

# **DRAFT ANNUAL BUDGET OF CEDERBERG MUNICIPALITY**

**2023/2024 TO 2025/2026**

## **MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK**



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# 1 Part 1: Annual Budget

## 1.1 Mayor's Report

The Mayor's budget speech for the 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.

Furthermore, Chapter 4, section 17 (1) of the Municipal Finance Management Act states that: An annual budget of a municipality must be a schedule in the prescribed format-

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

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. Council approves for public consultation the draft annual budget Report APPENDIX A.
2. Council approves for public consultation the draft annual budget tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX B.
3. Council approves for public consultation the draft annual budget supporting tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX C.
4. Council approves the Quality Certificate signed by the Accounting Officer, as set out in APPENDIX D.
5. Council approves for consultation the revised budget related policies, as set out in APPENDIX E.
6. Council approves for public consultation the property rates and charges on properties, tariffs, tariff structures and service charges for water, electricity, refuse, sewerage and other municipal services, as set out in APPENDIX F.
7. That Council approves the Draft Service Level Standards set out in APPENDIX H
8. That council approves the Procurement Plans as set out in APPENDIX I
9. The Draft Budget for the period 2023/2024 is made available to the public for comment.



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

1. Cash flow challenges over the last 5 financial years. Operating deficit (expenses more than income) has been incurred since 2018/2019 financial year.
2. Cash Funded budget (cash commitments will be met). However capital and operational expenses of R62,9 million (12,8%) remain unfunded on the budget
3. Financial losses in the delivery of basic services (electricity and waste collection)
4. Damaged and old infrastructure that needs urgent repairs and replacement respectively
5. Historical debt owed to ESKOM
6. The severe impact of load shedding on Municipal infrastructure and financial resources

### Mitigation strategies

Cederberg Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers and to ensure that all revenue due is billed correctly and collected. Furthermore, Cederberg Municipality undertook and still exploring various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government. It has also renegotiated terms with ESKOM and major creditors to ensure that repayments are affordable to the Municipality. Lastly, we identified non-value adding and unaffordable contracts, and renegotiated or terminated those agreements with service providers.

From the 2022/2023 original budget until the drafting of the 2023/2024 draft budget, Cederberg Municipality is and experiencing tremendous challenges in achieving the strategic objectives and service delivery targets. To mention a few:

- Lack of political stability and leadership
- Lack of permanent key senior management such as Municipal Manager, Chief Financial Officer and Directors responsible for Technical Support and Corporate Services.
- Threat of disconnection of the Municipal electricity supply due to non-payment
- Threat of being placed under Administration as per section 139 of Municipal Finance Management Act
- Threat of labour unrest due to unpaid salary increases pending the outcome of the Exemption Application
- Threat of legal action due to the failure to implement the adverse ruling of the Exemption Application outcome against the Municipality.
- Threat of legal action by service providers for non-payment of account
- Silent community protests (refusal to pay for services) which had an adverse impact of 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.

There is currently not a single permanently employed Senior Manager since the start of the financial year on 1 July 2023, the Municipality functioned with 4 acting Municipal Managers, the current acting Chief Financial Officer, Director Corporate Support Services and an acting

Director Technical Services (two months only). Thirdly, the recruitment process to fill the senior management vacancies are currently in progress and we trust that it will be finalized before the start of the new financial year (2023/2024).

The above-mentioned will have an impact the roll-over process as National Treasury requires at least permanently appointments in the MM and CFO posts.

The Municipality has regressed in terms of its prior year audit outcomes and has numerous findings across departments needing attention before the end of the current financial year.

In addition to the above, the municipal area has also seen an increase in crisis caused by ageing infrastructure and fleet. This has led to multiple disruptions in provision of basic services. One should also not lose sight of the impact load shedding continues to have on the Municipality. It not only affects the electricity service but also the municipality's ability to pump water, thereby negatively impacting the stability of water supplies and the related functioning of the wastewater reticulation network. This also remains a concern as more consumers are exploring alternative energy solutions, which will reduce the revenue generation and collection from the delivery basic services.

Despite the challenges faced, the Municipality still remained in a position to pay its employees, ESKOM and other major creditors' terms of the arrangements. Conditional Grant allocations have been ring-fenced to ensure cash is available to incur expenditure on the projects.

The collection rate has increased from 63.3% in July 2022 to 92% for February 2023 and has remained at 91% for the 3 months prior to February. The Debt collection policy has been reviewed to enable collection of outstanding amounts from a period of 30 days. All consumers are obliged to pay interest on outstanding debt and customers in arrears are put on auxiliary to ensure collection of outstanding debt.

In applying these measures, there has been an increase in the number of residential consumers and government entities who pay their municipal accounts. The aim is to see the same happening in the commercial and agriculture sector as those are the areas where challenges are still experienced.

The major concern remains the unfunded portion of the budget. However the implementation of the budget funding plan, exploring alternative sources of income and implementation of the Section 154 support plan, the municipality aims to operate with a fully funded budget for all its 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	Current 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	377 242 654.00	377 242 654.00	377 242 654.00	388 715 999.00	419 703 601.00	445 941 422.00
Total Operating Expenditure	395 427 849.00	404 252 119.00	404 252 119.00	404 252 119.00	410 748 846.00	451 137 237.00	482 952 019.00
<i>Surplus/(Deficit)</i>	<i>-10 431 281.00</i>	<i>-27 009 465.00</i>	<i>-27 009 465.00</i>	<i>-27 009 465.00</i>	<i>-22 032 847.00</i>	<i>-31 433 636.00</i>	<i>-37 010 597.00</i>
Transfers and subsidies - capital (monetary allocations)	58 400 477.00	70 757 367.00	70 757 367.00	70 757 367.00	71 079 870.00	48 619 914.00	86 659 931.00
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	<i>47 969 196.00</i>	<i>43 747 902.00</i>	<i>43 747 902.00</i>	<i>43 747 902.00</i>	<i>49 047 023.00</i>	<i>17 186 278.00</i>	<i>49 649 334.00</i>

Total operating revenue has grown by 2.95% or R11 473 million 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 7.38% in the 2024/2025 and 5.88% for 2025/2026 respectively, equating to a total revenue growth of R68 699 million over the MTREF mainly due to increase in grants.

Total operating expenditure for the 2023/2024 financial year has been appropriated at R410 749 million and translates into a budgeted surplus of R47 047 million after taking into consideration capital funding. When compared to the 2022/23 Adjustments Budget, operational expenditure has increased by 1.58% in the 2023/2024, by 8.95% 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 R49 047 million for 2023/24 and decreases slightly to R17 186 million for 2024/25 and increases to R49 649 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 R80 495 million for 2023/2024 has decreased by 3.62% when compared to the 2022/23 Adjustment Budget due to Municipality's ability to pay for goods and services 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 equitable and own income sources 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. As such, additional savings initiatives have been implemented in the MTREF to ensure the financial sustainability of the municipality.

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;

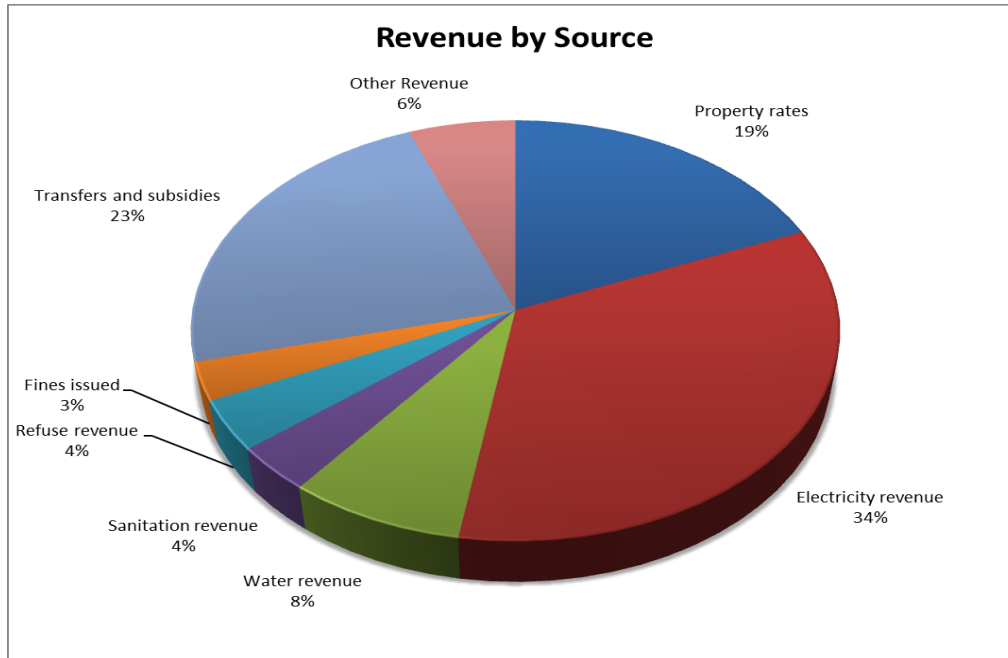
**Table 2: Summary of revenue classified by source**

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
<b>Revenue</b>										
<b>Exchange Revenue</b>										
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
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>287 736</b>	<b>304 069</b>	<b>345 615</b>	<b>384 997</b>	<b>377 243</b>	<b>377 243</b>	<b>377 243</b>	<b>388 716</b>	<b>419 704</b>	<b>445 941</b>

Revenue generated from service charges remain the major source of revenue for the municipality amounting to R192 393 million (49.49%) of the total revenue.

The second largest source is grants and subsidies totaling R160 629 million and mainly comprises of equitable share allocated through the Division of Revenue Act, Municipal Infrastructure Grant (MIG), Integrated National Electrification Program (INEP), Regional Bulk Infrastructure Grant (RBIG) and Water Subsidy Infrastructure Grant (WSIG). Other operating grants include the Finance management grant and EPWP incentive grant.

Revenue from Property rates is the third largest revenue source totaling 18.63% or R72 436 million. Other major sources of revenue includes Interest from receivables, fines, penalties and forfeits, agency services and various other income sources



**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
<b>Equitable Share</b>	<b>National</b>	<b>67 058</b>	<b>72 683</b>	<b>77 823</b>
- Equitable Share: General	National	64 386	69 905	74 935
- Equitable Share: Council Support	National	2 672	2 778	2 888
Financial 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
		<b>146 894</b>	<b>115 787</b>	<b>118 578</b>
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
		<b>13 735</b>	<b>14 224</b>	<b>52 314</b>
		<b>R 160 629.00</b>	<b>R 130 011.00</b>	<b>R 170 892.00</b>

### **1.5.1 Tariff Setting:**

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, post pandemic (COVID-19), input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality. Tariffs must be cost reflective in order to ensure full recovery of cost for providing each service.

National Treasury and Provincial Treasury continues to encourage municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poor households and other customers while ensuring the financial sustainability of the municipality. Municipalities should justify in their budget narratives all increases in excess of the projected inflation target for 2023/2024, which is between 3 and 6%, and pay careful attention to tariff increase across all consumer groups. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

The municipality has, with the tabling of the draft budget proposed the following increases:

- Property rates: 5.3%
- Service charges – Electricity: 15.9%
- 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. Increased costs to deliver basic services are absorbed by the Municipality. These are currently been delivered at a loss. However, the Municipality remains cognizant that increased tariffs will further place financial strain on our resident and will steadily implemented increases in consultation with residents and key governmental stakeholders.

#### **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. Revenue from property rates will be increased by 5.3% in the 2023/24 financial year and further with inflation as set out in Circular 123.

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. Water tariffs should be cost reflective and the municipality should ensure that water complies with all applicable quality standards. The water tariff structure must therefore ensure that:

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

A tariff increase of 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, the Municipality has not yet received feedback from NERSA regarding the proposed structure.

The 15.9% increase reflects 85% of the tariff increase that has been allowed by NERSA for increase in bulk electricity purchases from ESKOM and is consistent with the increases implemented over the last two financial years. The increase will be finalized when outcome from NERSA is received.

We foresee that the continued above average increase in electricity prices would result in lower consumption patterns of consumers in an attempt to mitigate the effect on their financial resources and thus reduce the projected Municipal electricity revenue. In addition, continued load shedding as well as the exploration of alternative energy sources by consumers already caused a significant decrease in electricity revenue 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 reflective exercise was also performed for sanitation as with the water services. The MAYCO considered the study and deliberated on the proposal given by administration. The proposal was to do away with the current structure for charging per point of connection (number of toilets) and introduce the percentage of water usage as a flat charge rate for sanitation. This is due to the unavailability of data for number of connection points on each property. The percentage of water usage structure would have meant an average increase of 26.0% if an 80.0% of water usage was applied.

However, considering that the data cleansing and also revenue enhancement projects are still ongoing, the Municipality will continue with the point of connection.

#### **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.

#### **1.5.2 Revenue from traffic fines**

Revenue from traffic fines were based on 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 endeavors to restart 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 4: 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
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>											
<b>Rates and services charges:</b>											
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	2 595.30	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											
<b>sub-total</b>		<b>3 572.77</b>	<b>4 165.29</b>	<b>4 396.44</b>	<b>4 360.82</b>	<b>4 360.82</b>	<b>4 360.82</b>	<b>11.0%</b>	<b>4 840.77</b>	<b>5 179.12</b>	<b>5 274.88</b>
VAT on Services											
<b>Total large household bill:</b>		<b>3 572.77</b>	<b>4 165.29</b>	<b>4 396.44</b>	<b>4 360.82</b>	<b>4 360.82</b>	<b>4 360.82</b>	<b>11.0%</b>	<b>4 840.77</b>	<b>5 179.12</b>	<b>5 274.88</b>
<b>% increase/-decrease</b>			<b>16.6%</b>	<b>5.5%</b>	<b>(0.8%)</b>	<b>-</b>	<b>-</b>		<b>11.0%</b>	<b>7.0%</b>	<b>1.8%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>											
<b>Rates and services charges:</b>											
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											
<b>sub-total</b>		<b>2 103.77</b>	<b>2 432.14</b>	<b>2 994.06</b>	<b>2 818.72</b>	<b>2 818.72</b>	<b>2 818.72</b>	<b>8.0%</b>	<b>3 043.15</b>	<b>3 266.06</b>	<b>3 342.69</b>
VAT on Services											
<b>Total small household bill:</b>		<b>2 103.77</b>	<b>2 432.14</b>	<b>2 994.06</b>	<b>2 818.72</b>	<b>2 818.72</b>	<b>2 818.72</b>	<b>8.0%</b>	<b>3 043.15</b>	<b>3 266.06</b>	<b>3 342.69</b>
<b>% increase/-decrease</b>			<b>15.6%</b>	<b>23.1%</b>	<b>(5.9%)</b>	<b>-</b>	<b>-</b>		<b>8.0%</b>	<b>7.3%</b>	<b>2.3%</b>
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>											
<b>Rates and services charges:</b>											
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		subsidised	subsidised	35.73	38.95	38.95	38.95	9.4%	42.61	46.61	47.08
Refuse removal		94.22	99.87	115.39	125.78	125.78	125.78	8.1%	135.97	146.98	148.45
Other											
<b>sub-total</b>		<b>874.59</b>	<b>798.29</b>	<b>1 055.74</b>	<b>1 106.56</b>	<b>1 106.56</b>	<b>1 106.56</b>	<b>6.6%</b>	<b>1 179.80</b>	<b>1 258.43</b>	<b>1 271.01</b>
VAT on Services					132.50	132.50	132.50	#NAME?	142.01	152.23	153.75
<b>Total small household bill:</b>		<b>874.59</b>	<b>798.29</b>	<b>1 055.74</b>	<b>1 239.06</b>	<b>1 239.06</b>	<b>1 239.06</b>	<b>6.7%</b>	<b>1 321.81</b>	<b>1 410.66</b>	<b>1 424.76</b>
<b>% increase/-decrease</b>			<b>(8.7%)</b>	<b>32.2%</b>	<b>17.4%</b>	<b>-</b>	<b>-</b>		<b>6.7%</b>	<b>6.7%</b>	<b>1.0%</b>

## 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 R147 425 million (including remuneration of Councilors), which equals 35.89% of the total operating expenditure. 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 was budgeted for.

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 7.21% 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 3.84% (R15 789 million) of operating expenditure excluding annual redemption for 2023/2024 and decrease through the remainder of the MTREF. Cederberg Municipality has not reached its prudential limits for borrowing and care needs to be taken to ensure that annual finance charges remain within the affordability threshold of ratepayers and consumers considering the prevailing economic circumstances. The municipality has at this point opted not to finance any new projects by means of a loan.

### **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.

### **1.6.5 Inventory consumed**

Inventory consumed comprises 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 11 408 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.

### **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 decline in other expenditure amounts to 4.5% for the 2023/2024 financial year and increases in line with inflation in the outer years.

