i>	69
2.5.2	<i>Cash Flow Management</i>	71
2.5.3	<i>Cash Backed Reserves/Accumulated Surplus Reconciliation</i>	73
2.5.4	<i>Funding compliance measurement</i>	74
2.6	EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS.....	78
2.7	ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY	81
2.8	COUNCILOR AND EMPLOYEE BENEFITS	82
2.9	MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW	84
2.10	ANNUAL BUDGETS AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS – INTERNAL DEPARTMENTS	90
2.11	ANNUAL BUDGETS AND SERVICE DELIVERY AGREEMENT – MUNICIPAL ENTITIES AND OTHER EXTERNAL MECHANISMS	90
2.12	CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS.....	90
2.13	CAPITAL EXPENDITURE DETAILS	90
2.14	LEGISLATION COMPLIANCE STATUS	98
2.14.1	<i>Service Delivery and Implementation Plan</i>	98
2.14.2	<i>In year reporting</i>	98
2.14.3	<i>Internship program</i>	98
2.14.4	<i>Budget and Treasury Office</i>	98
2.14.5	<i>Audit Committee</i>	98
2.14.6	<i>Annual Report</i>	99
2.14.7	<i>MFMA Training</i>	99
2.14.8	<i>Policies</i>	99
2.15	OTHER SUPPORTING DOCUMENTS	100
2.15.1	<i>Proposed tariff structure for the 2023/24 financial year:</i>	114
2.16	MANAGER’S QUALITY CERTIFICATE	115

LIST OF TABLES

Table 1: Consolidated Overview of the 2023/2024 MTREF	13
Table 2: Summary of revenue classified by source.....	15
Table 3: Transfers and Grant Receipts.....	17
Table 4: Revenue & Expenditure per Service Category	21
Table 5: Overall expected impact of tariff increases on households.....	22
Table 6: Operating Expenditure by type.....	26
Table 7: Repairs and maintenance per asset class	28
Table 8: Cost of providing free basic services:.....	30
Table 9: Budgeted capital expenditure by vote.....	31
Table 10: Capital budget per funding source.....	32
Table 11: MBRR A1 - Budget Summary.....	33
Table 12: MBRR A2 Budgeted Performance (Revenue & Expenditure by standard classification)	35
Table 13: MBRR A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)....	36
Table 14: MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure).....	37
Table 15: MBRR A5 - Budgeted Capital Expenditure by vote, functional classification and funding source	38
Table 16: MBRR A6 - Budgeted Financial Position.....	40
Table 17: MBRR A7 - Budgeted Cash Flow Statement.....	42
Table 18: MBRR A8 - Cash backed reserves/accumulated surplus reconciliation.....	42
Table 19: MBRR A9 - Asset Management	44
Table 20: MBRR A10 - Basic Service Delivery Measurement.....	48
Table 21: Schedule of key deadlines.....	50
Table 22: MBRR SA4 - Reconciliation of IDP strategic objectives and budget (revenue)	56
Table 23: MBRR SA5 - Reconciliation of IDP strategic objectives and budget (operating expenditure)	56
Table 24: MBRR SA6 - Reconciliation of IDP strategic objectives and budget (capital expenditure)	57
Table 25: SA7 - Measurable performance objectives.....	58
Table 26: SA8 Performance indicators and benchmarks	59
Table 27: Breakdown of operating revenue over MTREF	69
Table 28: MBRR SA15 - Investment particulars by type	70
Table 29: MBRR SA16 - Investment particulars by maturity.....	70
Table 30: MBRR SA17 Borrowing.....	71
Table 31: Budgeted cash flow statement	72
Table 32: MBRR A8 Cash backed reserves/accumulated surplus reconciliation	73
Table 33: MBRR SA10 Funding compliance measurement.....	75
Table 34: Planned Grant Receipts.....	78
Table 35: Planned Grant Expenditure.....	79
Table 36: Reconciliation of transfers, grant receipts and unspent funds.....	80
Table 37: Transfers and grants made by the Municipality	81
Table 38: MBRR SA22 - Summary of councilor and staff benefits.....	82

Table 39: MBRR S23 - Salaries, allowances and benefits.....	83
Table 40: MBRR SA24 - Summary of personnel numbers.....	83
Table 41: MBRR SA25 - Budgeted monthly revenue and expenditure.....	84
Table 42: MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote).....	85
Table 43: MBRR S27 - Budgeted monthly revenue and expenditure (functional classification).....	86
Table 44: MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)	87
Table 45: MBRR SA29 - Budgeted monthly capital expenditure (functional classification)	88
Table 46: MBRR S30 - Budgeted monthly cash flow.....	88
Table 47: MBRR SA34a - Capital expenditure on new assets by asset class.....	91
Table 48: MBRR SA34b - capital expenditure on renewal of existing assets.....	92
Table 49: MBRR SA34e - Capital expenditure on upgrading of existing assets	93
Table 50: MBRR SA34d - Depreciation by asset class	94
Table 51: MBRR SA35 - Future financial implications of the capital budget	95
Table 52: MBRR SA36 - Detailed capital expenditure per municipal vote.....	96
Table 53: MBRR SA1 - Supporting detail to Budgeted Financial Performance.....	100
Table 54: MBRR SA2 - Matrix financial performance budget	103
Table 55: MBRR SA3 - Supporting table to Budgeted Financial Position.....	104
Table 56: MBRR SA9 - Social, economic and demographic statistics & assumptions.....	106
Table 57: MBRR SA11 - Property Rates summary.....	107
Table 58: MBRR SA12a – Property rates by category (current year).....	108
Table 59: MBRR SA12b - Property rates by category (budget year).....	109
Table 60: MBRR SA 13a – Service tariffs by category	110
Table 61: MBRR SA21- Transfers and grants made by the municipality.....	112
Table 62: MBRR SA32 - List of external mechanisms.....	113
Table 63: MBRR SA38 - Consolidated detailed operational projects.....	113

LIST OF FIGURES

Figure 1: Revenue by Source.....	16
Figure 2: Expenditure by Type	26
Figure 3: Capital budget per funding source.....	32
Figure 4: Borrowings as % of operating revenue.....	60
Figure 5: Current liabilities as % of cash	61
Figure 6: Consumer Debtor's Payment level	62
Figure 7: Asset test ratio	63
Figure 8: PPE as % of cash generated	64
Figure 9: Debtor turnover days.....	65
Figure 10: Cash Funded Budget	65
Figure 11: CPI projections	66
Figure 12: Cash flow forecast.....	72

1 Part 1: Annual Budget

1.1 Mayor's Report

The Mayor's budget speech for the 2023/24 Medium Term Budget Revenue and Expenditure Framework (MTREF) 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 2023. 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 05 May 2023.

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.

The Budget has been drafted in accordance with the requirements of MFMA Circular No 122 & 123 and the Division of Revenue Bill B3 of 2023 and the Provincial Gazette 8730 & 8731.

1.3 Council Resolutions

It is recommended that:

1. That Council approves the final tabled annual budget of Cederberg municipality for the financial year 2023/24 and the two outer years 2024/25 and 2025/26 as per Annexure A (Budget schedules A1 to A10 and supporting schedules SA1 to SA 38).
2. Council approves the final tabled 2023-2024 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 2023/24 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 policies listed in Annexure D, as workshopped with Council;
6. That the tabled Service Level Standards Framework attached as Annexure E be approved;
7. That the 2023/24 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 of the Tariff Setting Tool as per Annexure K;

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 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 which is to improve and sustain basic service delivery and infrastructure development

While preparing the draft budget for the current year, achieving a balanced financial situation posed challenges due to the following factors, among others:

1. Persisting cash flow challenges over the past five financial years, resulting in operating deficits since the 2018/2019 fiscal year where expenses exceeded income.
2. The budget is funded for cash commitments, but there is a shortfall of R72.823 million for both capital and operational expenses.
3. Financial losses incurred in the delivery of essential services such as electricity and waste collection.
4. Urgent repairs and replacement of damaged and outdated infrastructure are required.
5. Outstanding historical debt owed to ESKOM.
6. Municipal infrastructure and financial resources have been severely affected by the adverse consequences of load shedding.

Mitigation strategies

Cederberg Municipality has taken proactive measures to enhance debt collection from consumers and improve the accuracy and efficiency of revenue billing and collection. Additionally, the municipality has been actively engaged in implementing customer care initiatives to foster meaningful citizen involvement and establish a government that prioritizes its people. Efforts have also been made to renegotiate terms with ESKOM and significant creditors, ensuring that repayment obligations remain within the municipality's means.

The Municipality is also in the process of applying for the Eskom Debt Relief as prescribed by Circular 124. This comes with stringent conditions which the municipality should consistently adhere to in order to qualify for the write-off.

Furthermore, the municipality has identified contracts that do not provide value or are financially burdensome and has successfully renegotiated or terminated those agreements with service providers.

Since the 2022/2023 original budget until the drafting of the 2023/2024 final budget, Cederberg Municipality has faced significant challenges in accomplishing strategic objectives and meeting service delivery targets. Some of these challenges include:

- Political instability and a lack of leadership.
- Absence of permanent key senior management positions, including Municipal Manager, Chief Financial Officer, and Directors responsible for Technical Support and Corporate Services.
- The risk of electricity disconnection due to non-payment.
- The potential for the municipality to be placed under Administration as per section 139 of the Municipal Finance Management Act.
- The possibility of labor unrest due to unpaid salary increases pending the outcome of the Exemption Application.
- The threat of legal action resulting from the failure to implement the adverse ruling of the Exemption Application against the Municipality.
- Legal action from service providers due to non-payment of accounts.
- Silent community protests, such as the refusal to pay for services, adversely impacting the municipality's financial resources.

In order to mitigate these challenges, various engagements were held with key stakeholders in Provincial and National Government that resulted in the following:

- Implementing the Budget Funding Plan
- Adoption of the S154 Support Plan

It should be noted that administrative and political instability also has a major impact on the Municipality as a legally compliant entity. Below are key issues that need to be mentioned:

- Two bi-elections were held which changed balance of power in governance of the Municipality.
- The lack of political stability and leadership resulted in the Municipality to unable to approve the 2021/22 Annual Report and 2022/23 adjustment budget within the Legislated timeframes.

Since the commencement of the financial year on July 1, 2022, Cederberg Municipality has not employed any permanent Senior Manager. It has been operating with four acting Municipal Managers, an acting Chief Financial Officer, an acting Director of Corporate Support Services, and a temporary acting Director of Technical Services (for a period of two months). The recruitment process to fill these senior management positions is currently underway, and we remain optimistic that it will be concluded before the beginning of the new financial year (2023/2024).

Following the adoption of the draft budget, the Department of Local Government has seconded an acting Municipal Manager to the municipality to facilitate stability. Additionally, an acting Director of Technical Services and an acting Director of Support Services have been appointed temporarily while the recruitment process for permanent positions is being finalized.

The aforementioned circumstances will affect the roll-over process as per National Treasury requirements, which mandate permanent appointments for the Municipal Manager and Chief Financial Officer positions.

The municipality has experienced a regression in its audit outcomes compared to the previous year, with numerous findings across departments that require attention before the end of the current financial year.

Furthermore, the municipal area has faced increased crises due to aging infrastructure and fleet, resulting in frequent disruptions in the provision of essential services. It is crucial to acknowledge the ongoing impact of load shedding on the municipality, not only affecting electricity services but also impeding the municipality's ability to pump water. This negatively

affects the stability of water supplies and the functioning of the wastewater reticulation network. Additionally, the growing trend of consumers exploring alternative energy solutions poses a concern as it may reduce revenue generation and the collection of fees for basic service delivery.

Despite these challenges, the municipality has maintained its ability to meet the payment terms of its employees, ESKOM, and other major creditors. Conditional grant allocations have been ring-fenced to ensure the availability of cash for project expenditures.

The collection rate has shown significant improvement, rising from 63.3% in July 2022 to 92.62% in April 2023. Since December 2022, it has consistently remained above 91%, reaching a peak of 93.47% in March 2023. To facilitate the collection of outstanding amounts, the Debt collection policy has been reviewed, allowing for the collection of overdue payments within a 30-day period. All consumers are required to pay interest on their outstanding debts, except for indigent customers. In arrears are put on auxiliary to ensure the collection of overdue amounts.

As a result of these measures, there has been an increase in the number of residential consumers and government entities who promptly pay their municipal accounts. The objective is to achieve the same level of compliance in the commercial and agriculture sectors, which still pose challenges. Residential customers and Business customers are still a challenge as a result of low income and unemployment

The primary concern remains the unfunded portion of the budget. However, through the implementation of the budget funding plan, exploration of alternative sources of income, and the implementation of the Section 154 support plan, the municipality aims to operate with a fully funded budget that covers all operational requirements and strategic service delivery targets.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2023/24 Medium-term Revenue and Expenditure Framework:

Table 1: Consolidated Overview of the 2023/2024 MTREF

Description	Budget Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Total Operating Revenue	384 996 568.00	372 875 875.00	372 875 875.00	372 875 875.00	371 702 086.00	399 027 367.00	423 243 380.00
Total Operating Expenditure	395 427 849.00	404 935 897.00	404 935 897.00	404 935 897.00	394 800 236.00	429 197 116.00	457 497 767.00
<i>Surplus/(Deficit)</i>	- 10 431 281.00	- 32 060 022.00	- 32 060 022.00	- 32 060 022.00	- 23 098 150.00	- 30 169 749.00	- 34 254 387.00
Capital Transfers and Subsidies (Monetary allocations)	58 400 477.00	51 413 017.00	51 413 017.00	51 413 017.00	71 079 623.00	48 619 914.00	86 659 931.00
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-
<i>Surplus/ (Deficit) for the year</i>	47 969 196.00	19 352 995.00	19 352 995.00	19 352 995.00	47 981 473.00	18 450 165.00	52 405 544.00
Total Capital Expenditure	70 530 477.00	62 952 017.00	62 952 017.00	62 952 017.00	85 994 625.00	48 619 915.00	86 659 394.00

Total operating revenue has declined by 0.31% for the 2023/24 financial year when compared to the last 2022/23 Adjustments Budget. For the two outer years, operational revenue will increase by 7.35% in the 2024/2025 and 6.07% for 2025/2026 respectively.

Total operating expenditure for the 2023/2024 financial year has been appropriated at R394.800 million and translates into a budgeted surplus of R47.981 million after taking into consideration capital funding. When compared to the 2022/23 Adjustments Budget, operational expenditure has decreased by 2.58% in the 2023/2024, increased by 8.71% in the 2024/2025 and by 6.59% in the 2025/2026 budget year.

The budget surplus for the two outer years steadily increases to R47.981 million for 2023/24 and decreases slightly to R18.450 million for 2024/25 and increases to R52.406 million in 2025/26 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 R88.995 million for 2023/2024 has increased by 36.60% when compared to the 2022/23 Adjustment Budget. The municipality is hampered by its ability to pay for goods and services from own funds, but due to service delivery realities, it has to make provision for capital expenditure from own funds. The capital program amounts to R 48.620 million in the 2024/2025 financial year and R86.659 million in the 2025/2026 financial year. The combination of d own income sources and grants were 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. Though the municipality has the capacity to take on additional borrowings, it has opted not to do so at the moment due to the impact it will have on the monthly cash flow.

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 projected revenue is firstly correctly invoiced and secondly adequately collected. We foresee that the post pandemic economic environment will continue to pose challenges in collecting all revenue.

The costs required to address the needs of the community will inevitably always exceed available generated income and thus compel the Municipality towards breakeven point through the implementation of tariffs increases.

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 92.0% 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);
- Moving towards cost reflective tariff increases for service charges over the MTREF;

Table 2: Summary of revenue classified by source

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue										
Exchange Revenue										
Service charges - Electricity	97 604	102 234	116 302	126 308	111 280	111 280	111 280	110 746	122 484	133 510
Service charges - Water	28 021	29 064	31 228	29 456	29 223	29 223	29 223	31 298	32 831	34 374
Service charges - Waste Water Management	9 106	9 457	12 004	14 316	12 851	12 851	12 851	14 660	16 006	17 476
Service charges - Waste Management	10 033	10 806	12 779	13 818	14 163	14 163	14 163	15 272	16 509	17 846
Sale of Goods and Rendering of Services	3 578	3 685	4 713	5 408	3 965	3 965	3 965	4 240	4 448	4 658
Agency services	2 736	3 720	3 672	4 042	3 653	3 653	3 653	3 841	4 030	4 219
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 984	5 733	4 288	4 006	10 153	10 153	10 153	10 876	11 887	12 993
Interest earned from Current and Non Current Assets	506	749	750	634	1 677	1 677	1 677	1 269	1 400	1 543
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	480	705	829	437	724	724	724	941	987	1 034
Licence and permits	-	2	3	3	2	2	2	-	-	-
Operational Revenue	774	497	566	2 404	807	807	807	704	739	773
Non-Exchange Revenue										
Property rates	45 526	48 155	52 404	67 173	70 103	70 103	70 103	73 339	76 932	80 548
Surcharges and Taxes	-	-	186	-	34	34	34	1	1	1
Fines, penalties and forfeits	13 994	11 553	9 181	20 800	10 856	10 856	10 856	11 555	11 606	11 656
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	64 462	77 633	96 033	94 193	102 416	102 416	102 416	89 549	97 258	100 702
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	74	644	-	58	58	58	2 500	1 000	1 000
Other Gains	5 934	-	33	2 000	910	910	910	910	910	910
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	287 736	304 069	345 615	384 997	372 876	372 876	372 876	371 702	399 027	423 243

The primary source of revenue for the municipality is derived from service charges, which accounted for R171.976 million (46.27%) of the total revenue. This reflects a decrease of approximately R20 million compared to the draft budget of R192.393 million. In the final budget for the year 2022/23, all service charges have increased except for revenue generated from electricity. This emphasizes the significant impact that load shedding has had on the municipality during the 2022/23 financial year. Revenue from electricity has been based on the assumption that load-shedding will range between stage 6 and stage 8.

Grants and subsidies represent the second-largest source of revenue for the municipality, amounting to R160.629 million. These grants primarily consist of the equitable share allocated through the Division of Revenue Act, as well as various infrastructure grants such as the Municipal Infrastructure Grant (MIG), Integrated National Electrification Program (INEP), Regional Bulk Infrastructure Grant (RBIG), and Water Subsidy Infrastructure Grant (WSIG). Additionally, the municipality receives other operating grants, including the Finance Management Grant and the EPWP Incentive Grant.

Property rates revenue represents the third largest source of income, accounting for 19.73% or R73.339 million. The municipality also generates revenue from other significant sources, including interest from receivables, fines, penalties, and forfeits. Additionally, agency services and various other income sources contribute to the municipality's overall revenue stream.

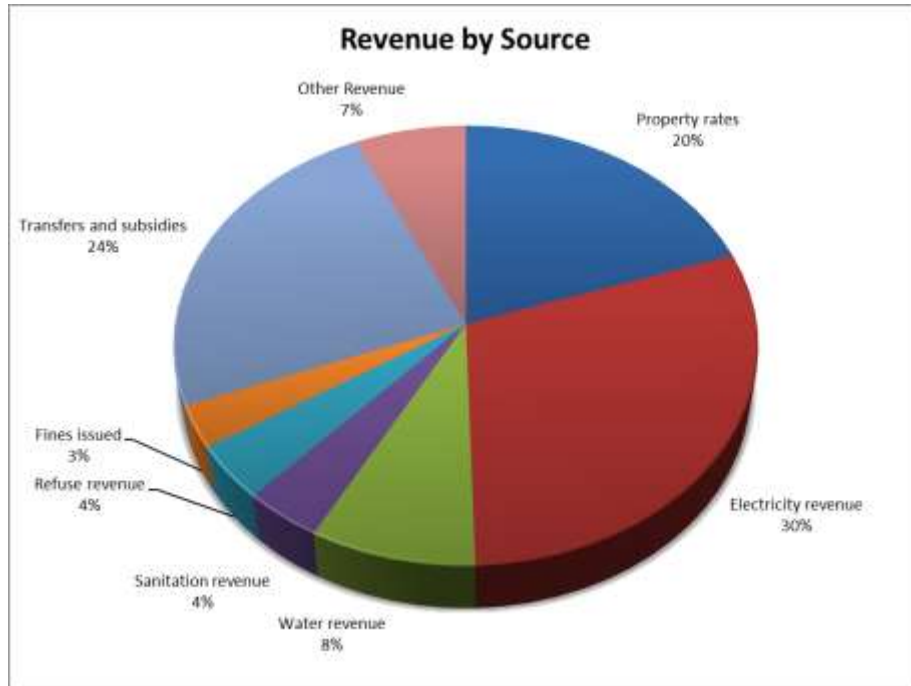


Figure 1: Revenue by Source

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

Table 3: Transfers and Grant Receipts

GRANT NAME	SPHERE	2023-2024	2024-2025	2025-2026
		R'000	R'000	R'000
Equitable Share	National	67 058	72 683	77 823
- Equitable Share: General	National	64 386	69 905	74 935
- Equitable Share: Council Support	National	2 672	2 778	2 888
Finanacial Management Grant - FMG	National	2 132	2 132	2 270
Expanded Public Works	National	1 658	-	-
Municipal Infrastructure Grant - MIG	National	17 896	18 522	19 174
Water Services Infrastructure Grant - WSIG	National	5 000	10 450	11 011
Intergrated National Electrification Grant - INEP	National	37 997	12 000	8 300
Intergrated National Electrification Grant - INEP (Eskom)	National	0	0	0
Municipal Systems Improvement Grant	National	0	0	0
Regional Bulk Infrastructure Grant	National	15 153	15 867.00	16 569.00
		146 894	115 787	118 578
Western Cape Financial Management Capability Grant	Provincial	958	-	-
Western Cape Financial Management Capacity Building Grant	Provincial	-	-	-
Human Settlements Development Grant (Beneficiaries)	Provincial	-	7 900	6 000
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	Provincial	5 731	-	39 620
Financial Assistance to Municipalities for Maintenance & Construction of Transport Infrastructure	Provincial	-	-	100
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities	Provincial	6 282	6 173	6 443
Fire Service Capacity Building Grant	Provincial	-	-	-
Thusong Services Centres Grant (Sustainability: Operational Support Grant)	Provincial	120	-	-
Title Deeds Restoration Grant	Provincial	493	-	-
Community Development Grant	Provincial	151	151	151
		13 735	14 224	52 314
		R 160 629.00	R 130 011.00	R 170 892.00

1.5.1 Tariff Setting:

Setting tariffs is a crucial and strategic aspect of budget compilation. During the revision of rates, tariffs, and charges, careful consideration was given to local economic conditions, post-pandemic impacts of COVID-19, load-shedding, input costs, and the affordability of services. The aim was to ensure the financial sustainability of the municipality. National Treasury and Provincial Treasury consistently encourage municipalities to implement tariff increases that strike a suitable balance between affordability for low-income households and other customers, while also ensuring the municipality's long-term financial viability.

Maintaining a balance has become challenging due to the strain on revenue sources, which significantly impacts infrastructure and the municipality's ability to provide high-quality services. On the other hand, it is crucial to avoid excessive tariff increases that could render services unaffordable for consumers, leading to a higher level of outstanding debt. Finding the right equilibrium between generating sufficient revenue and ensuring affordability for residents is a complex task for the municipality.

The increases in the final budget remain the same with the exception of electricity, which is determined by NERSA

- Property rates: 5.3%
- Service charges – Electricity: 15.1%
- Service charges – Water: 5.3%
- Service charges - Waste Water Management: 9.4%
- Service charges - Waste Management: 8.1%

It is important to note that not all the above-mentioned tariffs are cost reflective. The electricity department is currently cost reflective. The water department is expected to become cost reflective in the Medium-Term Revenue and Expenditure Framework (MTREF) for the year 2023/24. However, the refuse removal and sanitation department is currently not cost reflective, but it is anticipated to become cost reflective in the MTREF for 2025/26. The municipality is working towards aligning the costs of these departments with the revenue they generate to ensure sustainability and proper financial management.

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 completed and implemented with effect from 1 July 2022. Numerous objections and appeals were received and processed through the Appeals Board.

In the 2023/24 financial year, revenue from property rates will see an increase of 5.3% based on Circular 123. The remodeling of property rates was carried out for the 2021/22 financial year, and the new valuation roll came into effect from 01 July 2022, resulting in only the inflationary increase. This adjustment aims to align property rates with current market values and ensure that the revenue generated from property rates remains in line with the municipality's financial requirements.

The following stipulations in the Property Rates Policy are highlighted:

- Residential (In terms of section 6 of the Rates Policy; Domestic improved properties (excluding garages), valued at R100 000 and below are exempted from the payment of property rates.
- 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.

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 drought that were experienced in the Western few years ago. The water department is expected to be cost reflective in the coming financial year 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 5.3% for water will be implemented with effect from 1 July 2023 in line with the recommendations from the completed cost reflective study and the prescribed inflationary increase as per Circular 123.

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 will evaluate the tariffs and feedback should be expected September 2023.

A final increase of 15.1% has been allowed by NERSA for increase in electricity tariffs. Load shedding has resulted in decreased electricity consumption during the affected periods. As a result, the municipality experienced a decline in revenue from electricity sales. Customers are gradually shifting towards relying on alternative power sources not only during load shedding

but also during regular hours. This transition has resulted in lower electricity consumption, leading to a subsequent loss of revenue for the municipality. As customers seek to mitigate the impact of load shedding and reduce their dependence on the municipal electricity supply, the municipality experiences a decrease in revenue due to reduced electricity usage. This is evident from table 2 when comparing the previous budget figures. This is concerning for the Municipality as electricity is one of the major revenue sources.

Despite increased costs, higher levels of unemployment and poverty in our community, the Municipality will continue to provide free basic services to our increased registered indigent residents (50 kWh per month).

1.5.1.4 Sanitation and Impact of Tariff Increases

A tariff increase of 9.4 % for sanitation from 1 July 2023 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 reflectivity assessment was conducted for sanitation services similar to the one carried out for water services. The MAYCO reviewed the study and discussed the proposal presented by the administration. The proposal suggested moving away from the current charging structure based on the number of connection points (toilets) and implementing a flat charge rate for sanitation based on the percentage of water usage. This shift was proposed due to the lack of available data regarding the number of connection points on each property. If an 80.0% water usage rate was applied, this new structure would have resulted in an average increase of 26.0%.

However, considering that the data cleansing process and are still in progress, the municipality has decided to continue with the current point of connection-based charging structure for sanitation services.

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. An 8.1% per cent increase in the waste removal tariff is proposed from 1 July 2023. The higher increase is to ensure that the Municipality becomes cost reflective in the next three financial years.

1.5.1.6 Costing of Services

Table 4: Revenue & Expenditure per Service Category

Electricity			
	2021/22	2022/23	Budget 2023/24
Revenue (Operating & Capital)	133 390 942.46	146 191 880.00	148 914 995.00
Operating Expenditure	113 221 308.81	115 854 390.00	121 432 264.00
Capital Expenditure	15 402 039.52	24 441 738.00	39 490 870.00
<i>Surplus/ (Deficit)</i>	4 767 594.13	5 895 752.00	- 12 008 139.00

Waste Management			
	2021/22	2022/23	Budget 2023/24
Revenue (Operating & Capital)	17 178 955.42	24 485 334.00	16 192 000.00
Operating Expenditure	19 244 263.09	17 002 042.00	16 908 559.00
Capital Expenditure	2 849 049.05	2 604 000.00	5 000 000.00
<i>Surplus/ (Deficit)</i>	- 4 914 356.72	4 879 292.00	- 5 716 559.00

Waste Water Management			
	2021/22	2022/23	Budget 2023/24
Revenue (Operating & Capital)	21 103 372.88	25 035 194.00	33 807 672.00
Operating Expenditure	18 260 124.69	18 588 216.00	19 538 714.00
Capital Expenditure	4 968 491.31	615 000.00	12 617 977.00
<i>Surplus/ (Deficit)</i>	- 2 125 243.12	5 831 978.00	1 650 981.00

Water			
	2021/22	2022/23	Budget 2023/24
Revenue (Operating & Capital)	56 450 262.05	51 665 147.00	53 300 000.00
Operating Expenditure	32 590 372.86	32 025 491.00	33 566 147.00
Capital Expenditure	22 410 865.51	6 897 787.00	13 876 522.00
<i>Surplus/ (Deficit)</i>	1 449 023.68	12 741 869.00	5 857 331.00

1.5.2 Revenue from traffic fines

Revenue from traffic fines were based on actual prior year figures. The Municipality has initiated the procurement process for appointing a service provider in order to issue speed camera fines. The first attempt in the process was unsuccessful; however the municipality has restarted the process. It will also endeavor on exploring alternative solutions with regards to the traffic department.