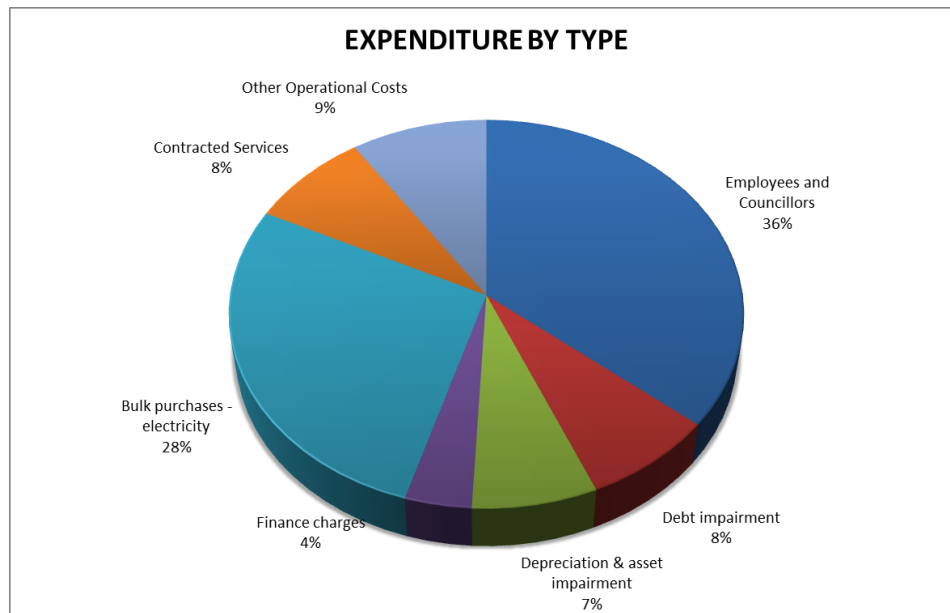
Cederberg Municipality has implemented the cost containment measures on the following focus areas namely, consultancy fees, travel and related costs, advertising, catering, events costs and accommodation. With the implementation of cost containment measures, Cederberg municipality is trying to control 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 5: 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			
<b>Expenditure</b>										
Employee related costs	114 817	123 803	132 380	120 562	133 052	133 052	133 052	141 266	151 703	162 750
Remuneration of councillors	5 570	5 572	5 000	5 173	6 006	6 006	6 006	6 139	6 587	7 062
Bulk purchases - electricity	81 546	81 771	93 891	103 638	95 627	95 627	95 627	113 509	127 925	141 741
Inventory consumed	8 026	6 873	8 332	8 115	10 824	10 824	10 824	11 408	11 916	12 426
Debt impairment	46 525	34 767	26 777	38 846	36 990	36 990	36 990	31 719	33 379	35 084
Depreciation and amortisation	18 916	23 687	26 850	28 151	27 239	27 239	27 239	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	50 300	50 300	50 300	34 066	40 965	40 717
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	27 511	27 511	27 511	26 276	27 991	29 688
Losses on disposal of Assets	140	-	-	-	-	-	-	-	-	-
Other Losses	-	-	865	2 000	910	910	910	910	910	910
<b>Total Expenditure</b>	<b>324 036</b>	<b>326 605</b>	<b>384 866</b>	<b>395 428</b>	<b>404 252</b>	<b>404 252</b>	<b>404 252</b>	<b>410 749</b>	<b>451 137</b>	<b>482 952</b>

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 R30 104million in the 2022/2023 financial year to R32 045 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 6: 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
<b>R thousand</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15 819	13 219	15 936	15 025	16 136	16 136	18 086	19 072	20 245
Roads Infrastructure		6 686	6 132	7 045	7 459	7 842	7 842	7 748	8 289	8 858
Storm water Infrastructure		770	755	714	961	933	933	1 049	1 115	1 183
Electrical Infrastructure		531	722	744	664	793	793	1 400	1 469	1 538
Water Supply Infrastructure		2 106	941	1 147	917	758	758	796	835	874
Sanitation Infrastructure		4 966	4 229	5 375	4 409	5 264	5 264	5 860	6 072	6 439
Solid Waste Infrastructure		760	440	912	616	547	547	1 233	1 293	1 354
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		7 298	7 696	8 434	7 301	8 460	8 460	9 091	9 598	10 259
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		605	191	291	538	455	455	485	509	533
Computer Equipment		67	29	41	105	92	92	148	155	163
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		67	52	83	292	225	225	306	320	336
<b>Transport Assets</b>		2 851	3 103	4 514	3 330	4 737	4 737	3 930	4 134	4 341
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	26 707	24 289	29 299	26 591	30 104	30 104	32 045	33 788	35 876

#### **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 7: 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
<b>Household service targets</b>										
<b>Water:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	<b>7 384</b>	<b>7 514</b>	<b>7 583</b>	<b>6 034</b>	<b>6 034</b>	<b>6 034</b>	<b>6 094</b>	<b>6 155</b>	<b>6 217</b>
<b>Sanitation/sewerage:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 148</b>	<b>5 148</b>	<b>5 148</b>	<b>5 199</b>	<b>5 251</b>	<b>5 304</b>
<b>Energy:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	<b>7 877</b>	<b>7 877</b>	<b>8 060</b>	<b>8 396</b>	<b>8 396</b>	<b>8 396</b>	<b>8 480</b>	<b>8 565</b>	<b>8 650</b>
<b>Refuse:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 953</b>	<b>5 953</b>	<b>5 953</b>	<b>6 013</b>	<b>6 073</b>	<b>6 133</b>
<b>Households receiving Free Basic Service</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		896	1 137	1 078	906	3 446	3 446	3 629	3 807	3 986
Sanitation (free sanitation service to indigent households)		3 579	4 801	3 404	3 675	5 290	5 290	5 787	6 331	6 926
Electricity/other energy (50kwh per indigent household per month)		64	72	64	69	98	98	114	126	137
Refuse (removed once a week for indigent households)		423	536	540	583	834	834	902	975	1 054
<i>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</i>		-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>	8	<b>4 961</b>	<b>6 546</b>	<b>5 085</b>	<b>5 233</b>	<b>9 668</b>	<b>9 668</b>	<b>10 432</b>	<b>11 239</b>	<b>12 103</b>
<b>Highest level of free service provided per household</b>										
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)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>										
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	8 018	8 018	8 443	8 857	9 273
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		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	6	<b>3 474</b>	<b>3 919</b>	<b>3 803</b>	<b>7 542</b>	<b>8 018</b>	<b>8 018</b>	<b>8 443</b>	<b>8 857</b>	<b>9 273</b>

## 1.7 Capital expenditure

The capital expenditure framework totals R 215 774million over the MTREF, of which R80 495 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 15 illustrates the capital expenditure appropriated for multi- and single year per vote.

**Table 8: 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
<b>R thousand</b>	1											
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure, to be appropriated</b>	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	14 784	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	13 215	13 215	13 215	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	-	-	-	
<b>Capital multi-year expenditure sub-total</b>	7	<b>16 834</b>	<b>13 286</b>	<b>26 211</b>	<b>25 686</b>	<b>34 542</b>	<b>34 542</b>	<b>34 542</b>	<b>35 491</b>	<b>29 098</b>	<b>69 867</b>	
<b>Single-year expenditure, to be appropriated</b>	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	
Vote 3 - Financial Administrative Services		52	-	1	350	510	510	510	-	-	-	
Vote 4 - Community Development Services		60	36	150	2 139	9 202	9 202	9 202	-	-	-	
Vote 5 - Corporate and Strategic Services		829	245	396	480	550	550	550	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	26 756	26 756	26 756	37 691	10 435	7 217	
Vote 9 - Waste Management		58	24	2 849	1 105	2 600	2 600	2 600	-	-	-	
Vote 10 - Waste Water Management		1 933	8 205	173	10 225	615	615	615	1 000	-	-	
Vote 11 - Water		5 974	7 364	4 611	2 689	6 896	6 896	6 896	4 548	9 087	9 575	
Vote 12 - Housing		0	-	1 289	-	335	335	335	-	-	-	
Vote 13 - Road Transport		108	40	-	960	641	641	641	600	-	-	
Vote 14 - Sports and Recreation		316	366	1 736	-	150	150	150	-	-	-	
<b>Capital single-year expenditure sub-total</b>		<b>17 749</b>	<b>31 165</b>	<b>27 036</b>	<b>44 844</b>	<b>48 975</b>	<b>48 975</b>	<b>48 975</b>	<b>45 004</b>	<b>19 522</b>	<b>16 792</b>	
<b>Total Capital Expenditure - Vote</b>		<b>34 584</b>	<b>44 451</b>	<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>83 517</b>	<b>83 517</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>	

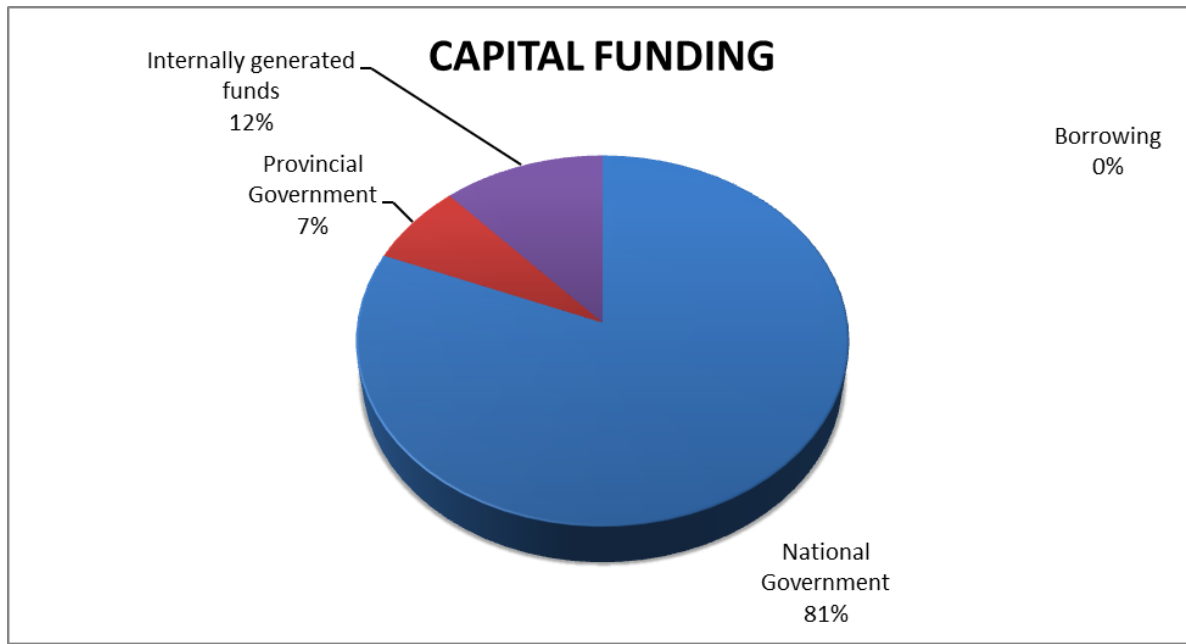
The capital budget is funded from a mixture of grants received from National Treasury, Provincial Treasury, borrowing and internally generated funds. It should be noted that major uncertainty exists around the Desalination project in Lamberts Bay (Funded by RBIG).

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 9: 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
<b>Funded by:</b>										
National Government	25 845	42 237	45 632	48 400	51 984	51 984	51 984	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	12 760	12 760	12 760	9 415	-	-
<b>Total Capital Funding</b>	<b>34 584</b>	<b>44 451</b>	<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>83 517</b>	<b>83 517</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>



**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 10: 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
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	45 526	48 155	52 404	67 173	68 790	68 790	68 790	72 436	75 986	79 557
Service charges	144 763	151 562	172 313	183 898	170 386	170 386	170 386	192 393	210 453	227 895
Investment revenue	506	749	750	634	1 151	1 151	1 151	1 269	1 400	1 543
Transfer and subsidies - Operational	64 462	77 633	96 033	94 193	105 318	105 318	105 318	89 549	97 258	100 702
Other own revenue	32 479	25 970	24 115	39 099	31 597	31 597	31 597	33 068	34 607	36 245
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>287 736</b>	<b>304 069</b>	<b>345 615</b>	<b>384 997</b>	<b>377 243</b>	<b>377 243</b>	<b>377 243</b>	<b>388 716</b>	<b>419 704</b>	<b>445 941</b>
Employee costs	114 817	123 803	132 380	120 562	133 052	133 052	133 052	141 286	151 703	162 750
Remuneration of councillors	5 570	5 572	5 000	5 173	6 006	6 006	6 006	6 139	6 587	7 062
Depreciation and amortisation	18 916	23 687	26 850	28 151	27 239	27 239	27 239	29 617	32 678	34 013
Finance charges	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	106 451	106 451	106 451	124 917	139 841	154 167
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	115 711	115 711	115 711	92 971	103 245	106 399
<b>Total Expenditure</b>	<b>324 036</b>	<b>326 605</b>	<b>384 866</b>	<b>395 428</b>	<b>404 252</b>	<b>404 252</b>	<b>404 252</b>	<b>410 749</b>	<b>451 137</b>	<b>482 952</b>
<b>Surplus/(Deficit)</b>	<b>(36 300)</b>	<b>(22 537)</b>	<b>(39 251)</b>	<b>(10 431)</b>	<b>(27 009)</b>	<b>(27 009)</b>	<b>(27 009)</b>	<b>(22 033)</b>	<b>(31 434)</b>	<b>(37 011)</b>
Transfers and subsidies - capital (monetary allocations)	28 740	42 237	45 632	58 400	70 757	70 757	70 757	71 080	48 620	86 660
Transfers and subsidies - capital (in-kind)	-	-	3 324	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(7 559)</b>	<b>19 700</b>	<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>43 748</b>	<b>43 748</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(7 559)</b>	<b>19 700</b>	<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>43 748</b>	<b>43 748</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>34 584</b>	<b>44 451</b>	<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>83 517</b>	<b>83 517</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>
Transfers recognised - capital	29 691	42 237	45 632	58 400	70 757	70 757	70 757	71 080	48 620	86 659
Borrowing	749	-	314	8 600	-	-	-	-	-	-
Internally generated funds	4 144	2 214	7 301	3 530	12 760	12 760	12 760	9 415	-	-
<b>Total sources of capital funds</b>	<b>34 584</b>	<b>44 451</b>	<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>83 517</b>	<b>83 517</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>
<b>Financial position</b>										
Total current assets	60 559	51 764	63 254	40 445	45 719	45 719	45 719	53 980	66 761	78 716
Total non current assets	692 878	715 490	734 370	818 457	790 648	790 648	790 648	841 526	857 468	910 114
Total current liabilities	127 079	116 559	135 683	118 393	125 156	125 156	125 156	124 008	123 091	123 743
Total non current liabilities	71 988	84 677	86 219	111 650	91 741	91 741	91 741	102 981	115 435	129 735
Community wealth/Equity	554 371	566 018	575 723	628 859	619 471	619 471	619 471	668 518	685 704	735 353
<b>Cash flows</b>										
Net cash from (used) operating	47 344	47 581	52 036	69 830	75 490	75 490	75 490	89 961	62 595	98 007
Net cash from (used) investing	(33 769)	(50 008)	(44 878)	(70 530)	(83 517)	(83 517)	(83 517)	(80 495)	(48 620)	(86 659)
Net cash from (used) financing	(4 078)	(4 508)	(5 093)	4 162	(3 737)	(3 737)	(3 737)	(1 735)	(1 763)	(2)
<b>Cash/cash equivalents at the year end</b>	<b>16 685</b>	<b>9 750</b>	<b>11 815</b>	<b>3 746</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>7 782</b>	<b>19 994</b>	<b>31 340</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	16 685	9 750	11 815	3 746	51	51	51	7 782	19 994	31 340
Application of cash and investments	75 790	63 984	78 027	69 499	70 648	70 648	70 648	70 735	70 119	69 483
<b>Balance - surplus (shortfall)</b>	<b>(59 105)</b>	<b>(54 234)</b>	<b>(66 212)</b>	<b>(65 753)</b>	<b>(70 597)</b>	<b>(70 597)</b>	<b>(70 597)</b>	<b>(62 953)</b>	<b>(50 124)</b>	<b>(38 143)</b>
<b>Asset management</b>										
Asset register summary (WDV)	692 878	715 490	734 370	818 457	790 648	790 648	841 526	841 526	857 468	910 114
Depreciation	18 916	23 687	26 850	28 151	27 239	27 239	29 617	29 617	32 678	34 013
Renewal and Upgrading of Existing Assets	12 096	9 280	8 381	5 660	13 055	13 055	25 631	25 631	24 388	25 414
Repairs and Maintenance	26 707	24 289	29 299	26 591	30 104	30 104	32 045	32 045	33 788	35 876
<b>Free services</b>										
Cost of Free Basic Services provided	4 961	6 546	5 085	5 233	9 668	9 668	10 432	10 432	11 239	12 103
Revenue cost of free services provided	3 474	3 919	3 803	7 542	8 018	8 018	8 443	8 443	8 857	9 273
<b>Households below minimum service level</b>										
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 11: 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
<b>R thousand</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		105 865	115 103	115 629	90 518	97 529	97 529	145 140	151 942	161 084
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	87 399	87 399	91 727	93 868	98 892
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		21 411	19 656	41 386	56 990	68 602	68 602	27 124	28 763	66 946
Community and social services		5 474	5 214	5 537	7 606	16 361	16 361	6 574	6 353	6 632
Sport and recreation		2 413	4 209	3 856	3 250	2 742	2 742	2 839	2 978	3 118
Public safety		13 524	10 233	8 793	20 793	11 441	11 441	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	14 593	14 593	23 261	24 150	25 067
Planning and development		13 121	3 046	2 684	2 979	2 408	2 408	2 419	2 525	2 632
Road transport		2 736	3 720	6 748	6 884	12 185	12 185	20 843	21 625	22 435
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		173 343	204 780	228 124	286 026	267 276	267 276	264 271	263 469	279 504
Energy sources		109 471	119 367	133 391	161 556	150 670	150 670	170 031	158 030	167 474
Water management		36 588	38 362	56 450	65 428	67 212	67 212	58 300	66 332	69 475
Waste water management		13 006	35 687	21 103	35 009	24 946	24 946	19 748	21 604	23 634
Waste management		14 278	11 364	17 179	24 033	24 449	24 449	16 192	17 503	18 921
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	316 476	346 305	394 570	443 397	448 000	448 000	459 796	468 324	532 601
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		99 657	102 455	111 432	105 888	120 933	120 933	118 477	125 131	133 355
Executive and council		11 758	13 519	12 693	11 895	13 225	13 225	13 253	14 164	15 126
Finance and administration		86 878	87 841	97 714	92 911	106 556	106 556	104 017	109 676	116 849
Internal audit		1 021	1 095	1 025	1 082	1 153	1 153	1 207	1 291	1 380
<i>Community and public safety</i>		43 908	44 576	65 938	76 866	70 923	70 923	51 307	61 276	62 206
Community and social services		9 366	9 324	9 483	9 071	11 455	11 455	12 848	13 544	14 401
Sport and recreation		12 031	12 931	13 141	12 497	12 686	12 686	13 747	14 645	15 597
Public safety		20 449	19 750	18 743	28 421	20 485	20 485	21 608	22 389	23 213
Housing		2 062	2 571	24 570	26 877	26 298	26 298	3 104	10 698	8 995
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		19 287	20 946	22 903	26 053	27 182	27 182	28 142	30 113	32 150
Planning and development		6 832	7 550	8 561	11 004	11 639	11 639	12 468	13 324	14 324
Road transport		12 455	13 395	14 342	15 049	15 543	15 543	15 675	16 789	17 826
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		161 184	158 629	184 593	186 621	185 214	185 214	212 822	234 617	255 241
Energy sources		97 313	98 130	113 221	122 670	116 465	116 465	140 175	156 399	171 888
Water management		30 159	30 147	32 590	29 886	31 751	31 751	33 548	36 807	39 653
Waste water management		16 796	13 101	19 537	18 651	19 821	19 821	21 070	22 182	23 308
Waste management		16 917	17 251	19 244	15 414	17 177	17 177	18 030	19 229	20 392
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	324 036	326 605	384 866	395 428	404 252	404 252	410 749	451 137	482 952
<b>Surplus/(Deficit) for the year</b>		(7 559)	19 700	9 705	47 969	43 748	43 748	49 047	17 186	49 649