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 5: Overall expected impact of tariff increases on households

WC012 Cederberg - Supporting Table SA14 Household bills											
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		882.00	934.03	727.98	669.75	669.75	669.75	4.4%	699.22	730.68	737.99
Electricity: Basic levy		287.52	384.11	398.91	428.70	428.70	428.70		496.87	549.54	599.00
Electricity: Consumption		1 669.00	1 772.48	2 090.86	2 247.10	2 247.10	2 247.10	7.5%	2 414.90	2 695.30	2 621.25
Water: Basic levy		120.38	127.61	135.27	124.45	124.45	124.45		129.92	135.77	137.13
Water: Consumption		364.00	647.10	685.80	501.00	501.00	501.00	4.4%	675.60	705.90	712.96
Sanitation		150.00	168.69	214.54	233.86	233.86	233.86	9.4%	255.84	279.88	282.68
Refuse removal		99.87	131.27	143.08	155.96	155.96	155.96	8.1%	168.42	182.05	183.87
Other											
sub-total		3 572.77	4 165.29	4 396.44	4 360.82	4 360.82	4 360.82	11.0%	4 840.77	5 179.12	5 274.88
VAT on Services											
Total large household bill:		3 572.77	4 165.29	4 396.44	4 360.82	4 360.82	4 360.82	11.0%	4 840.77	5 179.12	5 274.88
% increase/-decrease			16.6%	5.5%	(0.8%)	-	-		11.0%	7.0%	1.8%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		230.00	246.10	485.33	446.50	446.50	446.50	4.4%	466.15	487.12	491.99
Electricity: Basic levy		287.52	384.11	398.91	428.70	428.70	428.70		496.87	549.54	599.00
Electricity: Consumption		744.00	851.88	1 045.43	1 163.30	1 163.30	1 163.30	7.5%	1 250.20	1 343.60	1 357.04
Water: Basic levy		120.38	127.61	135.27	124.45	124.45	124.45		129.92	135.77	137.13
Water: Consumption		461.10	488.77	571.50	265.95	265.95	265.95	4.4%	275.75	288.10	290.98
Sanitation		160.90	202.40	214.54	233.86	233.86	233.86	9.4%	255.84	279.88	282.68
Refuse removal		99.87	131.27	143.08	155.96	155.96	155.96	8.1%	168.42	182.05	183.87
Other											
sub-total		2 103.77	2 432.14	2 994.06	2 818.72	2 818.72	2 818.72	8.0%	3 043.15	3 266.06	3 342.69
VAT on Services											
Total small household bill:		2 103.77	2 432.14	2 994.06	2 818.72	2 818.72	2 818.72	8.0%	3 043.15	3 266.06	3 342.69
% increase/-decrease			15.6%	23.1%	(5.9%)	-	-		8.0%	7.3%	2.3%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		140.00	148.40	145.60	223.25	223.25	223.25	4.4%	233.07	243.56	246.00
Electricity: Basic levy		128.80	-	-	-	-	-		-	-	-
Electricity: Consumption		265.00	281.43	465.13	583.21	583.21	583.21	7.5%	626.75	673.58	680.31
Water: Basic levy		113.57	127.61	135.27	-	-	-		-	-	-
Water: Consumption		133.00	140.98	158.62	135.38	135.38	135.38	4.4%	141.40	147.70	149.18
Sanitation		94.22	99.87	115.39	125.78	125.78	125.78	8.1%	135.97	146.98	148.45
Refuse removal		94.22	99.87	115.39	125.78	125.78	125.78	8.1%	135.97	146.98	148.45
Other											
sub-total		874.59	798.29	1 055.74	1 106.56	1 106.56	1 106.56	6.6%	1 179.80	1 258.43	1 271.01
VAT on Services					132.50	132.50	132.50	#NAME?	142.01	152.23	153.75
Total small household bill:		874.59	798.29	1 055.74	1 239.06	1 239.06	1 239.06	6.7%	1 321.81	1 410.66	1 424.76
% increase/-decrease			(8.7%)	32.2%	17.4%	-	-		6.7%	6.7%	1.0%

1.6 Operating Expenditure Framework

Cederberg Municipality's expenditure framework for the 2023/24 budget and MTREF is informed by the following:

- 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 2023/2024 financial year totals R150.822 million (including remuneration of Councilors), which equals 38.20% of the total operating expenditure. This is close to the top bracket of the ratio as prescribed by National Treasury (25%-40%). The decreased other operating expenditure has had an impact on the ratio.

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 15 September 2021 through the South African Local Government Bargaining Council; Circular 7 of 2021 was used as guidance. All current positions were budgeted for. The municipality is also in the process of reviewing its organizational structure to ensure efficiency.

In order to ensure economic viability and to not overstretch the already limited financial resources and cash management strategy, only critical vacancies are budgeted for.

1.6.2 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 R29.617 million for the 2023/2024 financial and equates to 7.5% of the total operating expenditure.

1.6.3 Finance Charges

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital) as well as interest payable on the outstanding ESKOM account. Finance charges make up 4.00% (R15.789 million) of operating expenditure. The Municipality is in the process of applying for the Eskom Debt Relief package, however the circular has advised not to exclude provisions for the outstanding portions from the budget hence the provision for interest is included.

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. As the Municipality is participating in the debt relief process, it is restricted from funding any projects through loans. Therefore, the Municipality has made budgetary provisions to align with this limitation.

1.6.4 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 allowable increase granted for the coming financial year is at 18.7 %. The expenditure includes distribution losses which currently equal 7.33% (Cederberg Municipality AFS, 2021/22) of the increased purchase price and a concerted effort is necessary to ensure the reduction of the losses to within acceptable norms. A decrease in bulk purchases is also evident due to the impact of load-shedding.

1.6.5 Inventory consumed

Inventory consumed comprise of amongst others the purchase of fuel, diesel, materials and spares for maintenance, cleaning materials and chemicals. In line with Cederberg Municipality's repairs and maintenance plan this group of expenditure has been prioritized to ensure sustainability of Cederberg Municipality's infrastructure. For 2023/2024 the appropriation against this group of expenditure is at R 12.291 million. This was informed by circumstances experienced during the 2022/2023 financial year. The circumstances were mainly the severe load shedding experienced, as well as multiple fuel hikes. Due to breakdown of refuse and sewerage truck, the remaining refuse and sewerage trucks had to service more than one town to ensure ongoing service delivery. The sewerage truck had to operate more frequently due to pump breakdowns. Budgetary provision also had to be made on fuel due to the purchase of new generators.

1.6.6 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. Contracted Services has significantly decreased mainly due to the decrease in the allocation Human Settlements. 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.

1.6.7 Operating Costs

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 operating costs amounts to R26.328 million for the 2023/2024 financial year and increases in line with inflation 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.

The following table is a high level summary of the 2023/24 budget and MTREF (classified per main type of operating expenditure):

Table 6: Operating Expenditure by type

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)								2023/24 Medium Term Revenue & Expenditure Framework		
Description	2019/20	2020/21	2021/22	Current Year 2022/23				Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
Expenditure										
Employee related costs	114 817	123 803	132 380	120 562	130 495	130 495	130 495	144 683	152 509	162 431
Remuneration of councillors	5 570	5 572	5 000	5 173	6 057	6 057	6 057	6 139	6 587	7 062
Bulk purchases - electricity	81 546	81 771	93 891	103 638	94 837	94 837	94 837	95 123	107 204	118 782
Inventory consumed	8 026	6 873	8 332	8 115	11 610	11 610	11 610	12 291	12 845	13 399
Debt impairment	46 525	34 767	26 777	38 846	39 026	39 026	39 026	30 239	31 761	33 334
Depreciation and amortisation	18 916	23 687	26 850	28 151	27 236	27 236	27 236	29 617	32 678	34 013
Interest	9 822	11 585	12 206	11 778	15 414	15 414	15 414	15 789	17 052	18 528
Contracted services	18 206	17 911	54 699	50 254	52 048	52 048	52 048	33 651	39 628	39 326
Transfers and subsidies	1 293	489	244	1 030	380	380	380	30	31	33
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	19 174	20 147	23 620	25 881	26 924	26 924	26 924	26 328	27 991	29 680
Losses on disposal of Assets	140	-	-	-	-	-	-	-	-	-
Other Losses	-	-	865	2 000	910	910	910	910	910	910
Total Expenditure	324 036	326 605	384 866	395 428	404 936	404 936	404 936	394 800	429 197	457 498

The following graph gives a breakdown of main expenditure categories for the 2023/2024 financial year:

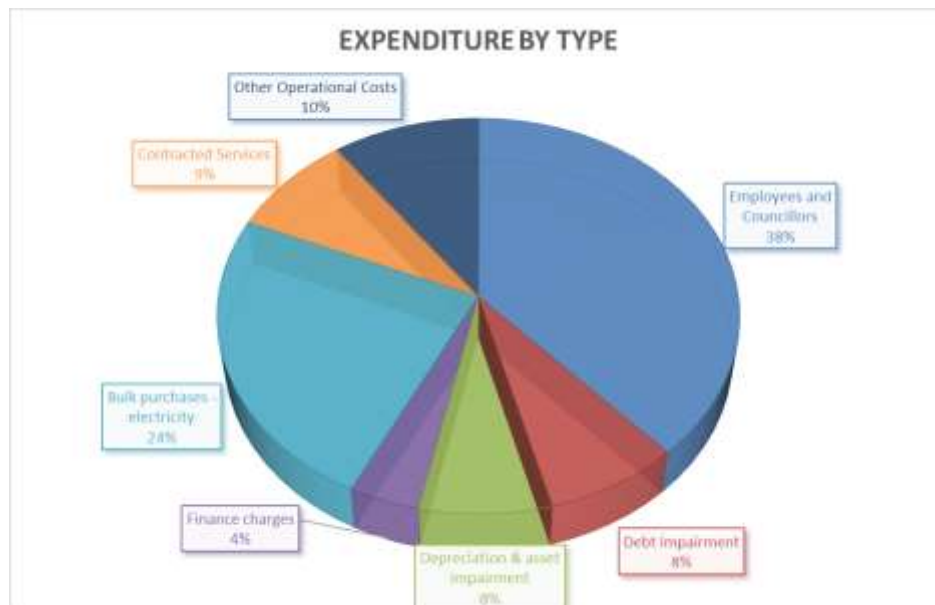


Figure 2: Expenditure by Type

1.6.8 Transfers and Grants

Transfer and grants consist out of cash and non-cash transfers to other, organizations and or individuals. The provision for the 2023/24 MTREF is at R30 thousand and increases to R31 thousand and R33 thousand 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.

1.6.9 Repairs and maintenance

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

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

Repairs & maintenance is increased from R29.064 million in the 2022/2023 financial year to R33.207 million in 2023/2024 budget year. As part of the 2023/24 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 7: Repairs and maintenance per asset class

WC012 Cederberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		15 619	13 219	15 936	15 025	15 452	15 452	18 782	19 143	20 287
Roads Infrastructure		6 686	6 132	7 045	7 459	7 073	7 073	8 351	8 290	8 859
Roads		1 052	-	82	67	48	48	57	60	63
Road Structures		5 635	6 132	6 963	7 391	7 025	7 025	8 293	8 230	8 796
Storm water Infrastructure		770	755	714	961	802	802	1 049	1 115	1 183
Storm water Conveyance		113	21	24	50	30	30	55	58	60
Attenuation		657	733	690	911	772	772	994	1 057	1 122
Electrical Infrastructure		531	722	744	664	782	782	1 400	1 469	1 538
LV Networks		531	722	744	664	782	782	1 400	1 469	1 538
Water Supply Infrastructure		2 106	941	1 147	917	736	736	796	835	874
Water Treatment Works		398	170	172	237	40	40	147	154	161
Distribution		1 708	771	975	680	697	697	649	680	712
Sanitation Infrastructure		4 966	4 229	5 375	4 409	5 479	5 479	5 954	6 142	6 480
Reticulation		4 730	4 141	5 073	3 974	5 274	5 274	5 618	5 790	6 112
Waste Water Treatment Works		237	88	302	435	205	205	336	352	368
Solid Waste Infrastructure		760	440	912	616	581	581	1 233	1 293	1 354
Landfill Sites		760	440	912	616	581	581	1 233	1 293	1 354
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		7 298	7 696	8 434	7 301	8 126	8 126	9 605	9 609	10 265
Community Facilities		6 142	6 391	6 706	5 794	6 560	6 560	7 943	7 839	8 382
Halls		749	868	901	407	878	878	1 185	1 139	1 218
Libraries		1	-	7	-	-	-	500	-	-
Cemeteries/Crematoria		10	1	16	51	24	24	54	57	59
Public Open Space		5 382	5 522	5 783	5 336	5 658	5 658	6 205	6 643	7 105
Sport and Recreation Facilities		1 156	1 305	1 729	1 507	1 566	1 566	1 661	1 770	1 884
Outdoor Facilities		1 156	1 305	1 729	1 507	1 566	1 566	1 661	1 770	1 884
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		605	191	291	538	355	355	485	509	533
Operational Buildings		605	191	291	538	355	355	485	509	533
Municipal Offices		605	191	291	538	355	355	485	509	533
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		67	29	41	105	62	62	148	155	163
Computer Equipment		67	29	41	105	62	62	148	155	163
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		67	52	83	292	210	210	306	320	336
Machinery and Equipment		67	52	83	292	210	210	306	320	336
Transport Assets		2 851	3 103	4 514	3 330	4 859	4 859	3 882	4 083	4 287
Transport Assets		2 851	3 103	4 514	3 330	4 859	4 859	3 882	4 083	4 287
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	26 707	24 289	29 299	26 591	29 064	29 064	33 207	33 819	35 870
R&M as a % of PPE & Investment Property		3.9%	3.4%	4.0%	3.3%	3.8%	3.8%	4.0%	4.0%	4.0%
R&M as % Operating Expenditure		8.2%	7.4%	7.6%	6.7%	7.2%	7.2%	8.2%	8.6%	8.4%

1.6.10 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 2023/2024 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 R10.432 million for the 2023/2024 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 8: Cost of providing free basic services:

WC012 Cederberg - Table A10 Basic service delivery measurement										
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Household service targets										
Water:										
Piped water inside dwelling	1	5 700	5 779	5 832	6 034	6 034	6 034	6 094	6 155	6 217
Piped water inside yard (but not in dwelling)		84	85	86	-	-	-	-	-	-
Using public tap (at least min.service level)	2	1 600	1 650	1 665	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		7 384	7 514	7 583	6 034	6 034	6 034	6 094	6 155	6 217
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	7 384	7 514	7 583	6 034	6 034	6 034	6 094	6 155	6 217
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	5 148	5 148	5 148	5 199	5 251	5 304
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	5 148	5 148	5 148	5 199	5 251	5 304
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	5 148	5 148	5 148	5 199	5 251	5 304
Energy:										
Electricity (at least min.service level)		1 380	1 380	482	419	419	419	423	427	432
Electricity - prepaid (min.service level)		6 497	6 497	7 578	7 977	7 977	7 977	8 057	8 137	8 219
<i>Minimum Service Level and Above sub-total</i>		7 877	7 877	8 060	8 396	8 396	8 396	8 480	8 565	8 650
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	7 877	7 877	8 060	8 396	8 396	8 396	8 480	8 565	8 650
Refuse:										
Removed at least once a week		-	-	-	5 953	5 953	5 953	6 013	6 073	6 133
<i>Minimum Service Level and Above sub-total</i>		-	-	-	5 953	5 953	5 953	6 013	6 073	6 133
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	-	-	-	5 953	5 953	5 953	6 013	6 073	6 133
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	2 257	2 650	2 650	2 302	2 302	2 302	2 325	2 348	2 372
Sanitation (free minimum level service)		2 257	2 650	2 650	2 226	2 226	2 226	2 248	2 271	2 293
Electricity/other energy (50kwh per household per month)		2 257	2 650	2 650	2 264	2 264	2 264	2 287	2 310	2 333
Refuse (removed at least once a week)		2 257	2 650	2 650	2 299	2 299	2 299	2 322	2 345	2 369
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		896	1 137	1 078	906	3 424	3 424	3 629	3 807	3 986
Sanitation (free sanitation service to indigent households)		3 579	4 801	3 404	3 675	5 191	5 191	5 787	6 331	6 926
Electricity/other energy (50kwh per indigent household per month)		64	72	64	69	99	99	114	126	137
Refuse (removed once a week for indigent households)		423	536	540	583	829	829	902	975	1 054
<i>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</i>		-	-	-	-	-	-	-	-	-
Total cost of FBS provided	8	4 961	6 546	5 085	5 233	9 543	9 543	10 432	11 239	12 103
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)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		3 474	3 919	3 803	7 542	8 100	8 100	8 791	9 222	9 655
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	3 474	3 919	3 803	7 542	8 100	8 100	8 791	9 222	9 655

1.7 Capital expenditure

The capital expenditure framework totals R 221.274 million over the MTREF, of which R85.995 million is allocated for the 2023/24 financial year. Capital expenditure is displayed in a number of ways in the tables and figure below.

Table 9 illustrates the capital expenditure appropriated for multi- and single year per vote.

Table 9: Budgeted capital expenditure by vote

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework			
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24
R thousand	1											
Capital expenditure - Vote												
Multi-year expenditure to be appropriated	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		8 918	351	2 699	2 471	7 032	7 032	7 032	4 938	15 301	15 639	
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	
Vote 8 - Electricity		4 554	120	47	-	-	-	-	1 800	-	-	
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	
Vote 10 - Waste Water Management		3 363	11 619	4 795	-	-	-	-	-	-	-	
Vote 11 - Water		-	-	17 800	13 215	131	131	131	13 177	13 797	14 408	
Vote 12 - Housing		-	-	-	10 000	14 255	14 255	14 255	5 731	-	39 620	
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-	
Vote 14 - Sports and Recreation		-	1 195	870	-	40	40	40	-	-	-	
Capital multi-year expenditure sub-total	7	16 834	13 286	26 211	25 686	21 459	21 459	21 459	25 645	29 098	69 867	
Single-year expenditure to be appropriated	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	
Vote 3 - Financial Administrative Services		52	-	1	350	360	360	360	-	-	-	
Vote 4 - Community Development Services		60	36	150	2 139	4 680	4 680	4 680	2 576	-	-	
Vote 5 - Corporate and Strategic Services		829	245	396	480	520	520	520	1 165	-	-	
Vote 6 - Planning and Development Services		622	18	-	17	19	19	19	-	-	-	
Vote 7 - Public Safety		989	6	475	-	700	700	700	-	-	-	
Vote 8 - Electricity		6 808	14 861	15 355	26 880	24 442	24 442	24 442	37 691	10 435	7 217	
Vote 9 - Waste Management		58	24	2 849	1 105	2 604	2 604	2 604	5 000	-	-	
Vote 10 - Waste Water Management		1 933	8 205	173	10 225	615	615	615	12 618	-	-	
Vote 11 - Water		5 974	7 364	4 611	2 689	6 766	6 766	6 766	700	9 087	9 575	
Vote 12 - Housing		0	-	1 289	-	335	335	335	-	-	-	
Vote 13 - Road Transport		108	40	-	960	451	451	451	600	-	-	
Vote 14 - Sports and Recreation		316	366	1 736	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		17 749	31 165	27 036	44 844	41 493	41 493	41 493	60 350	19 522	16 792	
Total Capital Expenditure - Vote		34 584	44 451	53 247	70 530	62 952	62 952	62 952	85 995	48 620	86 659	

The capital budget is funded from a mixture of grants received from National Treasury, Provincial Treasury and internally generated funds. It should be noted that major uncertainty exists around the Desalination project in Lamberts Bay (Funded by RBIG).

The Municipality has engaged in an adjudication process with the contractor regarding claims for adverse physical condition. Once this process is done, the municipality will have to obtain a specialist technical recommendation on the way forward in terms of completing the marine outfall. Additionally, the municipality will have to obtain a detailed cost estimate for the refurbishment of the plant

With these, it is only at this point that the municipality may be in the position to incur further expenditure on this project. Therefore, expenditure and cash flows are highly uncertain at this point.

Table 10: Capital budget per funding source

Vote Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funded by:										
National Government	25 845	42 237	45 632	48 400	32 640	32 640	32 640	65 349	48 620	47 039
Provincial Government	3 846	-	-	10 000	18 773	18 773	18 773	5 731	-	39 620
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Borrowing	749	-	314	8 600	-	-	-	-	-	-
Internally generated funds	4 144	2 214	7 301	3 530	11 539	11 539	11 539	14 915	-	-
Total Capital Funding	34 584	44 451	53 247	70 530	62 952	62 952	62 952	85 995	48 620	86 659

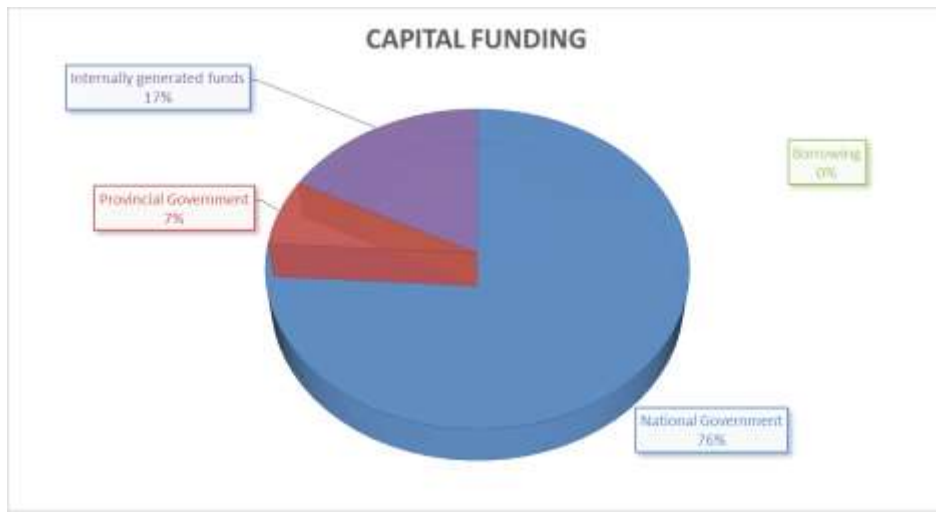


Figure 3: Capital budget per funding source

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 11: MBRR A1 - Budget Summary

WC012 Cederberg - Table A1 Budget Summary										
Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Financial Performance										
Property rates	45 526	48 155	52 404	67 173	70 103	70 103	70 103	73 339	76 932	80 548
Service charges	144 763	151 562	172 313	183 898	167 517	167 517	167 517	171 976	187 830	203 206
Investment revenue	506	749	750	634	1 677	1 677	1 677	1 269	1 400	1 543
Transfer and subsidies - Operational	64 462	77 633	96 033	94 193	102 416	102 416	102 416	89 549	97 258	100 702
Other own revenue	32 479	25 970	24 115	39 099	31 163	31 163	31 163	35 568	35 607	37 245
Total Revenue (excluding capital transfers and contributions)	287 736	304 069	345 615	384 997	372 876	372 876	372 876	371 702	399 027	423 243
Employee costs	114 817	123 803	132 380	120 562	130 495	130 495	130 495	144 683	152 509	162 431
Remuneration of councillors	5 570	5 572	5 000	5 173	6 057	6 057	6 057	6 139	6 587	7 062
Depreciation and amortisation	18 916	23 687	26 850	28 151	27 236	27 236	27 236	29 617	32 678	34 013
Interest	9 822	11 585	12 206	11 778	15 414	15 414	15 414	15 789	17 052	18 528
Inventory consumed and bulk purchases	89 573	88 644	102 223	111 753	106 447	106 447	106 447	107 414	120 049	132 181
Transfers and subsidies	1 293	489	244	1 030	380	380	380	30	31	33
Other expenditure	84 044	72 825	105 962	116 981	118 908	118 908	118 908	91 128	100 290	103 250
Total Expenditure	324 036	326 605	384 866	395 428	404 936	404 936	404 936	394 800	429 197	457 498
Surplus/(Deficit)	(36 300)	(22 537)	(39 251)	(10 431)	(32 060)	(32 060)	(32 060)	(23 098)	(30 170)	(34 254)
Transfers and subsidies - capital (monetary allocations)	28 740	42 237	45 632	58 400	51 413	51 413	51 413	71 080	48 620	86 660
Transfers and subsidies - capital (in-kind)	-	-	3 324	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(7 559)	19 700	9 705	47 969	19 353	19 353	19 353	47 981	18 450	52 406
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 559)	19 700	9 705	47 969	19 353	19 353	19 353	47 981	18 450	52 406
Capital expenditure & funds sources										
Capital expenditure	34 584	44 451	53 247	70 530	62 952	62 952	62 952	85 995	48 620	86 659
Transfers recognised - capital	29 691	42 237	45 632	58 400	51 413	51 413	51 413	71 080	48 620	86 659
Borrowing	749	-	314	8 600	-	-	-	-	-	-
Internally generated funds	4 144	2 214	7 301	3 530	11 539	11 539	11 539	14 915	-	-
Total sources of capital funds	34 584	44 451	53 247	70 530	62 952	62 952	62 952	85 995	48 620	86 659
Financial position										
Total current assets	60 559	51 764	63 254	40 445	42 108	42 108	42 108	43 804	57 849	72 338
Total non current assets	692 878	715 490	734 370	818 457	770 086	770 086	770 086	826 464	842 405	895 052
Total current liabilities	127 079	116 559	135 683	118 393	123 165	123 165	123 165	124 008	123 314	123 743
Total non current liabilities	71 988	84 677	86 219	111 650	93 953	93 953	93 953	103 202	115 435	129 735
Community wealth/Equity	554 371	566 018	575 723	628 859	595 076	595 076	595 076	643 057	661 507	713 913
Cash flows										
Net cash from (used) operating	47 344	47 581	52 036	69 830	54 623	54 623	54 623	86 434	62 901	99 812
Net cash from (used) investing	(33 769)	(50 008)	(44 878)	(70 530)	(62 894)	(62 894)	(62 894)	(83 495)	(47 620)	(85 659)
Net cash from (used) financing	(4 078)	(4 508)	(5 093)	4 162	(3 516)	(3 516)	(3 516)	(1 735)	(1 763)	(223)
Cash/cash equivalents at the year end	16 685	9 750	11 815	3 746	28	28	28	1 233	14 752	28 680
Cash backing/surplus reconciliation										
Cash and investments available	16 685	9 750	11 815	3 746	28	28	28	1 233	14 752	28 680
Application of cash and investments	75 835	63 954	77 986	69 688	73 742	73 742	73 742	74 056	73 488	72 904
Balance - surplus (shortfall)	(59 150)	(54 204)	(66 171)	(65 942)	(73 714)	(73 714)	(73 714)	(72 823)	(58 736)	(44 223)
Asset management										
Asset register summary (WDV)	692 878	715 490	734 370	818 457	770 086	770 086	826 464	826 464	842 405	895 052
Depreciation	18 916	23 687	26 850	28 151	27 236	27 236	29 617	29 617	32 678	34 013
Renewal and Upgrading of Existing Assets	12 096	9 280	8 381	5 660	12 005	12 005	19 208	19 208	24 388	25 414
Repairs and Maintenance	26 707	24 289	29 299	26 591	29 064	29 064	33 207	33 207	33 819	35 870
Free services										
Cost of Free Basic Services provided	4 961	6 546	5 085	5 233	9 543	9 543	10 432	10 432	11 239	12 103
Revenue cost of free services provided	3 474	3 919	3 803	7 542	8 100	8 100	8 791	8 791	9 222	9 655
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 12: 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	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional	1									
<i>Governance and administration</i>		105 865	115 103	115 629	90 518	99 616	99 616	148 543	153 888	163 075
Executive and council		43 112	54 220	49 959	10 129	10 129	10 129	53 413	58 074	62 192
Finance and administration		62 753	60 883	65 670	80 389	89 486	89 486	95 130	95 814	100 883
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		21 411	19 656	41 386	56 990	62 795	62 795	30 086	28 763	66 946
Community and social services		5 474	5 214	5 537	7 606	11 122	11 122	9 536	6 353	6 632
Sport and recreation		2 413	4 209	3 856	3 250	2 830	2 830	2 839	2 978	3 118
Public safety		13 524	10 233	8 793	20 793	10 785	10 785	11 487	11 531	11 576
Housing		-	-	23 200	25 340	38 057	38 057	6 224	7 900	45 620
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		15 857	6 766	9 432	9 863	14 501	14 501	11 938	24 150	25 067
Planning and development		13 121	3 046	2 684	2 979	2 311	2 311	2 419	2 525	2 632
Road transport		2 736	3 720	6 748	6 884	12 190	12 190	9 520	21 625	22 435
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		173 343	204 780	228 124	286 026	247 378	247 378	252 215	240 846	254 815
Energy sources		109 471	119 367	133 391	161 556	146 192	146 192	148 915	134 674	142 017
Water management		36 588	38 362	56 450	65 428	51 665	51 665	53 300	66 332	69 475
Waste water management		13 006	35 687	21 103	35 009	25 035	25 035	33 808	22 337	24 402
Waste management		14 278	11 364	17 179	24 033	24 485	24 485	16 192	17 503	18 921
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	316 476	346 305	394 570	443 397	424 289	424 289	442 782	447 647	509 903
Expenditure - Functional										
<i>Governance and administration</i>		99 657	102 455	111 432	105 888	125 150	125 150	120 146	124 763	132 564
Executive and council		11 758	13 519	12 693	11 895	12 809	12 809	14 474	15 388	16 346
Finance and administration		86 878	87 841	97 714	92 911	111 198	111 198	104 466	108 084	114 838
Internal audit		1 021	1 095	1 025	1 082	1 143	1 143	1 207	1 291	1 380
<i>Community and public safety</i>		43 908	44 576	65 938	76 866	70 109	70 109	52 818	62 040	62 675
Community and social services		9 366	9 324	9 483	9 071	11 399	11 399	13 366	13 556	14 405
Sport and recreation		12 031	12 931	13 141	12 497	12 809	12 809	13 741	14 625	15 561
Public safety		20 449	19 750	18 743	28 421	19 961	19 961	22 080	22 664	23 256
Housing		2 062	2 571	24 570	26 877	25 941	25 941	3 631	11 195	9 454
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		19 287	20 946	22 903	26 053	24 808	24 808	28 742	30 084	32 114
Planning and development		6 832	7 550	8 561	11 004	10 063	10 063	12 465	13 294	14 287
Road transport		12 455	13 395	14 342	15 049	14 745	14 745	16 277	16 791	17 827
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		161 184	158 629	184 593	186 621	184 868	184 868	193 095	212 310	230 145
Energy sources		97 313	98 130	113 221	122 670	115 854	115 854	121 432	135 480	148 641
Water management		30 159	30 147	32 590	29 886	32 025	32 025	33 566	36 775	39 561
Waste water management		16 796	13 101	19 537	18 651	19 986	19 986	21 188	22 266	23 353
Waste management		16 917	17 251	19 244	15 414	17 002	17 002	16 909	17 789	18 591
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	324 036	326 605	384 866	395 428	404 936	404 936	394 800	429 197	457 498
Surplus/(Deficit) for the year		(7 559)	19 700	9 705	47 969	19 353	19 353	47 981	18 450	52 406