**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 12: 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
<b>Revenue by Vote</b>	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	84 178	84 178	88 884	92 633	97 606
Vote 4 - Community Development Services		7 075	8 329	7 983	9 301	18 401	18 401	8 948	7 105	7 419
Vote 5 - Corporate and Strategic Services		652	363	547	2 437	874	874	460	475	490
Vote 6 - Planning and Development Services		13 121	3 046	2 684	2 979	2 708	2 708	2 419	2 525	2 632
Vote 7 - Public Safety		17 000	13 961	12 467	24 836	15 097	15 097	15 337	15 570	15 804
Vote 8 - Electricity		109 471	119 367	133 391	161 556	150 670	150 670	170 031	158 030	167 474
Vote 9 - Waste Management		14 278	11 364	17 179	24 033	24 449	24 449	16 192	17 503	18 921
Vote 10 - Waste Water Management		13 006	35 687	21 103	35 009	24 946	24 946	19 748	21 604	23 634
Vote 11 - Water		36 588	38 362	56 450	65 428	67 212	67 212	58 300	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	17 001	17 596	18 216
Vote 14 - Sports and Recreation		2 413	4 209	3 856	3 250	2 742	2 742	2 839	2 978	3 118
<b>Total Revenue by Vote</b>	2	<b>316 476</b>	<b>346 305</b>	<b>394 570</b>	<b>443 397</b>	<b>448 000</b>	<b>448 000</b>	<b>459 796</b>	<b>468 324</b>	<b>532 601</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive and Council		8 613	8 530	7 667	7 620	8 871	8 871	9 088	9 702	10 350
Vote 2 - Office of Municipal Manager		8 788	11 210	13 737	15 304	15 660	15 660	17 215	18 339	19 514
Vote 3 - Financial Administrative Services		55 436	56 575	59 569	62 492	71 225	71 225	65 931	69 365	74 266
Vote 4 - Community Development Services		14 269	14 080	13 385	11 570	13 094	13 094	10 834	11 455	12 240
Vote 5 - Corporate and Strategic Services		18 512	18 069	22 665	19 073	21 399	21 399	24 443	25 820	27 202
Vote 6 - Planning and Development Services		6 402	7 625	9 621	6 959	9 696	9 696	11 203	11 954	12 848
Vote 7 - Public Safety		25 734	24 661	23 342	33 160	26 446	26 446	28 699	29 909	31 178
Vote 8 - Electricity		97 313	98 130	113 221	122 670	116 465	116 465	140 175	156 399	171 888
Vote 9 - Waste Management		16 917	17 251	19 244	15 414	17 177	17 177	18 030	19 229	20 392
Vote 10 - Waste Water Management		15 477	11 786	18 260	17 088	18 288	18 288	19 421	20 465	21 520
Vote 11 - Water		30 159	30 147	32 590	29 886	31 751	31 751	33 548	36 807	39 653
Vote 12 - Housing		2 062	2 571	24 570	26 877	26 298	26 298	3 104	10 698	8 995
Vote 13 - Road Transport		12 324	13 039	13 852	14 817	15 196	15 196	15 311	16 352	17 310
Vote 14 - Sports and Recreation		12 031	12 931	13 141	12 497	12 686	12 686	13 747	14 645	15 597
<b>Total Expenditure by Vote</b>	2	<b>324 036</b>	<b>326 605</b>	<b>384 866</b>	<b>395 428</b>	<b>404 252</b>	<b>404 252</b>	<b>410 749</b>	<b>451 137</b>	<b>482 952</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>(7 559)</b>	<b>19 700</b>	<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>43 748</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>

**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 13: 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
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	97 604	102 234	116 302	126 308	113 772	113 772	113 772	131 862	145 840	158 967
Service charges - Water	2	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	2	9 106	9 457	12 004	14 316	12 762	12 762	12 762	13 961	15 273	16 708
Service charges - Waste Management	2	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
<b>Non-Exchange Revenue</b>											
Property rates	2	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
<b>Discontinued Operations</b>											
<b>Total Revenue (excluding capital transfers and cont</b>		<b>287 736</b>	<b>304 069</b>	<b>345 615</b>	<b>384 997</b>	<b>377 243</b>	<b>377 243</b>	<b>377 243</b>	<b>388 716</b>	<b>419 704</b>	<b>445 941</b>
<b>Expenditure</b>											
Employee related costs	2	114 817	123 803	132 380	120 562	133 052	133 052	133 052	141 286	151 703	162 750
Remuneration of councillors		5 570	5 572	5 000	5 173	6 006	6 006	6 006	6 139	6 587	7 062
Bulk purchases - electricity	2	81 546	81 771	93 891	103 638	95 627	95 627	95 627	113 509	127 925	141 741
Inventory consumed	8	8 026	6 873	8 332	8 115	10 824	10 824	10 824	11 408	11 916	12 426
Debt impairment	3	46 525	34 767	26 777	38 846	36 990	36 990	36 990	31 719	33 379	35 084
Depreciation and amortisation		18 916	23 687	26 850	28 151	27 239	27 239	27 239	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	50 300	50 300	50 300	34 066	40 965	40 717
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	27 511	27 511	27 511	26 276	27 991	29 688
Losses on disposal of Assets		140	-	-	-	-	-	-	-	-	-
Other Losses		-	-	865	2 000	910	910	910	910	910	910
<b>Total Expenditure</b>		<b>324 036</b>	<b>326 605</b>	<b>384 866</b>	<b>395 428</b>	<b>404 252</b>	<b>404 252</b>	<b>404 252</b>	<b>410 749</b>	<b>451 137</b>	<b>482 952</b>
<b>Surplus/(Deficit)</b>		<b>(36 300)</b>	<b>(22 537)</b>	<b>(39 251)</b>	<b>(10 431)</b>	<b>(27 009)</b>	<b>(27 009)</b>	<b>(27 009)</b>	<b>(22 033)</b>	<b>(31 434)</b>	<b>(37 011)</b>
Transfers and subsidies - capital (monetary)	6	28 740	42 237	45 632	58 400	70 757	70 757	70 757	71 080	48 620	86 660
Transfers and subsidies - capital (in-kind)	6	-	-	3 324	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(7 559)</b>	<b>19 700</b>	<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>43 748</b>	<b>43 748</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(7 559)</b>	<b>19 700</b>	<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>43 748</b>	<b>43 748</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(7 559)</b>	<b>19 700</b>	<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>43 748</b>	<b>43 748</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>(7 559)</b>	<b>19 700</b>	<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>43 748</b>	<b>43 748</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>

**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 14: 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
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	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	14 784	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	13 215	13 215	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	--	--	--
<b>Capital multi-year expenditure sub-total</b>	7	<b>16 834</b>	<b>13 286</b>	<b>26 211</b>	<b>25 686</b>	<b>34 542</b>	<b>34 542</b>	<b>34 542</b>	<b>35 491</b>	<b>29 098</b>	<b>69 867</b>
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Executive and Council		--	--	--	--	--	--	--	--	--	--
Vote 2 - Office of Municipal Manager		--	--	--	--	--	--	--	--	--	--
Vote 3 - Financial Administrative Services		52	--	1	350	510	510	510	--	--	--
Vote 4 - Community Development Services		60	36	150	2 139	9 202	9 202	9 202	--	--	--
Vote 5 - Corporate and Strategic Services		829	245	396	480	550	550	550	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	26 756	26 756	26 756	37 691	10 435	7 217
Vote 9 - Waste Management		58	24	2 849	1 105	2 600	2 600	2 600	--	--	--
Vote 10 - Waste Water Management		1 933	8 205	173	10 225	615	615	615	1 000	--	--
Vote 11 - Water		5 974	7 364	4 611	2 689	6 896	6 896	6 896	4 548	9 087	9 575
Vote 12 - Housing		0	--	1 289	--	335	335	335	--	--	--
Vote 13 - Road Transport		108	40	--	960	641	641	641	600	--	--
Vote 14 - Sports and Recreation		316	366	1 736	--	150	150	150	--	--	--
<b>Capital single-year expenditure sub-total</b>		<b>17 749</b>	<b>31 165</b>	<b>27 036</b>	<b>44 844</b>	<b>48 975</b>	<b>48 975</b>	<b>48 975</b>	<b>45 004</b>	<b>19 522</b>	<b>16 792</b>
<b>Total Capital Expenditure - Vote</b>		<b>34 584</b>	<b>44 451</b>	<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>83 517</b>	<b>83 517</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>884</b>	<b>245</b>	<b>397</b>	<b>830</b>	<b>1 060</b>	<b>1 060</b>	<b>1 060</b>	<b>1 165</b>	--	--
Executive and council		--	--	--	--	--	--	--	--	--	--
Finance and administration		884	245	397	830	1 060	1 060	1 060	1 165	--	--
Internal audit		--	--	--	--	--	--	--	--	--	--
<b>Community and public safety</b>		<b>1 362</b>	<b>1 603</b>	<b>4 520</b>	<b>12 139</b>	<b>24 683</b>	<b>24 683</b>	<b>24 683</b>	<b>5 731</b>	--	<b>39 620</b>
Community and social services		57	36	150	2 139	9 202	9 202	9 202	--	--	--
Sport and recreation		316	1 562	2 606	--	190	190	190	--	--	--
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		--	--	--	--	--	--	--	--	--	--
<b>Economic and environmental services</b>		<b>9 641</b>	<b>409</b>	<b>2 699</b>	<b>3 449</b>	<b>7 693</b>	<b>7 693</b>	<b>7 693</b>	<b>15 384</b>	<b>15 301</b>	<b>15 839</b>
Planning and development		9 539	369	2 699	2 489	7 051	7 051	7 051	14 784	15 301	15 839
Road transport		101	40	--	960	641	641	641	600	--	--
Environmental protection		--	--	--	--	--	--	--	--	--	--
<b>Trading services</b>		<b>22 697</b>	<b>42 193</b>	<b>45 630</b>	<b>54 113</b>	<b>50 082</b>	<b>50 082</b>	<b>50 082</b>	<b>58 215</b>	<b>33 319</b>	<b>31 200</b>
Energy sources		11 361	14 981	15 402	26 880	26 756	26 756	26 756	39 491	10 435	7 217
Water management		5 974	7 364	22 411	15 903	20 111	20 111	20 111	17 724	22 884	23 983
Waste water management		5 303	19 824	4 968	10 225	615	615	615	1 000	--	--
Waste management		58	24	2 849	1 105	2 600	2 600	2 600	--	--	--
<b>Other</b>		--	--	--	--	--	--	--	--	--	--
<b>Total Capital Expenditure - Functional</b>	3	<b>34 584</b>	<b>44 451</b>	<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>83 517</b>	<b>83 517</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>
<b>Funded by:</b>											
National Government		25 845	42 237	45 632	48 400	51 984	51 984	51 984	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 (in-kind)		--	--	--	--	--	--	--	--	--	--
<b>Transfers recognised - capital</b>	4	<b>29 691</b>	<b>42 237</b>	<b>45 632</b>	<b>58 400</b>	<b>70 757</b>	<b>70 757</b>	<b>70 757</b>	<b>71 080</b>	<b>48 620</b>	<b>86 659</b>
<b>Borrowing</b>	6	749	--	314	8 600	--	--	--	--	--	--
<b>Internally generated funds</b>		4 144	2 214	7 301	3 530	12 760	12 760	12 760	9 415	--	--
<b>Total Capital Funding</b>	7	<b>34 584</b>	<b>44 451</b>	<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>83 517</b>	<b>83 517</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>

**Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source**

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by functional classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
4. The capital program is funded from National, Provincial and Other grants and transfers, borrowing and internally generated funds from current and prior year surpluses.