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 13: 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1									
Vote 1 - Executive and Council		43 112	54 220	49 959	10 129	10 129	10 129	53 413	58 074	62 192
Vote 2 - Office of Municipal Manager		16	41	39	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		59 745	57 356	62 636	76 256	86 368	86 368	92 287	94 579	99 597
Vote 4 - Community Development Services		7 075	8 329	7 983	9 301	13 026	13 026	11 911	7 105	7 419
Vote 5 - Corporate and Strategic Services		652	363	547	2 437	902	902	460	475	490
Vote 6 - Planning and Development Services		13 121	3 046	2 684	2 979	2 611	2 611	2 419	2 525	2 632
Vote 7 - Public Safety		17 000	13 961	12 467	24 836	14 450	14 450	15 337	15 570	15 804
Vote 8 - Electricity		109 471	119 367	133 391	161 556	146 192	146 192	148 915	134 674	142 017
Vote 9 - Waste Management		14 278	11 364	17 179	24 033	24 485	24 485	16 192	17 503	18 921
Vote 10 - Waste Water Management		13 006	35 687	21 103	35 009	25 035	25 035	33 808	22 337	24 402
Vote 11 - Water		36 588	38 362	56 450	65 428	51 665	51 665	53 300	66 332	69 475
Vote 12 - Housing		-	-	23 200	25 340	38 057	38 057	6 224	7 900	45 620
Vote 13 - Road Transport		-	-	3 076	2 842	8 537	8 537	5 678	17 596	18 216
Vote 14 - Sports and Recreation		2 413	4 209	3 856	3 250	2 830	2 830	2 839	2 978	3 118
Total Revenue by Vote	2	316 476	346 305	394 570	443 397	424 289	424 289	442 782	447 647	509 903
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		8 613	8 530	7 667	7 620	8 698	8 698	9 114	9 729	10 378
Vote 2 - Office of Municipal Manager		8 788	11 210	13 737	15 304	14 145	14 145	18 410	19 535	20 705
Vote 3 - Financial Administrative Services		55 436	56 575	59 569	62 492	72 829	72 829	65 641	69 049	73 923
Vote 4 - Community Development Services		14 269	14 080	13 385	11 570	13 271	13 271	11 384	9 728	10 387
Vote 5 - Corporate and Strategic Services		18 512	18 069	22 665	19 073	24 643	24 643	25 111	26 301	27 478
Vote 6 - Planning and Development Services		6 402	7 625	9 621	6 959	8 753	8 753	11 224	11 896	12 721
Vote 7 - Public Safety		25 734	24 661	23 342	33 160	26 095	26 095	29 185	30 192	31 223
Vote 8 - Electricity		97 313	98 130	113 221	122 670	115 854	115 854	121 432	135 480	148 641
Vote 9 - Waste Management		16 917	17 251	19 244	15 414	17 002	17 002	16 909	17 789	18 591
Vote 10 - Waste Water Management		15 477	11 786	18 260	17 088	18 588	18 588	19 539	20 549	21 565
Vote 11 - Water		30 159	30 147	32 590	29 886	32 025	32 025	33 566	36 775	39 561
Vote 12 - Housing		2 062	2 571	24 570	26 877	25 941	25 941	3 631	11 195	9 454
Vote 13 - Road Transport		12 324	13 039	13 852	14 817	14 282	14 282	15 914	16 354	17 311
Vote 14 - Sports and Recreation		12 031	12 931	13 141	12 497	12 809	12 809	13 741	14 625	15 561
Total Expenditure by Vote	2	324 036	326 605	384 866	395 428	404 936	404 936	394 800	429 197	457 498
Surplus/(Deficit) for the year	2	(7 559)	19 700	9 705	47 969	19 353	19 353	47 981	18 450	52 406

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

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	97 604	102 234	116 302	126 308	111 280	111 280	111 280	110 746	122 484	133 510
Service charges - Water	2	28 021	29 064	31 228	29 456	29 223	29 223	29 223	31 298	32 831	34 374
Service charges - Waste Water Management	2	9 106	9 457	12 004	14 316	12 851	12 851	12 851	14 660	16 006	17 476
Service charges - Waste Management	2	10 033	10 806	12 779	13 818	14 163	14 163	14 163	15 272	16 509	17 846
Sale of Goods and Rendering of Services		3 578	3 685	4 713	5 408	3 965	3 965	3 965	4 240	4 448	4 658
Agency services		2 736	3 720	3 672	4 042	3 653	3 653	3 653	3 841	4 030	4 219
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		4 984	5 733	4 288	4 006	10 153	10 153	10 153	10 876	11 887	12 993
Interest earned from Current and Non Current Assets		506	749	750	634	1 677	1 677	1 677	1 269	1 400	1 543
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		480	705	829	437	724	724	724	941	987	1 034
Licence and permits		-	2	3	3	2	2	2	-	-	-
Operational Revenue		774	497	566	2 404	807	807	807	704	739	773
Non-Exchange Revenue											
Property rates	2	45 526	48 155	52 404	67 173	70 103	70 103	70 103	73 339	76 932	80 548
Surcharges and Taxes		-	-	186	-	34	34	34	1	1	1
Fines, penalties and forfeits		13 994	11 553	9 181	20 800	10 856	10 856	10 856	11 555	11 606	11 656
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		64 462	77 633	96 033	94 193	102 416	102 416	102 416	89 549	97 258	100 702
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	74	644	-	58	58	58	2 500	1 000	1 000
Other Gains		5 934	-	33	2 000	910	910	910	910	910	910
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and cont		287 736	304 069	345 615	384 997	372 876	372 876	372 876	371 702	399 027	423 243
Expenditure											
Employee related costs	2	114 817	123 803	132 380	120 562	130 495	130 495	130 495	144 683	152 509	162 431
Remuneration of councillors		5 570	5 572	5 000	5 173	6 057	6 057	6 057	6 139	6 587	7 062
Bulk purchases - electricity	2	81 546	81 771	93 891	103 638	94 837	94 837	94 837	95 123	107 204	118 782
Inventory consumed	8	8 026	6 873	8 332	8 115	11 610	11 610	11 610	12 291	12 845	13 399
Debt impairment	3	46 525	34 767	26 777	38 846	39 026	39 026	39 026	30 239	31 761	33 334
Depreciation and amortisation		18 916	23 687	26 850	28 151	27 236	27 236	27 236	29 617	32 678	34 013
Interest		9 822	11 585	12 206	11 778	15 414	15 414	15 414	15 789	17 052	18 528
Contracted services		18 206	17 911	54 699	50 254	52 048	52 048	52 048	33 651	39 628	39 326
Transfers and subsidies		1 293	489	244	1 030	380	380	380	30	31	33
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		19 174	20 147	23 620	25 881	26 924	26 924	26 924	26 328	27 991	29 680
Losses on disposal of Assets		140	-	-	-	-	-	-	-	-	-
Other Losses		-	-	865	2 000	910	910	910	910	910	910
Total Expenditure		324 036	326 605	384 866	395 428	404 936	404 936	404 936	394 800	429 197	457 498
Surplus/(Deficit)		(36 300)	(22 537)	(39 251)	(10 431)	(32 060)	(32 060)	(32 060)	(23 098)	(30 170)	(34 254)
Transfers and subsidies - capital (monetary)	6	28 740	42 237	45 632	58 400	51 413	51 413	51 413	71 080	48 620	86 660
Transfers and subsidies - capital (in-kind)	6	-	-	3 324	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(7 559)	19 700	9 705	47 969	19 353	19 353	19 353	47 981	18 450	52 406
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(7 559)	19 700	9 705	47 969	19 353	19 353	19 353	47 981	18 450	52 406
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(7 559)	19 700	9 705	47 969	19 353	19 353	19 353	47 981	18 450	52 406
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(7 559)	19 700	9 705	47 969	19 353	19 353	19 353	47 981	18 450	52 406

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - Executive and Council		--	--	--	--	--	--	--	--	--	--
Vote 2 - Office of Municipal Manager		--	--	--	--	--	--	--	--	--	--
Vote 3 - Financial Administrative Services		--	--	--	--	--	--	--	--	--	--
Vote 4 - Community Development Services		--	--	--	--	--	--	--	--	--	--
Vote 5 - Corporate and Strategic Services		--	--	--	--	--	--	--	--	--	--
Vote 6 - Planning and Development Services		8 918	351	2 699	2 471	7 032	7 032	7 032	4 938	15 301	15 839
Vote 7 - Public Safety		--	--	--	--	--	--	--	--	--	--
Vote 8 - Electricity		4 554	120	47	--	--	--	--	1 800	--	--
Vote 9 - Waste Management		--	--	--	--	--	--	--	--	--	--
Vote 10 - Waste Water Management		3 363	11 619	4 795	--	--	--	--	--	--	--
Vote 11 - Water		--	--	17 800	13 215	131	131	131	13 177	13 797	14 408
Vote 12 - Housing		--	--	--	10 000	14 255	14 255	14 255	5 731	--	39 620
Vote 13 - Road Transport		--	--	--	--	--	--	--	--	--	--
Vote 14 - Sports and Recreation		--	1 195	870	--	40	40	40	--	--	--
Capital multi-year expenditure sub-total	7	16 834	13 286	26 211	25 686	21 459	21 459	21 459	25 645	29 098	69 867
Single-year expenditure - to be appropriated	2										
Vote 1 - Executive and Council		--	--	--	--	--	--	--	--	--	--
Vote 2 - Office of Municipal Manager		--	--	--	--	--	--	--	--	--	--
Vote 3 - Financial Administrative Services		52	--	1	350	360	360	360	--	--	--
Vote 4 - Community Development Services		60	36	150	2 139	4 680	4 680	4 680	2 576	--	--
Vote 5 - Corporate and Strategic Services		829	245	396	480	520	520	520	1 165	--	--
Vote 6 - Planning and Development Services		622	18	--	17	19	19	19	--	--	--
Vote 7 - Public Safety		989	6	475	--	700	700	700	--	--	--
Vote 8 - Electricity		6 808	14 861	15 355	26 880	24 442	24 442	24 442	37 691	10 435	7 217
Vote 9 - Waste Management		58	24	2 849	1 105	2 604	2 604	2 604	5 000	--	--
Vote 10 - Waste Water Management		1 933	8 205	173	10 225	615	615	615	12 618	--	--
Vote 11 - Water		5 974	7 364	4 611	2 689	6 766	6 766	6 766	700	9 087	9 575
Vote 12 - Housing		0	--	1 289	--	335	335	335	--	--	--
Vote 13 - Road Transport		108	40	--	960	451	451	451	600	--	--
Vote 14 - Sports and Recreation		316	366	1 736	--	--	--	--	--	--	--
Capital single-year expenditure sub-total		17 749	31 165	27 036	44 844	41 493	41 493	41 493	60 350	19 522	16 792
Total Capital Expenditure - Vote		34 584	44 451	53 247	70 530	62 952	62 952	62 952	85 995	48 620	86 659
Capital Expenditure - Functional											
Governance and administration		884	245	397	830	880	880	880	1 165	--	--
Executive and council		--	--	--	--	--	--	--	--	--	--
Finance and administration		884	245	397	830	880	880	880	1 165	--	--
Internal audit		--	--	--	--	--	--	--	--	--	--
Community and public safety		1 362	1 603	4 520	12 139	20 011	20 011	20 011	8 307	--	39 620
Community and social services		57	36	150	2 139	4 680	4 680	4 680	2 576	--	--
Sport and recreation		316	1 562	2 606	--	40	40	40	--	--	--
Public safety		989	6	475	--	700	700	700	--	--	--
Housing		0	--	1 289	10 000	14 590	14 590	14 590	5 731	--	39 620
Health		--	--	--	--	--	--	--	--	--	--
Economic and environmental services		9 641	409	2 699	3 449	7 503	7 503	7 503	5 538	15 301	15 839
Planning and development		9 539	369	2 699	2 489	7 051	7 051	7 051	4 938	15 301	15 839
Road transport		101	40	--	960	451	451	451	600	--	--
Environmental protection		--	--	--	--	--	--	--	--	--	--
Trading services		22 697	42 193	45 630	54 113	34 559	34 559	34 559	70 985	33 319	31 200
Energy sources		11 361	14 981	15 402	26 880	24 442	24 442	24 442	39 491	10 435	7 217
Water management		5 974	7 364	22 411	15 903	6 898	6 898	6 898	13 877	22 884	23 983
Waste water management		5 303	19 824	4 968	10 225	615	615	615	12 618	--	--
Waste management		58	24	2 849	1 105	2 604	2 604	2 604	5 000	--	--
Other		--	--	--	--	--	--	--	--	--	--
Total Capital Expenditure - Functional	3	34 584	44 451	53 247	70 530	62 952	62 952	62 952	85 995	48 620	86 659
Funded by:											
National Government		25 845	42 237	45 632	48 400	32 640	32 640	32 640	65 349	48 620	47 039
Provincial Government		3 846	--	--	10 000	18 773	18 773	18 773	5 731	--	39 620
District Municipality		--	--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		--	--	--	--	--	--	--	--	--	--
Transfers recognised - capital	4	29 691	42 237	45 632	58 400	51 413	51 413	51 413	71 080	48 620	86 659
Borrowing	6	749	--	314	8 600	--	--	--	--	--	--
Internally generated funds		4 144	2 214	7 301	3 530	11 539	11 539	11 539	14 915	--	--
Total Capital Funding	7	34 584	44 451	53 247	70 530	62 952	62 952	62 952	85 995	48 620	86 659

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, and internally generated funds.

Table 16: MBRR A6 - Budgeted Financial Position

WC012 Cederberg - Table A6 Budgeted Financial Position											
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS											
Current assets											
Cash and cash equivalents		16 685	9 750	11 815	3 746	28	28	28	1 233	14 752	28 680
Trade and other receivables from exchange transactions	1	27 174	24 854	26 729	20 541	21 409	21 409	21 409	21 813	22 248	22 713
Receivables from non-exchange transactions	1	12 217	11 384	14 965	10 285	10 926	10 926	10 926	11 014	11 105	11 201
Current portion of non-current receivables		-	32	-	-	-	-	-	-	-	-
Invenby	2	1 388	1 277	1 454	1 406	1 454	1 454	1 454	1 454	1 454	1 454
VAT		3 091	4 462	8 290	4 462	8 290	8 290	8 290	8 290	8 290	8 290
Other current assets		5	5	0	5	0	0	0	0	0	0
Total current assets		60 559	51 764	63 254	40 445	42 108	42 108	42 108	43 804	57 849	72 338
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		77 144	77 313	74 398	76 953	74 345	74 345	74 345	74 292	74 239	74 186
Property, plant and equipment	3	614 257	636 922	658 928	740 666	694 849	694 849	694 849	751 485	767 682	820 581
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Intangible assets		1 477	1 254	1 044	838	892	892	892	687	485	285
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		692 878	715 490	734 370	818 457	770 086	770 086	770 086	826 464	842 405	895 052
TOTAL ASSETS		753 437	767 254	797 624	858 902	812 194	812 194	812 194	870 268	900 255	967 390
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		4 718	5 179	3 726	4 648	1 956	1 956	1 956	1 984	445	-
Consumer deposits		2 108	2 318	2 539	2 738	2 749	2 749	2 749	2 970	3 192	3 413
Trade and other payables from exchange transactions	4	81 134	95 047	109 203	96 705	103 203	103 203	103 203	103 203	103 203	103 203
Trade and other payables from non-exchange transactions	5	27 474	1 082	6 386	-	510	510	510	510	510	510
Provision		11 645	12 933	13 828	14 303	14 746	14 746	14 746	15 340	15 963	16 616
VAT		-	-	-	-	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		127 079	116 559	135 683	118 393	123 165	123 165	123 165	124 008	123 312	123 743
Non current liabilities											
Financial liabilities	6	12 481	7 302	4 385	17 407	2 429	2 429	2 429	445	-	-
Provision	7	59 507	77 375	81 834	94 244	91 525	91 525	91 525	102 758	115 435	129 735
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		71 988	84 677	86 219	111 650	93 953	93 953	93 953	103 202	115 435	129 735
TOTAL LIABILITIES		199 067	201 235	221 902	230 044	217 118	217 118	217 118	227 210	238 747	253 477
NET ASSETS		554 371	566 018	575 723	628 859	595 076	595 076	595 076	643 057	661 507	713 913
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	554 371	566 018	575 723	628 859	595 076	595 076	595 076	643 057	661 507	713 913
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	554 371	566 018	575 723	628 859	595 076	595 076	595 076	643 057	661 507	713 913

Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

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 17: MBRR A7 - Budgeted Cash Flow Statement

WC012 Cederberg - Table A7 Budgeted Cash Flows											
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		40 582	45 968	47 818	62 135	67 883	67 883	67 883	70 435	73 885	77 358
Service charges		123 172	136 266	157 164	170 975	160 039	160 039	160 039	158 525	173 349	187 680
Other revenue		12 107	12 367	14 202	15 555	10 225	10 225	10 225	11 043	11 570	12 102
Transfers and Subsidies - Operational	1	89 244	51 241	101 337	94 193	101 325	101 325	101 325	89 549	97 258	100 702
Transfers and Subsidies - Capital	1	28 740	42 237	45 632	58 400	46 628	46 628	46 628	71 080	48 620	86 660
Interest		506	708	710	634	1 677	1 677	1 677	8 010	8 768	9 597
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(242 081)	(235 294)	(309 825)	(327 608)	(326 554)	(326 554)	(326 554)	(316 673)	(344 978)	(368 619)
Interest		(3 781)	(5 422)	(4 758)	(3 425)	(6 221)	(6 221)	(6 221)	(5 504)	(5 539)	(5 635)
Transfers and Subsidies	1	(1 144)	(489)	(244)	(1 030)	(380)	(380)	(380)	(30)	(31)	(33)
NET CASH FROM/(USED) OPERATING ACTIVITIES		47 344	47 581	52 036	69 830	54 623	54 623	54 623	86 434	62 901	99 812
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		67	351	-	-	58	58	58	2 500	1 000	1 000
Decrease (increase) in non-current receivables		-	(32)	32	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(33 835)	(50 327)	(44 910)	(70 530)	(62 952)	(62 952)	(62 952)	(85 995)	(48 620)	(86 659)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(33 769)	(50 008)	(44 878)	(70 530)	(62 894)	(62 894)	(62 894)	(83 495)	(47 620)	(85 659)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	8 600	-	-	-	-	-	-
Increase (decrease) in consumer deposits		53	210	221	210	210	210	210	221	221	221
Payments											
Repayment of borrowing		(4 131)	(4 717)	(5 314)	(4 648)	(3 726)	(3 726)	(3 726)	(1 956)	(1 984)	(445)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 078)	(4 508)	(5 093)	4 162	(3 516)	(3 516)	(3 516)	(1 735)	(1 763)	(223)
NET INCREASE/ (DECREASE) IN CASH HELD		9 497	(6 935)	2 065	3 461	(11 787)	(11 787)	(11 787)	1 205	13 519	13 929
Cash/cash equivalents at the year begin:	2	7 187	16 685	9 750	285	11 815	11 815	11 815	28	1 233	14 752
Cash/cash equivalents at the year end:	2	16 685	9 750	11 815	3 746	28	28	28	1 233	14 752	28 680

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 18: MBRR A8 - Cash backed reserves/accumulated surplus reconciliation

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available											
Cash/cash equivalents at the year end	1	16 685	9 750	11 815	3 746	28	28	28	1 233	14 752	28 680
Other current investments > 90 days		0	(0)	(0)	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		16 685	9 750	11 815	3 746	28	28	28	1 233	14 752	28 680
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent c		27 474	1 082	6 386	-	510	510	510	510	510	510
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	48 361	62 872	71 600	69 688	73 232	73 232	73 232	73 546	72 978	72 394
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		75 835	63 954	77 986	69 688	73 742	73 742	73 742	74 056	73 488	72 904
Surplus(shortfall)		(59 150)	(54 204)	(66 171)	(65 942)	(73 714)	(73 714)	(73 714)	(72 823)	(58 736)	(44 223)

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. 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 2023/24 MTREF the end objective of the medium-term framework is to ensure the budget is funded and aligned to section 18 of the MFMA. Currently, the municipality does not have a funded budget. It does however have a budget funding plan which was adopted by Council and currently in the implementation stage.

Table 19: MBRR A9 - Asset Management

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	22 488	35 171	44 865	64 870	50 947	50 947	66 787	24 232	61 245
Roads Infrastructure		40	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11 160	14 817	14 986	22 320	19 205	19 205	33 041	10 435	7 217
Water Supply Infrastructure		8 572	7 137	17 800	18 215	12 120	12 120	18 908	13 797	54 028
Sanitation Infrastructure		43	12 570	4 795	12 490	5 000	5 000	4 348	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		19 815	34 525	37 581	53 024	36 326	36 326	56 296	24 232	61 245
Community Facilities		-	-	1 514	2 139	4 889	4 889	2 576	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	1 514	2 139	4 889	4 889	2 576	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	55	55	-	-	-
Intangible Assets		-	-	-	-	55	55	-	-	-
Computer Equipment		763	188	394	497	488	488	1 165	-	-
Furniture and Office Equipment		173	6	1 033	-	228	228	-	-	-
Machinery and Equipment		1 536	422	1 020	7 350	5 970	5 970	1 750	-	-
Transport Assets		-	-	3 324	1 860	2 991	2 991	5 000	-	-
Land		200	30	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	877	1 587	2 088	-	1 540	1 540	1 900	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	300	-	-
Electrical Infrastructure		22	-	-	-	1 450	1 450	1 100	-	-
Water Supply Infrastructure		-	27	354	-	50	50	500	-	-
Sanitation Infrastructure		607	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		629	27	354	-	1 500	1 500	1 900	-	-
Community Facilities		28	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		219	1 559	1 735	-	40	40	-	-	-
Community Assets		247	1 559	1 735	-	40	40	-	-	-
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		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	11 220	7 694	6 293	5 660	10 465	10 465	17 308	24 388	25 414
Roads Infrastructure		8 831	351	2 699	2 471	7 032	7 032	5 238	15 301	15 839
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		248	120	234	-	1 600	1 600	3 600	-	-
Water Supply Infrastructure		-	-	3 360	2 689	1 833	1 833	200	9 087	9 575
Sanitation Infrastructure		1 562	7 133	-	500	-	-	8 270	-	-
Solid Waste Infrastructure		57	24	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		10 698	7 628	6 293	5 660	10 465	10 465	17 308	24 388	25 414
Community Facilities		-	36	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	36	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		28	30	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		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		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	34 584	44 451	53 247	70 530	62 952	62 952	85 995	48 620	86 659
Roads Infrastructure		8 871	351	2 699	2 471	7 032	7 032	5 238	15 301	15 839
Storm water Infrastructure		-	-	-	-	-	-	300	-	-
Electrical Infrastructure		11 430	14 938	15 220	22 320	22 255	22 255	37 741	10 435	7 217
Water Supply Infrastructure		8 572	7 165	21 513	20 903	14 003	14 003	19 608	22 884	63 603
Sanitation Infrastructure		2 212	19 703	4 795	12 990	5 000	5 000	12 618	-	-
Solid Waste Infrastructure		57	24	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		31 142	42 180	44 227	58 684	48 290	48 290	75 504	48 620	86 659
Community Facilities		28	36	1 514	2 139	4 889	4 889	2 576	-	-
Sport and Recreation Facilities		219	1 559	1 735	-	40	40	-	-	-
Community Assets		247	1 595	3 248	2 139	4 929	4 929	2 576	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		28	30	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		28	30	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	55	55	-	-	-
Intangible Assets		-	-	-	-	55	55	-	-	-
Computer Equipment		763	188	394	497	488	488	1 165	-	-
Furniture and Office Equipment		173	6	1 033	-	228	228	-	-	-
Machinery and Equipment		2 030	422	1 020	7 350	5 970	5 970	1 750	-	-
Transport Assets		-	-	3 324	1 860	2 991	2 991	5 000	-	-
Land		200	30	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		34 584	44 451	53 247	70 530	62 952	62 952	85 995	48 620	86 659

ASSET REGISTER SUMMARY - PPE (WDV)	5	692 878	715 490	734 370	818 457	770 086	770 086	826 464	842 405	895 052
<i>Roads Infrastructure</i>		100 503	95 650	93 156	91 917	94 918	94 918	94 553	103 860	113 392
<i>Storm water Infrastructure</i>		21 593	21 044	20 494	19 940	19 944	19 944	19 694	19 144	18 594
<i>Electrical Infrastructure</i>		83 707	94 603	105 775	126 140	123 784	123 784	156 149	160 245	160 940
<i>Water Supply Infrastructure</i>		147 279	149 487	165 300	199 251	173 195	173 195	186 156	200 845	255 211
<i>Sanitation Infrastructure</i>		146 238	153 664	152 879	162 398	152 168	152 168	158 900	152 904	146 958
<i>Solid Waste Infrastructure</i>		2 602	11 645	6 301	7 896	4 996	4 996	3 691	2 386	1 081
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		501 921	526 092	543 905	607 541	569 004	569 004	619 142	639 382	696 176
Community Assets		70 533	71 465	73 944	80 466	78 066	78 066	79 737	78 833	77 929
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		77 144	77 313	74 398	76 953	74 345	74 345	74 292	74 239	74 186
Other Assets		12 933	11 755	11 561	12 646	11 426	11 426	11 291	11 157	11 023
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		1 477	1 254	1 044	838	892	892	687	485	285
Computer Equipment		1 242	1 135	1 075	1 567	1 347	1 347	2 256	1 966	1 688
Furniture and Office Equipment		6 141	5 212	5 007	4 084	4 404	4 404	3 644	2 938	2 269
Machinery and Equipment		4 674	4 087	3 639	11 621	8 837	8 837	9 772	8 976	8 233
Transport Assets		8 628	7 779	10 399	14 527	12 367	12 367	16 244	15 031	13 865
Land		8 185	9 398	9 398	8 215	9 398	9 398	9 398	9 398	9 398
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	692 878	715 490	734 370	818 457	770 086	770 086	826 464	842 405	895 052
EXPENDITURE OTHER ITEMS		45 624	47 977	56 150	54 742	56 300	56 300	62 824	66 497	69 883
Depreciation	7	18 916	23 687	26 850	28 151	27 236	27 236	29 617	32 678	34 013
Repairs and Maintenance by Asset Class	3	26 707	24 289	29 299	26 591	29 064	29 064	33 207	33 819	35 870
<i>Roads Infrastructure</i>		6 686	6 132	7 045	7 459	7 073	7 073	8 351	8 290	8 859
<i>Storm water Infrastructure</i>		770	755	714	961	802	802	1 049	1 115	1 183
<i>Electrical Infrastructure</i>		531	722	744	664	782	782	1 400	1 469	1 538
<i>Water Supply Infrastructure</i>		2 106	941	1 147	917	736	736	796	835	874
<i>Sanitation Infrastructure</i>		4 966	4 229	5 375	4 409	5 479	5 479	5 954	6 142	6 480
<i>Solid Waste Infrastructure</i>		760	440	912	616	581	581	1 233	1 233	1 354
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		15 819	13 219	15 936	15 025	15 452	15 452	18 782	19 143	20 287
Community Facilities		6 142	6 391	6 706	5 794	6 560	6 560	7 943	7 839	8 382
Sport and Recreation Facilities		1 156	1 305	1 729	1 507	1 566	1 566	1 661	1 770	1 884
Community Assets		7 298	7 696	8 434	7 301	8 126	8 126	9 605	9 609	10 265
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		605	191	291	538	355	355	485	509	533
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		605	191	291	538	355	355	485	509	533
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		67	29	41	105	62	62	148	155	163
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		67	52	83	292	210	210	306	320	336
Transport Assets		2 851	3 103	4 514	3 330	4 859	4 859	3 882	4 083	4 287
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		45 624	47 977	56 150	54 742	56 300	56 300	62 824	66 497	69 883
Renewal and upgrading of Existing Assets as % of total capex		35.0%	20.9%	15.7%	8.0%	19.1%	19.1%	22.3%	50.2%	29.3%
Renewal and upgrading of Existing Assets as % of deprecn		63.9%	39.2%	31.2%	20.1%	44.1%	44.1%	64.9%	74.6%	74.7%
R&M as a % of PPE & Investment Property		3.9%	3.4%	4.0%	3.3%	3.8%	3.8%	4.0%	4.0%	4.0%
Renewal and upgrading and R&M as a % of PPE and Investment Prop		5.6%	4.7%	5.1%	3.9%	5.3%	5.3%	6.3%	6.9%	6.8%

Explanatory notes to Table A9 - Asset Management

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

2. National Treasury has recommended that municipalities should allocate at least 40% of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8% of PPE. The Municipality does not meet the requirement that 40% of the capital budget should be allocated to renewal of existing assets, as well as the requirement of RME to be 8% of PPE as RME is only 4.0% of PPE.