**Table 15: 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
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		16 685	9 750	11 815	3 746	51	51	51	7 782	19 994	31 340
Trade and other receivables from exchange transactions	1	27 174	24 854	26 729	20 541	24 591	24 591	24 591	25 031	25 505	26 016
Receivables from non-exchange transactions	1	12 217	11 384	14 965	10 285	11 333	11 333	11 333	11 423	11 517	11 616
Current portion of non-current receivables		-	32	-	-	-	-	-	-	-	-
Invenbry	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
<b>Total current assets</b>		<b>60 559</b>	<b>51 764</b>	<b>63 254</b>	<b>40 445</b>	<b>45 719</b>	<b>45 719</b>	<b>45 719</b>	<b>53 980</b>	<b>66 761</b>	<b>78 716</b>
<b>Non current assets</b>											
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	715 412	715 412	715 412	766 548	782 745	835 644
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		-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>692 878</b>	<b>715 490</b>	<b>734 370</b>	<b>818 457</b>	<b>790 648</b>	<b>790 648</b>	<b>790 648</b>	<b>841 526</b>	<b>857 468</b>	<b>910 114</b>
<b>TOTAL ASSETS</b>		<b>753 437</b>	<b>767 254</b>	<b>797 624</b>	<b>858 902</b>	<b>836 368</b>	<b>836 368</b>	<b>836 368</b>	<b>895 506</b>	<b>924 230</b>	<b>988 831</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		4 718	5 179	3 726	4 648	3 947	3 947	3 947	1 984	223	-
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		-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>127 079</b>	<b>116 559</b>	<b>135 683</b>	<b>118 393</b>	<b>125 156</b>	<b>125 156</b>	<b>125 156</b>	<b>124 008</b>	<b>123 091</b>	<b>123 743</b>
<b>Non current liabilities</b>											
Financial liabilities	6	12 481	7 302	4 385	17 407	216	216	216	223	-	-
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		-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>71 988</b>	<b>84 677</b>	<b>86 219</b>	<b>111 650</b>	<b>91 741</b>	<b>91 741</b>	<b>91 741</b>	<b>102 981</b>	<b>115 435</b>	<b>129 735</b>
<b>TOTAL LIABILITIES</b>		<b>199 067</b>	<b>201 235</b>	<b>221 902</b>	<b>230 044</b>	<b>216 897</b>	<b>216 897</b>	<b>216 897</b>	<b>226 989</b>	<b>238 525</b>	<b>253 477</b>
<b>NET ASSETS</b>		<b>554 371</b>	<b>566 018</b>	<b>575 723</b>	<b>628 859</b>	<b>619 471</b>	<b>619 471</b>	<b>619 471</b>	<b>668 518</b>	<b>685 704</b>	<b>735 353</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	8	554 371	566 018	575 723	628 859	619 471	619 471	619 471	668 518	685 704	735 353
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	10	<b>554 371</b>	<b>566 018</b>	<b>575 723</b>	<b>628 859</b>	<b>619 471</b>	<b>619 471</b>	<b>619 471</b>	<b>668 518</b>	<b>685 704</b>	<b>735 353</b>

**Explanatory notes to Table A6 - Budgeted Financial Position**

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

3. Table A6 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors;
  - Property, plant and equipment;
  - Trade and other payables;
  - Provisions non-current;
  - Changes in net assets; and
  - Reserves
  
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
  
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

**Table 16: 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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		40 582	45 968	47 818	62 135	66 223	66 223	66 223	69 430	72 832	76 255
Service charges		123 172	136 266	157 164	170 975	161 924	161 924	161 924	177 723	194 635	210 920
Other revenue		12 107	12 367	14 202	15 555	10 497	10 497	10 497	11 043	11 570	12 102
Transfers and Subsidies - Operational	1	89 244	51 241	101 337	94 193	104 227	104 227	104 227	89 549	97 258	100 702
Transfers and Subsidies - Capital	1	28 740	42 237	45 632	58 400	65 972	65 972	65 972	71 080	48 620	86 660
Interest		506	708	710	634	1 151	1 151	1 151	7 812	8 551	9 360
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(242 081)	(235 294)	(309 825)	(327 608)	(327 903)	(327 903)	(327 903)	(331 142)	(365 300)	(392 323)
Finance charges		(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)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>47 344</b>	<b>47 581</b>	<b>52 036</b>	<b>69 830</b>	<b>75 490</b>	<b>75 490</b>	<b>75 490</b>	<b>89 961</b>	<b>62 595</b>	<b>98 007</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		67	351	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	(32)	32	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(33 835)	(50 327)	(44 910)	(70 530)	(83 517)	(83 517)	(83 517)	(80 495)	(48 620)	(86 659)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(33 769)</b>	<b>(50 008)</b>	<b>(44 878)</b>	<b>(70 530)</b>	<b>(83 517)</b>	<b>(83 517)</b>	<b>(83 517)</b>	<b>(80 495)</b>	<b>(48 620)</b>	<b>(86 659)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	8 600	-	-	-	-	-	-
Increase (decrease) in consumer deposits		53	210	221	210	210	210	210	221	221	221
<b>Payments</b>											
Repayment of borrowing		(4 131)	(4 717)	(5 314)	(4 648)	(3 947)	(3 947)	(3 947)	(1 956)	(1 984)	(223)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(4 078)</b>	<b>(4 508)</b>	<b>(5 093)</b>	<b>4 162</b>	<b>(3 737)</b>	<b>(3 737)</b>	<b>(3 737)</b>	<b>(1 735)</b>	<b>(1 763)</b>	<b>(2)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>9 497</b>	<b>(6 935)</b>	<b>2 065</b>	<b>3 461</b>	<b>(11 764)</b>	<b>(11 764)</b>	<b>(11 764)</b>	<b>7 731</b>	<b>12 213</b>	<b>11 346</b>
Cash/cash equivalents at the year begin:	2	7 187	16 685	9 750	285	11 815	11 815	11 815	51	7 782	19 994
Cash/cash equivalents at the year end:	2	16 685	9 750	11 815	3 746	51	51	51	7 782	19 994	31 340

**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 17: 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
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	16 685	9 750	11 815	3 746	51	51	51	7 782	19 994	31 340
Other current investments > 90 days		0	(0)	(0)	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>16 685</b>	<b>9 750</b>	<b>11 815</b>	<b>3 746</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>7 782</b>	<b>19 994</b>	<b>31 340</b>
<b>Application of cash and investments</b>											
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	48 316	62 902	71 641	69 499	70 138	70 138	70 138	70 225	69 609	68 973
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>75 790</b>	<b>63 984</b>	<b>78 027</b>	<b>69 499</b>	<b>70 648</b>	<b>70 648</b>	<b>70 648</b>	<b>70 735</b>	<b>70 119</b>	<b>69 483</b>
<b>Surplus(shortfall)</b>		<b>(59 105)</b>	<b>(54 234)</b>	<b>(66 212)</b>	<b>(65 753)</b>	<b>(70 597)</b>	<b>(70 597)</b>	<b>(70 597)</b>	<b>(62 953)</b>	<b>(50 124)</b>	<b>(38 143)</b>



**Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation**

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality’s budget must be funded.
4. As part of the budgeting and planning guidelines that informed the compilation of the 2022/23 MTREF the end objective of the medium-term framework is to ensure the budget is funded and aligned to section 18 of the MFMA.

**Table 18: 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
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	22 488	35 171	44 865	64 870	70 462	70 462	54 863	24 232	61 245
Roads Infrastructure		40	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11 160	14 817	14 986	22 320	21 020	21 020	33 041	10 435	7 217
Water Supply Infrastructure		8 572	7 137	17 800	18 215	24 644	24 644	18 908	13 797	54 028
Sanitation Infrastructure		43	12 570	4 795	12 490	5 000	5 000	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>19 815</b>	<b>34 525</b>	<b>37 581</b>	<b>53 024</b>	<b>50 663</b>	<b>50 663</b>	<b>51 948</b>	<b>24 232</b>	<b>61 245</b>
Community Facilities		-	-	1 514	2 139	9 411	9 411	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>-</b>	<b>-</b>	<b>1 514</b>	<b>2 139</b>	<b>9 411</b>	<b>9 411</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	55	55	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		763	188	394	497	488	488	1 165	-	-
Furniture and Office Equipment		173	6	1 033	-	258	258	-	-	-
<b>Machinery and Equipment</b>		<b>1 536</b>	<b>422</b>	<b>1 020</b>	<b>7 350</b>	<b>6 051</b>	<b>6 051</b>	<b>1 750</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>		<b>-</b>	<b>-</b>	<b>3 324</b>	<b>1 860</b>	<b>3 536</b>	<b>3 536</b>	<b>-</b>	<b>-</b>	<b>-</b>
Land		200	30	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Renewal of Existing Assets</b>	2	<b>877</b>	<b>1 587</b>	<b>2 088</b>	<b>-</b>	<b>2 190</b>	<b>2 190</b>	<b>1 400</b>	<b>-</b>	<b>-</b>
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	300	-	-
Electrical Infrastructure		22	-	-	-	1 550	1 550	1 100	-	-
Water Supply Infrastructure		-	27	354	-	600	600	-	-	-
Sanitation Infrastructure		607	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>629</b>	<b>27</b>	<b>354</b>	<b>-</b>	<b>2 150</b>	<b>2 150</b>	<b>1 400</b>	<b>-</b>	<b>-</b>
Community Facilities		28	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		219	1 559	1 735	-	40	40	-	-	-
<b>Community Assets</b>		<b>247</b>	<b>1 559</b>	<b>1 735</b>	<b>-</b>	<b>40</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Upgrading of Existing Assets</b>	6	11 220	7 694	6 293	5 660	10 865	10 865	24 231	24 388	25 414
<i>Roads Infrastructure</i>		8 831	351	2 699	2 471	7 032	7 032	15 084	15 301	15 839
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		248	120	234	-	2 000	2 000	3 600	-	-
<i>Water Supply Infrastructure</i>		-	-	3 360	2 689	1 833	1 833	4 548	9 087	9 575
<i>Sanitation Infrastructure</i>		1 562	7 133	-	500	-	-	1 000	-	-
<i>Solid Waste Infrastructure</i>		57	24	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>10 698</b>	<b>7 628</b>	<b>6 293</b>	<b>5 660</b>	<b>10 865</b>	<b>10 865</b>	<b>24 231</b>	<b>24 388</b>	<b>25 414</b>
Community Facilities		-	36	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	<b>36</b>	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		28	30	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>28</b>	<b>30</b>	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		<b>494</b>	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	<b>34 584</b>	<b>44 451</b>	<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>83 517</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>
<i>Roads Infrastructure</i>		8 871	351	2 699	2 471	7 032	7 032	15 084	15 301	15 839
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	300	-	-
<i>Electrical Infrastructure</i>		11 430	14 938	15 220	22 320	24 570	24 570	37 741	10 435	7 217
<i>Water Supply Infrastructure</i>		8 572	7 165	21 513	20 903	27 076	27 076	23 455	22 884	63 603
<i>Sanitation Infrastructure</i>		2 212	19 703	4 795	12 990	5 000	5 000	1 000	-	-
<i>Solid Waste Infrastructure</i>		57	24	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>31 142</b>	<b>42 180</b>	<b>44 227</b>	<b>58 684</b>	<b>63 678</b>	<b>63 678</b>	<b>77 580</b>	<b>48 620</b>	<b>86 659</b>
Community Facilities		28	36	1 514	2 139	9 411	9 411	-	-	-
Sport and Recreation Facilities		219	1 559	1 735	-	40	40	-	-	-
<b>Community Assets</b>		<b>247</b>	<b>1 595</b>	<b>3 248</b>	<b>2 139</b>	<b>9 451</b>	<b>9 451</b>	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		28	30	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>28</b>	<b>30</b>	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	55	55	-	-	-
<b>Intangible Assets</b>		-	-	-	-	<b>55</b>	<b>55</b>	-	-	-
Computer Equipment		763	188	394	497	488	488	1 165	-	-
Furniture and Office Equipment		173	6	1 033	-	258	258	-	-	-
<b>Machinery and Equipment</b>		<b>2 030</b>	<b>422</b>	<b>1 020</b>	<b>7 350</b>	<b>6 051</b>	<b>6 051</b>	<b>1 750</b>	-	-
Transport Assets		-	-	3 324	1 860	3 536	3 536	-	-	-
Land		200	30	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		<b>34 584</b>	<b>44 451</b>	<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>83 517</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	692 878	715 490	734 370	818 457	790 648	790 648	841 526	857 468	910 114
<i>Roads Infrastructure</i>		100 503	95 650	93 156	91 917	94 918	94 918	104 399	113 706	123 238
<i>Storm water Infrastructure</i>		21 593	21 044	20 494	19 940	19 944	19 944	19 944	19 144	18 594
<i>Electrical Infrastructure</i>		83 707	94 603	105 775	126 140	126 098	126 098	158 463	162 559	163 254
<i>Water Supply Infrastructure</i>		147 279	149 487	165 300	199 251	186 268	186 268	203 078	217 766	272 133
<i>Sanitation Infrastructure</i>		146 238	153 664	152 879	162 398	152 168	152 168	147 282	141 286	135 340
<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>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>501 921</b>	<b>526 092</b>	<b>543 905</b>	<b>607 541</b>	<b>584 392</b>	<b>584 392</b>	<b>636 606</b>	<b>656 846</b>	<b>713 639</b>
<b>Community Assets</b>		70 533	71 465	73 944	80 466	82 587	82 587	81 683	80 779	79 875
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		77 144	77 313	74 398	76 953	74 345	74 345	74 292	74 239	74 186
<b>Other Assets</b>		12 933	11 755	11 561	12 646	11 426	11 426	11 291	11 157	11 023
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		1 477	1 254	1 044	838	892	892	687	485	285
<b>Computer Equipment</b>		1 242	1 135	1 075	1 567	1 344	1 344	2 253	1 963	1 685
<b>Furniture and Office Equipment</b>		6 141	5 212	5 007	4 084	4 434	4 434	3 674	2 968	2 299
<b>Machinery and Equipment</b>		4 674	4 087	3 639	11 621	8 918	8 918	9 853	9 057	8 314
<b>Transport Assets</b>		8 628	7 779	10 399	14 527	12 912	12 912	11 789	10 576	9 410
<b>Land</b>		8 185	9 398	9 398	8 215	9 398	9 398	9 398	9 398	9 398
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>692 878</b>	<b>715 490</b>	<b>734 370</b>	<b>818 457</b>	<b>790 648</b>	<b>790 648</b>	<b>841 526</b>	<b>857 468</b>	<b>910 114</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>45 624</b>	<b>47 977</b>	<b>56 150</b>	<b>54 742</b>	<b>57 343</b>	<b>57 343</b>	<b>61 662</b>	<b>66 466</b>	<b>69 889</b>
<b>Depreciation</b>	7	18 916	23 687	26 850	28 151	27 239	27 239	29 617	32 678	34 013
<b>Repairs and Maintenance by Asset Class</b>	3	<b>26 707</b>	<b>24 289</b>	<b>29 299</b>	<b>26 591</b>	<b>30 104</b>	<b>30 104</b>	<b>32 045</b>	<b>33 788</b>	<b>35 876</b>
<i>Roads Infrastructure</i>		6 686	6 132	7 045	7 459	7 842	7 842	7 748	8 289	8 858
<i>Storm water Infrastructure</i>		770	755	714	961	933	933	1 049	1 115	1 183
<i>Electrical Infrastructure</i>		531	722	744	664	793	793	1 400	1 469	1 538
<i>Water Supply Infrastructure</i>		2 106	941	1 147	917	758	758	796	835	874
<i>Sanitation Infrastructure</i>		4 966	4 229	5 375	4 409	5 264	5 264	5 860	6 072	6 439
<i>Solid Waste Infrastructure</i>		760	440	912	616	547	547	1 233	1 293	1 354
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>15 819</b>	<b>13 219</b>	<b>15 936</b>	<b>15 025</b>	<b>16 136</b>	<b>16 136</b>	<b>18 086</b>	<b>19 072</b>	<b>20 245</b>
<b>Community Facilities</b>		6 142	6 391	6 706	5 794	6 974	6 974	7 434	7 831	8 377
<b>Sport and Recreation Facilities</b>		1 156	1 305	1 729	1 507	1 485	1 485	1 657	1 767	1 882
<b>Community Assets</b>		<b>7 298</b>	<b>7 696</b>	<b>8 434</b>	<b>7 301</b>	<b>8 460</b>	<b>8 460</b>	<b>9 091</b>	<b>9 598</b>	<b>10 259</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<b>Revenue Generating</b>		-	-	-	-	-	-	-	-	-
<b>Non-revenue Generating</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Operational Buildings</b>		605	191	291	538	455	455	485	509	533
<b>Housing</b>		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>605</b>	<b>191</b>	<b>291</b>	<b>538</b>	<b>455</b>	<b>455</b>	<b>485</b>	<b>509</b>	<b>533</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Servitudes</b>		-	-	-	-	-	-	-	-	-
<b>Licences and Rights</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		67	29	41	105	92	92	148	155	163
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		67	52	83	292	225	225	306	320	336
<b>Transport Assets</b>		2 851	3 103	4 514	3 330	4 737	4 737	3 930	4 134	4 341
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Mature</b>		-	-	-	-	-	-	-	-	-
<b>Immature</b>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>45 624</b>	<b>47 977</b>	<b>56 150</b>	<b>54 742</b>	<b>57 343</b>	<b>57 343</b>	<b>61 662</b>	<b>66 466</b>	<b>69 889</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		35.0%	20.9%	15.7%	8.0%	15.6%	15.6%	31.8%	50.2%	29.3%
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		63.9%	39.2%	31.2%	20.1%	47.9%	47.9%	86.5%	74.6%	74.7%
<b>R&amp;M as a % of PPE</b>		4.3%	3.8%	4.4%	3.6%	4.2%	4.2%	4.5%	4.4%	4.6%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		6.0%	5.0%	5.0%	4.0%	5.0%	5.0%	7.0%	7.0%	7.0%

## Explanatory notes to Table A9 - Asset Management

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

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 4.5% of PPE.