Table 20: MBRR A10 - Basic Service Delivery Measurement

WC012 Cederberg - Table A10 Basic service delivery measurement										
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Household service targets										
Water:										
Piped water inside dwelling	1	5 700	5 779	5 832	6 034	6 034	6 034	6 094	6 155	6 217
Piped water inside yard (but not in dwelling)		84	85	86	-	-	-	-	-	-
Using public tap (at least min.service level)	2	1 600	1 650	1 665	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		7 384	7 514	7 583	6 034	6 034	6 034	6 094	6 155	6 217
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	7 384	7 514	7 583	6 034	6 034	6 034	6 094	6 155	6 217
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	5 148	5 148	5 148	5 199	5 251	5 304
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	5 148	5 148	5 148	5 199	5 251	5 304
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	5 148	5 148	5 148	5 199	5 251	5 304
Energy:										
Electricity (at least min.service level)		1 380	1 380	482	419	419	419	423	427	432
Electricity - prepaid (min.service level)		6 497	6 497	7 578	7 977	7 977	7 977	8 057	8 137	8 219
<i>Minimum Service Level and Above sub-total</i>		7 877	7 877	8 060	8 396	8 396	8 396	8 480	8 565	8 650
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	7 877	7 877	8 060	8 396	8 396	8 396	8 480	8 565	8 650
Refuse:										
Removed at least once a week		-	-	-	5 953	5 953	5 953	6 013	6 073	6 133
<i>Minimum Service Level and Above sub-total</i>		-	-	-	5 953	5 953	5 953	6 013	6 073	6 133
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	-	-	-	5 953	5 953	5 953	6 013	6 073	6 133
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	2 257	2 650	2 650	2 302	2 302	2 302	2 325	2 348	2 372
Sanitation (free minimum level service)		2 257	2 650	2 650	2 226	2 226	2 226	2 248	2 271	2 293
Electricity/other energy (50kwh per household per month)		2 257	2 650	2 650	2 264	2 264	2 264	2 287	2 310	2 333
Refuse (removed at least once a week)		2 257	2 650	2 650	2 299	2 299	2 299	2 322	2 345	2 369
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		896	1 137	1 078	906	3 424	3 424	3 629	3 807	3 986
Sanitation (free sanitation service to indigent households)		3 579	4 801	3 404	3 675	5 191	5 191	5 787	6 331	6 926
Electricity/other energy (50kwh per indigent household per month)		64	72	64	69	99	99	114	126	137
Refuse (removed once a week for indigent households)		423	536	540	583	829	829	902	975	1 054
<i>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</i>		-	-	-	-	-	-	-	-	-
Total cost of FBS provided	8	4 961	6 546	5 085	5 233	9 543	9 543	10 432	11 239	12 103
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) (impermissable values per section 17 of MPRA)	9									
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA		3 474	3 919	3 803	7 542	8 100	8 100	8 791	9 222	9 655
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		3 474	3 919	3 803	7 542	8 100	8 100	8 791	9 222	9 655

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.

The budget has been reviewed by the mayor and concerns were addressed.

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 21: Schedule of key deadlines

TIME SCHEDULE FOR IDP REVIEW PROCESS					
NO	ACTIVITY/TASK	RESPONSIBLE OFFICIAL	TARGET DATES		
			IDP	BUDGET	PMS
Jun-22					
1	Provincial IDP Managers Forum	IDP/PMS	02 & 03/06/2022		
2	Make Public the 3 rd Quarter Performance Report				03/06/2022
3	Place the IDP, multi-year budget, all budget-related documents and all budget-related policies on the website	IDP/PMS CFO	03 /06/2022	03/06/2022	
4	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	
5	Submit approved Budget to National and Provincial Treasuries (both printed and electronic formats)	CFO	10/06/2022	10/06/2022	
6	Submit a copy of the revised IDP to West Coast District Municipality	IDP/PMS	10/06/2022		
7	Submit the 3 rd Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government				10/06/2022
8	Give notice to the public of the adoption of the IDP (within 14 days of the adoption of the plan) and budget (within 10	IDP/PMS CFO	10/06/2022	10/06/2022	
9	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
10	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	
11	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
12	Place the performance agreements on the website	IDP/PMS			28/06/2022
13	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					
14	Submit the SDBIP to National and Provincial Treasury within 10 working days of the approval of the plan			12/07/2022	
15	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
16	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
17	Make public the performance agreements of the Municipal Manager and senior managers (no later than 14 days after				8/ 07/2022
Aug-22					
18	2021/2022 4 th Quarter Performance (Section 52) Report tabled to Council	IDP/PMS			31/08/2022
19	Submit monthly report on the budget for period ending 31 July 2022 within 10 working days to the Executive Mayor	CFO		31/08/2022	
20	Table Final Process Plan and IDP/PMS/Budget Time Schedule for approval by Council	IDP/PMS	31/08/2022		
21	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		31/08/2022	31/08/2022
22	Submit the Annual Performance Report and Annual Financial Statements to the Auditor-General	IDP/PMS CFO		31/08/2022	31/08/2022
23	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		31/08/2022	31/08/2022
24	Submit the Annual Performance Report and Annual Financial Statements to the Auditor-General	IDP/PMS CFO		31/08/2022	31/08/2022

Sep-22					
25	Submit Process Plan & IDP/Budget key deadlines to Provincial Government and West Coast District Municipality	IDP/PMS	01/09/2022		
26	Advertisement of Process Plan & IDP/PMS/Budget Time Schedule on website/local newspaper/notice boards	IDP/PMS	07/09/2022		
27	Make public the 4 th Quarter 2021/2022 Performance Report	IDP/PMS			07/09/2022
28	Submit the 4 th Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government	IDP/PMS			07/09/2022
29	Provincial IDP Managers Forum	IDP/PMS	10&11/09/2022		
30	Submit monthly report on the budget for period ending 31 August 2022 within 10 working days to the Executive Mayor	Manager Budget		13/09/2022	
31	Performance Evaluations Senior Managers	Municipal Manager & IDP/PMS			22/09/2022
32	Public Engagements	IDP/PMS & Public Participation	09-30/09/2022		
Oct-22					
34	Submit 1 st Quarter Performance Report (Section 52) to Mayoral Committee	IDP/PMS			14/10/2022
35	Submit monthly report on the budget for period ending 30 September 2022 within 10 working days to the Executive	Manager Budget		14/10/2022	
Nov-22					
36	Make public the 1 st Quarter Performance Report				04/11/2022
37	Submit the 1 st Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government				04/11/2022
38	Submit monthly report on the budget for period ending 31 October 2022 within 10 working days to the Executive Mayor	Manager Budget		11/11/2022	
39	Strategic Workshop with Council	Municipal Manager	22/11/2022		
Dec-22					
40	Provincial IDP Managers Forum	IDP/PMS	01&02/12/2022		
41	Submit monthly report on the budget for period ending 30 November 2022 within 10 working days to the Executive Mayor	Manager Budget		14/12/2022	
Jan-23					
42	Submit monthly report on the budget for period ending 31 December 2022 within 10 working days to the Executive	Manager Budget		13/01/2023	
43	Submit Mid-Year Performance Assessment Report to Executive Mayor	IDP/PMS			25/01/2023
44	Submit Mid-Year Budget Assessment to Executive Mayor	CFO		25/01/2023	
45	Submit 2nd Quarter Performance Report to Council	IDP/PMS			31/01/2023
46	Table Draft Annual Report 2021/2022 to Council	Municipal Manager			31/01/2023
47	Submit Mid-Year Budget and Performance Report to Council	IDP/PMS CFO			31/01/2023
48	Submit Mid-Year Budget and Performance Report to Provincial Treasury, National Treasury and Department of Local Government	Municipal Manager			31/01/2023
49	Submit the 2 nd Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government				31/01/2023

Feb-23					
50	Make public the Annual Report for comments	IDP/PMS			08/02/2023
51	Make public the Mid-Year Budget and Performance report	Municipal Manager			08/02/2023
52	Make public the 2nd Quarter Performance Report				08/02/2023
53	Mid-Year Performance Evaluations Senior Managers	Municipal Manager			09/02/2023
54	Submit monthly report on the budget for period ending 31 January 2023 within 10 working days to the Executive Mayor	Manager Budget		14/02/2023	
55	Council considers and adopts 2022/23 Adjustment Budget and potential revised 2022/23 SDBIP	Municipal Manager		28/02/2023	28/02/2023
Mar-23					
56	Advertise the approved 2022/23 Adjustments Budget and submit budget and B Schedules to National Treasury and	Manager Budget		14/03/2023	
57	Provincial IDP Managers Forum	IDP/PMS	02&03/03/2023		
58	Submit monthly report on the budget for period ending 28 February 2023 within 10 working days to the Executive Mayor	Manager Budget		14/03/2023	
59	Budget Steering Committee Meeting	CFO		23/03/2023	
60	Table Draft IDP / BUDGET/ SDBIP & SDF to Council	Municipal Manager	31/03/2023	31/03/2023	31/03/2023
61	Table Oversight Report to Council	Municipal Manager			31/03/2023
Apr-23					
62	Submit the draft IDP, SDBIP and budget to Department of Local Government, National, Provincial Treasury and West	IDP/PMS CFO	03/04/2023	03/04/2023	03/04/2023
63	Advertise the Draft IDP, SDBIP, budget, SDF and other required documents and provide at least 21 days for public comments and submissions	IDP/PMS CFO	03/04/2023	03/04/2023	03/04/2023
64	Make public the Oversight Report within 7 days of its adoption (MFMA-Sec129)	IDP/PMS			10/04/2023
65	Submit the Annual Report and Oversight Report to the provincial legislature as per circular (MFMA-Sec 132)	IDP/PMS			10/04/2023
66	Submit monthly report on the budget for period ending 31 March 2023 within 10 working days to the Executive Mayor	Manager Budget		14/04/2023	
67	Community Road Shows to consult the Draft IDP, SDBIP and Budget	IDP/PMS CFO	11-29/04/2023	11-29/04/2023	11-29/04/2023
May-23					
68	Closing of comments and representations on the Draft IDP, Budget & SDF	IDP/PMS & CFO	08/05/2023	08/05/2023	
69	Submit monthly report on the budget for period ending 30 April 2023 within 10 working days to the Executive Mayor	Manager Budget		12/05/2023	
70	Budget Steering Committee Meeting	CFO		16/05/2023	
71	MAYCO meeting to recommend the Revised IDP And the budget to Council (at least 30 days before the start of the budget year)	Municipal Manager	12/05/2023	12/05/2023	
72	Submit 3 rd Quarter Performance Report to Council	IDP/PMS			31/05/2023
73	Council to adopt Revised IDP, Budget and SDF (at least 30 days before the start of the budget year)	Municipal Manager	31/05/2023		

Jun-23					
74	Provincial IDP Managers Forum	IDP/PMS	08 & 09/06/2023		
75	Make Public the 3 rd Quarter Performance Report				02/06/2023
78	Place the IDP, multi-year budget, all budget-related documents and all budget-related policies on the website	IDP/PMS CFO	02 /06/2023	02/06/2023	
79	Submit a copy of the revised IDP to the MEC for LG (within 10 days of the adoption of the plan)	IDP/PMS	09/06/2023	09/06/2023	
80	Submit approved Budget to National and Provincial Treasuries (both printed and electronic formats)	CFO	09/06/2023	09/06/2023	
81	Submit a copy of the revised IDP to West Coast District Municipality	IDP/PMS	09/06/2023		
82	Submit the 3 rd Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government				09/06/2023
83	Give notice to the public of the adoption of the IDP (within 14 days of the adoption of the plan) and budget (within 10	IDP/PMS CFO	09/06/2023	09/06/2023	
84	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			14/06/2023
85	Submit monthly report on the budget for period ending 31 May 2023 within 10 working days to the Executive Mayor	Manager Budget		14/06/2023	
86	Executive Mayor takes all reasonable steps to ensure that the SDBIP is approved (within 28 days after approval of the	Municipal Manager			30/06/2023
87	Place the performance agreements on the website	IDP/PMS			30/06/2023
88	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			30/06/2023
Jul-23					
89	Submit the SDBIP to National and Provincial Treasury within 10 working days of the approval of the plan			12/07/2023	
90	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			12/07/2023
91	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			14/07/2023
Aug-23					
92	2022/2023 4 th Quarter Performance (Section 52) Report tabled to Council	IDP/PMS			31/08/2023
93	Submit monthly report on the budget for period ending 31 July 2023 within 10 working days to the Executive Mayor	Manager Budget		10/08/2023	
94	Table Final IDP/PMS/Budget Time Schedule for approval by Council	IDP/PMS	31/08/2023		
95	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		31/08/2023	31/08/2023
96	Submit the Annual Performance Report and Annual Financial Statements to the Auditor-General	IDP/PMS CFO		31/08/2023	31/08/2023

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 2023/2024 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 2023/24 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 22: 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousand													
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	SO1		185 108	206 022	232 015	289 829	256 875	256 875	258 788	259 368	273 989	
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		59 745	57 356	62 636	76 256	86 368	86 368	92 287	94 579	99 597	
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and accountable governance	SO3		45 687	57 644	52 786	12 013	12 911	12 911	55 994	59 042	63 206	
Facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	SO4		-	-	-	-	-	-	-	-	-	
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	SO5		1 356	1 804	25 068	27 359	39 408	39 408	7 748	9 498	47 294	
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		24 147	23 376	21 858	35 691	28 390	28 390	27 703	24 892	25 545	
Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Provide training and capacity building	SO7		433	103	207	2 249	336	336	262	267	272	
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	316 476	346 305	394 570	443 397	424 289	424 289	442 782	447 647	509 903

Table 23: 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousand													
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	SO1		178 676	176 914	204 114	206 539	204 831	204 831	214 951	235 028	254 392	
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		55 436	56 575	59 569	62 492	72 829	72 829	65 641	69 049	73 923	
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and accountable governance	SO3		33 470	36 498	38 500	34 815	38 482	38 482	40 390	40 988	43 281	
Facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	SO4		2 153	2 490	3 000	3 578	3 597	3 597	4 411	4 732	5 071	
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	SO5		4 948	5 867	27 689	30 596	29 892	29 892	8 783	16 694	15 316	
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		37 572	37 876	37 001	46 063	39 890	39 890	44 505	45 851	47 897	
Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Provide training and capacity building	SO7		11 782	10 386	14 994	11 345	15 415	15 415	16 119	16 854	17 618	
Allocations to other priorities													
Total Expenditure				1	324 036	326 605	384 866	395 428	404 936	404 936	394 800	429 197	457 498

Table 24: 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousand													
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	S01		32 397	42 605	48 495	57 561	42 061	42 061	76 523	48 620	47 039	
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	S02		52	-	1	350	360	360	-	-	-	
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and accountable governance	S03		779	171	394	480	469	469	1 165	-	-	
Facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	S04		-	-	-	-	-	-	-	-	-	
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	S05		0	-	1 289	10 000	14 590	14 590	5 731	-	39 620	
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	S06		1 302	1 601	3 066	2 139	5 421	5 421	2 576	-	-	
Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Provide training and capacity building	S07		53	75	1	-	51	51	-	-	-	
Allocations to other priorities			3										
Total Capital Expenditure				1	34 584	44 451	53 247	70 530	62 952	62 952	85 995	48 620	86 659

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 25: SA7 - Measurable performance objectives

WC012 Cederberg - Supporting Table SA7 Measurable performance objectives										
Description	Unit of measurement	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ENGINEERING & PLANNING SERVICES										
Improve and Sustain basic services										
Water distribution and treatment										
Access to all residents	Project percentage	9.3%	9.2%	8.5%	7.6%	7.9%	7.9%	8.5%	8.6%	8.6%
Sewerage and Waste Management										
<i>To ensure a high quality</i>										
	Project percentage	5.2%	4.0%	5.1%	4.7%	4.9%	4.9%	5.4%	5.2%	5.1%
Solid Waste Disposal (landfill sites)										
<i>Access to Refuse Removal</i>										
	Project percentage	5.2%	5.3%	5.0%	3.9%	4.2%	4.2%	4.3%	4.1%	4.1%
Electricity Distribution										
<i>Provision of Electricity connections</i>										
	Project percentage	30.0%	30.0%	29.4%	31.0%	28.6%	28.6%	30.8%	31.6%	32.5%
Roads & Stormwater Management										
<i>To develop and maintain the urban road</i>										
	Project percentage	3.8%	4.1%	3.7%	3.8%	3.6%	3.6%	4.1%	3.9%	3.9%
COMMUNITY AND SOCIAL SERVICES										
Quality livings environment and human										
Housing & Informal Settlements										
<i>Improve livings condition through human</i>										
	Project percentage	0.6%	0.8%	6.4%	6.8%	6.4%	6.4%	0.9%	2.6%	2.1%
Sport & Recreation										
<i>Effective Sport Facilities</i>										
	Project percentage	6.6%	6.8%	5.9%	5.5%	6.0%	6.0%	6.9%	6.6%	6.5%
LED and tourism										
<i>Access to economic development</i>										
	Project percentage	2.1%	2.3%	2.2%	2.8%	2.5%	2.5%	3.2%	3.1%	3.1%
CORPORATE & STRATEGIC SERVICES										
Promote health and safety environment										
Health and safety of people										
<i>Ensure health and safety environment</i>										
	Project percentage	6.3%	6.0%	4.9%	7.2%	4.9%	4.9%	5.6%	5.3%	5.1%
FINANCIAL SERVICES										
Financial viability and Sustainability										
Financial Sustainability										
<i>financial viable</i>										
	Project percentage	26.8%	26.9%	25.4%	23.5%	27.5%	27.5%	26.5%	25.2%	25.1%
General Council										
Governance & Administration										
<i>Provision of Democratic and accountable governance</i>										
	Project percentage	3.9%	4.5%	3.6%	3.3%	3.4%	3.4%	4.0%	3.9%	3.9%

Table 26: SA8 Performance indicators and benchmarks

WC012 Cederberg - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.3%	5.0%	4.6%	4.2%	4.7%	4.7%	4.7%	4.5%	4.4%	4.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.8%	5.4%	5.1%	4.3%	5.1%	5.1%	5.1%	4.8%	4.8%	4.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	70.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.5	0.4	0.5	0.3	0.3	0.3	0.3	0.4	0.5	0.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.5	0.4	0.5	0.3	0.3	0.3	0.3	0.4	0.5	0.6
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		110.4%	117.4%	115.8%	123.1%	132.9%	132.9%	132.9%	129.9%	128.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		110.4%	117.4%	115.8%	123.1%	132.9%	132.9%	132.9%	129.9%	128.6%	127.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	32.6%	31.1%	28.7%	24.2%	25.5%	25.5%	25.5%	25.6%	23.8%	22.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		486.2%	974.8%	924.2%	2581.2%	366108.7%	366108.7%	366108.7%	8370.9%	699.6%	359.8%
Other Indicators											
	Total Volume Losses (kW) technical		2 641	4 524							
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated		4.4%	7.3%							
Water Volumes -System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
	Total Volume Losses (kF)		642	650							
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)		22.02%	23.83%							
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	39.9%	40.7%	38.3%	31.3%	35.0%	35.0%	35.0%	38.9%	38.2%	38.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41.8%	42.5%	39.7%	32.7%	36.6%	36.6%	36.6%	40.6%	39.9%	40.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	9.3%	8.0%	8.5%	6.9%	7.8%	7.8%	7.8%	8.9%	8.5%	8.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.0%	11.6%	11.3%	10.4%	11.4%	11.4%	11.4%	12.2%	12.5%	12.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	53.0	50.5	65.3	71.3	71.3	71.3	37.4	34.3	39.6	42.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.1%	10.8%	13.7%	8.4%	11.8%	11.8%	11.8%	11.5%	10.6%	9.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.7	0.4	0.4	0.1	0.0	0.0	0.0	0.0	0.5	0.9

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.

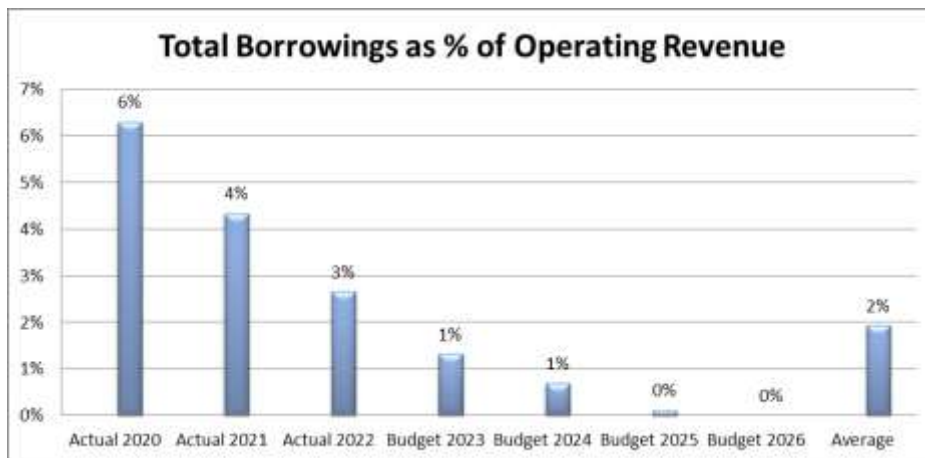


Figure 4: Borrowings as % of operating revenue

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.

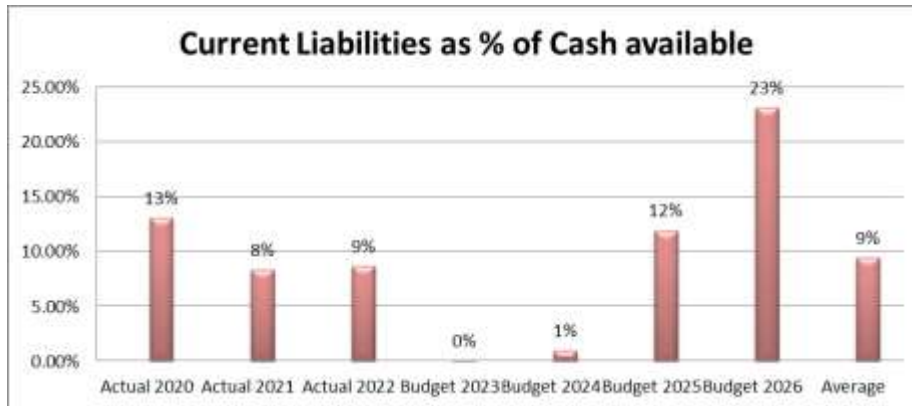


Figure 5: Current liabilities as % of cash

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 2020, 2021 and 2022 marginally improving but still 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 2023/24 financial year.

The municipality aims to achieve a collection rate of 92% and has accordingly budgeted as such for 2023/24. 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 2023/24 MTREF to be within a reasonable target and actual collection rate of 2022/2023, and set in the region of 92% taking into account the easing of the regulations on Covid-19 and post pandemic recovery.

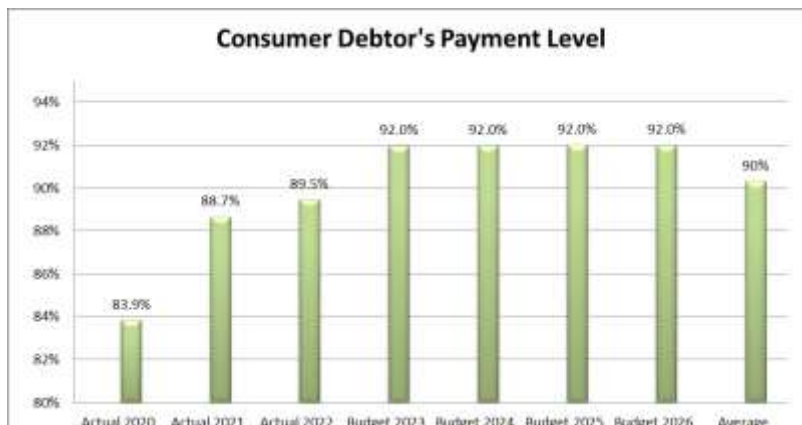


Figure 6: Consumer Debtor's Payment level

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 2023/24 MTREF the municipality aims to at least meet a ratio of 0.6:1 by 2026. Because the ratio of 0.6:1 is still below the benchmark, the municipality will struggle to settle its current liabilities when they become due.

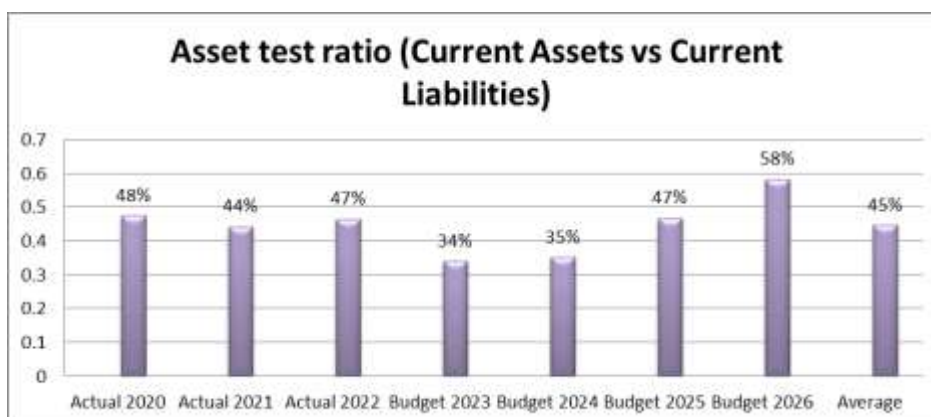


Figure 7: Asset test ratio

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 2023/24 MTREF.

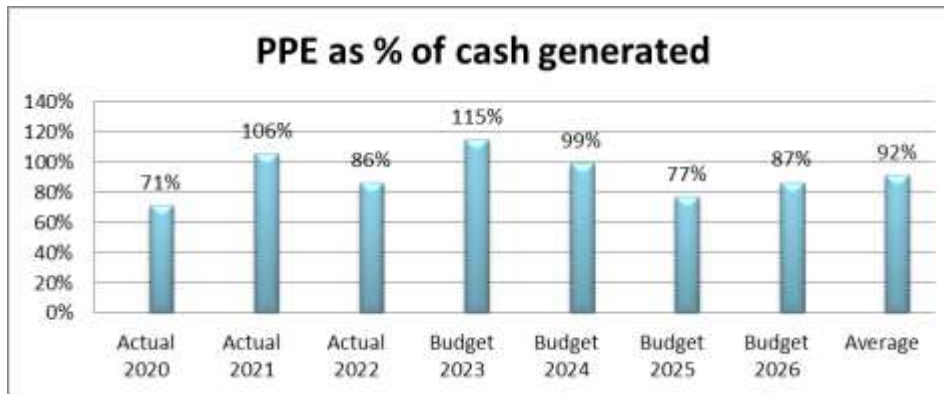


Figure 8: PPE as % of cash generated

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 2020, outstanding debt was averaging at over two months resulting in relatively low debtor days. The current debtor's turnover days for 2023 are 43 and based on budgeted figures it is projected to be 38 days by end of 2026.

As it is projected that the debtor's days will be 42 days in the 2023/24 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.

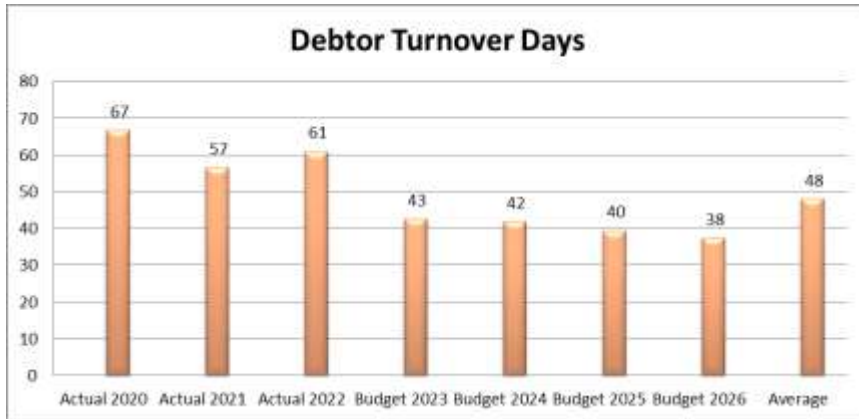


Figure 9: Debtor turnover days

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.

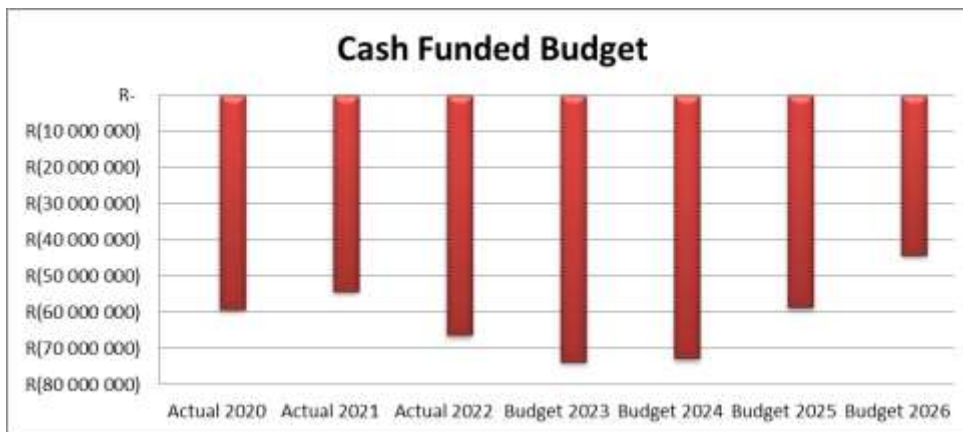


Figure 10: Cash Funded Budget

2.3 Overview of budget related-policies

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

2.4 Overview of budget assumptions

2.4.1 External factors

The recovery rate of service debtors and rates are budgeted at 92.0%. The recovery rate of fines, which is also considered a significant revenue source, is approximately 3.21%.

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 2023/24 MTREF.

Fiscal year	2021/22	2022/23	2023/24	2024/25	2025/26
	Actual	Estimate	Forecast		
CPI Inflation	4.9%	6.9%	5.3%	4.9%	4.7%

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.

GDP is expected to grow by 0.9 per cent in real terms in 2023, compared with an estimate of 1.4 per cent at the time of the medium-term budget policy statement (MTBPS), recovering slowly to 1.8 per cent in 2025.

The economic outlook faces a range of risks, including weaker-than-expected global growth, further disruptions to global supply chains and renewed inflationary pressures from the war in

Ukraine, continued power cuts and a deterioration in port and rail infrastructure, widespread criminal activity, and any deterioration of the fiscal outlook.

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 5.3%. 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 92% 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 15 September 2021, through the South African Local Government Bargaining Council was used as guidance for salary increases. All employees covered in this agreement shall receive an increase based on average projected CPI at 5.3% including notch increase of 2.5%.

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 27: Breakdown of operating revenue over MTREF

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue										
Exchange Revenue										
Service charges - Electricity	97 604	102 234	116 302	126 308	113 772	113 772	113 772	131 862	145 840	158 967
Service charges - Water	28 021	29 064	31 228	29 456	29 724	29 724	29 724	31 298	32 831	34 374
Service charges - Waste Water Management	9 106	9 457	12 004	14 316	12 762	12 762	12 762	13 961	15 273	16 708
Service charges - Waste Management	10 033	10 806	12 779	13 818	14 128	14 128	14 128	15 272	16 509	17 846
Sale of Goods and Rendering of Services	3 578	3 685	4 713	5 408	4 027	4 027	4 027	4 240	4 448	4 658
Agency services	2 736	3 720	3 672	4 042	3 648	3 648	3 648	3 841	4 030	4 219
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 984	5 733	4 288	4 006	9 950	9 950	9 950	10 876	11 887	12 993
Interest earned from Current and Non Current Assets	506	749	750	634	1 151	1 151	1 151	1 269	1 400	1 543
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	480	705	829	437	894	894	894	941	987	1 034
Licence and permits	-	2	3	3	-	-	-	-	-	-
Operational Revenue	774	497	566	2 404	633	633	633	704	739	773
Non-Exchange Revenue										
Property rates	45 526	48 155	52 404	67 173	68 790	68 790	68 790	72 436	75 986	79 557
Surcharges and Taxes	-	-	186	-	34	34	34	1	1	1
Fines, penalties and forfeits	13 994	11 553	9 181	20 800	11 501	11 501	11 501	11 555	11 606	11 656
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	64 462	77 633	96 033	94 193	105 318	105 318	105 318	89 549	97 258	100 702
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	74	644	-	-	-	-	-	-	-
Other Gains	5 934	-	33	2 000	910	910	910	910	910	910
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	287 736	304 069	345 615	384 997	377 243	377 243	377 243	388 716	419 704	445 941

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 28: MBRR SA15 - Investment particulars by type

WC012 Cederberg - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		7 767	4 432	8 557	-	-	-	-	-	-
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	7 767	4 432	8 557	-	-	-	-	-	-
Consolidated total:		7 767	4 432	8 557	-	-	-	-	-	-

Table 29: MBRR SA16 - Investment particulars by maturity

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

Table 30: MBRR SA17 Borrowing

WC012 Cederberg - Supporting Table SA17 Borrowing										
Borrowing - Categorized by type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality										
Annuity and Bullet Loans		10 089	7 139	3 872	17 407	2 429	2 429	445	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		2 392	163	513	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	12 481	7 302	4 385	17 407	2 429	2 429	445	-	-
Total Borrowing	1	12 481	7 302	4 385	17 407	2 429	2 429	445	-	-
Unspent Borrowing - Categorized 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 31: Budgeted cash flow statement

WC012 Cederberg - Table A7 Budgeted Cash Flows										
Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	40 582	45 968	47 818	62 135	67 883	67 883	67 883	70 435	73 885	77 358
Service charges	123 172	136 266	157 164	170 975	160 039	160 039	160 039	158 525	173 349	187 680
Other revenue	12 107	12 367	14 202	15 555	10 225	10 225	10 225	11 043	11 570	12 102
Transfers and Subsidies - Operational	89 244	51 241	101 337	94 193	101 325	101 325	101 325	89 549	97 258	100 702
Transfers and Subsidies - Capital	28 740	42 237	45 632	58 400	46 628	46 628	46 628	71 080	48 620	86 660
Interest	506	708	710	634	1 677	1 677	1 677	8 010	8 768	9 597
Dividends	-	-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees	(242 081)	(235 294)	(309 825)	(327 608)	(326 554)	(326 554)	(326 554)	(316 673)	(344 978)	(368 619)
Interest	(3 781)	(5 422)	(4 758)	(3 425)	(6 221)	(6 221)	(6 221)	(5 504)	(5 539)	(5 635)
Transfers and Subsidies	(1 144)	(489)	(244)	(1 030)	(380)	(380)	(380)	(30)	(31)	(33)
NET CASH FROM/(USED) OPERATING ACTIVITIES	47 344	47 581	52 036	69 830	54 623	54 623	54 623	86 434	62 901	99 812
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	67	351	-	-	58	58	58	2 500	1 000	1 000
Decrease (increase) other non-current receivables	-	(32)	32	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments										
Capital assets	(33 835)	(50 327)	(44 910)	(70 530)	(62 952)	(62 952)	(62 952)	(85 995)	(48 620)	(86 659)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(33 769)	(50 008)	(44 878)	(70 530)	(62 894)	(62 894)	(62 894)	(83 495)	(47 620)	(85 659)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	8 600	-	-	-	-	-	-
Increase (decrease) in consumer deposits	53	210	221	210	210	210	210	221	221	221
Payments										
Repayment of borrowing	(4 131)	(4 717)	(5 314)	(4 648)	(3 726)	(3 726)	(3 726)	(1 956)	(1 984)	(445)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(4 078)	(4 508)	(5 093)	4 162	(3 516)	(3 516)	(3 516)	(1 735)	(1 763)	(223)
NET INCREASE/ (DECREASE) IN CASH HELD	9 497	(6 935)	2 065	3 461	(11 787)	(11 787)	(11 787)	1 205	13 519	13 929
Cash/cash equivalents at the year begin:	7 187	16 685	9 750	285	11 815	11 815	11 815	28	1 233	14 752
Cash/cash equivalents at the year end:	16 685	9 750	11 815	3 746	28	28	28	1 233	14 752	28 680

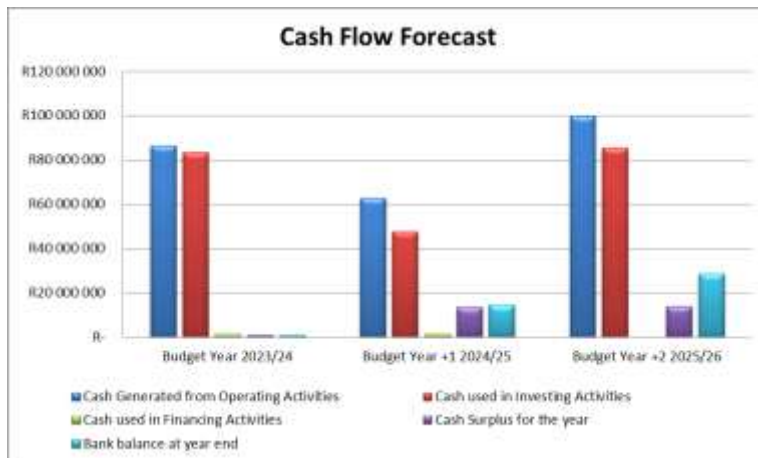


Figure 12: Cash flow forecast

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 32: MBRR A8 Cash backed reserves/accumulated surplus reconciliation

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available											
Cash/cash equivalents at the year end	1	16 685	9 750	11 815	3 746	28	28	28	1 233	14 752	28 680
Other current investments > 90 days		0	(0)	(0)	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		16 685	9 750	11 815	3 746	28	28	28	1 233	14 752	28 680
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent		27 474	1 082	6 386	-	510	510	510	510	510	510
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	48 361	62 872	71 600	69 688	73 232	73 232	73 232	73 546	72 978	72 394
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		75 835	63 954	77 986	69 688	73 742	73 742	73 742	74 056	73 488	72 904
Surplus(shortfall)		(59 150)	(54 204)	(66 171)	(65 942)	(73 714)	(73 714)	(73 714)	(72 823)	(58 736)	(44 223)

Table 41 indicates that Cederberg's budget is still unfunded for 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 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.

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 33: MBRR SA10 Funding compliance measurement

WC012 Cederberg Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	16 685	9 750	11 815	3 746	28	28	28	1 233	14 752	28 680
Cash + investments at the yr end less applications - R'000	18(1)b	2	(59 150)	(54 204)	(66 171)	(65 942)	(73 714)	(73 714)	(73 714)	(72 823)	(58 736)	(44 223)
Cash year end/monthly employee/supplier payments	18(1)b	3	0.7	0.4	0.4	0.1	0.0	0.0	0.0	0.0	0.5	0.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(7 559)	19 700	9 705	47 969	19 353	19 353	19 353	47 981	18 450	52 406
Service charge rev % change - macro CPIIX target exclusive	18(1)a,(2)	5	N.A.	(1.0%)	6.5%	5.7%	(11.4%)	(6.0%)	(6.0%)	(2.8%)	1.9%	1.2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	83.2%	88.8%	90.2%	87.6%	92.7%	92.7%	92.7%	90.3%	90.6%	90.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	17.4%	11.9%	15.5%	16.4%	16.4%	16.4%	16.4%	12.3%	12.0%	11.7%
Capital payments % of capital expenditure	18(1)c;19	8	97.8%	113.2%	84.3%	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%	70.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr/(decr)	18(1)a	11	N.A.	(7.9%)	15.0%	(26.1%)	4.9%	0.0%	0.0%	1.5%	1.6%	1.7%
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	3.9%	3.4%	4.0%	3.3%	3.8%	3.8%	4.0%	4.0%	4.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	2.5%	3.6%	3.9%	0.0%	2.4%	2.4%	0.0%	2.2%	0.0%	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 affected and cost containment measures have 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 is still operating at a 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 managed to keep this as low as possible throughout the 2022/23 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 34: Planned Grant Receipts

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		59 958	69 831	66 988	73 048	70 147	70 147	81 545	83 034	88 108
Local Government Equitable Share		49 201	60 767	55 044	61 451	61 451	61 451	67 058	72 683	77 823
Finance Management		2 085	2 011	2 023	2 132	2 132	2 132	2 132	2 132	2 270
EPWP Incentive		1 954	2 121	1 755	1 359	1 359	1 359	1 658	-	-
Municipal Infrastructure Grant (PMU)		783	795	816	848	848	848	895	926	959
Municipal Infrastructure Grant (VAT)		719	1 921	2 022	2 145	1 467	1 467	2 218	2 295	2 376
Regional Bulk Infrastructure Grant (VAT)		-	-	2 691	1 982	20	20	1 976	2 070	2 161
Water Services Infrastructure Grant (VAT)		3 749	-	600	-	-	-	652	1 363	1 436
Integrated National Electrification Grant (VAT)		1 258	2 217	2 037	3 130	2 870	2 870	4 956	1 565	1 083
Municipal Disaster Grant (VAT)		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant (COVID-19)		209	-	-	-	-	-	-	-	-
Provincial Government:		7 435	5 995	30 118	21 145	31 239	-	8 004	14 224	12 594
PGWC Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Road Maintenance (Proclaimed)		-	-	-	95	95	-	-	-	-
Library Services MRFG		4 599	5 026	5 302	5 408	5 408	-	6 282	6 173	6 443
Thusong Service Centre (Sustainability Operational Support)		200	-	150	150	150	-	120	-	-
CDW Support		325	169	151	152	152	-	151	151	151
Human Settlement Development Grant		-	-	21 728	15 340	23 417	-	493	7 900	6 000
Municipal Capacity Building Grant		645	300	650	-	-	-	-	-	-
Financial Management Support Grant		580	500	958	-	-	-	-	-	-
Public Employment Support Grant		-	-	1 100	-	-	-	-	-	-
Municipal Library Support Grant		-	-	78	-	-	-	-	-	-
Acceleration of housing deliveries (VAT)		-	-	-	-	-	-	-	-	-
Municipal Drought Support (VAT)		457	-	-	-	-	-	-	-	-
Graduate Internship Grant		80	-	-	-	-	-	-	-	-
Municipal Drought Support		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant (Drought Relief)		-	-	-	-	-	-	-	-	-
Local Government Support Grants (COVID-19)		550	-	-	-	-	-	-	-	-
Municipal Drought Support Grant (VAT)		-	-	-	-	-	-	-	-	-
Financial Management Capability Grant		-	-	-	-	1 058	-	958	-	-
Municipal Interventions Grant		-	-	-	-	359	-	-	-	-
Municipal Water Resilience Grant (VAT)		-	-	-	-	391	-	-	-	-
Loadshedding Relief Grant (Vat)		-	-	-	-	209	-	-	-	-
District Municipality:		50	-	-	-	-	-	-	-	-
West Coast District Municipality - COVID 19		50	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	67 443	75 826	97 106	94 193	101 386	70 147	89 549	97 258	100 702
Capital Transfers and Grants										
National Government:		47 545	27 966	50 733	48 400	29 062	29 062	65 349	48 620	47 040
Municipal Infrastructure Grant (MIG)		14 165	13 184	13 482	14 316	9 800	9 800	14 783	15 301	15 840
Regional Bulk Infrastructure Grant		-	-	18 289	13 215	131	131	13 177	13 797	14 408
Water Services Infrastructure Grant		24 996	-	4 000	-	-	-	4 348	9 087	9 575
Integrated National Electrification Grant (INEG)		8 384	14 783	14 963	20 870	19 130	19 130	33 041	10 435	7 217
Municipal Disaster Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		3 043	-	127	10 000	18 646	18 646	5 731	-	39 620
Library Services MRF Capital		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant (Capital)		-	-	127	-	-	-	-	-	-
Human Settlement Development Grant (Beneficiaries)		-	-	-	-	-	-	-	-	-
Municipal Drought Support Grant		3 043	-	-	-	-	-	-	-	-
Acceleration of housing deliveries		-	-	-	-	-	-	-	-	-
Financial Management Support Grant		-	-	-	-	-	-	-	-	-
Human Settlement Development Grant (Capital)		-	-	-	10 000	14 255	14 255	5 731	-	39 620
Municipal Interventions Grant		-	-	-	-	391	391	-	-	-
Municipal Water Resilience Grant		-	-	-	-	2 609	2 609	-	-	-
Loadshedding Relief Grant		-	-	-	-	1 391	1 391	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	50 588	27 966	50 860	58 400	47 709	47 709	71 080	48 620	86 660
TOTAL RECEIPTS OF TRANSFERS & GRANTS		118 032	103 793	147 966	152 593	149 095	117 856	160 629	145 878	187 362

Table 35: Planned Grant Expenditure

WC012 Cederberg - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		57 844	71 869	66 387	73 048	70 682	70 682	81 545	83 034	88 108
Local Government Equitable Share		49 201	60 767	55 044	61 451	61 451	61 451	67 058	72 683	77 823
Finance Management		2 085	2 011	2 023	2 132	2 132	2 132	2 132	2 132	2 270
EPWP Incentive		1 954	2 121	1 755	1 359	1 359	1 359	1 658	-	-
Municipal Infrastructure Grant (PMU)		760	762	816	848	846	846	895	926	959
Municipal Infrastructure Grant (VAT)		1 929	1 954	1 665	2 145	1 807	1 807	2 218	2 295	2 376
Regional Bulk Infrastructure Grant (VAT)		-	-	2 670	1 982	20	20	1 976	2 070	2 161
Water Services Infrastructure Grant (VAT)		526	2 037	377	-	197	197	652	1 363	1 436
Integrated National Electrification Grant (VAT)		1 258	2 217	2 037	3 130	2 870	2 870	4 956	1 565	1 083
Municipal Disaster Grant (VAT)		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant (COVID-19)		132	-	-	-	-	-	-	-	-
0										
Provincial Government:		6 567	5 765	29 647	21 145	31 735	31 735	8 004	14 224	12 594
PGWC Financial Management Capacity Building Grant		34	96	96	-	250	250	-	-	-
Road Maintenance (Proclaimed)		-	-	0	95	95	95	-	-	-
Library Services: MRFG		4 594	5 026	5 302	5 408	5 408	5 408	6 282	6 173	6 443
Thusong Service Centre (Sustainability Operational Support)		29	148	138	150	150	150	120	-	-
CDW Support		329	-	72	152	231	231	151	151	151
Human Settlement Development Grant		-	-	21 728	15 340	23 417	23 417	493	7 900	6 000
Municipal Capacity Building Grant		-	255	-	-	-	-	-	-	-
Financial Management Support Grant		500	199	1 259	-	-	-	-	-	-
Public Employment Support Grant		-	-	1 010	-	90	90	-	-	-
Municipal Library Support Grant		-	-	2	-	77	77	-	-	-
Acceleration of housing deliveries (VAT)		91	-	-	-	-	-	-	-	-
Municipal Drought Support (VAT)		-	-	-	-	-	-	-	-	-
Graduate Internship Grant		16	41	39	-	-	-	-	-	-
Municipal Drought Support		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant (Drought Relief)		-	-	-	-	-	-	-	-	-
Local Government Support Grants (COVID-19)		550	-	-	-	-	-	-	-	-
Municipal Drought Support Grant (VAT)		424	-	-	-	-	-	-	-	-
Financial Management Capability Grant		-	-	-	-	1 058	1 058	958	-	-
Municipal Interventions Grant		-	-	-	-	359	359	-	-	-
Municipal Water Resilience Grant (VAT)		-	-	-	-	391	391	-	-	-
Loadshedding Relief Grant (Vat)		-	-	-	-	209	209	-	-	-
0										
District Municipality:		50	-	-	-	-	-	-	-	-
West Coast District Municipality - COVID 19		50	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		64 462	77 633	96 033	94 193	102 416	102 416	89 549	97 258	100 702
Capital expenditure of Transfers and Grants										
National Government:		24 894	42 237	45 632	48 400	32 640	32 640	65 349	48 620	47 040
Municipal Infrastructure Grant (MIG)		12 978	13 184	10 153	14 316	12 068	12 068	14 783	15 301	15 840
Regional Bulk Infrastructure Grant		-	-	17 800	13 215	131	131	13 177	13 797	14 408
Water Services Infrastructure Grant		3 532	14 271	2 716	-	1 311	1 311	4 348	9 087	9 575
Integrated National Electrification Grant (INEG)		8 383	14 783	14 963	20 870	19 130	19 130	33 041	10 435	7 217
Municipal Disaster Grant		-	-	-	-	-	-	-	-	-
0										
Provincial Government:		3 846	-	-	10 000	18 773	18 773	5 731	-	39 620
Library Services MRF Capital		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant (Capital)		-	-	-	-	127	127	-	-	-
Human Settlement Development Grant (Beneficiaries)		-	-	-	-	-	-	-	-	-
Municipal Drought Support Grant		3 239	-	-	-	-	-	-	-	-
Acceleration of housing deliveries		607	-	-	-	-	-	-	-	-
Financial Management Support Grant		-	-	-	-	-	-	-	-	-
Human Settlement Development Grant (Capital)		-	-	-	10 000	14 255	14 255	5 731	-	39 620
Municipal Interventions Grant		-	-	-	-	391	391	-	-	-
Municipal Water Resilience Grant		-	-	-	-	2 609	2 609	-	-	-
Loadshedding Relief Grant		-	-	-	-	1 391	1 391	-	-	-
0										
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		28 740	42 237	45 632	58 400	51 413	51 413	71 080	48 620	86 660
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		93 202	119 870	141 665	152 593	153 829	153 829	160 629	145 878	187 362

Table 36: Reconciliation of transfers, grant receipts and unspent funds

WC012 Cederberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-	2 114	77	-	601	601	66	66	66
Repaid to Treasury		-	-	(77)	-	-	-	-	-	-
Current year receipts		59 958	69 831	66 988	73 048	70 147	70 147	81 545	83 034	88 108
Conditions met - transferred to revenue		57 844	71 869	66 387	73 048	70 682	70 682	81 545	83 034	88 108
Conditions still to be met - transferred to liabilities		2 114	77	601	-	66	66	66	66	66
Provincial Government:										
Balance unspent at beginning of the year		635	1 455	856	-	557	557	-	-	-
Repaid to Treasury		(48)	(829)	(771)	-	(61)	(61)	-	-	-
Current year receipts		7 435	5 995	30 118	21 145	31 239	31 239	8 004	14 224	12 594
Conditions met - transferred to revenue		6 567	5 765	29 647	21 145	31 735	31 735	8 004	14 224	12 594
Conditions still to be met - transferred to liabilities		1 455	856	557	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		64 462	77 633	96 033	94 193	102 416	102 416	89 549	97 258	100 702
Total operating transfers and grants - CTBM	2	3 569	933	1 158	-	66	66	66	66	66
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		1 255	23 905	149	-	5 102	5 102	443	443	443
Repaid to Treasury		-	(9 486)	(149)	-	(1 081)	(1 081)	-	-	-
Current year receipts		47 545	27 966	50 733	48 400	29 062	29 062	65 349	48 620	47 040
Conditions met - transferred to revenue		24 894	42 237	45 632	48 400	32 640	32 640	65 349	48 620	47 040
Conditions still to be met - transferred to liabilities		23 905	149	5 102	-	443	443	443	443	443
Provincial Government:										
Balance unspent at beginning of the year		803	-	-	-	127	127	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		3 043	-	127	10 000	18 646	18 646	5 731	-	39 620
Conditions met - transferred to revenue		3 846	-	-	10 000	18 773	18 773	5 731	-	39 620
Conditions still to be met - transferred to liabilities		-	-	127	-	-	-	-	-	-
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		28 740	42 237	45 632	58 400	51 413	51 413	71 080	48 620	86 660
Total capital transfers and grants - CTBM	2	23 905	149	5 228	-	443	443	443	443	443
TOTAL TRANSFERS AND GRANTS REVENUE		93 202	119 870	141 665	152 593	153 829	153 829	160 629	145 878	187 362
TOTAL TRANSFERS AND GRANTS - CTBM		27 474	1 082	6 386	-	510	510	510	510	510

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 37: Transfers and grants made by the Municipality

WC012 Cederberg - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Transfers to other municipalities											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems*		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Sport Councils</i>		63	50	-	30	30	30	30	30	31	33
<i>Public Schools</i>		-	-	-	-	-	-	-	-	-	-
<i>National Sea Rescue Institute</i>		94	-	-	-	-	-	-	-	-	-
<i>Local Drug Action Committee (LDAC)</i>		-	-	-	-	-	-	-	-	-	-
<i>Old Dam Festival</i>		15	-	-	-	-	-	-	-	-	-
<i>ATKV</i>		20	-	-	-	-	-	-	-	-	-
<i>Tourism</i>		-	13	50	1 000	-	-	-	-	-	-
Total Cash Transfers To Organisations		192	63	50	1 030	30	30	30	30	31	33
Cash Transfers to Groups of Individuals											
<i>Bursaries for non-employees</i>		184	314	95	-	350	350	350	-	-	-
Total Cash Transfers To Groups Of Individuals:		184	314	95	-	350	350	350	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	376	377	145	1 030	380	380	380	30	31	33
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems*		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Social Relief</i>	5	898	106	93	-	-	-	-	-	-	-
<i>Wuppertal Support</i>		19	7	6	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		917	113	98	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		917	113	98	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	1 293	489	244	1 030	380	380	380	30	31	33

2.8 Councilor and employee benefits

Table 38: MBRR SA22 - Summary of councilor and staff benefits

WC012 Cederberg - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	4 313	4 392	3 977	4 297	4 766	4 766	4 889	5 245	5 623
Pension and UIF Contributions		510	585	300	239	642	642	123	132	142
Medical Aid Contributions		142	162	100	100	101	101	78	84	90
Motor Vehicle Allowance		75	-	217	217	99	99	600	644	690
Cellphone Allowance		529	433	406	320	449	449	449	482	516
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 570	5 572	5 000	5 173	6 057	6 057	6 139	6 587	7 062
% increase	4		0.0%	(10.3%)	3.5%	17.1%	-	1.4%	7.3%	7.2%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	2 069	3 676	4 543	4 020	3 853	3 853	3 520	3 777	4 049
Pension and UIF Contributions		308	22	182	500	121	121	586	629	674
Medical Aid Contributions		66	-	-	57	45	45	229	246	264
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1	74	174	-	-	-	-	-	-
Motor Vehicle Allowance	3	316	244	350	432	151	151	360	386	414
Cellphone Allowance	3	50	100	113	234	132	132	222	238	255
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	26	0	0	22	14	14	80	85	92
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 836	4 116	5 362	5 266	4 315	4 315	4 997	5 361	5 747
% increase	4		45.1%	30.3%	(1.8%)	(18.0%)	-	15.8%	7.3%	7.2%
Other Municipal Staff										
Basic Salaries and Wages		76 974	82 854	88 353	80 340	86 257	86 257	95 148	99 670	106 090
Pension and UIF Contributions		11 422	12 794	13 903	12 929	13 671	13 671	16 580	17 647	18 787
Medical Aid Contributions		4 051	4 325	4 504	4 983	5 122	5 122	5 259	5 601	5 959
Overtime		4 268	3 349	4 214	3 287	4 430	4 430	4 615	4 841	5 069
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	5 174	5 423	6 970	4 656	6 086	6 086	7 114	7 613	8 139
Cellphone Allowance	3	361	374	431	246	457	457	398	425	454
Housing Allowances	3	505	420	355	325	328	328	418	447	477
Other benefits and allowances	3	3 918	4 143	4 769	3 712	4 918	4 918	5 497	5 803	6 117
Payments in lieu of leave		2 600	1 957	1 080	2 152	1 836	1 836	1 188	1 245	1 307
Long service awards		475	495	525	590	532	532	592	659	733
Post-retirement benefit obligations	6	1 752	3 064	1 549	1 754	2 154	2 154	2 409	2 694	3 013
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		481	489	365	322	389	389	468	502	538
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		111 981	119 687	127 018	115 296	126 179	126 179	139 687	147 148	156 683
% increase	4		6.9%	6.1%	(9.2%)	9.4%	-	10.7%	5.3%	6.5%
Total Parent Municipality		120 387	129 375	137 380	125 735	136 552	136 552	150 822	159 096	169 492
			7.5%	6.2%	(8.5%)	8.6%	-	10.5%	5.5%	6.5%
TOTAL SALARY, ALLOWANCES & BENEFITS		120 387	129 375	137 380	125 735	136 552	136 552	150 822	159 096	169 492
% increase	4		7.5%	6.2%	(8.5%)	8.6%	-	10.5%	5.5%	6.5%
TOTAL MANAGERS AND STAFF	5,7	114 817	123 803	132 380	120 562	130 495	130 495	144 683	152 509	162 431

Table 39: 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	1	627 654	–	40 800			668 454
Chief Whip			–	–	–			–
Executive Mayor		1	814 566	–	40 800			855 366
Deputy Executive Mayor		1	627 654	–	40 800			668 454
Executive Committee		3	1 161 852	–	441 600			1 603 452
Total for all other councillors		5	1 656 800	201 532	484 800			2 343 132
Total Councillors	8	11	4 888 526	201 532	1 048 800			6 138 858
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 035 656	229 618	173 081	–		1 438 355
Chief Finance Officer		1	828 124	195 162	162 820	–		1 186 106
Director Community Development Services		1	828 124	195 162	162 820	–		1 186 106
Director Engineering Services		1	828 124	195 292	162 690	–		1 186 106
Director Corporate Services			–	–	–	–		–
Total Senior Managers of the Municipality	8,10	4	3 520 028	815 234	661 411	–		4 996 673
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	15	8 408 554	1 016 766	1 710 211	–		11 135 531

Table 40: MBRR SA24 - Summary of personnel numbers

WC012 Cederberg - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2021/22			Current Year 2022/23			Budget Year 2023/24		
		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	4	–	–	1	3	–	3	4	4	–
Other Managers	7	15	13	2	17	17	–	16	15	1
Professionals		27	25	2	21	21	–	12	12	–
Finance	7	7	–	–	5	5	–	5	5	–
Spatial/town planning	3	3	–	–	–	–	–	1	1	–
Information Technology	1	1	–	–	1	1	–	1	1	–
Roads	4	4	–	–	5	5	–	–	–	–
Electricity	1	1	–	–	–	–	–	3	3	–
Water	–	–	–	–	–	–	–	–	–	–
Sanitation	1	1	–	–	–	–	–	1	1	–
Refuse	1	1	–	–	–	–	–	–	–	–
Other	9	7	2	10	10	–	–	1	1	–
Technicians		71	70	–	42	38	4	50	50	–
Finance	7	7	–	–	9	5	4	7	7	–
Spatial/town planning	1	1	–	–	3	3	–	3	3	–
Information Technology	–	–	–	–	1	1	–	–	–	–
Roads	7	7	–	–	3	3	–	4	4	–
Electricity	7	7	–	–	5	5	–	1	1	–
Water	1	1	–	–	3	3	–	1	1	–
Sanitation	3	3	–	–	1	1	–	–	–	–
Refuse	3	3	–	–	2	2	–	1	1	–
Other	42	41	–	–	15	15	–	33	33	–
Clerks (Clerical and administrative)	54	50	4	60	51	9	23	18	5	–
Service and sales workers	35	31	4	43	41	2	67	67	–	–
Skilled agricultural and fishery workers	–	–	–	–	–	–	–	–	–	–
Craft and related trades	6	5	1	6	6	–	4	4	–	–
Plant and Machine Operators	9	9	–	29	29	–	24	24	–	–
Elementary Occupations	138	136	2	131	130	1	124	118	6	–
TOTAL PERSONNEL NUMBERS	9	370	339	27	363	333	30	335	312	23
% increase					(1.9%)	(1.8%)	11.1%	(7.7%)	(6.3%)	(23.3%)
Total municipal employees headcount	6, 10	49	43	6	49	43	6	41	41	–
Finance personnel headcount	8, 10	42	36	6	42	36	6	37	37	–
Human Resources personnel headcount	8, 10	7	7	–	7	7	–	4	4	–