**Table 19: 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
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	7 384	7 514	7 583	6 034	6 034	6 034	6 094	6 155	6 217
<b>Sanitation/sewerage:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	5 148	5 148	5 148	5 199	5 251	5 304
<b>Energy:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	7 877	7 877	8 060	8 396	8 396	8 396	8 480	8 565	8 650
<b>Refuse:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	5 953	5 953	5 953	6 013	6 073	6 133
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		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>		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		896	1 137	1 078	906	3 446	3 446	3 629	3 807	3 986
Sanitation (free sanitation service to indigent households)		3 579	4 801	3 404	3 675	5 290	5 290	5 787	6 331	6 926
Electricity/other energy (50kwh per indigent household per month)		64	72	64	69	98	98	114	126	137
Refuse (removed once a week for indigent households)		423	536	540	583	834	834	902	975	1 054
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>	8	4 961	6 546	5 085	5 233	9 668	9 668	10 432	11 239	12 103
<b>Highest level of free service provided per household</b>										
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)										
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		3 474	3 919	3 803	7 542	8 018	8 018	8 443	8 857	9 273
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	6	-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		3 474	3 919	3 803	7 542	8 018	8 018	8 443	8 857	9 273

## **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 20: Schedule of key deadlines**

<b>TIME SCHEDULE FOR IDP REVIEW PROCESS</b>					
NO	ACTIVITY/TASK	RESPONSIBLE OFFICIAL	TARGET DATES		
			IDP	BUDGET	PMS
<b>Jun-22</b>					
1	Provincial IDP Managers Forum	IDP/PMS	02 & 03/06/2022		
2	Make Public the 3 <sup>rd</sup> 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 <sup>rd</sup> 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
<b>Jul-22</b>					
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
<b>Aug-22</b>					
18	2021/2022 4 <sup>th</sup> 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 <sup>th</sup> Quarter 2021/2022 Performance Report	IDP/PMS			07/09/2022
28	Submit the 4 <sup>th</sup> 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 <sup>st</sup> 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 <sup>st</sup> Quarter Performance Report				04/11/2022
37	Submit the 1 <sup>st</sup> 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 <sup>nd</sup> 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 <sup>rd</sup> 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 <sup>rd</sup> 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 <sup>rd</sup> 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 <sup>th</sup> 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 21: 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	
<b>R thousand</b>													
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	SO1		185 108	206 022	232 015	289 829	276 774	276 774	282 167	281 991	298 679	
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		59 745	57 356	62 636	76 256	84 178	84 178	88 884	92 633	97 606	
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and accountable governance	SO3		45 687	57 644	52 786	12 013	13 015	13 015	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	39 504	39 504	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	34 193	34 193	24 741	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	
<b>Allocations to other priorities</b>													
				2									
<b>Total Revenue (excluding capital transfers and contributions)</b>				1	316 476	346 305	394 570	443 397	448 000	448 000	459 796	468 324	532 601

**Table 22: 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	
<b>R thousand</b>													
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	SO1		178 676	176 914	204 114	206 539	206 194	206 194	234 122	257 412	279 576	
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		55 436	56 575	59 569	62 492	71 225	71 225	65 931	69 365	74 266	
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and accountable governance	SO3		33 470	36 498	38 500	34 815	39 115	39 115	38 492	40 994	43 576	
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	4 624	4 624	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	30 576	30 576	8 256	16 197	14 858	
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		37 572	37 876	37 001	46 063	40 132	40 132	43 478	45 537	47 834	
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	12 385	12 385	16 058	16 901	17 772	
<b>Allocations to other priorities</b>													
				1	324 036	326 605	384 866	395 428	404 252	404 252	410 749	451 137	482 952

**Table 23: 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	
<b>R thousand</b>													
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	S01		32 397	42 605	48 495	57 561	57 925	57 925	73 599	48 620	47 039	
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	S02		52	-	1	350	510	510	-	-	-	
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	9 942	9 942	-	-	-	
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	-	81	81	-	-	-	
Allocations to other priorities			3										
<b>Total Capital Expenditure</b>				1	<b>34 584</b>	<b>44 451</b>	<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>83 517</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>

### 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 24: 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
<b>ENGINEERING &amp; PLANNING SERVICES</b>										
<b>Improve and Sustain basic services</b>										
<b>Water distribution and treatment</b>										
Access to all residents	Project percentage	9.3%	9.2%	8.5%	7.6%	7.9%	7.9%	8.2%	8.2%	8.2%
<b>Sewerage and Waste Management</b>										
<b>To ensure a high quality</b>										
	Project percentage	5.2%	4.0%	5.1%	4.7%	4.9%	4.9%	5.1%	4.9%	4.8%
<b>Solid Waste Disposal (landfill sites)</b>										
<b>Access to Refuse Removal</b>										
	Project percentage	5.2%	5.3%	5.0%	3.9%	4.2%	4.2%	4.4%	4.3%	4.2%
<b>Electricity Distribution</b>										
<b>Provision of Electricity connections</b>										
	Project percentage	30.0%	30.0%	29.4%	31.0%	28.8%	28.8%	34.1%	34.7%	35.6%
<b>Roads &amp; Stormwater Management</b>										
<b>To develop and maintain the urban road</b>										
	Project percentage	3.8%	4.1%	3.7%	3.8%	3.8%	3.8%	3.8%	3.7%	3.7%
<b>COMMUNITY AND SOCIAL SERVICES</b>										
<b>Quality livings environment and human</b>										
<b>Housing &amp; Informal Settlements</b>										
Improve livings condition through human	Project percentage	0.6%	0.8%	6.4%	6.8%	6.5%	6.5%	0.8%	2.4%	1.9%
<b>Sport &amp; Recreation</b>										
<b>Effective Sport Facilities</b>										
	Project percentage	6.6%	6.8%	5.9%	5.5%	6.0%	6.0%	6.5%	6.2%	6.2%
<b>LED and tourism</b>										
<b>Access to economic development</b>										
	Project percentage	2.1%	2.3%	2.2%	2.8%	2.9%	2.9%	3.0%	3.0%	3.0%
<b>CORPORATE &amp; STRATEGIC SERVICES</b>										
<b>Promote health and safety environment</b>										
<b>Health and safety of people</b>										
Ensure health and safety environment	Project percentage	6.3%	6.0%	4.9%	7.2%	5.1%	5.1%	5.3%	5.0%	4.8%
<b>FINANCIAL SERVICES</b>										
<b>Financial viability and Sustainability</b>										
<b>Financial Sustainability</b>										
financial viable	Project percentage	26.8%	26.9%	25.4%	23.5%	26.4%	26.4%	25.3%	24.3%	24.2%
<b>General Council</b>										
<b>Governance &amp; Administration</b>										
Provision of Democratic and accountable governance	Project percentage	3.9%	4.5%	3.6%	3.3%	3.6%	3.6%	3.5%	3.4%	3.4%



**Table 25: 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
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.3%	5.0%	4.6%	4.2%	4.8%	4.8%	4.8%	4.3%	4.2%	3.9%
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%	4.6%	4.5%	4.2%
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%
<b>Safety of Capital</b>											
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%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	0.5	0.4	0.5	0.3	0.4	0.4	0.4	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	0.4	0.4	0.4	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	0.3	0.4	0.5
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		110.4%	117.4%	115.8%	123.1%	130.8%	130.8%	130.8%	125.7%	124.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		110.4%	117.4%	115.8%	123.1%	130.8%	130.8%	130.8%	125.7%	124.5%	123.5%
Outstanding Debtors to Revenue Longstanding Debtors Recovered	Total Outstanding Debtors to Annual Revenue Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	32.6%	31.1%	28.7%	24.2%	25.3%	25.3%	25.3%	24.6%	22.8%	21.4%
<b>Creditors Management</b>											
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%	203185.5%	203185.5%	203185.5%	1326.2%	516.1%	329.3%
<b>Other Indicators</b>											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical		2 641	4 524							
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 (kℓ)		642	650							
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated		22.02%	23.83%							
Employee costs	Employee costs/(Total Revenue - capital revenue)	39.9%	40.7%	38.3%	31.3%	35.3%	35.3%	35.3%	36.3%	36.1%	36.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41.8%	42.5%	39.7%	32.7%	36.9%	36.9%		37.9%	37.7%	38.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	9.3%	8.0%	8.5%	6.9%	8.0%	8.0%		8.2%	8.1%	8.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.0%	11.6%	11.3%	10.4%	11.3%	11.3%	11.3%	11.7%	11.8%	11.8%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	53.0	50.5	65.3	75.5	75.5	75.5	38.6	36.9	43.8	46.5
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%	10.6%	9.7%	9.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.7	0.4	0.4	0.1	0.0	0.0	0.0	0.3	0.6	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.

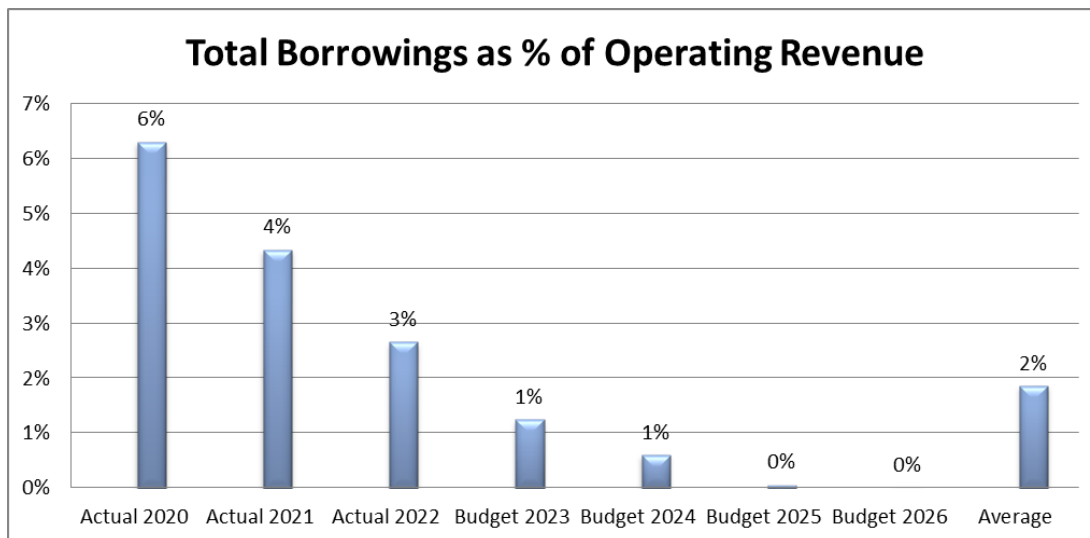


Figure 4: Borrowings as % of operating revenue

### 2.2.2.2 Safety of Capital

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

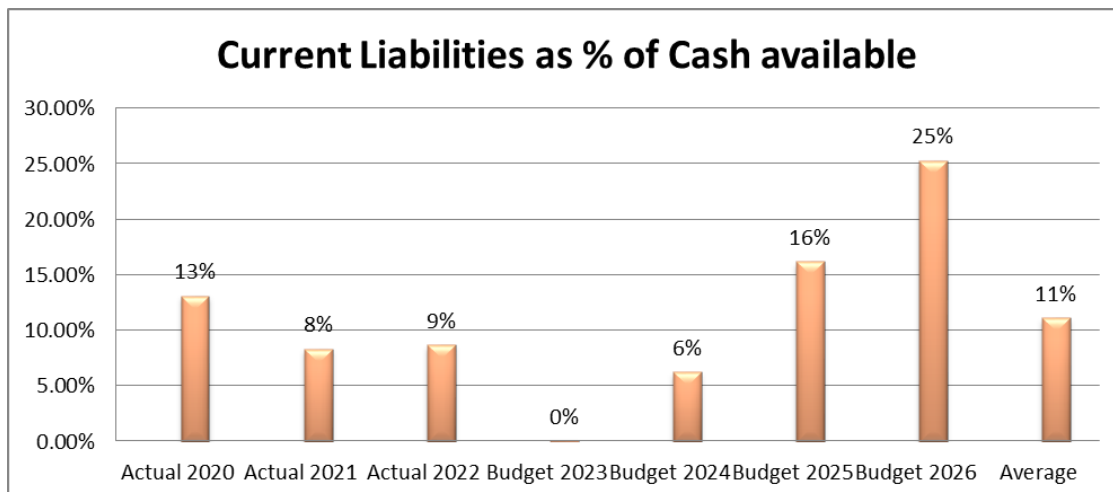
### 2.2.2.3 Liquidity

*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

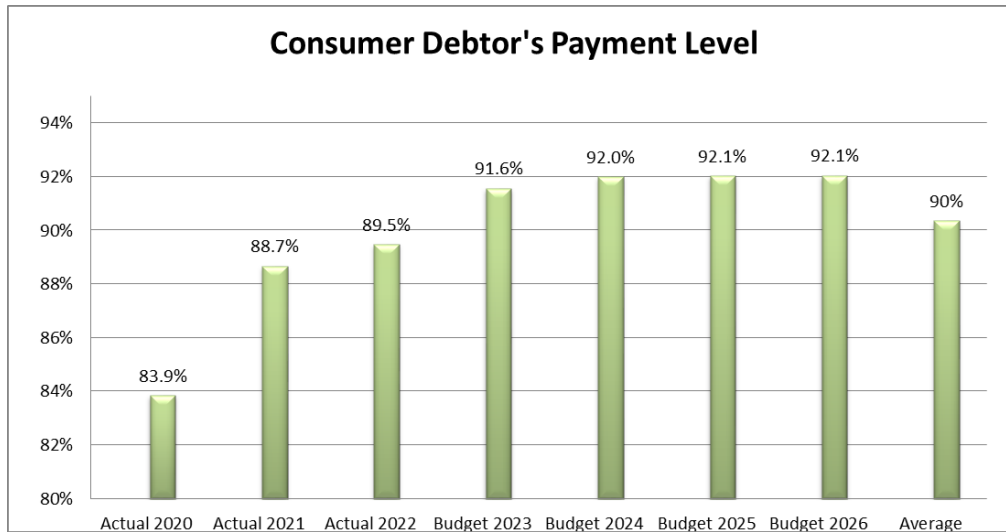
As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain 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.

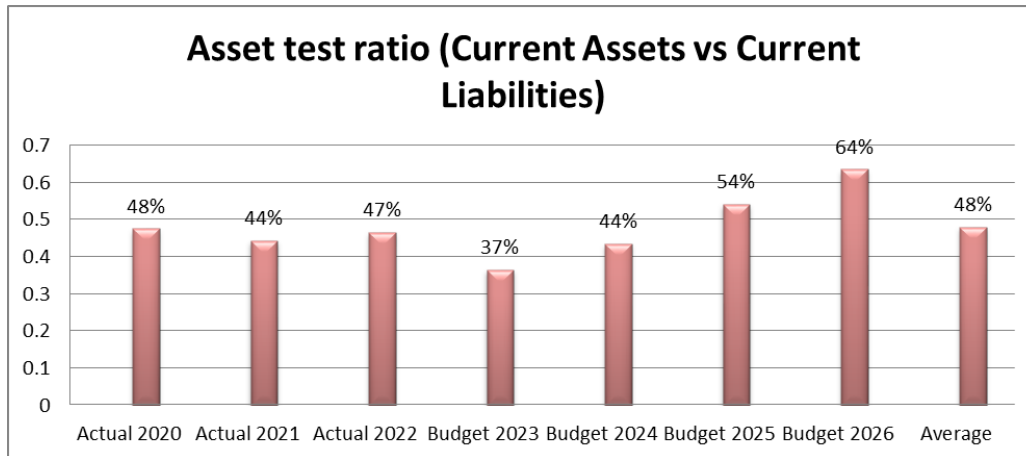
Repairs and maintenance as percentage of operating revenue is showing an increasing trend over the MTREF. This is mainly due to the allocation of Employee Related Costs to Repairs and Maintenance when the Employee Related cost is related to a repairs and maintenance project.

### 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.

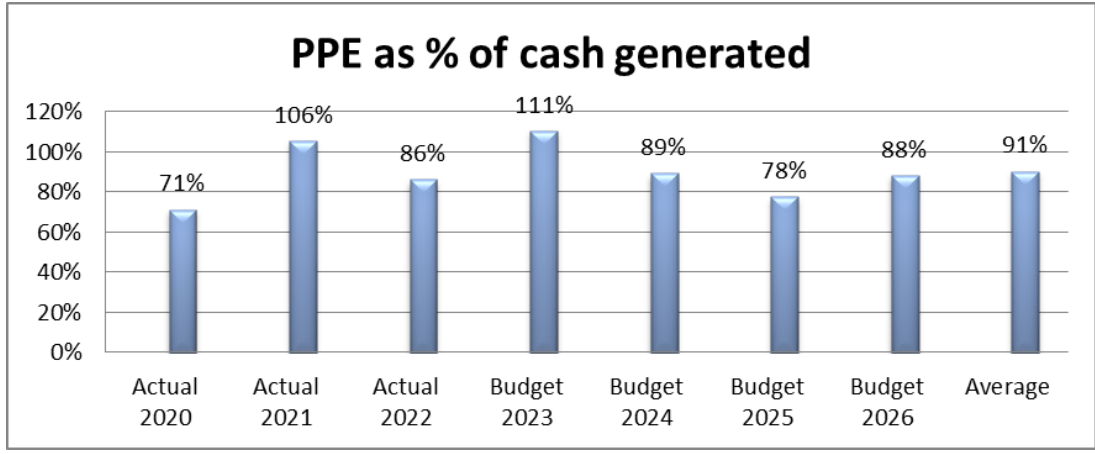


**Figure 7: Asset test ratio**

### 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.



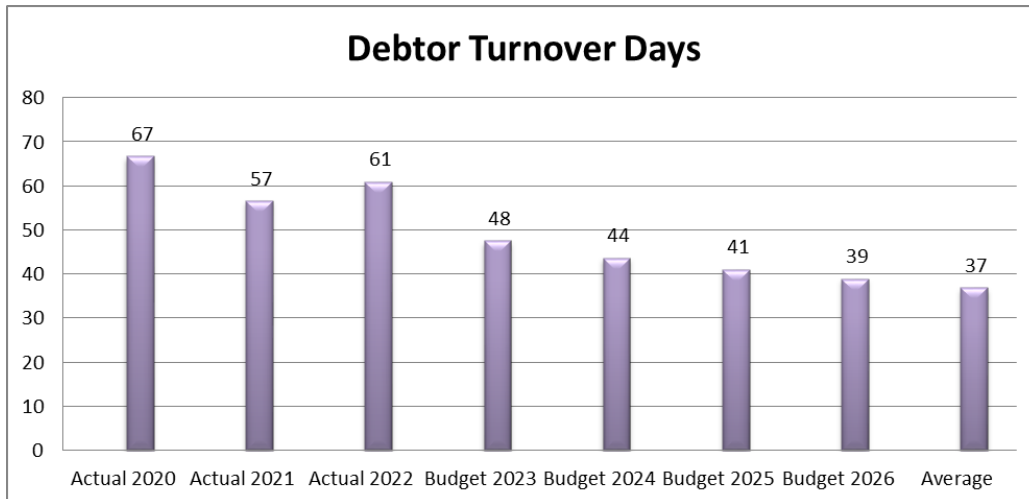
**Figure 8: PPE as % of cash generated**

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 48 and based on budgeted figures it is projected to be 39 days by end of 2026.