2.9 Monthly targets for revenue, expenditure and cash flow

Table 41: MBRR SA25 - Budgeted monthly revenue and expenditure

WC012 Cederberg - Supporting Table SA25 Budgeted monthly revenue and expenditure																
Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		11 044	11 314	9 631	9 256	7 200	10 011	7 157	8 944	8 131	8 996	7 757	11 304	110 746	122 484	133 510
Service charges - Water		2 408	2 800	2 472	2 730	2 559	2 504	2 817	2 648	2 707	2 941	2 688	2 023	31 298	32 831	34 374
Service charges - Waste Water Management		1 279	1 293	1 297	1 252	1 208	1 220	1 091	1 239	1 111	1 254	1 306	1 109	14 660	16 006	17 476
Service charges - Waste Management		1 264	1 278	1 259	1 294	1 262	1 277	1 255	1 284	1 271	1 280	1 286	1 262	15 272	16 509	17 846
Sale of Goods and Rendering of Services		147	138	220	904	553	435	127	266	464	794	164	28	4 240	4 448	4 658
Agency services		372	364	364	403	345	269	358	369	307	235	205	249	3 841	4 030	4 219
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		906	906	906	906	906	906	906	906	906	906	906	906	10 876	11 887	12 993
Interest earned from Current and Non Current Assets		106	106	106	106	106	106	106	106	106	106	106	106	1 269	1 400	1 543
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		78	78	78	78	78	78	78	78	78	78	78	78	941	987	1 034
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		24	23	37	150	92	72	21	44	77	132	27	5	704	739	773
Non-Exchange Revenue																
Property rates		14 414	5 379	5 378	5 381	5 366	5 367	5 364	5 374	5 356	5 354	5 353	5 253	73 339	76 932	80 548
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	1	1	1	1
Fines, penalties and forfeits		1 045	925	1 018	1 035	1 035	1 031	940	940	923	928	910	826	11 555	11 606	11 656
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		28 432	984	1 990	2 333	2 199	18 532	1 318	6 451	17 447	1 772	1 640	6 451	89 549	97 258	100 702
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	2 500	2 500	1 000	1 000
Other Gains		-	-	-	-	-	-	-	-	-	-	-	910	910	910	910
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and cont		61 521	25 588	24 758	25 829	22 911	41 807	21 539	28 649	38 884	24 778	22 427	33 011	371 702	399 027	423 243
Expenditure																
Employee related costs		11 110	10 837	11 466	11 602	17 373	12 063	11 843	11 843	11 843	11 333	11 568	11 803	144 683	152 509	162 431
Remuneration of councillors		492	492	492	492	493	493	487	520	486	465	460	767	6 139	6 587	7 062
Bulk purchases - electricity		9 486	9 718	8 272	7 950	6 185	8 599	6 147	7 683	6 984	7 727	6 663	9 709	95 123	107 204	118 782
Inventory consumed		718	779	861	1 186	1 045	544	964	1 509	1 023	1 209	1 091	1 362	12 291	12 845	13 399
Debt impairment		2 520	2 520	2 520	2 520	2 520	2 520	2 520	2 520	2 520	2 520	2 520	2 520	30 239	31 761	33 334
Depreciation and amortisation		2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	29 617	32 678	34 013
Interest		1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	15 789	17 052	18 528
Contracted services		864	1 290	1 800	1 798	2 472	1 263	1 880	4 298	4 525	3 230	4 163	6 068	33 651	39 628	39 326
Transfers and subsidies		2	1	0	0	0	0	3	0	10	2	2	10	30	31	33
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		427	1 296	810	2 949	1 711	1 852	2 197	1 019	3 442	779	3 275	6 572	26 328	27 991	29 680
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	910	910	910	910
Total Expenditure		29 403	30 717	30 006	32 282	35 582	31 117	29 824	33 175	34 615	31 049	33 525	43 505	394 800	429 197	457 498
Surplus/(Deficit)		32 118	(5 129)	(5 248)	(6 453)	(12 672)	10 690	(8 285)	(4 526)	4 269	(6 271)	(11 099)	(10 494)	(23 098)	(30 170)	(34 254)
Transfers and subsidies - capital (monetary allocations)		116	221	8 382	10 551	4 666	5 572	3 487	692	11 501	10 461	8 182	7 246	71 080	48 620	86 660
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		32 235	(4 908)	3 134	4 099	(8 005)	16 263	(4 798)	(3 834)	15 770	4 191	(2 916)	(3 248)	47 981	18 450	52 406
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		32 235	(4 908)	3 134	4 099	(8 005)	16 263	(4 798)	(3 834)	15 770	4 191	(2 916)	(3 248)	47 981	18 450	52 406
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		32 235	(4 908)	3 134	4 099	(8 005)	16 263	(4 798)	(3 834)	15 770	4 191	(2 916)	(3 248)	47 981	18 450	52 406
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	32 235	(4 908)	3 134	4 099	(8 005)	16 263	(4 798)	(3 834)	15 770	4 191	(2 916)	(3 248)	47 981	18 450	52 406

Table 42: 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 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote																
Vote 1 - Executive and Council		16 959	587	1 187	1 392	1 312	11 054	786	3 848	10 407	1 057	978	3 848	53 413	58 074	62 192
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		16 418	6 435	6 475	6 538	6 494	7 049	6 431	6 628	7 003	6 484	6 433	9 901	92 287	94 579	99 597
Vote 4 - Community Development Services		2 752	167	561	697	458	2 027	316	704	2 141	637	518	933	11 911	7 105	7 419
Vote 5 - Corporate and Strategic Services		63	17	22	57	39	61	17	32	61	51	19	20	460	475	490
Vote 6 - Planning and Development Services		337	59	99	348	221	341	59	160	341	303	75	74	2 419	2 525	2 632
Vote 7 - Public Safety		1 411	1 284	1 377	1 434	1 376	1 295	1 293	1 304	1 225	1 160	1 110	1 070	15 337	15 570	15 804
Vote 8 - Electricity		12 713	11 477	13 645	14 298	9 499	13 656	8 857	9 636	14 470	13 964	11 658	15 042	148 915	134 674	142 017
Vote 9 - Waste Management		1 551	1 288	1 280	1 321	1 287	1 465	1 269	1 350	1 449	1 302	1 303	1 327	16 192	17 503	18 921
Vote 10 - Waste Water Management		3 689	1 412	2 835	3 173	2 156	3 689	1 772	1 894	4 458	3 113	2 782	2 836	33 808	22 337	24 402
Vote 11 - Water		5 231	2 938	4 223	4 917	3 641	5 362	3 594	3 412	6 558	5 055	4 367	4 002	53 300	66 332	69 475
Vote 12 - Housing		166	23	687	864	388	551	288	91	1 023	853	669	620	6 224	7 900	45 620
Vote 13 - Road Transport		243	23	599	752	342	540	253	101	943	741	582	557	5 678	17 596	18 216
Vote 14 - Sports and Recreation		104	98	151	590	365	289	91	180	308	520	115	28	2 839	2 978	3 118
Total Revenue by Vote		61 638	25 809	33 140	36 380	27 577	47 380	25 026	29 341	50 385	35 239	30 609	40 257	442 782	447 647	509 903
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		616	669	646	784	751	711	731	702	812	623	774	1 295	9 114	9 729	10 378
Vote 2 - Office of Municipal Manager		1 127	1 192	1 296	1 393	1 948	1 318	1 395	1 666	1 787	1 471	1 709	2 107	18 410	19 535	20 705
Vote 3 - Financial Administrative Services		4 235	4 586	4 599	5 442	6 088	4 996	5 205	5 176	6 107	4 810	5 940	8 455	65 641	69 049	73 923
Vote 4 - Community Development Services		823	822	870	904	1 305	910	915	951	989	892	953	1 051	11 384	9 728	10 387
Vote 5 - Corporate and Strategic Services		1 219	1 452	1 557	1 917	2 335	1 624	1 832	2 288	2 730	1 924	2 588	3 644	25 111	26 301	27 478
Vote 6 - Planning and Development Services		812	809	861	894	1 289	890	901	956	963	890	938	1 022	11 224	11 896	12 721
Vote 7 - Public Safety		2 062	2 106	2 223	2 290	2 883	2 213	2 297	2 600	2 640	2 402	2 572	2 895	29 185	30 192	31 223
Vote 8 - Electricity		11 270	11 573	10 229	10 060	8 696	10 504	8 209	10 091	9 396	9 908	9 024	12 471	121 432	135 480	148 641
Vote 9 - Waste Management		1 185	1 211	1 276	1 375	1 740	1 269	1 347	1 503	1 493	1 376	1 466	1 668	16 909	17 789	18 591
Vote 10 - Waste Water Management		1 293	1 397	1 401	1 660	1 777	1 482	1 574	1 605	1 825	1 486	1 787	2 250	19 539	20 549	21 565
Vote 11 - Water		2 344	2 465	2 484	2 876	3 237	2 613	2 744	2 743	2 993	2 572	2 949	3 546	33 566	36 775	39 561
Vote 12 - Housing		248	251	271	281	406	275	284	323	327	293	316	358	3 631	11 195	9 454
Vote 13 - Road Transport		1 168	1 184	1 233	1 294	1 576	1 233	1 281	1 389	1 387	1 301	1 365	1 504	15 914	16 354	17 311
Vote 14 - Sports and Recreation		1 001	999	1 059	1 113	1 552	1 079	1 109	1 182	1 166	1 099	1 143	1 240	13 741	14 625	15 561
Total Expenditure by Vote		29 403	30 717	30 006	32 282	35 582	31 117	29 824	33 175	34 615	31 049	33 525	43 505	394 800	429 197	457 498
Surplus/(Deficit) before assoc.		32 235	(4 908)	3 134	4 099	(8 005)	16 263	(4 798)	(3 834)	15 770	4 191	(2 916)	(3 248)	47 981	18 450	52 406
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	32 235	(4 908)	3 134	4 099	(8 005)	16 263	(4 798)	(3 834)	15 770	4 191	(2 916)	(3 248)	47 981	18 450	52 406

Table 43: 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 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional																
<i>Governance and administration</i>		34 019	7 110	7 777	8 111	7 953	18 570	7 310	10 684	17 858	7 701	7 514	13 937	148 543	153 888	163 075
Executive and council		16 959	587	1 187	1 392	1 312	11 054	786	3 848	10 407	1 057	978	3 848	53 413	58 074	62 192
Finance and administration		17 060	6 523	6 590	6 719	6 641	7 517	6 524	6 836	7 451	6 644	6 536	10 089	95 130	95 814	100 883
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3 482	1 137	2 319	3 058	2 133	3 486	1 554	1 734	4 002	2 825	2 123	2 233	30 086	28 763	66 946
Community and social services		2 173	96	469	575	351	1 621	240	528	1 754	529	435	765	9 536	6 353	6 632
Sport and recreation		104	98	151	590	365	289	91	180	308	520	115	28	2 839	2 978	3 118
Public safety		1 038	919	1 012	1 029	1 029	1 025	934	934	917	923	904	821	11 487	11 531	11 576
Housing		166	23	687	864	388	551	288	91	1 023	853	669	620	6 224	7 900	45 620
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		952	447	1 062	1 503	909	1 151	670	631	1 591	1 279	863	880	11 938	24 150	25 067
Planning and development		337	59	99	348	221	341	59	160	341	303	75	74	2 419	2 525	2 632
Road transport		616	388	963	1 155	688	810	611	471	1 250	976	787	806	9 520	21 625	22 435
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		23 184	17 115	21 983	23 709	16 583	24 172	15 492	16 292	26 934	23 434	20 110	23 207	252 215	240 846	254 815
Energy sources		12 713	11 477	13 645	14 298	9 499	13 656	8 857	9 636	14 470	13 964	11 658	15 042	148 915	134 674	142 017
Water management		5 231	2 938	4 223	4 917	3 641	5 362	3 594	3 412	6 558	5 055	4 367	4 002	53 300	66 332	69 475
Waste water management		3 689	1 412	2 835	3 173	2 156	3 689	1 772	1 894	4 458	3 113	2 782	2 836	33 808	22 337	24 402
Waste management		1 551	1 288	1 280	1 321	1 287	1 465	1 269	1 350	1 449	1 302	1 303	1 327	16 192	17 503	18 921
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		61 638	25 809	33 140	36 380	27 577	47 380	25 026	29 341	50 385	35 239	30 609	40 257	442 782	447 647	509 903
Expenditure - Functional																
<i>Governance and administration</i>		7 387	8 063	8 279	9 674	11 378	8 819	9 322	10 000	11 557	9 001	11 126	15 541	120 146	124 763	132 564
Executive and council		1 021	1 068	1 066	1 217	1 388	1 154	1 169	1 139	1 255	1 040	1 207	1 748	14 474	15 388	16 346
Finance and administration		6 282	6 910	7 123	8 362	9 853	7 571	8 057	8 758	10 194	7 866	9 815	13 676	104 466	108 084	114 838
Internal audit		84	85	90	95	137	94	95	103	108	95	104	118	1 207	1 291	1 380
<i>Community and public safety</i>		3 763	3 803	4 036	4 167	5 555	4 058	4 185	4 654	4 677	4 303	4 558	5 059	52 818	62 040	62 675
Community and social services		810	851	946	976	1 394	923	991	1 274	1 313	1 111	1 253	1 522	13 366	13 556	14 405
Sport and recreation		1 001	999	1 059	1 113	1 552	1 079	1 109	1 182	1 166	1 099	1 143	1 240	13 741	14 625	15 561
Public safety		1 704	1 703	1 759	1 797	2 203	1 780	1 801	1 875	1 872	1 799	1 847	1 940	22 080	22 664	23 256
Housing		248	251	271	281	406	275	284	323	327	293	316	358	3 631	11 195	9 454
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 051	2 089	2 178	2 340	3 044	2 256	2 315	2 423	2 522	2 263	2 465	2 795	28 742	30 084	32 114
Planning and development		853	875	919	1 008	1 395	975	997	1 036	1 111	955	1 078	1 262	12 465	13 294	14 287
Road transport		1 198	1 214	1 259	1 332	1 649	1 281	1 318	1 388	1 411	1 308	1 387	1 532	16 277	16 791	17 827
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		16 202	16 762	15 513	16 101	15 606	15 984	14 003	16 097	15 859	15 482	15 376	20 110	193 095	212 310	230 145
Energy sources		11 270	11 573	10 229	10 060	8 696	10 504	8 209	10 091	9 396	9 908	9 024	12 471	121 432	135 480	148 641
Water management		2 344	2 465	2 484	2 876	3 237	2 613	2 744	2 743	2 993	2 572	2 949	3 546	33 566	36 775	39 561
Waste water management		1 403	1 512	1 523	1 791	1 932	1 598	1 702	1 761	1 978	1 625	1 937	2 425	21 188	22 266	23 353
Waste management		1 185	1 211	1 276	1 375	1 740	1 269	1 347	1 503	1 493	1 376	1 466	1 668	16 909	17 789	18 591
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		29 403	30 717	30 006	32 282	35 582	31 117	29 824	33 175	34 615	31 049	33 525	43 505	394 800	429 197	457 498
Surplus/(Deficit) before assoc.		32 235	(4 908)	3 134	4 099	(8 005)	16 263	(4 798)	(3 834)	15 770	4 191	(2 916)	(3 248)	47 981	18 450	52 406
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	32 235	(4 908)	3 134	4 099	(8 005)	16 263	(4 798)	(3 834)	15 770	4 191	(2 916)	(3 248)	47 981	18 450	52 406

Table 44: MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

WC012 Cederberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Planning and Development Services		100	400	500	500	500	400	500	500	400	400	400	338	4 938	15 301	15 839
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	150	-	-	100	-	400	300	200	300	350	-	1 800	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		500	800	800	800	1 000	500	500	1 500	2 000	2 000	2 000	777	13 177	13 797	14 408
Vote 12 - Housing		-	150	200	281	500	600	800	1 500	700	500	500	-	5 731	-	39 620
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	600	1 500	1 500	1 581	2 100	1 500	2 200	3 800	3 300	3 200	3 250	1 114	25 645	29 098	69 867
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		258	258	258	258	258	258	258	258	129	129	129	125	2 576	-	-
Vote 5 - Corporate and Strategic Services		-	100	95	97	90	200	97	95	100	120	100	71	1 165	-	-
Vote 6 - Planning and Development Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		3 304	3 904	3 304	3 504	5 254	3 504	3 704	4 254	1 852	1 652	1 802	1 653	37 691	10 435	7 217
Vote 9 - Waste Management		500	500	500	500	500	500	500	500	250	250	250	250	5 000	-	-
Vote 10 - Waste Water Management		727	727	1 227	1 227	727	727	1 327	1 527	1 264	1 364	1 364	411	12 618	-	-
Vote 11 - Water		50	50	50	50	50	50	50	250	25	25	25	25	700	9 087	9 575
Vote 12 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	-	-	-	300	150	150	-	-	-	-	-	600	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	4 839	5 539	5 434	5 636	7 179	5 389	6 086	6 884	3 619	3 539	3 669	2 536	60 350	19 522	16 792
Total Capital Expenditure	2	5 439	7 039	6 934	7 217	9 279	6 889	8 286	10 684	6 919	6 739	6 919	3 650	85 995	48 620	86 659

Table 45: MBRR SA29 - Budgeted monthly capital expenditure (functional classification)

WC012 Cederberg - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional	1															
<i>Governance and administration</i>			100	95	97	90	200	97	95	100	120	100	71	1 165	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	100	95	97	90	200	97	95	100	120	100	71	1 165	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		258	408	458	539	758	858	1 058	1 758	829	629	629	125	8 307	-	39 620
Community and social services		258	258	258	258	258	258	258	258	129	129	129	125	2 576	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	150	200	281	500	600	800	1 500	700	500	500	-	5 731	-	39 620
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		100	400	500	500	800	550	650	500	400	400	400	338	5 538	15 301	15 839
Planning and development		100	400	500	500	500	400	500	500	400	400	400	338	4 938	15 301	15 839
Road transport		-	-	-	-	300	150	150	-	-	-	-	-	600	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		5 081	6 131	5 881	6 081	7 631	5 281	6 481	8 331	5 591	5 591	5 791	3 116	70 985	33 319	31 200
Energy sources		3 304	4 054	3 304	3 504	5 354	3 504	4 104	4 554	2 052	1 952	2 152	1 653	39 491	10 435	7 217
Water management		550	850	850	850	1 050	550	550	1 750	2 025	2 025	2 025	802	13 877	22 884	23 983
Waste water management		727	727	1 227	1 227	727	727	1 327	1 527	1 264	1 364	1 364	411	12 618	-	-
Waste management		500	500	500	500	500	500	500	500	250	250	250	250	5 000	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	5 439	7 039	6 934	7 217	9 279	6 889	8 286	10 684	6 919	6 739	6 919	3 650	85 995	48 620	86 659
Funded by:																
National Government		4 889	5 489	5 589	5 589	5 789	5 189	5 889	7 089	5 444	5 544	5 544	3 304	65 349	48 620	47 039
Provincial Government		-	150	200	281	500	600	800	1 500	700	500	500	-	5 731	-	39 620
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		4 889	5 639	5 789	5 870	6 289	5 789	6 689	8 589	6 144	6 044	6 044	3 304	71 080	48 620	86 659
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		550	1 400	1 145	1 347	2 990	1 100	1 597	2 095	775	695	875	346	14 915	-	-
Total Capital Funding		5 439	7 039	6 934	7 217	9 279	6 889	8 286	10 684	6 919	6 739	6 919	3 650	85 995	48 620	86 659

Table 46: MBRR S30 - Budgeted monthly cash flow

WC012 Cederberg - Supporting Table SA30 Budgeted monthly cash flow															
MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand															
Cash Receipts By Source													1		
Property rates	13 843	5 166	5 165	5 168	5 154	5 154	5 152	5 161	5 144	5 142	5 141	5 045	70 435	73 885	77 358
Service charges - electricity revenue	10 694	10 955	9 326	8 963	6 972	9 694	6 930	8 661	7 873	8 711	7 511	10 946	107 238	118 604	129 280
Service charges - water revenue	1 989	2 312	2 042	2 254	2 113	2 068	2 326	2 186	2 236	2 429	2 220	1 671	25 845	27 111	28 385
Service charges - sanitation revenue	1 056	1 068	1 071	1 034	998	1 007	901	1 023	917	1 035	1 079	916	12 106	13 217	14 431
Service charges - refuse revenue	1 104	1 116	1 100	1 130	1 102	1 115	1 096	1 121	1 110	1 118	1 123	1 102	13 337	14 417	15 585
Rental of facilities and equipment	78	78	78	78	78	78	78	78	78	78	78	78	941	987	1 034
Interest earned - external investments	106	106	106	106	106	106	106	106	106	106	106	106	1 269	1 400	1 543
Interest earned - outstanding debtors	562	562	562	562	562	562	562	562	562	562	562	562	6 741	7 368	8 054
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	119	105	116	118	118	117	107	107	105	106	104	94	1 315	1 366	1 416
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	372	364	364	403	345	269	358	369	307	235	205	249	3 841	4 030	4 219
Transfers and Subsidies - Operational	28 432	984	1 990	2 333	2 199	18 532	1 318	6 451	17 447	1 772	1 640	6 451	89 549	97 258	100 702
Other revenue	171	161	257	1 054	645	507	148	310	541	926	191	32	4 945	5 188	5 433
Cash Receipts by Source	58 528	22 978	22 177	23 203	20 392	39 209	19 082	26 136	36 426	22 221	19 959	27 251	337 562	364 830	387 439
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	116	221	8 382	10 551	4 666	5 572	3 487	692	11 501	10 461	8 182	7 246	71 080	48 620	86 660
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	2 500	2 500	1 000	1 000
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	18	18	18	18	18	18	18	18	18	18	18	18	221	221	221
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	58 663	23 217	30 577	33 773	25 077	44 800	22 588	26 846	47 945	32 701	28 160	37 016	411 363	414 671	475 320
Cash Payments by Type															
Employee related costs	10 992	10 722	11 343	11 478	17 188	11 935	11 716	11 716	11 716	11 212	11 445	11 677	143 141	150 723	160 370
Remuneration of councillors	492	492	492	492	493	493	487	520	486	465	460	767	6 139	6 587	7 062
Interest	459	459	459	459	459	459	459	459	459	459	459	459	5 504	5 539	5 635
Bulk purchases - electricity	9 486	9 718	8 272	7 950	6 185	8 599	6 147	7 683	6 984	7 727	6 663	9 709	95 123	107 204	118 782
Acquisitions - water & other inventory	718	779	861	1 186	1 045	544	964	1 509	1 023	1 209	1 091	1 362	12 291	12 845	13 399
Contracted services	864	1 290	1 800	1 798	2 472	1 263	1 880	4 298	4 525	3 230	4 163	6 068	33 651	39 628	39 326
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	2	1	0	0	0	0	3	0	10	2	10	30	30	31	33
Other expenditure	427	1 296	810	2 949	1 711	1 851	2 197	1 019	3 442	779	3 275	6 572	26 328	27 991	29 680
Cash Payments by Type	23 440	24 756	24 038	26 313	29 552	25 143	23 853	27 204	28 644	25 083	27 557	36 624	322 207	350 549	374 287
Other Cash Flows/Payments by Type															
Capital assets	5 439	7 039	6 934	7 217	9 279	6 889	8 286	10 684	6 919	6 739	6 919	3 650	85 995	48 620	86 659
Repayment of borrowing	-	-	489	-	-	489	-	-	489	-	-	489	1 956	1 984	445
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	28 879	31 795	31 461	33 530	38 831	32 521	32 139	37 888	36 053	31 822	34 476	40 762	410 158	401 153	461 391
NET INCREASE/(DECREASE) IN CASH HELD	29 784	(8 578)	(884)	243	(13 754)	12 279	(9 551)	(11 042)	11 893	878	(6 316)	(3 746)	1 205	13 519	13 929
Cash/cash equivalents at the month/year begin:	28	29 812	21 234	20 349	20 592	6 838	19 117	9 566	(1 476)	10 417	11 295	4 979	28	1 233	14 752
Cash/cash equivalents at the month/year end:	29 812	21 234	20 349	20 592	6 838	19 117	9 566	(1 476)	10 417	11 295	4 979	1 233	1 233	14 752	28 680

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 47: 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		19 815	34 525	37 581	53 024	36 326	36 326	56 296	24 232	61 245
Roads Infrastructure		40	-	-	-	-	-	-	-	-
Roads		40	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11 160	14 817	14 986	22 320	19 205	19 205	33 041	10 435	7 217
MV Switching Stations		3 747	-	-	-	-	-	-	-	-
LV Networks		7 413	14 817	14 986	22 320	19 205	19 205	33 041	10 435	7 217
Water Supply Infrastructure		8 572	7 137	17 800	18 215	12 120	12 120	18 908	13 797	54 028
Dams and Weirs		1 522	7 137	-	-	-	-	-	-	-
Boreholes		3 687	-	-	-	2 224	2 224	-	-	-
Distribution		3 363	-	17 800	18 215	9 896	9 896	18 908	13 797	54 028
Sanitation Infrastructure		43	12 570	4 795	12 490	5 000	5 000	4 348	-	-
Pump Station		43	-	-	-	-	-	-	-	-
Reticulation		-	-	-	12 490	5 000	5 000	-	-	-
Waste Water Treatment Works		-	12 570	4 795	-	-	-	4 348	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	1 514	2 139	4 889	4 889	2 576	-	-
Community Facilities		-	-	1 514	2 139	4 889	4 889	2 576	-	-
Halls		-	-	150	2 139	4 554	4 554	2 576	-	-
Public Ablution Facilities		-	-	1 363	-	335	335	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	55	55	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	55	55	-	-	-
Computer Software and Applications		-	-	-	-	55	55	-	-	-
Computer Equipment		763	188	394	497	488	488	1 165	-	-
Computer Equipment		763	188	394	497	488	488	1 165	-	-
Furniture and Office Equipment		173	6	1 033	-	228	228	-	-	-
Furniture and Office Equipment		173	6	1 033	-	228	228	-	-	-
Machinery and Equipment		1 536	422	1 020	7 350	5 970	5 970	1 750	-	-
Machinery and Equipment		1 536	422	1 020	7 350	5 970	5 970	1 750	-	-
Transport Assets		-	-	3 324	1 860	2 991	2 991	5 000	-	-
Transport Assets		-	-	3 324	1 860	2 991	2 991	5 000	-	-
Land		200	30	-	-	-	-	-	-	-
Land		200	30	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	22 488	35 171	44 865	64 870	50 947	50 947	66 787	24 232	61 245

Table 48: 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		629	27	354	-	1 500	1 500	1 900	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	300	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	300	-	-
Electrical Infrastructure		22	-	-	-	1 450	1 450	1 100	-	-
<i>LV Networks</i>		22	-	-	-	1 450	1 450	1 100	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	27	354	-	50	50	500	-	-
<i>Reservoirs</i>		-	27	354	-	50	50	500	-	-
Sanitation Infrastructure		607	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		607	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		247	1 559	1 735	-	40	40	-	-	-
Community Facilities		28	-	-	-	-	-	-	-	-
<i>Halls</i>		28	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		219	1 559	1 735	-	40	40	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		219	1 559	1 735	-	40	40	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing asset	1	877	1 587	2 088	-	1 540	1 540	1 900	-	-
Renewal of Existing Assets as % of total capex		2.5%	3.6%	3.9%	0.0%	2.4%	2.4%	2.2%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		4.6%	6.7%	7.8%	0.0%	5.7%	5.7%	6.4%	0.0%	0.0%

Table 49: 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		10 698	7 628	6 293	5 660	10 465	10 465	17 308	24 388	25 414
Roads Infrastructure		8 831	351	2 699	2 471	7 032	7 032	5 238	15 301	15 839
Roads		8 831	351	2 699	2 471	7 032	7 032	5 238	15 301	15 839
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		248	120	234	-	1 600	1 600	3 600	-	-
MV Substations		-	-	-	-	-	-	500	-	-
LV Networks		248	120	234	-	1 600	1 600	3 100	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	3 360	2 689	1 833	1 833	200	9 087	9 575
Reservoirs		-	-	500	-	522	522	-	-	-
Distribution		-	-	2 859	2 689	1 311	1 311	200	9 087	9 575
Sanitation Infrastructure		1 562	7 133	-	500	-	-	8 270	-	-
Pump Station		-	-	-	500	-	-	1 000	-	-
Waste Water Treatment Works		1 562	7 133	-	-	-	-	7 270	-	-
Solid Waste Infrastructure		57	24	-	-	-	-	-	-	-
Landfill Sites		57	24	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	36	-	-	-	-	-	-	-
Community Facilities		-	36	-	-	-	-	-	-	-
Centres		-	36	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		28	30	-	-	-	-	-	-	-
Operational Buildings		28	30	-	-	-	-	-	-	-
Municipal Offices		28	30	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		494	-	-	-	-	-	-	-	-
Machinery and Equipment		494	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	11 220	7 694	6 293	5 660	10 465	10 465	17 308	24 388	25 414
Upgrading of Existing Assets as % of total capex		32.4%	17.3%	11.8%	8.0%	16.6%	16.6%	20.1%	50.2%	29.3%
Upgrading of Existing Assets as % of deprecn"		59.3%	32.5%	23.4%	20.1%	38.4%	38.4%	58.4%	74.6%	74.7%