As it is projected that the debtor's days will be 48 days in the 2022/23 financial year, the municipality has to maintain high standards to collect debt from each consumer group. Credit control procedures have to be implemented more stringent than currently is, in order for the municipality to decrease its debtor's days to below 30 days.

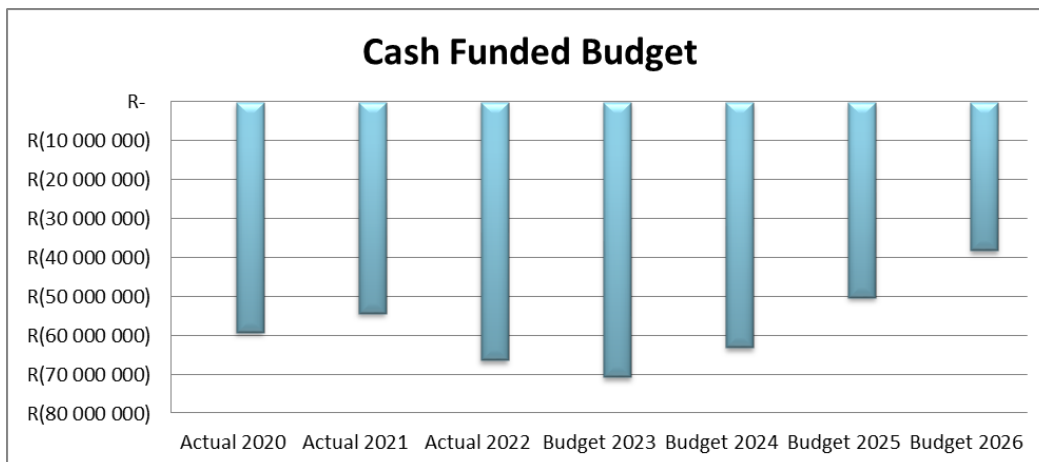


**Figure 9: Debtor turnover days**

#### 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 2022/23 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 5.4% 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 26: 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
<b>Revenue</b>										
<b>Exchange Revenue</b>										
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
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>287 736</b>	<b>304 069</b>	<b>345 615</b>	<b>384 997</b>	<b>377 243</b>	<b>377 243</b>	<b>377 243</b>	<b>388 716</b>	<b>419 704</b>	<b>445 941</b>

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 27: MBRR 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
<b>R thousand</b>										
<b>Parent municipality</b>										
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		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	<b>1</b>	<b>7 767</b>	<b>4 432</b>	<b>8 557</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consolidated total:</b>		<b>7 767</b>	<b>4 432</b>	<b>8 557</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 28: 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
		Yrs/Months												
<b>Parent municipality</b>														
None														
<b>Municipality sub-total</b>														
<b>Entities</b>														
<b>Entities sub-total</b>														
<b>TOTAL INVESTMENTS AND INTEREST</b>														

**Table 29: MBRR SA17 Borrowing**

WC012 Cederberg - Supporting Table SA17 Borrowing										
Borrowing - Categorised 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
<b>Parent municipality</b>										
Annuity and Bullet Loans		10 089	7 139	3 872	17 407	216	216	223	-	-
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		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	<b>12 481</b>	<b>7 302</b>	<b>4 385</b>	<b>17 407</b>	<b>216</b>	<b>216</b>	<b>223</b>	<b>-</b>	<b>-</b>
<b>Total Borrowing</b>	1	<b>12 481</b>	<b>7 302</b>	<b>4 385</b>	<b>17 407</b>	<b>216</b>	<b>216</b>	<b>223</b>	<b>-</b>	<b>-</b>
<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
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		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Unspent Borrowing</b>	1	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

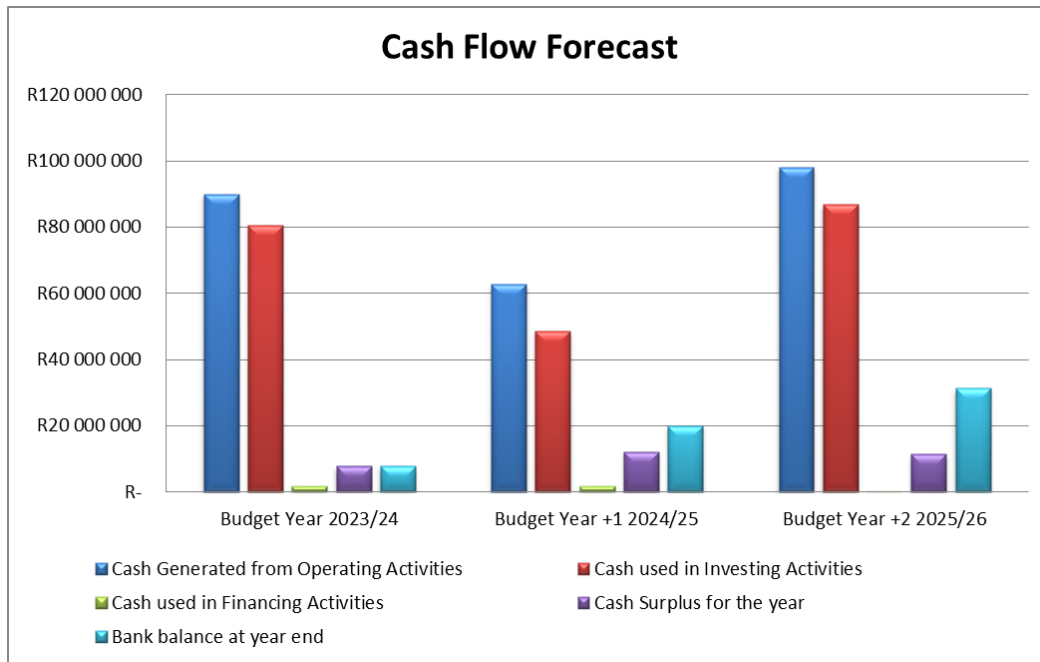
## 2.5.2 Cash Flow Management

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 30: 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		
	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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates	40 582	45 968	47 818	62 135	66 223	66 223	66 223	69 430	72 832	76 255
Service charges	123 172	136 266	157 164	170 975	161 924	161 924	161 924	177 723	194 635	210 920
Other revenue	12 107	12 367	14 202	15 555	10 497	10 497	10 497	11 043	11 570	12 102
Transfers and Subsidies - Operational	89 244	51 241	101 337	94 193	104 227	104 227	104 227	89 549	97 258	100 702
Transfers and Subsidies - Capital	28 740	42 237	45 632	58 400	65 972	65 972	65 972	71 080	48 620	86 660
Interest	506	708	710	634	1 151	1 151	1 151	7 812	8 551	9 360
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees	(242 081)	(235 294)	(309 825)	(327 608)	(327 903)	(327 903)	(327 903)	(331 142)	(365 300)	(392 323)
Finance charges	(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)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>47 344</b>	<b>47 581</b>	<b>52 036</b>	<b>69 830</b>	<b>75 490</b>	<b>75 490</b>	<b>75 490</b>	<b>89 961</b>	<b>62 595</b>	<b>98 007</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	67	351	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	(32)	32	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets	(33 835)	(50 327)	(44 910)	(70 530)	(83 517)	(83 517)	(83 517)	(80 495)	(48 620)	(86 659)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(33 769)</b>	<b>(50 008)</b>	<b>(44 878)</b>	<b>(70 530)</b>	<b>(83 517)</b>	<b>(83 517)</b>	<b>(83 517)</b>	<b>(80 495)</b>	<b>(48 620)</b>	<b>(86 659)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	8 600	-	-	-	-	-	-
Increase (decrease) in consumer deposits	53	210	221	210	210	210	210	221	221	221
<b>Payments</b>										
Repayment of borrowing	(4 131)	(4 717)	(5 314)	(4 648)	(3 947)	(3 947)	(3 947)	(1 956)	(1 984)	(223)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(4 078)</b>	<b>(4 508)</b>	<b>(5 093)</b>	<b>4 162</b>	<b>(3 737)</b>	<b>(3 737)</b>	<b>(3 737)</b>	<b>(1 735)</b>	<b>(1 763)</b>	<b>(2)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>9 497</b>	<b>(6 935)</b>	<b>2 065</b>	<b>3 461</b>	<b>(11 764)</b>	<b>(11 764)</b>	<b>(11 764)</b>	<b>7 731</b>	<b>12 213</b>	<b>11 346</b>
Cash/cash equivalents at the year begin:	7 187	16 685	9 750	285	11 815	11 815	11 815	51	7 782	19 994
Cash/cash equivalents at the year end:	16 685	9 750	11 815	3 746	51	51	51	7 782	19 994	31 340



**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 31: 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
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	16 685	9 750	11 815	3 746	51	51	51	7 782	19 994	31 340
Other current investments > 90 days		0	(0)	(0)	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>16 685</b>	<b>9 750</b>	<b>11 815</b>	<b>3 746</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>7 782</b>	<b>19 994</b>	<b>31 340</b>
<b>Application of cash and investments</b>											
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	48 316	62 902	71 641	69 499	70 138	70 138	70 138	70 225	69 609	68 973
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>75 790</b>	<b>63 984</b>	<b>78 027</b>	<b>69 499</b>	<b>70 648</b>	<b>70 648</b>	<b>70 648</b>	<b>70 735</b>	<b>70 119</b>	<b>69 483</b>
<b>Surplus(shortfall)</b>		<b>(59 105)</b>	<b>(54 234)</b>	<b>(66 212)</b>	<b>(65 753)</b>	<b>(70 597)</b>	<b>(70 597)</b>	<b>(70 597)</b>	<b>(62 953)</b>	<b>(50 124)</b>	<b>(38 143)</b>

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 first two years of the MTREF.

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

Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year.

The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. High levels of debtor non-payment and receipt delays will have a greater requirement for working capital, resulting in cash flow challenges.

## 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 32: 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
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	16 685	9 750	11 815	3 746	51	51	51	7 782	19 994	31 340
Cash + investments at the yr end less applications - R'000	18(1)b	2	(59 105)	(54 234)	(66 212)	(65 753)	(70 597)	(70 597)	(70 597)	(62 953)	(50 124)	(38 143)
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	0.3	0.6	0.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(7 559)	19 700	9 705	47 969	43 748	43 748	43 748	49 047	17 186	49 649
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(1.0%)	6.5%	5.7%	(10.7%)	(6.0%)	(6.0%)	4.7%	2.2%	1.3%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	83.3%	88.7%	90.1%	88.3%	92.0%	92.0%	92.0%	90.5%	90.7%	91.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7		17.4%	11.9%	15.5%	15.5%	15.5%	15.5%	12.0%	11.7%	11.4%
Capital payments % of capital expenditure	18(1)c,19	8	97.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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%)	16.5%	0.0%	0.0%	1.5%	1.6%	1.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	4.3%	3.8%	4.4%	3.6%	4.2%	4.2%	4.5%	4.4%	4.6%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	2.5%	3.6%	3.9%	0.0%	2.6%	2.6%	0.0%	1.7%	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 effected and cost containment measures

has been put in place to manage and improve the cash position of the Municipality. It should be noted that the after effects of the Covid-19 pandemic can still be felt in households. Recent price hikes in food and fuel has impacted households immensely. The municipality needs to strive to improve its cash coverage ratio.

#### **2.5.4.4 Surplus/deficit excluding depreciation offsets**

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

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

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

#### **2.5.4.6 Cash receipts as a percentage of ratepayer and other revenue**

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

#### **2.5.4.7 Debt impairment expense as a percentage of billable revenue**

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

#### **2.5.4.8 Capital payments percentage of capital expenditure**

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

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

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

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

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

#### **2.5.4.11 Consumer debtors change (Current and Non-current)**

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

#### **2.5.4.12 Repairs and maintenance expenditure level**

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

#### **2.5.4.13 Asset renewal/rehabilitation expenditure level**

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

## 2.6 Expenditure on grants and reconciliations of unspent funds

**Table 33: 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
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		59 958	69 831	66 988	73 048	73 049	73 049	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	2 146	2 146	2 218	2 295	2 376
Regional Bulk Infrastructure Grant (VAT)		-	-	2 691	1 982	1 982	1 982	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	3 130	3 130	4 956	1 565	1 083
Municipal Disaster Grant (VAT)		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant (COVID-19)		209	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		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
Thusing 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	-	-	-	-
<b>District Municipality:</b>		50	-	-	-	-	-	-	-	-
West Coast District Municipality - COVID 19		50	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	67 443	75 826	97 106	94 193	104 288	73 049	89 549	97 258	100 702
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		47 545	27 966	50 733	48 400	48 407	48 407	65 349	48 620	47 040
Municipal Infrastructure Grant (MIG)		14 165	13 184	13 482	14 316	14 322	14 322	14 784	15 301	15 840
Regional Bulk Infrastructure Grant		-	-	18 289	13 215	13 215	13 215	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	20 870	20 870	33 041	10 435	7 217
Municipal Disaster Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		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	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	50 588	27 966	50 860	58 400	67 053	67 053	71 080	48 620	86 660
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		118 032	103 793	147 966	152 593	171 341	140 102	160 629	145 878	187 362

**Table 34: 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
<b>R thousand</b>										
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>57 844</b>	<b>71 869</b>	<b>66 387</b>	<b>73 048</b>	<b>73 583</b>	<b>73 583</b>	<b>81 545</b>	<b>83 034</b>	<b>88 108</b>
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	895	–
Municipal Infrastructure Grant (PMU)		760	762	816	848	846	846	–	926	959
Municipal Infrastructure Grant (VAT)		1 929	1 954	1 665	2 145	2 486	2 486	2 218	2 295	2 376
Regional Bulk Infrastructure Grant (VAT)		–	–	2 670	1 982	1 982	1 982	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	3 130	3 130	4 956	1 565	1 083
Municipal Disaster Grant (VAT)		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant (COVID-19)		132	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		<b>6 567</b>	<b>5 765</b>	<b>29 647</b>	<b>21 145</b>	<b>31 735</b>	<b>31 735</b>	<b>8 004</b>	<b>14 224</b>	<b>12 594</b>
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 Supp		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		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		<b>50</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
West Coast District Municipality - COVID 19		50	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
None		–	–	–	–	–	–	–	–	–
<b>Total operating expenditure of Transfers and Grants:</b>		<b>64 462</b>	<b>77 633</b>	<b>96 033</b>	<b>94 193</b>	<b>105 318</b>	<b>105 318</b>	<b>89 549</b>	<b>97 258</b>	<b>100 702</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>24 894</b>	<b>42 237</b>	<b>45 632</b>	<b>48 400</b>	<b>51 984</b>	<b>51 984</b>	<b>65 349</b>	<b>48 620</b>	<b>47 040</b>
Municipal Infrastructure Grant (MIG)		12 978	13 184	10 153	14 316	16 589	16 589	14 784	15 301	15 840
Regional Bulk Infrastructure Grant		–	–	17 800	13 215	13 215	13 215	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	20 870	20 870	33 041	10 435	7 217
Municipal Disaster Grant		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		<b>3 846</b>	<b>–</b>	<b>–</b>	<b>10 000</b>	<b>16 773</b>	<b>16 773</b>	<b>5 731</b>	<b>–</b>	<b>39 620</b>
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	–	–	–
<b>District Municipality:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
None		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
None		–	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		<b>28 740</b>	<b>42 237</b>	<b>45 632</b>	<b>58 400</b>	<b>70 757</b>	<b>70 757</b>	<b>71 080</b>	<b>48 620</b>	<b>86 660</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>93 202</b>	<b>119 870</b>	<b>141 665</b>	<b>152 593</b>	<b>176 075</b>	<b>176 075</b>	<b>160 629</b>	<b>145 878</b>	<b>187 362</b>

**Table 35: 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
<b>R thousand</b>										
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
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	73 049	73 049	81 545	83 034	88 108
<b>Conditions met - transferred to revenue</b>		<b>57 844</b>	<b>71 869</b>	<b>66 387</b>	<b>73 048</b>	<b>73 583</b>	<b>73 583</b>	<b>81 545</b>	<b>83 034</b>	<b>88 108</b>
Conditions still to be met - transferred to liabilities		2 114	77	601	-	66	66	66	66	66
<b>Provincial Government:</b>										
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
<b>Conditions met - transferred to revenue</b>		<b>6 567</b>	<b>5 765</b>	<b>29 647</b>	<b>21 145</b>	<b>31 735</b>	<b>31 735</b>	<b>8 004</b>	<b>14 224</b>	<b>12 594</b>
Conditions still to be met - transferred to liabilities		1 455	856	557	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		50	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>64 462</b>	<b>77 633</b>	<b>96 033</b>	<b>94 193</b>	<b>105 318</b>	<b>105 318</b>	<b>89 549</b>	<b>97 258</b>	<b>100 702</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>3 569</b>	<b>933</b>	<b>1 158</b>	<b>-</b>	<b>66</b>	<b>66</b>	<b>66</b>	<b>66</b>	<b>66</b>
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
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	48 407	48 407	65 349	48 620	47 040
<b>Conditions met - transferred to revenue</b>		<b>24 894</b>	<b>42 237</b>	<b>45 632</b>	<b>48 400</b>	<b>51 984</b>	<b>51 984</b>	<b>65 349</b>	<b>48 620</b>	<b>47 040</b>
Conditions still to be met - transferred to liabilities		23 905	149	5 102	-	443	443	443	443	443
<b>Provincial Government:</b>										
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
<b>Conditions met - transferred to revenue</b>		<b>3 846</b>	<b>-</b>	<b>-</b>	<b>10 000</b>	<b>18 773</b>	<b>18 773</b>	<b>5 731</b>	<b>-</b>	<b>39 620</b>
Conditions still to be met - transferred to liabilities		-	-	127	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>28 740</b>	<b>42 237</b>	<b>45 632</b>	<b>58 400</b>	<b>70 757</b>	<b>70 757</b>	<b>71 080</b>	<b>48 620</b>	<b>86 660</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>23 905</b>	<b>149</b>	<b>5 228</b>	<b>-</b>	<b>443</b>	<b>443</b>	<b>443</b>	<b>443</b>	<b>443</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>93 202</b>	<b>119 870</b>	<b>141 665</b>	<b>152 593</b>	<b>176 075</b>	<b>176 075</b>	<b>160 629</b>	<b>145 878</b>	<b>187 362</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>27 474</b>	<b>1 082</b>	<b>6 386</b>	<b>-</b>	<b>510</b>	<b>510</b>	<b>510</b>	<b>510</b>	<b>510</b>

## 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 36: 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
<b>Cash Transfers to other municipalities</b> <i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Entities/Ems*</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b> <i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
Sport Councils		63	50	-	30	30	30	30	30	31	33
Public Schools		-	-	-	-	-	-	-	-	-	-
National Sea Rescue Institute		94	-	-	-	-	-	-	-	-	-
Local Drug Action Committee (LDAC)		-	-	-	-	-	-	-	-	-	-
Old Dam Festival		15	-	-	-	-	-	-	-	-	-
ATKV		20	-	-	-	-	-	-	-	-	-
Tourism		-	13	50	1 000	-	-	-	-	-	-
<b>Total Cash Transfers To Organisations</b>		<b>192</b>	<b>63</b>	<b>50</b>	<b>1 030</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>31</b>	<b>33</b>
<b>Cash Transfers to Groups of Individuals</b> <i>Bursaries for non-employees</i>		184	314	95	-	350	350	350	-	-	-
<b>Total Cash Transfers To Groups Of Individuals:</b>		<b>184</b>	<b>314</b>	<b>95</b>	<b>-</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	<b>6</b>	<b>376</b>	<b>377</b>	<b>145</b>	<b>1 030</b>	<b>380</b>	<b>380</b>	<b>380</b>	<b>30</b>	<b>31</b>	<b>33</b>
<b>Non-Cash Transfers to other municipalities</b> <i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Entities/Ems*</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b> <i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b> <i>Insert description</i>	4	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
Social Relief	5	898	106	93	-	-	-	-	-	-	-
Wuppertal Support		19	7	6	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		<b>917</b>	<b>113</b>	<b>98</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		<b>917</b>	<b>113</b>	<b>98</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS</b>	<b>6</b>	<b>1 293</b>	<b>489</b>	<b>244</b>	<b>1 030</b>	<b>380</b>	<b>380</b>	<b>380</b>	<b>30</b>	<b>31</b>	<b>33</b>



## 2.8 Councilor and employee benefits

**Table 37: 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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		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	591	591	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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5 570</b>	<b>5 572</b>	<b>5 000</b>	<b>5 173</b>	<b>6 006</b>	<b>6 006</b>	<b>6 139</b>	<b>6 587</b>	<b>7 062</b>
% increase	4		0.0%	(10.3%)	3.5%	16.1%	-	2.2%	7.3%	7.2%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	2	2 069	3 676	4 543	4 020	3 916	3 916	3 520	3 777	4 049
Pension and UIF Contributions		308	22	182	500	373	373	586	629	674
Medical Aid Contributions		66	-	-	57	113	113	229	246	264
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1	74	174	-	-	-	-	-	-
Motor Vehicle Allowance	3	316	244	350	432	247	247	360	386	414
Cellphone Allowance	3	50	100	113	234	151	151	222	238	255
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	26	0	0	22	23	23	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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 836</b>	<b>4 116</b>	<b>5 362</b>	<b>5 266</b>	<b>4 823</b>	<b>4 823</b>	<b>4 997</b>	<b>5 361</b>	<b>5 747</b>
% increase	4		45.1%	30.3%	(1.8%)	(8.4%)	-	3.6%	7.3%	7.2%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		76 974	82 854	88 353	80 340	88 830	88 830	93 104	99 900	107 093
Pension and UIF Contributions		11 422	12 794	13 903	12 929	13 856	13 856	16 237	17 422	18 676
Medical Aid Contributions		4 051	4 325	4 504	4 983	5 414	5 414	5 099	5 471	5 865
Overtime		4 268	3 349	4 214	3 287	3 711	3 711	4 277	4 590	4 920
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	5 174	5 423	6 970	4 656	6 101	6 101	6 936	7 442	7 978
Cellphone Allowance	3	361	374	431	246	402	402	385	413	443
Housing Allowances	3	505	420	355	325	335	335	392	421	451
Other benefits and allowances	3	3 918	4 143	4 769	3 712	4 711	4 711	5 203	5 583	5 985
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	346	346	468	502	538
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>111 981</b>	<b>119 687</b>	<b>127 018</b>	<b>115 296</b>	<b>128 228</b>	<b>128 228</b>	<b>136 289</b>	<b>146 342</b>	<b>157 003</b>
% increase	4		6.9%	6.1%	(9.2%)	11.2%	-	6.3%	7.4%	7.3%
<b>Total Parent Municipality</b>		<b>120 387</b>	<b>129 375</b>	<b>137 380</b>	<b>125 735</b>	<b>139 057</b>	<b>139 057</b>	<b>147 425</b>	<b>158 290</b>	<b>169 812</b>
			7.5%	6.2%	(8.5%)	10.6%	-	6.0%	7.4%	7.3%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>120 387</b>	<b>129 375</b>	<b>137 380</b>	<b>125 735</b>	<b>139 057</b>	<b>139 057</b>	<b>147 425</b>	<b>158 290</b>	<b>169 812</b>
% increase	4		7.5%	6.2%	(8.5%)	10.6%	-	6.0%	7.4%	7.3%
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>114 817</b>	<b>123 803</b>	<b>132 380</b>	<b>120 562</b>	<b>133 052</b>	<b>133 052</b>	<b>141 286</b>	<b>151 703</b>	<b>162 750</b>

**Table 38: 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
				1.				2.
<b>Rand per annum</b>								
<b>Councillors</b>	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
<b>Total Councillors</b>	<b>8</b>	<b>11</b>	<b>4 888 526</b>	<b>201 532</b>	<b>1 048 800</b>			<b>6 138 858</b>
<b>Senior Managers of the Municipality</b>	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			-	-	-	-		-
<b>Total Senior Managers of the Municipality</b>	<b>8,10</b>	<b>4</b>	<b>3 520 028</b>	<b>815 234</b>	<b>661 411</b>	<b>-</b>		<b>4 996 673</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	<b>10</b>	<b>15</b>	<b>8 408 554</b>	<b>1 016 766</b>	<b>1 710 211</b>	<b>-</b>		<b>11 135 531</b>

**Table 39: 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
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		11	-	11	11	-	11	11	-	11
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3	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	1	24	24	-
Elementary Occupations		138	136	2	131	130	1	124	118	6
<b>TOTAL PERSONNEL NUMBERS</b>	<b>9</b>	<b>370</b>	<b>339</b>	<b>27</b>	<b>363</b>	<b>333</b>	<b>30</b>	<b>335</b>	<b>312</b>	<b>23</b>
% increase					(1.9%)	(1.8%)	11.1%	(7.7%)	(6.3%)	(23.3%)
<b>Total municipal employees headcount</b>	<b>6,10</b>	<b>49</b>	<b>43</b>	<b>6</b>	<b>49</b>	<b>43</b>	<b>6</b>	<b>41</b>	<b>41</b>	<b>41</b>
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 40: 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
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		13 150	13 471	11 467	11 021	8 573	11 920	8 521	10 650	9 681	10 712	9 236	13 459	131 862	145 840	158 967
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		1 218	1 231	1 235	1 192	1 151	1 162	1 039	1 180	1 058	1 194	1 244	1 056	13 961	15 273	16 708
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
<b>Non-Exchange Revenue</b>																
Property rates		14 237	5 313	5 312	5 315	5 300	5 301	5 298	5 308	5 290	5 288	5 287	5 188	72 436	75 986	79 557
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	910	910	910	910
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and cont)</b>		<b>63 389</b>	<b>27 618</b>	<b>26 466</b>	<b>27 468</b>	<b>24 160</b>	<b>43 592</b>	<b>22 785</b>	<b>30 229</b>	<b>40 316</b>	<b>26 368</b>	<b>23 777</b>	<b>32 548</b>	<b>388 716</b>	<b>419 704</b>	<b>445 941</b>
<b>Expenditure</b>																
Employee related costs		10 849	10 583	11 196	11 330	16 965	11 780	11 565	11 565	11 565	11 067	11 296	11 526	141 286	151 703	162 750
Remuneration of councillors		492	492	492	492	493	493	487	520	486	465	460	767	6 139	6 587	7 062
Bulk purchases - electricity		11 320	11 596	9 871	9 487	7 380	10 261	7 335	9 168	8 334	9 221	7 951	11 586	113 509	127 925	141 741
Inventory consumed		666	723	799	1 101	970	505	895	1 401	949	1 122	1 012	1 264	11 408	11 916	12 426
Debt impairment		2 643	2 643	2 643	2 643	2 643	2 643	2 643	2 643	2 643	2 643	2 643	2 643	31 719	33 379	35 084
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		875	1 306	1 822	1 820	2 503	1 278	1 903	4 351	4 580	3 270	4 214	6 143	34 066	40 965	40 717
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	1 294	808	2 943	1 707	1 848	2 192	1 017	3 435	777	3 269	6 559	26 276	27 991	29 688
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	910	910	910	910
<b>Total Expenditure</b>		<b>31 057</b>	<b>32 422</b>	<b>31 417</b>	<b>33 600</b>	<b>36 445</b>	<b>32 592</b>	<b>30 807</b>	<b>34 448</b>	<b>35 786</b>	<b>32 351</b>	<b>34 631</b>	<b>45 192</b>	<b>410 749</b>	<b>451 137</b>	<b>482 952</b>
<b>Surplus/(Deficit)</b>		<b>32 331</b>	<b>(4 804)</b>	<b>(4 951)</b>	<b>(6 132)</b>	<b>(12 285)</b>	<b>11 000</b>	<b>(8 022)</b>	<b>(4 219)</b>	<b>4 529</b>	<b>(5 983)</b>	<b>(10 854)</b>	<b>(12 643)</b>	<b>(22 033)</b>	<b>(31 434)</b>	<b>(37 011)</b>
Transfers and subsidies - capital (monetary allocations)		116	221	8 382	10 551	4 666	5 572	3 487	692	11 501	10 462	8 182	7 246	71 080	48 620	86 660
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>32 448</b>	<b>(4 583)</b>	<b>3 431</b>	<b>4 419</b>	<b>(7 619)</b>	<b>16 572</b>	<b>(4 534)</b>	<b>(3 527)</b>	<b>16 031</b>	<b>4 478</b>	<b>(2 672)</b>	<b>(5 397)</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>32 448</b>	<b>(4 583)</b>	<b>3 431</b>	<b>4 419</b>	<b>(7 619)</b>	<b>16 572</b>	<b>(4 534)</b>	<b>(3 527)</b>	<b>16 031</b>	<b>4 478</b>	<b>(2 672)</b>	<b>(5 397)</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>32 448</b>	<b>(4 583)</b>	<b>3 431</b>	<b>4 419</b>	<b>(7 619)</b>	<b>16 572</b>	<b>(4 534)</b>	<b>(3 527)</b>	<b>16 031</b>	<b>4 478</b>	<b>(2 672)</b>	<b>(5 397)</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	1	<b>32 448</b>	<b>(4 583)</b>	<b>3 431</b>	<b>4 419</b>	<b>(7 619)</b>	<b>16 572</b>	<b>(4 534)</b>	<b>(3 527)</b>	<b>16 031</b>	<b>4 478</b>	<b>(2 672)</b>	<b>(5 397)</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>

**Table 41: 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
<b>Revenue by Vote</b>																
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		16 240	6 369	6 409	6 472	6 427	6 983	6 365	6 561	6 937	6 418	6 367	7 336	88 884	92 633	97 606
Vote 4 - Community Development Services		2 625	155	248	305	279	1 745	184	651	1 648	250	215	642	8 948	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		14 819	13 634	15 482	16 063	10 872	15 564	10 222	11 342	16 020	15 680	13 137	17 197	170 031	158 030	167 474
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		3 056	1 295	1 364	1 343	1 293	2 359	1 124	1 596	2 185	1 309	1 350	1 473	19 748	21 604	23 634
Vote 11 - Water		5 445	2 959	4 750	5 579	3 942	5 838	3 817	3 501	7 389	5 708	4 879	4 493	58 300	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		728	70	1 793	2 252	1 025	1 618	758	304	2 824	2 220	1 742	1 667	17 001	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
<b>Total Revenue by Vote</b>		<b>63 505</b>	<b>27 838</b>	<b>34 848</b>	<b>38 019</b>	<b>28 826</b>	<b>49 164</b>	<b>26 273</b>	<b>30 921</b>	<b>51 817</b>	<b>36 829</b>	<b>31 960</b>	<b>39 795</b>	<b>459 796</b>	<b>468 324</b>	<b>532 601</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Executive and Council		614	668	644	781	749	710	729	699	810	621	772	1 292	9 088	9 702	10 350
Vote 2 - Office of Municipal Manager		1 036	1 103	1 202	1 297	1 805	1 219	1 297	1 569	1 688	1 378	1 613	2 008	17 215	18 339	19 514
Vote 3 - Financial Administrative Services		4 259	4 611	4 623	5 467	6 112	5 021	5 229	5 200	6 131	4 835	5 964	8 479	65 931	69 365	74 266
Vote 4 - Community Development Services		807	799	840	873	1 262	887	883	884	917	840	887	956	10 834	11 455	12 240
Vote 5 - Corporate and Strategic Services		1 107	1 358	1 474	1 830	2 198	1 513	1 746	2 290	2 739	1 894	2 587	3 707	24 443	25 820	27 202
Vote 6 - Planning and Development Services		811	808	860	892	1 288	888	899	955	960	889	935	1 016	11 203	11 954	12 848
Vote 7 - Public Safety		2 025	2 070	2 185	2 251	2 825	2 173	2 257	2 561	2 600	2 364	2 533	2 855	28 699	29 909	31 178
Vote 8 - Electricity		13 135	13 483	11 859	11 611	9 912	12 208	9 423	11 593	10 788	11 427	10 349	14 385	140 175	156 399	171 888
Vote 9 - Waste Management		1 270	1 295	1 364	1 458	1 875	1 368	1 437	1 588	1 590	1 461	1 558	1 763	18 030	19 229	20 392
Vote 10 - Waste Water Management		1 284	1 388	1 392	1 651	1 763	1 472	1 565	1 596	1 816	1 477	1 778	2 241	19 421	20 465	21 520
Vote 11 - Water		2 349	2 470	2 486	2 878	3 231	2 616	2 746	2 737	2 986	2 570	2 944	3 535	33 548	36 807	39 653
Vote 12 - Housing		208	212	230	238	343	231	240	280	283	252	273	314	3 104	10 698	8 995
Vote 13 - Road Transport		1 152	1 161	1 201	1 262	1 532	1 210	1 247	1 312	1 306	1 243	1 291	1 395	15 311	16 352	17 310
Vote 14 - Sports and Recreation		999	997	1 058	1 112	1 550	1 077	1 108	1 185	1 169	1 100	1 146	1 245	13 747	14 645	15 597
<b>Total Expenditure by Vote</b>		<b>31 057</b>	<b>32 422</b>	<b>31 417</b>	<b>33 600</b>	<b>36 445</b>	<b>32 592</b>	<b>30 807</b>	<b>34 448</b>	<b>35 786</b>	<b>32 351</b>	<b>34 631</b>	<b>45 192</b>	<b>410 749</b>	<b>451 137</b>	<b>482 952</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>32 448</b>	<b>(4 583)</b>	<b>3 431</b>	<b>4 419</b>	<b>(7 619)</b>	<b>16 572</b>	<b>(4 534)</b>	<b>(3 527)</b>	<b>16 031</b>	<b>4 478</b>	<b>(2 672)</b>	<b>(5 397)</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>32 448</b>	<b>(4 583)</b>	<b>3 431</b>	<b>4 419</b>	<b>(7 619)</b>	<b>16 572</b>	<b>(4 534)</b>	<b>(3 527)</b>	<b>16 031</b>	<b>4 478</b>	<b>(2 672)</b>	<b>(5 397)</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>