Table 50: MBRR SA34d - Depreciation by asset class

WC012 Cederberg - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		15 180	19 960	23 100	24 525	23 191	23 191	25 366	28 380	29 866
Roads Infrastructure		3 851	5 204	5 193	5 383	5 270	5 270	5 603	5 994	6 307
Roads		3 851	5 204	5 193	5 383	5 270	5 270	5 603	5 994	6 307
Storm water Infrastructure		550	550	550	552	550	550	550	550	550
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		550	550	550	552	550	550	550	550	550
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 884	4 085	4 000	4 855	4 247	4 247	5 376	6 339	6 522
LV Networks		3 884	4 085	4 000	4 855	4 247	4 247	5 376	6 339	6 522
Water Supply Infrastructure		3 550	4 104	6 014	5 681	6 108	6 108	6 646	8 196	9 236
Water Treatment Works		-	-	1 385	-	1 093	1 093	1	1	1
Distribution		3 550	4 104	4 629	5 681	5 015	5 015	6 645	8 195	9 235
Sanitation Infrastructure		2 490	3 746	5 671	5 905	5 711	5 711	5 886	5 996	5 946
Reticulation		2 490	3 746	5 671	5 905	5 711	5 711	5 886	5 996	5 946
Solid Waste Infrastructure		856	2 271	1 672	2 149	1 305	1 305	1 305	1 305	1 305
Landfill Sites		856	2 271	1 672	2 149	1 305	1 305	1 305	1 305	1 305
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		665	670	692	742	808	808	904	904	904
Community Facilities		135	137	138	191	184	184	229	230	230
Halls		14	16	16	54	54	54	92	93	93
Libraries		71	71	71	72	72	72	72	72	72
Cemeteries/Crematoria		50	51	51	65	58	58	65	65	65
Sport and Recreation Facilities		530	533	555	551	624	624	675	674	674
Indoor Facilities		-	0	-	1	1	1	-	-	-
Outdoor Facilities		530	532	555	550	623	623	675	674	674
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		52	52	52	53	53	53	53	53	53
Revenue Generating		52	52	52	53	53	53	53	53	53
Improved Property		52	52	52	53	53	53	53	53	53
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		130	134	134	135	135	135	135	134	134
Operational Buildings		130	134	134	135	135	135	135	134	134
Municipal Offices		130	134	134	135	135	135	135	134	134
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		224	222	210	204	207	207	205	202	200
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		224	222	210	204	207	207	205	202	200
Computer Software and Applications		224	222	210	204	207	207	205	202	200
Computer Equipment		297	283	240	213	216	216	256	290	278
Computer Equipment		297	283	240	213	216	216	256	290	278
Furniture and Office Equipment		949	932	971	783	831	831	760	706	669
Furniture and Office Equipment		949	932	971	783	831	831	760	706	669
Machinery and Equipment		752	767	746	615	772	772	815	796	743
Machinery and Equipment		752	767	746	615	772	772	815	796	743
Transport Assets		667	667	704	881	1 023	1 023	1 123	1 213	1 166
Transport Assets		667	667	704	881	1 023	1 023	1 123	1 213	1 166
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	18 916	23 687	26 850	28 151	27 236	27 236	29 617	32 678	34 013

Table 51: MBRR SA35 - Future financial implications of the capital budget

WC012 Cederberg - Supporting Table SA35 Future financial implications of the capital budget								
Vote Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-
Vote 4 - Community Development Services		2 576	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		1 165	-	-	-	-	-	-
Vote 6 - Planning and Development Services		4 938	15 301	15 839	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-
Vote 8 - Electricity		39 491	10 435	7 217	-	-	-	-
Vote 9 - Waste Management		5 000	-	-	-	-	-	-
Vote 10 - Waste Water Management		12 618	-	-	-	-	-	-
Vote 11 - Water		13 877	22 884	23 983	-	-	-	-
Vote 12 - Housing		5 731	-	39 620	-	-	-	-
Vote 13 - Road Transport		600	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total Capital Expenditure		85 995	48 620	86 659	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive and Council		9 088	9 702	10 350	-	-	-	-
Vote 2 - Office of Municipal Manager		17 215	18 339	19 514	-	-	-	-
Vote 3 - Financial Administrative Services		65 931	69 365	74 266	-	-	-	-
Vote 4 - Community Development Services		10 834	11 455	12 240	-	-	-	-
Vote 5 - Corporate and Strategic Services		24 443	25 820	27 202	-	-	-	-
Vote 6 - Planning and Development Services		11 203	11 954	12 848	-	-	-	-
Vote 7 - Public Safety		28 699	29 909	31 178	-	-	-	-
Vote 8 - Electricity		140 175	156 399	171 888	-	-	-	-
Vote 9 - Waste Management		18 030	19 229	20 392	-	-	-	-
Vote 10 - Waste Water Management		19 421	20 465	21 520	-	-	-	-
Vote 11 - Water		33 548	36 807	39 653	-	-	-	-
Vote 12 - Housing		3 104	10 698	8 995	-	-	-	-
Vote 13 - Road Transport		15 311	16 352	17 310	-	-	-	-
Vote 14 - Sports and Recreation		13 747	14 645	15 597	-	-	-	-
<i>List entity summary if applicable</i>								
Total future operational costs		410 749	451 137	482 952	-	-	-	-
Future revenue by source	3							
Exchange Revenue		-	-	-	-	-	-	-
Service charges - Electricity		131 862	145 840	158 967	-	-	-	-
Service charges - Water		31 298	32 831	34 374	-	-	-	-
Service charges - Waste Water Management		13 961	15 273	16 708	-	-	-	-
Service charges - Waste Management		15 272	16 509	17 846	-	-	-	-
Agency services		3 841	4 030	4 219	-	-	-	-
<i>Sale of Goods and Rendering of Services</i>		4 240	4 448	4 658	-	-	-	-
<i>Interest</i>		-	-	-	-	-	-	-
<i>Interest earned from Receivables</i>		10 876	11 887	12 993	-	-	-	-
<i>Interest earned from Current and Non Current Assets</i>		1 269	1 400	1 543	-	-	-	-
<i>Rental from Fixed Assets</i>		941	987	1 034	-	-	-	-
<i>Operational Revenue</i>		704	739	773	-	-	-	-
<i>Property rates</i>		72 436	75 986	79 557	-	-	-	-
<i>Surcharges and Taxes</i>		1	1	1	-	-	-	-
<i>Fines, penalties and forfeits</i>		11 555	11 606	11 656	-	-	-	-
<i>Licences or permits</i>		-	-	-	-	-	-	-
<i>Transfer and subsidies - Operational</i>		89 549	97 258	100 702	-	-	-	-
<i>Interest</i>		-	-	-	-	-	-	-
<i>Fuel Levy</i>		-	-	-	-	-	-	-
<i>Operational Revenue</i>		-	-	-	-	-	-	-
<i>Gains on disposal of Assets</i>		-	-	-	-	-	-	-
<i>Other Gains</i>		910	910	910	-	-	-	-
<i>List entity summary if applicable</i>								
Total future revenue		388 716	419 704	445 941	-	-	-	-
Net Financial Implications		108 027	80 054	123 670	-	-	-	-

Table 52: 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	2023/24 Medium Term Revenue & Expenditure Framework			
							Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25
Parent municipality:										
<i>List all capital projects grouped by Function</i>										
Finance and administration	OFFICE FURNITURE/EQUIPMENT - ELANDS BAY	SO2	Furniture and Office Equipment	Furniture and Office Equipment	All	1	50	-	-	-
Sport and recreation	OFFICE FURNITURE/EQUIPMENT	SO6	Furniture and Office Equipment	Furniture and Office Equipment	3	354	-	-	-	-
Sport and recreation	HSDG - LBAY SANITATION INFRASTRUCTURE (PH1)	SO6	Sport and Recreation Facilities	Outdoor Facilities	3	865	-	-	-	-
Finance and administration	PROVIDE STORM WATER CHANNEL CURBS	SO7	Furniture and Office Equipment	Furniture and Office Equipment	4	-	51	-	-	-
Finance and administration	INFRA SERVICES - ROADS CLANWILLIAM	SO7	Furniture and Office Equipment	Furniture and Office Equipment	All	1	-	-	-	-
Finance and administration	LAMBERTS BAY REGIONAL WATER SUPPLY (OWN)	SO3	Computer Equipment	Computer Equipment	All	230	469	1 165	-	-
Planning and development	PLANT , EQUIPMENT ELANDSBAY	SO1	Roads Infrastructure	Roads	2	2 699	1 809	-	-	-
Planning and development	FENCING: VREDE OORD BEGRAFFLAAS	SO1	Computer Equipment	Computer Equipment	All	-	19	-	-	-
Road transport	OFFICE FURNITURE CITR	SO1	Storm water Infrastructure	Drainage Collection	5	-	-	300	-	-
Waste water management	ROADS: EQUIPMENT CLANWILLIAM	SO1	Machinery and Equipment	Machinery and Equipment	4	10	50	-	-	-
Waste water management	WARD 4 ROADS: EQUIPMENT	SO1	Machinery and Equipment	Machinery and Equipment	5	-	73	-	-	-
Water management	FENCING OF WATER TREATMENT WORK CITR	SO1	Water Supply Infrastructure	Distribution	5	17 800	131	13 177	13 797	14 408
Water management	NEWBUILDING CHLOORGASSE CITR	SO1	Water Supply Infrastructure	Distribution	6	-	510	-	-	-
Water management	WARD 3 WATER EQUIPMENT	SO1	Machinery and Equipment	Machinery and Equipment	5	62	-	-	-	-
Water management	GENERATOR - AMBER ROAD	SO1	Machinery and Equipment	Machinery and Equipment	5	155	50	-	-	-
Waste management	BUILDING DUMPING SITE CLW	SO1	Machinery and Equipment	Machinery and Equipment	All	-	4	-	-	-
Energy sources	SEWERAGE: INFRASTRUCTURE LBAY	SO1	Electrical Infrastructure	LV Networks	3	-	25	-	-	-
Energy sources	WSIG : UPGRADE OF GRAAFWATER OXIDATION PONDS	SO1	Electrical Infrastructure	LV Networks	2	23	25	-	-	-
Energy sources	WSIG : UPGRADE OF GRAAFWATER RAW WATER INFRASTRUCTURE	SO1	Electrical Infrastructure	LV Networks	5	-	25	-	-	-
Public safety	OFFICE FURNITURE CLANWILLIAM	SO6	Furniture and Office Equipment	Furniture and Office Equipment	3	1	-	-	-	-
Sport and recreation	GENERATOR: SCM	SO6	Furniture and Office Equipment	Furniture and Office Equipment	2	351	-	-	-	-
Road transport	VEHICLES - TRAILOR CLANWILLIAM	SO1	Machinery and Equipment	Machinery and Equipment	5	-	60	-	-	-
Waste water management	UPGRADE WATER NETWORK: CLANWILLIAM	SO1	Machinery and Equipment	Machinery and Equipment	2	19	150	-	-	-
Waste water management	CONTAINER DUMPING SITE CITRUSDAL	SO1	Machinery and Equipment	Machinery and Equipment	5	-	50	-	-	-
Waste water management	FENCING CEMETRIES: LAMBERTS BAY	SO1	Machinery and Equipment	Machinery and Equipment	3	70	52	-	-	-
Water management	ELECTRICITY: UPGRADE NETWORK GRAAFWATER	SO1	Machinery and Equipment	Machinery and Equipment	2	10	-	-	-	-
Water management	FENCING: SUB STATION	SO1	Water Supply Infrastructure	Reservoirs	3	172	-	500	-	-
Water management	ELECTRICITY : EQUIPMENT	SO1	Machinery and Equipment	Machinery and Equipment	3	585	100	-	-	-
Water management	MIG: WWTW CITRUSDAL	SO1	Machinery and Equipment	Machinery and Equipment	5	-	50	-	-	-
Sport and recreation	MIG: ABLUTION FACILITIES AND WATER POINTS CLANWILL	SO1	Furniture and Office Equipment	Furniture and Office Equipment	3	145	-	-	-	-
Energy sources	PROVIDE STORM WATER CHANNEL CURBS LBAAI/EBAAI	SO1	Electrical Infrastructure	LV Networks	3	14 963	19 130	33 041	10 435	7 217
Energy sources	ELECTRICITY: UPGRADE NETWORK CLANWILLIAM	SO1	Furniture and Office Equipment	Furniture and Office Equipment	All	178	-	-	-	-
Water management	STREETLIGHTS , SPOTLIGHTS CITR	SO1	Machinery and Equipment	Machinery and Equipment	5	86	-	-	-	-
Finance and administration	MIG UPGRADE PLAY PARKS GRAAFWATER	SO2	Machinery and Equipment	Machinery and Equipment	3	-	255	-	-	-
Water management	ISUPG: CLANWILLIAM KHAYELITSHA WATER SERVICES	SO1	Water Supply Infrastructure	Reservoirs	5	182	50	-	-	-
Sport and recreation	UPGRADE VAN RIOOLNETWERK CITRUSDAL	SO1	Machinery and Equipment	Machinery and Equipment	3	20	-	-	-	-
Energy sources	MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -CLANWILLIA	SO1	Electrical Infrastructure	LV Networks	5	47	-	-	-	-
Energy sources	ELECTRICITY: UPGRADE NETWORK LAMBERTSBAY	SO1	Electrical Infrastructure	LV Networks	3	-	-	1 800	-	-
Energy sources	CLANWILLIAM: 11KV CABLE - MARK STREET	SO1	Electrical Infrastructure	LV Networks	5	64	-	-	-	-
Energy sources	GRAAFWATER: REFURBISH OVERHEADLINE EAST OF TOWN	SO1	Machinery and Equipment	Machinery and Equipment	2	-	795	1 750	-	-

Waste water management	GENERATOR CLANWILLIAM TRAFFIC	SO1	Sanitation Infrastructure	Waste Water Treatment Works	2	4 795	-	-	-	-
Sport and recreation	GENERATOR CITRUSDAL TRAFFIC	SO6	Sport and Recreation Facilities	Outdoor Facilities	3	870	40	-	-	-
Community and social services	SEWERAGE: EQUIPMENT ALGERIA	SO6	Community Facilities	Halls	4	150	-	-	-	-
Housing	VEHICLES (CONVERSION)	SO5	Community Facilities	Public Ablution Facilities	5	429	267	-	-	-
Housing	LOADSHEDDING RELIEF GRANT: GENERATORS	SO5	Community Facilities	Public Ablution Facilities	3	860	68	-	-	-
Water management	MIG UPGRADE RESERVOIR ELANDS BAY	SO1	Water Supply Infrastructure	Reservoirs	5	500	87	-	-	-
Water management	WSIG WATER PRESSURE MANAGEMENT CITRUSDAL	SO1	Water Supply Infrastructure	Distribution	2	2 716	1 311	4 348	9 087	9 575
Energy sources	ELECTRICITY: UPGRADE NETWORK EBAAI	SO1	Electrical Infrastructure	LV Networks	5	123	-	-	-	-
Energy sources	ELECTRICITY : EQUIPMENT	SO1	Machinery and Equipment	Machinery and Equipment	2	4	-	-	-	-
Community and social services	MLSG: OFFICE FURNITURE/EQUIPMENT	SO6	Furniture and Office Equipment	Furniture and Office Equipment	All	-	127	-	-	-
Water management	UPGRADE WATER NETWORK: CLANWILLIAM	SO1	Water Supply Infrastructure	Distribution	3	143	-	200	-	-
Finance and administration	OFFICE FURNITURE (TELEPHONE SYSTEM)	SO3	Computer Equipment	Computer Equipment	All	164	-	-	-	-
Housing	ISUPG: CLANWILLIAM KHAYELITSHA WATER SERVICES	SO5	Water Supply Infrastructure	Distribution	3	-	9 255	5 731	-	39 620
Housing	ISUPG: CLANWILLIAM KHAYELITSHA SANITATION SERVICES	SO5	Sanitation Infrastructure	Reticulation	3	-	5 000	-	-	-
Waste water management	ABLUTION FACILITIES , WATER POINTS CLANWILLIAM	SO1	Community Facilities	Public Ablution Facilities	3	74	-	-	-	-
Water management	VEHICLES	SO1	Transport Assets	Transport Assets	All	2 849	-	-	-	-
Community and social services	MIG: CONSTRUCTION OF MULTI-PURPOSE CENTRE (PHASE 1) GRAAFWAT	SO6	Community Facilities	Halls	4	-	4 554	-	-	-
Planning and development	MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -GRAAFWATER	SO1	Roads Infrastructure	Roads	4	-	5 223	14 784	15 301	15 839
Water management	UPGRADE VAN RIOOLNETWERK CITRUSDAL	SO1	Sanitation Infrastructure	Pump Station	2	-	-	1 000	-	-
Energy sources	CLANWILLIAM: 11KV CABLE - MARK STREET	SO1	Electrical Infrastructure	LV Networks	3	-	1 600	1 300	-	-
Energy sources	GRAAFWATER: REFURBISH OVERHEADLINE EAST OF TOWN	SO1	Electrical Infrastructure	LV Networks	4	-	610	1 100	-	-
Energy sources	CITRUSDAL: REPLACE RMU IN VOORTREKKER STREET	SO1	Electrical Infrastructure	LV Networks	2	-	840	-	-	-
Public safety	VEHICLES	SO6	Transport Assets	Transport Assets	All	475	-	-	-	-
Finance and administration	ASSET MANAGEMENT SOFTWARE	SO2	Licences and Rights	Computer Software and Applications	All	-	55	-	-	-
Public safety	GENERATOR CLANWILLIAM TRAFFIC	SO6	Machinery and Equipment	Machinery and Equipment	3	-	350	-	-	-
Public safety	GENERATOR CITRUSDAL TRAFFIC	SO6	Machinery and Equipment	Machinery and Equipment	2	-	350	-	-	-
Road transport	VEHICLES	SO1	Transport Assets	Transport Assets	All	-	391	-	-	-
Waste water management	WWTW EQUIPMENT	SO1	Machinery and Equipment	Machinery and Equipment	2	-	215	-	-	-
Water management	WARD 2 GENERATORS	SO1	Machinery and Equipment	Machinery and Equipment	2	-	1 050	-	-	-
Water management	WARD 4 GENERATORS	SO1	Machinery and Equipment	Machinery and Equipment	4	-	900	-	-	-
Water management	MWRG: REFURBISHMENT OF WADRIFT RESERVOIR	SO1	Water Supply Infrastructure	Reservoirs	5	-	435	-	-	-
Water management	MWRG: NEW BOREHOLE SCHEME IN LAMBERTS BAY	SO1	Water Supply Infrastructure	Boreholes	5	-	2 174	-	-	-
Waste water management	SEWERAGE: EQUIPMENT ALGERIA	SO1	Machinery and Equipment	Machinery and Equipment	6	-	25	-	-	-
Waste management	VEHICLES (CONVERSION)	SO1	Transport Assets	Transport Assets	All	-	2 600	5 000	-	-
Energy sources	LOADSHEDDING RELIEF GRANT: GENERATORS	SO1	Machinery and Equipment	Machinery and Equipment	All	-	1 391	-	-	-
Road transport	WARD 4 UPGRADE STORM WATER SYSTEM	SO1	Roads Infrastructure	Roads	4	-	-	300	-	-
Energy sources	FENCING: SUB STATION	SO1	Electrical Infrastructure	MV Substations	3	-	-	500	-	-
Water management	NEWBOREHOLE SCHEME IN LAMBERTS BAY CO-FUNDING	SO1	Water Supply Infrastructure	Boreholes	5	-	50	-	-	-
Parent Capital expenditure						53 247	62 952	85 995	48 620	86 659
Total Capital expenditure						53 247	62 952	85 995	48 620	86 659

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 2023/2024 MTREF at least 30 days before the start of the next financial year directly aligned and informed by the 2023/2024 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 2 interns are undergoing training in the Budget and Treasury Office. Advertisements have been placed for the filling of 3 internship vacancies. 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 took place in the 2022/2023 financial year. Officials are awaiting their final results.

2.14.8 Policies

Budget related policies has been reviewed and updated for final submission with the approval of the 2023/2024 MTREF & outer two years.

2.15 Other supporting documents

Table 53: MBRR SA1 - Supporting detail to Budgeted Financial Performance

WC012 Cederberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Property rates											
Total Property Rates	6	49 000	52 074	56 207	74 715	78 203	78 203	78 203	82 130	86 154	90 203
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		3 474	3 919	3 803	7 542	8 100	8 100	8 100	8 791	9 222	9 655
Net Property Rates		45 526	48 155	52 404	67 173	70 103	70 103	70 103	73 339	76 932	80 548
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	97 668	102 306	116 366	126 377	111 379	111 379	111 379	110 860	122 610	133 647
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		64	72	64	69	99	99	99	114	126	137
Net Service charges - Electricity		97 604	102 234	116 302	126 308	111 280	111 280	111 280	110 746	122 484	133 510
Service charges - Water											
Total Service charges - Water	6	28 917	30 201	32 306	30 361	32 647	32 647	32 647	34 927	36 638	38 360
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		896	1 137	1 078	906	3 424	3 424	3 424	3 629	3 807	3 986
Net Service charges - Water		28 021	29 064	31 228	29 456	29 223	29 223	29 223	31 298	32 831	34 374
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		12 684	14 258	15 408	17 991	18 042	18 042	18 042	20 447	22 337	24 402
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		3 579	4 801	3 404	3 675	5 191	5 191	5 191	5 787	6 331	6 926
Net Service charges - Waste Water Management		9 106	9 457	12 004	14 316	12 851	12 851	12 851	14 660	16 006	17 476
Service charges - Waste Management											
Total refuse removal revenue	6	10 455	11 342	13 319	14 401	14 992	14 992	14 992	16 174	17 484	18 900
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)		423	536	540	583	829	829	829	902	975	1 054
Net Service charges - Waste Management		10 033	10 806	12 779	13 818	14 163	14 163	14 163	15 272	16 509	17 846
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	79 042	86 530	92 896	84 366	90 110	90 110	90 110	98 668	103 447	110 139
Pension and UIF Contributions		11 731	12 816	14 085	13 428	13 792	13 792	13 792	17 166	18 276	19 461
Medical Aid Contributions		4 117	4 325	4 504	5 040	5 167	5 167	5 167	5 488	5 847	6 223
Overtime		4 268	3 349	4 214	3 287	4 430	4 430	4 430	4 615	4 841	5 069
Performance Bonus		1	74	174	-	-	-	-	-	-	-
Motor Vehicle Allowance		5 490	5 667	7 320	5 088	6 237	6 237	6 237	7 474	7 999	8 553
Cellphone Allowance		411	474	544	486	589	589	589	620	663	709
Housing Allowances		505	420	355	328	328	328	328	418	447	477
Other benefits and allowances		3 944	4 143	4 769	3 734	4 931	4 931	4 931	5 577	5 889	6 208
Payments in lieu of leave		2 600	1 957	1 080	2 152	1 836	1 836	1 836	1 188	1 245	1 307
Long service awards		475	495	525	590	532	532	532	592	659	733
Post-retirement benefit obligations	4	1 752	3 064	1 549	1 754	2 154	2 154	2 154	2 409	2 694	3 013
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		481	489	365	322	389	389	389	468	502	538
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	114 817	123 803	132 380	120 562	130 495	130 495	130 495	144 683	152 509	162 431
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	114 817	123 803	132 380	120 562	130 495	130 495	130 495	144 683	152 509	162 431

Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	18 916	23 687	26 850	28 151	27 236	27 236	27 236	29 617	32 678	34 013
Lease amortisation	-	-	-	-	-	-	-	-	-	-
Capital asset impairment	-	-	-	-	-	-	-	-	-	-
Total Depreciation and amortisation	18 916	23 687	26 850	28 151	27 236	27 236	27 236	29 617	32 678	34 013
Bulk purchases - electricity										
Electricity bulk purchases	81 546	81 771	93 891	103 638	94 837	94 837	94 837	95 123	107 204	118 782
Total bulk purchases	81 546	81 771	93 891	103 638	94 837	94 837	94 837	95 123	107 204	118 782
Transfers and grants										
Cash transfers and grants	376	377	145	1 030	380	380	380	30	31	33
Non-cash transfers and grants	917	113	98	-	-	-	-	-	-	-
Total transfers and grants	1 293	489	244	1 030	380	380	380	30	31	33
Contracted Services										
Accounting and Auditing	1 287	1 922	4 825	2 411	2 921	2 921	2 921	1 517	1 498	1 613
Audit Committee	15	29	93	83	83	83	83	100	105	110
Building Contractors	-	-	21 754	25 346	23 177	23 177	23 177	-	7 900	6 000
Burial Services	11	17	6	9	29	29	29	-	-	-
Business and Financial Management	-	-	1 036	400	400	400	400	400	400	400
Catering Services	243	100	145	23	26	26	26	27	28	28
Collection	70	309	2 385	1 615	1 234	1 234	1 234	1 000	1 049	1 098
Commissions and Committees	9	17	9	68	68	68	68	39	40	42
Employee Wellness	1	-	1	-	0	0	0	100	105	110
Engineering Services (Civil)	63	84	1 079	465	49	49	49	702	107	112
Events Promotor	-	29	-	-	-	-	-	-	-	-
Fire Services	2 545	1 849	1 320	2 639	2 639	2 639	2 639	2 639	2 768	2 898
Forestry	28	-	-	-	-	-	-	-	-	-
Human Resources	428	235	124	64	64	64	64	74	78	82
Hygiene Services	44	60	63	67	67	67	67	80	84	88
Inspection Fees	6	8	41	50	50	50	50	70	73	77
Laboratory Services	237	334	259	165	263	263	263	120	126	132
Legal Advice and Litigation	1 084	1 843	2 163	2 380	2 620	2 620	2 620	4 493	4 196	4 393
Maintenance of Buildings and Facilities	1 294	543	587	514	600	600	600	1 992	1 439	1 507
Maintenance of Equipment	4 968	3 350	5 300	4 173	5 325	5 325	5 325	4 514	4 735	5 047
Maintenance of Unspecified Assets	434	-	-	-	-	-	-	-	-	-
Management of Informal Settlements	52	26	29	26	26	26	26	20	21	22
Medical Examinations	272	169	1	233	15	15	15	83	87	91
Meter Management	97	62	55	-	75	75	75	75	79	82
Occupational Health and Safety	72	106	1	26	36	36	36	50	52	55
Organisational	319	174	392	1 630	70	70	70	240	252	264
Personnel and Labour	-	629	312	-	246	246	246	600	629	659
Project Management	-	-	-	-	-	-	-	-	-	-
Research and Advisory	-	716	3 767	2 710	2 794	2 794	2 794	4 658	3 235	3 370
Safeguard and Security	726	607	607	519	659	659	659	700	734	769
Security Services	1 997	3 044	6 581	3 500	7 489	7 489	7 489	7 950	8 330	8 730
Sewerage Services	-	-	-	-	-	-	-	-	-	-
Stage and Sound Crew	27	13	2	-	5	5	5	-	-	-
Town Planner	49	-	107	285	185	185	185	400	420	439
Traffic Fines Management	1 498	1 324	482	360	146	146	146	400	420	439
Translators, Scribes and Editors	1	-	-	-	9	9	9	9	9	9
Valuer and Assessors	331	311	1 173	495	682	682	682	600	629	659
Total contracted services	18 206	17 911	54 699	50 254	52 048	52 048	52 048	33 651	39 628	39 326

Operational Costs											
Advertising, Publicity and Marketing	229	250	236	381	285	285	285	367	385	403	
Assets less than the Capitalisation Threshold	236	458	427	731	619	619	619	805	844	884	
Audit fees	3 559	4 173	4 303	4 600	5 360	5 360	5 360	4 500	4 721	4 942	
Bank Charges	788	720	797	850	850	850	850	850	892	934	
Commission - Prepaid Electricity	1 495	1 853	1 996	2 190	1 190	1 190	1 190	1 020	1 070	1 120	
Computer Service	1 900	1 591	1 639	1 851	2 040	2 040	2 040	2 075	2 159	2 243	
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-	-	
Courier and Delivery Services	40	5	24	27	27	27	27	15	16	16	
Deeds	33	28	38	38	46	46	46	50	52	55	
Drivers Licences and Permits	171	226	231	220	220	220	220	220	231	242	
Entertainment	35	0	14	-	-	-	-	5	5	5	
Eskom Connection Fees	-	26	-	27	-	-	-	35	37	38	
Fines and Penalties	0	-	-	-	-	-	-	-	-	-	
Full Time Union Representative	104	131	130	135	135	135	135	142	149	156	
Hire Charges	754	668	1 276	1 133	2 086	2 086	2 086	1 976	2 073	2 170	
Insurance Underwriting (Broker's Fee)	40	-	-	-	-	-	-	-	-	-	
Insurance Underwriting (Excess Payments)	-	83	153	63	100	100	100	100	105	110	
Insurance Underwriting (Premiums)	897	1 076	1 139	1 170	1 800	1 800	1 800	1 500	1 574	1 647	
Licences (Motor Vehicle)	81	204	205	270	300	300	300	250	262	275	
Licences (Radio and Television)	8	-	5	-	-	-	-	1	1	1	
Municipal Services	1 838	2 493	4 406	5 068	4 430	4 430	4 430	5 396	6 081	6 737	
Operating Leases	792	855	528	699	644	644	644	689	722	756	
Postage/Stamp/Frinking Machines	-	-	-	-	-	-	-	-	-	-	
Printing, Publications and Books	800	625	724	620	730	730	730	633	663	694	
Professional Bodies, Membership and Subscription	1 253	1 260	1 404	1 506	1 522	1 522	1 522	1 575	1 652	1 730	
Radio and TV Transmissions	39	29	-	-	-	-	-	-	-	-	
Registration Fees	445	318	527	434	987	987	987	530	556	582	
Remuneration of Ward Committees	88	47	-	366	75	75	75	60	63	66	
Resettlement Cost	-	29	21	-	-	-	-	-	-	-	
Signage	58	4	11	40	35	35	35	36	38	40	
Skills Development Fund Levy	801	859	1 112	970	1 083	1 083	1 083	1 237	1 297	1 383	
SMS Bulk Message Service	3	-	2	45	-	-	-	23	24	25	
Software Licences	7	3	-	5	5	5	5	35	37	38	
Telemetric Systems	1	-	-	-	-	-	-	-	-	-	
Telephone, Fax, Telegraph and Telex	641	604	658	451	670	670	670	336	352	369	
Travel and Subsistence	595	280	287	721	439	439	439	582	583	607	
Uniform and Protective Clothing	895	636	681	571	545	545	545	485	509	533	
Workmen's Compensation Fund	547	610	647	700	700	700	700	800	839	879	
Total Operational Costs	1	19 174	20 147	23 620	25 881	26 924	26 924	26 924	26 328	27 991	29 680
Repairs and Maintenance by Expenditure Item											
Employee related costs	15 303	16 374	17 500	15 917	17 262	17 262	17 262	18 959	20 306	21 728	
Inventory Consumed	3 746	2 705	3 624	3 782	3 829	3 829	3 829	4 658	4 886	5 116	
Contracted Services	6 793	3 972	6 427	5 051	5 840	5 840	5 840	7 358	6 281	6 566	
Operational Costs	865	1 238	1 748	1 833	2 133	2 133	2 133	2 233	2 346	2 461	
Total Repairs and Maintenance Expenditure	8	26 707	24 289	29 299	26 591	29 064	29 064	29 064	33 207	33 819	35 870
Inventory Consumed											
Inventory Consumed - Water	800	757	803	1 051	1 051	1 051	1 051	1 000	1 000	1 000	
Inventory Consumed - Other	7 226	6 115	7 530	7 064	10 559	10 559	10 559	11 291	11 845	12 399	
Total Inventory Consumed & Other Material	8 026	6 873	8 332	8 115	11 610	11 610	11 610	12 291	12 845	13 399	

Table 54: 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 Municipal Manager	Vote 3 - Financial Administrative Services	Vote 4 - Community Development Services	Vote 5 - Corporate and Strategic Services	Vote 6 - Planning and Development Services	Vote 7 - Public Safety	Vote 8 - Electricity	Vote 9 - Waste Management	Vote 10 - Waste Water Management	Vote 11 - Water	Vote 12 - Housing	Vote 13 - Road Transport	Vote 14 - Sports and Recreation	Total
R thousand	1															
Revenue																
Exchange Revenue																
Service charges - Electricity								110 746								110 746
Service charges - Water											31 298					31 298
Service charges - Waste Water Management										14 660						14 660
Service charges - Waste Management									15 272							15 272
Sale of Goods and Rendering of Services				190	158	13	1 134	7		18					2 721	4 240
Agency services								3 841								3 841
Interest																
Interest earned from Receivables				10 876												10 876
Interest earned from Current and Non Current Assets				1 269												1 269
Dividends																
Rent on Land																
Rental from Fixed Assets					726	97									118	941
Licence and permits																
Operational Revenue				112		198	390	3								704
Non-Exchange Revenue																
Property rates				73 339												73 339
Surcharges and Taxes				1												1
Fines, penalties and forfaits					5			11 455	58			7				11 555
Licences or permits																
Transfer and subsidies - Operational	53 413		3 090		8 446	151	895		5 070	902	7 530	8 818	493	741		89 549
Interest																
Fuel Levy																
Operational Revenue																
Gains on disposal of Assets				2 500												2 500
Other Gains				910												910
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		53 413		92 287	9 335	460	2 419	15 337	115 874	16 192	22 190	40 123	493	741	2 839	371 702
Expenditure																
Employee related costs		1 100	12 941	25 300	10 065	11 076	9 886	13 550	10 011	9 582	5 761	13 950	2 968	7 217	11 276	144 683
Remuneration of councillors		6 139														6 139
Bulk purchases - electricity									95 123							95 123
Inventory consumed		166	74	490	63	202	339	710	2 645	1 745	1 119	2 636	100	1 008	995	12 291
Debt impairment				6 951				10 240	3 403	1 877	2 478	5 290				30 239
Depreciation and amortisation		20	6	799	281	728	150	186	5 595	1 742	5 956	7 175	4	6 256	719	29 617
Interest				15 769												15 769
Contracted services		55	4 370	5 470												33 651
Transfers and subsidies					30											30
Irrecoverable debts written off																
Operational costs	1 634	1 019	9 932	275	4 243	182	445	901	538	2 764	3 800	46	339	210		26 328
Losses on disposal of Assets																
Other Losses				910												910
Total Expenditure		9 114	18 410	65 641	11 384	25 111	11 224	29 185	121 432	16 909	19 539	33 566	3 631	15 914	13 741	394 900
Surplus/(Deficit)		44 299	(18 410)	26 647	(2 049)	(24 652)	(8 805)	(13 848)	(5 558)	(717)	2 651	6 557	(3 138)	(15 173)	(10 902)	(23 098)
Transfers and subsidies - capital (monetary allocations)					2 576				33 041		11 618	13 177	5 731	4 938		71 080
Transfers and subsidies - capital (n-kind)																
Surplus/(Deficit) after capital transfers & contributions		44 299	(18 410)	26 647	527	(24 652)	(8 805)	(13 848)	27 483	(717)	14 269	19 734	2 593	(10 235)	(10 902)	47 981

Table 55: MBRR SA3 - Supporting table to Budgeted Financial Position

WC012 Cederberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year+1 2024/25	Budget Year+2 2025/26
R thousand											
ASSETS											
<u>Trade and other receivables from exchange transactions</u>											
Electricity		23 076	21 444	23 070	27 654	21 501	21 501	21 501	25 009	28 890	33 119
Water		38 710	34 611	28 074	47 751	33 191	33 191	33 191	38 645	44 365	50 354
Waste		14 406	11 779	9 143	16 180	10 672	10 672	10 672	12 607	14 699	16 961
Waste Water		18 048	15 847	13 905	21 548	16 306	16 306	16 306	18 861	21 650	24 694
Other trade receivables from exchange transactions		8 118	10 436	10 203	19 460	20 356	20 356	20 356	24 490	29 009	33 949
Gross: Trade and other receivables from exchange transactions		102 359	94 116	84 395	132 593	102 026	102 026	102 026	119 612	138 613	159 077
Less: Impairment for debt		(75 185)	(69 262)	(57 666)	(112 052)	(80 617)	(80 617)	(80 617)	(97 799)	(116 365)	(136 365)
Impairment for Electricity		(8 998)	(8 209)	(8 080)	(15 096)	(12 170)	(12 170)	(12 170)	(15 573)	(19 337)	(23 440)
Impairment for Water		(31 399)	(27 824)	(21 119)	(42 532)	(27 539)	(27 539)	(27 539)	(32 829)	(38 378)	(44 188)
Impairment for Waste		(11 984)	(9 938)	(7 290)	(14 911)	(9 550)	(9 550)	(9 550)	(11 427)	(13 456)	(15 650)
Impairment for Waste Water		(15 370)	(13 799)	(11 590)	(20 305)	(14 450)	(14 450)	(14 450)	(16 928)	(19 633)	(22 587)
Impairment for other trade receivables from exchange transactions		(7 433)	(9 491)	(9 586)	(19 207)	(16 907)	(16 907)	(16 907)	(21 041)	(25 560)	(30 499)
Total net Trade and other receivables from Exchange Transactions		27 174	24 854	26 729	20 541	21 409	21 409	21 409	21 813	22 248	22 713
<u>Receivables from non-exchange transactions</u>											
Property rates		32 871	34 409	35 660	44 603	37 880	37 880	37 880	40 784	43 831	47 020
Less: Impairment of Property rates		(24 316)	(27 321)	(24 087)	(38 615)	(30 346)	(30 346)	(30 346)	(33 163)	(36 118)	(39 212)
Net Property rates		8 555	7 088	11 573	5 989	7 534	7 534	7 534	7 621	7 712	7 808
Other receivables from non-exchange transactions		40 336	27 637	20 227	61 203	30 043	30 043	30 043	40 283	50 523	60 763
Impairment for other receivables from non-exchange transactions		(36 674)	(23 341)	(16 834)	(56 907)	(26 650)	(26 650)	(26 650)	(36 890)	(47 130)	(57 370)
Net other receivables from non-exchange transactions		3 662	4 296	3 393	4 296	3 393	3 393	3 393	3 393	3 393	3 393
Total net Receivables from non-exchange transactions		12 217	11 384	14 965	10 285	10 926	10 926	10 926	11 014	11 105	11 201
Inventory											
Water											
Opening Balance		162	172	62	191	73	73	73	73	73	73
System Input Volume		811	648	814	1 051	1 051	1 051	1 051	1 000	1 000	1 000
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		811	648	814	1 051	1 051	1 051	1 051	1 000	1 000	1 000
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	(800)	(757)	(803)	(1 051)	(1 051)	(1 051)	(1 051)	(1 000)	(1 000)	(1 000)
Billed Authorised Consumption		(800)	(757)	(803)	(1 051)	(1 051)	(1 051)	(1 051)	(1 000)	(1 000)	(1 000)
Billed Metered Consumption		(800)	(757)	(803)	(1 051)	(1 051)	(1 051)	(1 051)	(1 000)	(1 000)	(1 000)
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		(800)	(757)	(803)	(1 051)	(1 051)	(1 051)	(1 051)	(1 000)	(1 000)	(1 000)
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		172	62	73	191	73	73	73	73	73	73
Agricultural											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables											
Standard Rated											
Opening Balance		1 389	1 216	1 215	1 215	1 381	1 381	1 381	1 381	1 381	1 381
Acquisitions		7 053	6 115	7 695	7 064	10 559	10 559	10 559	11 291	11 845	12 399
Issues	7	(7 226)	(6 115)	(7 530)	(7 064)	(10 559)	(10 559)	(10 559)	(11 291)	(11 845)	(12 399)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		1 216	1 215	1 381	1 215	1 381	1 381	1 381	1 381	1 381	1 381
Zero Rated											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-
Finished Goods											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-	-
Materials and Supplies											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		-	-	-	-	-	-	-	-	-	-
Work-in-progress											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-
Housing Stock											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-
Land											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		1 388	1 277	1 454	1 406	1 454	1 454	1 454	1 454	1 454	1 454
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	925 812	979 925	1 026 821	1 128 689	1 089 718	1 089 718	1 089 718	1 175 713	1 224 333	1 310 992
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		311 555	343 003	367 893	388 023	394 869	394 869	394 869	424 228	456 651	490 411
Total Property, plant and equipment (PPE)	2	614 257	636 922	658 928	740 666	694 849	694 849	694 849	751 485	767 682	820 581

LIABILITIES										
Current liabilities - Financial liabilities										
Short term loans (other than bank overdraft)										
Current portion of long-term liabilities	4 718	5 179	3 726	4 648	1 956	1 956	1 956	1 984	445	
Total Current liabilities - Financial liabilities	4 718	5 179	3 726	4 648	1 956	1 956	1 956	1 984	445	
Trade and other payables from exchange transactions										
Trade and other payables from exchange transactions	5	81 120	95 039	109 198	96 697	103 198	103 198	103 198	103 198	103 198
Other trade payables from exchange transactions		14	8	5	8	5	5	5	5	5
Trade payables from Non-exchange transactions: Unspent conditional Grants		27 474	1 082	6 386		510	510	510	510	510
Trade payables from Non-exchange transactions: Other										
VAT										
Total Trade and other payables from exchange transactions	2	108 608	96 129	115 589	96 705	103 713	103 713	103 713	103 713	103 713
Non current liabilities - Financial liabilities										
Borrowing	4	10 089	7 139	3 872	17 407	2 429	2 429	2 429	445	
Other financial liabilities		2 392	163	513						
Total Non current liabilities - Financial liabilities		12 481	7 302	4 385	17 407	2 429	2 429	2 429	445	
Provisions										
Retirement benefits		22 772	27 101	30 948	34 659	35 654	35 654	35 654	40 880	46 973
Refuse landfill site rehabilitation		31 967	45 321	45 814	54 039	50 648	50 648	50 648	55 995	61 911
Long-service Awards		4 768	4 953	5 072	5 546	5 323	5 323	5 323	5 883	6 551
Total Provisions		59 507	77 375	81 834	94 244	91 525	91 525	91 525	102 758	115 435
CHANGES IN NET ASSETS										
Accumulated surplus/(deficit)										
Accumulated surplus/(deficit) - opening balance		561 930	554 371	566 018	580 889	575 723	575 723	575 723	595 076	643 057
GRAP adjustments			(8 053)							
Restated balance		561 930	546 318	566 018	580 889	575 723	575 723	575 723	595 076	643 057
Surplus/(Deficit)		(7 559)	19 700	9 705	47 969	19 353	19 353	19 353	47 981	18 450
Transfers to/from Reserves										
Depreciation offsets										
Other adjustments		0	0	(0)	(0)	0	0	0		
Accumulated Surplus/(Deficit)	1	554 371	566 018	575 723	628 859	595 076	595 076	595 076	643 057	661 507
Reserves										
Housing Development Fund										
Capital replacement										
Self-insurance										
Other reserves										
Revaluation										
Total Reserves	2									
TOTAL COMMUNITY WEALTH/EQUITY	2	554 371	566 018	575 723	628 859	595 076	595 076	595 076	643 057	661 507

Table 56: MBRR SA9 - Social, economic and demographic statistics & assumptions

WC012 Oederberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			42 567		47 499							
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)												
No income	1, 12		9.50%									
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400			5.10%									
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R51 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200			1.10%									
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area			11 818		13 051							
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics												
Formal	3		10 163		11 936							
Informal			450		1 132							
Total number of households			10 613		13 068							
Dwellings provided by municipality	4											
Dwellings provided by provincials												
Dwellings provided by private sector	5											
Total new housing dwellings												
Economic												
Inflation/outlook (CPI)	6							4.9%	6.9%	5.3%	4.9%	4.7%
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates												
Property tax/service charges	7							93.0%	92.0%	92.0%	92.0%	
Rent of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Table 57: MBRR SA11 - Property Rates summary

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Valuation:										
Date of valuation:	1			2015/09/01	2021/09/02			2021/09/02	2021/09/02	2021/09/02
Financial year valuation used				2021/22	2022/23			2023/24	2024/25	2025/26
Municipal by-laws s6 in place? (Y/N)	2			Yes	Yes			Yes	Yes	Yes
Municipal/assistant valuer appointed? (Y/N)				Yes	Yes			Yes	Yes	Yes
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)				Yes	Yes			Yes	Yes	Yes
Implementation time of new valuation roll (mths)				4	4			4	4	4
No. of properties	5			10 121	10 276			10 787	10 787	10 787
No. of sectional title values	5			268	268			268	268	268
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations				7	2			4	4	4
No. of valuation roll amendments										
No. of objections by rate payers				586	600			593	590	599
No. of appeals by rate payers				314	250			282	279	285
No. of successful objections	8			272	200			180	185	189
No. of successful objections > 10%	8									
Supplementary valuation				536	580			558	550	552
Public service infrastructure value (Rm)	5			21	73			73	73	73
Municipality owned property value (Rm)				183	231			231	231	231
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)				100%	100%			30%	30%	30%
Valuation reductions-nature reserves/park (Rm)				100%	100%			100%	100%	100%
Valuation reductions-mineral rights (Rm)								-	-	-
Valuation reductions-R15,000 threshold (Rm)				84	95			100	100	100
Valuation reductions-public worship (Rm)				18	197			-	-	-
Valuation reductions-other (Rm)				-	17			921	921	921
Total valuation reductions:		-	-	102	310	-	-	1 020	1 020	1 020
Total value used for rating (Rm)	5			6 052	8 484			8 446	8 446	8 446
Total land value (Rm)	5							-	-	-
Total value of improvements (Rm)	5							-	-	-
Total market value (Rm)	5			6 335	9 356			9 466	9 466	9 466
Rating:										
Residential rate used to determine rate for other categories? (Y/N)				Yes	Yes			Yes	Yes	Yes
Differential rates used? (Y/N)	5			Yes						
Limit on annual rate increase (s20)? (Y/N)				Yes	Yes			Yes	Yes	Yes
Special rating area used? (Y/N)				No	No			No	No	No
Phasing-in properties s21 (number)				No						
Rates policy accompanying budget? (Y/N)				Yes	Yes			Yes	Yes	Yes
Fixed amount minimum value (R'000)				Yes						
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6			50 114	67 173			73 339	76 932	80 548
Rate revenue expected to collect (R'000)	6			50 114	65 493			67 105	70 393	73 701
Expected cash collection rate (%)	7			100.0%	97.5%			91.5%	91.5%	91.5%
Special rating areas (R'000)										
Rebates, exemptions - indigent (R'000)				-	781			781	781	781
Rebates, exemptions - pensioners (R'000)				17	6 761			6 761	6 761	6 761
Rebates, exemptions - bona fide farm. (R'000)								-	-	-
Rebates, exemptions - other (R'000)								-	-	-
Phase-in reductions/discounts (R'000)								-	-	-
Total rebates,exemptns,reductns,discs (R'000)		-	-	17	7 542	-	-	7 542	7 542	7 542

Table 58: MBRR SA12a – Property rates by category (current year)

WC012 Cederberg - Supporting Table SA12a Property rates by category (current year)												
Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2022/23												
Valuation:												
No. of properties		445	-	-	6 551	1 832	59	847	542	-	-	-
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)		<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flatrate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	18	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	95	-	-	-	-	-	-	-
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	696	-	-	2 641	4 646	7	505	81	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	696	-	-	3 300	4 646	206	505	81	-	-	-
Rating:												
Average rate	3	0.017280	-	-	0.016744	0.003349	0.003349	0.017280	-	-	-	-
Rate revenue budget (R'000)		12 020	-	-	41 287	16 681	24	4 703	-	-	-	-
Rate revenue expected to collect (R'000)		11 719	-	-	40 256	16 264	23	4 585	-	-	-	-
Expected cash collection rate (%)	4	97.5%	0.0%	0.0%	97.5%	97.5%	97.5%	97.5%	0.0%	0.0%	0.0%	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/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,reductns,discs (R'000)		-	-	-	-	-	-	-	-	-	-	-

Table 59: MBRR SA12b - Property rates by category (budget year)

WC012 Cederberg - Supporting Table SA12b Property rates by category (budget year)												
Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bhau only)	Sectional Title Garages (Drakenstein only)
Budget Year 2023/24												
Valuation:												
No. of properties		615	-	-	6 941	1 600	62	1 256	313	-	-	-
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)		1	1	1	1	1	1	1	1	1	1	1
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	100	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	623	-	174	124	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	962	-	-	2 614	4 349	55	454	13	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	962	-	-	3 337	4 349	228	578	13	-	-	-
Rating:												
Average rate	3	0.018235	-	-	0.014105	0.035262	0.035262	0.018235	-	-	-	-
Rate revenue budget (R'000)		17 535	-	-	36 867	15 336	193	3 628	-	-	-	-
Rate revenue expected to collect (R'000)		16 044	-	-	33 733	14 032	176	3 320	-	-	-	-
Expected cash collection rate (%)	4	91.5%	0.0%	0.0%	91.5%	91.5%	91.5%	91.5%	91.5%	0.0%	0.0%	0.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	781	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide firm (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	6 761	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)												

Table 60: 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	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Property rates (rate in the Rand)	1								
Residential properties			0.0129	0.0137	0.0145	0.0134	0.0141	0.0148	0.0155
Residential properties - vacant land			0.0129	0.0137	0.0145	0.0134	0.0141	0.0148	0.0155
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			0.0034	0.0034	0.0360	0.0306	-	-	-
Farm properties - used			0.0034	0.0034	0.0360	0.0033	0.0353	0.0370	0.0388
Farm properties - not used			0.0034	0.0034	0.0360	0.0033	0.0353	0.0370	0.0388
Industrial properties			0.0167	0.0167	0.0188	0.0173	0.0182	0.0191	0.0201
Business and commercial properties			0.0167	0.0167	0.0188	0.0173	0.0182	0.0191	0.0201
Communal land - residential			0.0167	0.0167	0.0188	0.0173	-	-	-
Communal land - small holdings			0.0167	0.0167	0.0188	0.0173	-	-	-
Communal land - farm property			0.0167	0.0167	0.0188	0.0173	-	-	-
Communal land - business and commercial			0.0167	0.0167	0.0188	0.0173	-	-	-
Communal land - other			0.0167	0.0167	0.0188	0.0173	-	-	-
State-owned properties			0.0167	0.0167	0.0188	0.0173	-	-	-
Municipal properties			exempt	exempt	exempt	exempt	exempt	exempt	exempt
Public service infrastructure			0.0133	0.0148	0.0157	0.0033	0.0035	0.0037	0.0039
Privately owned towns serviced by the owner			0.0133	0.0148	0.0157	0.0033	-	-	-
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
Property rates by usage									
Business and commercial properties							0	0	0
Industrial properties							0	0	0
Mining properties							-	-	-
Residential properties							0	0	0
Agricultural properties							0	0	0
Public benefit organisations							0	0	0
Public service purpose properties							0	0	0
Public service infrastructure properties							0	0	0
Vacant land							0	0	0
Sport Clubs and Fields (Bitu only)							-	-	-
Sectional Title Garages (Drakenstein only)							-	-	-
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	85 000	85 000	85 000
Indigent rebate or exemption			0	0	0	0	0	0	0
Pensioners/social grants rebate or exemption			0	0	0	0	0	0	0
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			1	1	1	1	1	1	1
Other rebates or exemptions	2								

Water tariffs								
Domestic								
Basic charge/ fixed fee (Rands/month)					124	131	137	139
Service point - vacant land (Rands/month)					114	121	126	128
Water usage - flat rate tariff (c/k)								
Water usage - life line tariff	(describe structure)							
Water usage - Block 1 (c/k)	(fill in thresholds)				10	10	11	11
Water usage - Block 2 (c/k)	(fill in thresholds)				12	13	13	13
Water usage - Block 3 (c/k)	(fill in thresholds)				14	15	16	16
Water usage - Block 4 (c/k)	(fill in thresholds)				24	25	27	27
Water usage - Block 5 (c/k)	(fill in thresholds)							
Water usage - Block 6 (c/k)	(fill in thresholds)							
Other		2						
Waste water tariffs								
Domestic								
Basic charge/ fixed fee (Rands/month)					39	43	47	51
Service point - vacant land (Rands/month)					128	141	154	168
Waste water - flat rate tariff (c/k)					195	213	233	255
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		2						
Electricity tariffs								
Domestic								
Basic charge/ fixed fee (Rands/month)					429	493	568	654
Service point - vacant land (Rands/month)					286	329	367	400
FBE	(how is this targeted?)				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)								
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)				2	2	3	3
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)							
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)				2	2	3	3
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)				3	2	3	4
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)							
Other		2						
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/ fixed fee					30	32	35	35
80l bin - once a week								
250l bin - once a week					126	136	147	148

Table 61: MBRR SA21- Transfers and grants made by the municipality

WC012 Cederberg - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Transfers to other municipalities											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Sport Councils</i>		63	50	-	30	30	30	30	30	31	33
<i>Public Schools</i>		-	-	-	-	-	-	-	-	-	-
<i>National Sea Rescue Institute</i>		94	-	-	-	-	-	-	-	-	-
<i>Local Drug Action Committee (LDAC)</i>		-	-	-	-	-	-	-	-	-	-
<i>Old Dam Festival</i>		15	-	-	-	-	-	-	-	-	-
<i>ATKV</i>		20	-	-	-	-	-	-	-	-	-
<i>Tourism</i>		-	13	50	1 000	-	-	-	-	-	-
Total Cash Transfers To Organisations		192	63	50	1 030	30	30	30	30	31	33
Cash Transfers to Groups of Individuals											
<i>Bursaries for non-employees</i>		184	314	95	-	350	350	350	-	-	-
Total Cash Transfers To Groups Of Individuals:		184	314	95	-	350	350	350	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	376	377	145	1 030	380	380	380	30	31	33
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Social Relief</i>	5	898	106	93	-	-	-	-	-	-	-
<i>Wuppertal Support</i>		19	7	6	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		917	113	98	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		917	113	98	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	1 293	489	244	1 030	380	380	380	30	31	33

Table 62: 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

Table 63: MBRR SA38 - Consolidated detailed operational projects

WC012 Cederberg - Supporting Table SA38 Consolidated detailed operational projects								
R thousand	Function	Project Description	Project Number	Prior year outcomes		2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<i>Parent municipality: List all operational projects grouped by Function</i>								
	Project Management Unit	Improve and sustain basic service delivery and infrastructure development	SO1	813	940	898	934	1 006
	Finance	Strive for financial viability and economic sustainability	SO2	54 843	67 970	60 261	63 295	67 792
	Water Treatment	Improve and sustain basic service delivery and infrastructure development	SO1	6 945	7 176	8 164	9 246	9 557
	Solid Waste Disposal (Landfill Sites)	Improve and sustain basic service delivery and infrastructure development	SO1	19 244	17 002	16 909	17 789	18 591
	Town Planning, Building Regulations and Enforcement, and City Engineer	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	SO5	3 118	3 951	5 152	5 499	5 862
	Mayor and Council	Promote Good Governance, Community Development & Public Participation	SO3	7 667	8 698	9 114	9 729	10 378
	Supply Chain Management	Strive for financial viability and economic sustainability	SO2	3 460	3 695	4 054	4 341	4 644
	Informal Settlements	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	SO5	91	126	87	91	95
	Administrative and Corporate Support	Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	SO7	14 094	15 415	16 119	16 654	17 618
	Human Resources	Promote Good Governance, Community Development & Public Participation	SO3	4 609	5 021	4 978	5 228	5 481
	Housing	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	SO5	24 480	25 815	3 544	11 104	9 358
	Water Distribution	Improve and sustain basic service delivery and infrastructure development	SO1	25 646	24 849	25 403	27 529	30 004
	Administrative and Corporate Support	Promote Good Governance, Community Development & Public Participation	SO3	12 425	10 008	8 285	7 009	7 409
	Community Halls and Facilities	Facilitate social cohesion, safe and healthy communities	SO6	929	944	1 288	1 241	1 317
	Disaster Management	Facilitate social cohesion, safe and healthy communities	SO6	2 832	4 273	5 093	5 374	5 664
	Libraries and Archives	Facilitate social cohesion, safe and healthy communities	SO6	5 722	6 181	6 985	6 940	7 425
	Police Forces, Traffic and Street Parking Control	Facilitate social cohesion, safe and healthy communities	SO6	18 743	19 961	22 080	22 664	23 256
	Recreational Facilities	Facilitate social cohesion, safe and healthy communities	SO6	4 985	4 809	5 021	5 356	5 708
	Sports Grounds and Stadiums	Facilitate social cohesion, safe and healthy communities	SO6	2 023	1 961	2 005	2 121	2 225
	Information Technology	Promote Good Governance, Community Development & Public Participation	SO3	3 062	4 207	4 015	4 219	4 379
	Roads	Improve and sustain basic service delivery and infrastructure development	SO1	12 575	12 884	14 265	14 637	15 523
	Sewerage	Improve and sustain basic service delivery and infrastructure development	SO1	15 431	15 633	16 207	17 094	17 954
	Sbrm Water Management	Improve and sustain basic service delivery and infrastructure development	SO1	1 277	1 398	1 649	1 717	1 788
	Waste Water Treatment	Improve and sustain basic service delivery and infrastructure development	SO1	2 829	2 956	3 332	3 455	3 611
	Community Parks (including Nurseries)	Improve and sustain basic service delivery and infrastructure development	SO1	6 133	6 139	6 603	7 147	7 628
	Electricity	Improve and sustain basic service delivery and infrastructure development	SO1	113 221	115 854	121 432	135 480	148 641
	Governance Function	Promote Good Governance, Community Development & Public Participation	SO3	1 025	1 143	1 207	1 291	1 380
	Municipal Manager, Town Secretary and Chief Executive	Promote Good Governance, Community Development & Public Participation	SO3	5 027	4 112	5 360	5 659	5 967
	Corporate Wide Strategic Planning (IDPs, LEDS)	Promote Good Governance, Community Development & Public Participation	SO3	1 630	1 575	2 004	2 128	2 258
	Facilities Management	Strive for financial viability and economic sustainability	SO2	1 256	1 165	1 325	1 413	1 488
	Economic Development/Planning	Facilitate, expand and nurture sustainable economic growth and eradicate poverty	SO4	3 000	3 597	4 411	4 732	5 071
	Road and Traffic Regulation	Facilitate social cohesion, safe and healthy communities	SO6	1 767	1 861	2 012	2 154	2 303
	Risk Management	Promote Good Governance, Community Development & Public Participation	SO3	-	-	-	-	-
	Legal Services	Promote Good Governance, Community Development & Public Participation	SO3	3 055	3 719	5 428	5 725	6 029
	Parent Operational expenditure			384 866	404 936	394 800	429 197	457 498
	Total Operational expenditure			384 866	404 936	394 800	429 197	457 498

2.15.1 Proposed tariff structure for the 2023/24 financial year:

Kindly refer to Appendix F

2.16 Manager's quality certificate

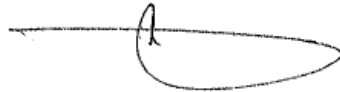
Municipal Manager Quality Certificate

I, **Gerrit Matthyse**, 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: **Gerrit Matthyse**

Municipal Manager of **CEDERBERG MUNICIPALITY**

Signature:

A handwritten signature in black ink, appearing to be 'G. Matthyse', written over a horizontal line.

Date: **31 May 2023**