**Table 42: 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
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		33 842	7 043	7 710	8 045	7 887	18 504	7 244	10 618	17 792	7 635	7 448	11 372	145 140	151 942	161 084
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		16 883	6 456	6 523	6 653	6 575	7 451	6 458	6 770	7 385	6 578	6 470	7 524	91 727	93 868	98 892
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		3 355	1 125	2 007	2 665	1 954	3 204	1 422	1 681	3 510	2 438	1 819	1 943	27 124	28 763	66 946
Community and social services		2 047	84	156	183	172	1 339	108	475	1 262	142	131	475	6 574	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 437	494	2 256	3 003	1 591	2 228	1 175	833	3 472	2 758	2 023	1 990	23 261	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		1 101	434	2 157	2 655	1 370	1 887	1 116	673	3 131	2 455	1 948	1 916	20 843	21 625	22 435
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		24 871	19 176	22 876	24 306	17 394	25 227	16 432	17 789	27 043	23 998	20 669	24 489	264 271	263 469	279 504
Energy sources		14 819	13 634	15 482	16 063	10 872	15 564	10 222	11 342	16 020	15 680	13 137	17 197	170 031	158 030	167 474
Water management		5 445	2 959	4 750	5 579	3 942	5 838	3 817	3 501	7 389	5 708	4 879	4 493	58 300	66 332	69 475
Waste water management		3 056	1 295	1 364	1 343	1 293	2 359	1 124	1 596	2 185	1 309	1 350	1 473	19 748	21 604	23 634
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
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		<b>63 505</b>	<b>27 838</b>	<b>34 848</b>	<b>38 019</b>	<b>28 826</b>	<b>49 164</b>	<b>26 273</b>	<b>30 921</b>	<b>51 817</b>	<b>36 829</b>	<b>31 960</b>	<b>39 795</b>	<b>459 796</b>	<b>468 324</b>	<b>532 601</b>
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		7 201	7 897	8 118	9 507	11 112	8 626	9 154	9 920	11 483	8 894	11 045	15 520	118 477	125 131	133 355
Executive and council		929	977	970	1 119	1 243	1 054	1 070	1 039	1 155	944	1 109	1 646	13 253	14 164	15 126
Finance and administration		6 189	6 835	7 058	8 294	9 733	7 478	7 989	8 778	10 221	7 855	9 832	13 756	104 017	109 676	116 849
Internal audit		84	85	90	95	137	94	95	103	108	95	104	118	1 207	1 291	1 380
<b>Community and public safety</b>		3 670	3 707	3 928	4 058	5 395	3 952	4 073	4 510	4 529	4 177	4 418	4 890	51 307	61 276	62 206
Community and social services		796	831	918	948	1 355	903	962	1 209	1 244	1 062	1 190	1 430	12 848	13 544	14 401
Sport and recreation		999	997	1 058	1 112	1 550	1 077	1 108	1 185	1 169	1 100	1 146	1 245	13 747	14 645	15 597
Public safety		1 668	1 667	1 722	1 759	2 147	1 741	1 762	1 836	1 833	1 762	1 809	1 901	21 608	22 389	23 213
Housing		208	212	230	238	343	231	240	280	283	252	273	314	3 104	10 698	8 995
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2 037	2 067	2 147	2 307	3 001	2 234	2 281	2 348	2 440	2 207	2 390	2 682	28 142	30 113	32 150
Planning and development		854	876	921	1 008	1 396	975	997	1 037	1 110	957	1 077	1 259	12 468	13 324	14 324
Road transport		1 183	1 191	1 226	1 300	1 605	1 258	1 284	1 311	1 330	1 250	1 313	1 424	15 675	16 789	17 826
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		18 149	18 751	17 224	17 729	16 937	17 780	15 299	17 670	17 333	17 073	16 779	22 099	212 822	234 617	255 241
Energy sources		13 135	13 483	11 859	11 611	9 912	12 208	9 423	11 593	10 788	11 427	10 349	14 385	140 175	156 399	171 888
Water management		2 349	2 470	2 486	2 878	3 231	2 616	2 746	2 737	2 986	2 570	2 944	3 535	33 548	36 807	39 653
Waste water management		1 394	1 503	1 514	1 782	1 918	1 588	1 693	1 751	1 968	1 616	1 927	2 415	21 070	22 182	23 308
Waste management		1 270	1 295	1 364	1 458	1 875	1 368	1 437	1 588	1 590	1 461	1 558	1 763	18 030	19 229	20 392
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		<b>31 057</b>	<b>32 422</b>	<b>31 417</b>	<b>33 600</b>	<b>36 445</b>	<b>32 592</b>	<b>30 807</b>	<b>34 448</b>	<b>35 786</b>	<b>32 351</b>	<b>34 631</b>	<b>45 192</b>	<b>410 749</b>	<b>451 137</b>	<b>482 952</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>32 448</b>	<b>(4 583)</b>	<b>3 431</b>	<b>4 419</b>	<b>(7 619)</b>	<b>16 572</b>	<b>(4 534)</b>	<b>(3 527)</b>	<b>16 031</b>	<b>4 478</b>	<b>(2 672)</b>	<b>(5 397)</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>32 448</b>	<b>(4 583)</b>	<b>3 431</b>	<b>4 419</b>	<b>(7 619)</b>	<b>16 572</b>	<b>(4 534)</b>	<b>(3 527)</b>	<b>16 031</b>	<b>4 478</b>	<b>(2 672)</b>	<b>(5 397)</b>	<b>49 047</b>	<b>17 186</b>	<b>49 649</b>

**Table 43: 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
<b>Multi-year expenditure to be appropriated</b>	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		1 200	1 200	1 200	1 200	1 200	600	600	2 000	2 000	2 000	1 000	584	14 784	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	<b>1 700</b>	<b>2 300</b>	<b>2 200</b>	<b>2 281</b>	<b>2 800</b>	<b>1 700</b>	<b>2 300</b>	<b>5 300</b>	<b>4 900</b>	<b>4 800</b>	<b>3 850</b>	<b>1 360</b>	<b>35 491</b>	<b>29 098</b>	<b>69 867</b>
<b>Single-year expenditure to be appropriated</b>																
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		-	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	500	500	-	-	-	-	-	-	-	-	1 000	-	-
Vote 11 - Water		-	-	-	-	116	116	116	1 200	1 000	1 000	1 000	-	4 548	9 087	9 575
Vote 12 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	-	-	-	300	150	150	-	-	-	-	-	600	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	<b>3 304</b>	<b>4 004</b>	<b>3 899</b>	<b>4 101</b>	<b>5 760</b>	<b>3 970</b>	<b>4 067</b>	<b>5 549</b>	<b>2 952</b>	<b>2 772</b>	<b>2 902</b>	<b>1 724</b>	<b>45 004</b>	<b>19 522</b>	<b>16 792</b>
<b>Total Capital Expenditure</b>	2	<b>5 004</b>	<b>6 304</b>	<b>6 099</b>	<b>6 382</b>	<b>8 560</b>	<b>5 670</b>	<b>6 367</b>	<b>10 849</b>	<b>7 852</b>	<b>7 572</b>	<b>6 752</b>	<b>3 084</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>

**Table 44: 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
<b>Capital Expenditure - Functional</b>	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>		-	150	200	281	500	600	800	1 500	700	500	500	-	5 731	-	39 620
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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>		1 200	1 200	1 200	1 200	1 500	750	750	2 000	2 000	2 000	1 000	584	15 384	15 301	15 839
Planning and development		1 200	1 200	1 200	1 200	1 200	600	600	2 000	2 000	2 000	1 000	584	14 784	15 301	15 839
Road transport		-	-	-	-	300	150	150	-	-	-	-	-	600	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		3 804	4 854	4 604	4 804	6 470	4 120	4 720	7 254	5 052	4 952	5 152	2 429	58 215	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		500	800	800	800	1 116	616	616	2 700	3 000	3 000	3 000	777	17 724	22 884	23 983
Waste water management		-	-	500	500	-	-	-	-	-	-	-	-	1 000	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	<b>5 004</b>	<b>6 304</b>	<b>6 099</b>	<b>6 382</b>	<b>8 560</b>	<b>5 670</b>	<b>6 367</b>	<b>10 849</b>	<b>7 852</b>	<b>7 572</b>	<b>6 752</b>	<b>3 084</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>
<b>Funded by:</b>																
National Government		5 004	5 304	5 304	5 304	5 620	4 520	4 520	7 804	6 652	6 652	5 652	3 013	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 (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>5 004</b>	<b>5 454</b>	<b>5 504</b>	<b>5 585</b>	<b>6 120</b>	<b>5 120</b>	<b>5 320</b>	<b>9 304</b>	<b>7 352</b>	<b>7 152</b>	<b>6 152</b>	<b>3 013</b>	<b>71 080</b>	<b>48 620</b>	<b>86 659</b>
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	850	595	797	2 440	550	1 047	1 545	500	420	600	71	9 415	-	-
<b>Total Capital Funding</b>		<b>5 004</b>	<b>6 304</b>	<b>6 099</b>	<b>6 382</b>	<b>8 560</b>	<b>5 670</b>	<b>6 367</b>	<b>10 849</b>	<b>7 852</b>	<b>7 572</b>	<b>6 752</b>	<b>3 084</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>

**Table 45: 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			
	R thousand	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
<b>Cash Receipts By Source</b>																
Property rates	13 646	5 093	5 092	5 094	5 080	5 081	5 078	5 088	5 070	5 068	5 067	4 973	69 430	72 832	76 255	
Service charges - electricity revenue	12 714	13 024	11 087	10 655	8 289	11 524	8 238	10 296	9 360	10 356	8 929	13 012	127 484	140 998	153 689	
Service charges - water revenue	1 969	2 289	2 021	2 232	2 091	2 047	2 302	2 164	2 213	2 404	2 197	1 654	25 583	26 836	28 097	
Service charges - sanitation revenue	996	1 006	1 010	975	941	950	849	964	865	976	1 017	863	11 412	12 484	13 657	
Service charges - refuse revenue	1 096	1 108	1 092	1 122	1 095	1 107	1 088	1 113	1 103	1 110	1 115	1 094	13 244	14 317	15 476	
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	545	545	545	545	545	545	545	545	545	545	545	545	6 543	7 151	7 817	
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	
<b>Cash Receipts by Source</b>	<b>60 244</b>	<b>24 864</b>	<b>23 757</b>	<b>24 715</b>	<b>21 532</b>	<b>40 863</b>	<b>20 218</b>	<b>27 592</b>	<b>37 740</b>	<b>23 684</b>	<b>21 195</b>	<b>29 152</b>	<b>355 557</b>	<b>384 846</b>	<b>409 338</b>	
<b>Other Cash Flows by Source</b>																
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	10 462	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>	<b>60 379</b>	<b>25 103</b>	<b>32 158</b>	<b>35 285</b>	<b>26 217</b>	<b>46 454</b>	<b>23 724</b>	<b>28 303</b>	<b>49 259</b>	<b>34 164</b>	<b>29 396</b>	<b>36 417</b>	<b>426 858</b>	<b>433 688</b>	<b>496 219</b>	
<b>Cash Payments by Type</b>																
Employee related costs	10 731	10 467	11 074	11 206	16 780	11 652	11 438	11 438	11 438	10 946	11 173	11 400	139 744	149 917	160 690	
Remuneration of councillors	492	492	492	492	493	493	487	520	486	465	467	767	6 139	6 587	7 062	
Finance charges	459	459	459	459	459	459	459	459	459	459	459	459	5 504	5 539	5 635	
Bulk purchases - electricity	11 320	11 596	9 871	9 487	7 380	10 261	7 335	9 168	8 334	9 221	7 951	11 586	113 509	127 925	141 741	
Acquisitions - water & other inventory	666	723	799	1 101	970	505	895	1 401	949	1 122	1 012	1 264	11 408	11 916	12 426	
Contracted services	875	1 306	1 822	1 820	2 503	1 278	1 903	4 351	4 580	3 270	4 214	6 143	34 066	40 965	40 717	
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other	2	1	0	0	0	0	3	0	10	2	2	10	30	31	33	
Other expenditure	427	1 294	808	2 943	1 707	1 848	2 192	1 017	3 435	777	3 269	6 559	26 276	27 991	29 688	
<b>Cash Payments by Type</b>	<b>24 970</b>	<b>26 338</b>	<b>25 327</b>	<b>27 508</b>	<b>30 292</b>	<b>26 495</b>	<b>24 712</b>	<b>28 353</b>	<b>29 692</b>	<b>26 262</b>	<b>28 540</b>	<b>38 187</b>	<b>336 676</b>	<b>370 871</b>	<b>397 992</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	5 004	6 304	6 099	6 382	8 560	5 670	6 367	10 849	7 852	7 572	6 752	3 084	80 495	48 620	86 659	
Repayment of borrowing	-	-	489	-	-	489	-	-	489	-	-	489	1 956	1 984	223	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Payments by Type</b>	<b>29 974</b>	<b>32 642</b>	<b>31 915</b>	<b>33 890</b>	<b>38 852</b>	<b>32 654</b>	<b>31 079</b>	<b>39 202</b>	<b>38 033</b>	<b>33 834</b>	<b>35 292</b>	<b>41 760</b>	<b>419 127</b>	<b>421 475</b>	<b>484 874</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>30 405</b>	<b>(7 539)</b>	<b>243</b>	<b>1 395</b>	<b>(12 635)</b>	<b>13 800</b>	<b>(7 356)</b>	<b>(10 900)</b>	<b>11 226</b>	<b>330</b>	<b>(5 896)</b>	<b>(5 343)</b>	<b>7 731</b>	<b>12 213</b>	<b>11 346</b>	
Cash/cash equivalents at the month/year begin:	51	30 456	22 917	23 160	24 554	11 920	25 719	18 364	7 464	18 690	19 020	13 125	51	7 782	19 994	
Cash/cash equivalents at the month/year end:	30 456	22 917	23 160	24 554	11 920	25 719	18 364	7 464	18 690	19 020	13 125	7 782	7 782	19 994	31 340	



## **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 46: 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
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		19 815	34 525	37 581	53 024	50 663	50 663	51 948	24 232	61 245
Roads Infrastructure		40	-	-	-	-	-	-	-	-
Roads		40	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11 160	14 817	14 986	22 320	21 020	21 020	33 041	10 435	7 217
MV Switching Stations		3 747	-	-	-	-	-	-	-	-
LV Networks		7 413	14 817	14 986	22 320	21 020	21 020	33 041	10 435	7 217
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		8 572	7 137	17 800	18 215	24 644	24 644	18 908	13 797	54 028
Dams and Weirs		1 522	7 137	-	-	-	-	-	-	-
Boreholes		3 687	-	-	-	2 174	2 174	-	-	-
Distribution		3 363	-	17 800	18 215	22 470	22 470	18 908	13 797	54 028
Distribution Points		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		43	12 570	4 795	12 490	5 000	5 000	-	-	-
Pump Station		43	-	-	-	-	-	-	-	-
Reticulation		-	-	-	12 490	5 000	5 000	-	-	-
Waste Water Treatment Works		-	12 570	4 795	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	1 514	2 139	9 411	9 411	-	-	-
Community Facilities		-	-	1 514	2 139	9 411	9 411	-	-	-
Halls		-	-	150	2 139	9 075	9 075	-	-	-
Public Ablution Facilities		-	-	1 363	-	335	335	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	55	55	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	55	55	-	-	-
Computer Software and Applications		-	-	-	-	55	55	-	-	-
<b>Computer Equipment</b>		763	188	394	497	488	488	1 165	-	-
Computer Equipment		763	188	394	497	488	488	1 165	-	-
<b>Furniture and Office Equipment</b>		173	6	1 033	-	258	258	-	-	-
Furniture and Office Equipment		173	6	1 033	-	258	258	-	-	-
<b>Machinery and Equipment</b>		1 536	422	1 020	7 350	6 051	6 051	1 750	-	-
Machinery and Equipment		1 536	422	1 020	7 350	6 051	6 051	1 750	-	-
<b>Transport Assets</b>		-	-	3 324	1 860	3 536	3 536	-	-	-
Transport Assets		-	-	3 324	1 860	3 536	3 536	-	-	-
<b>Land</b>		200	30	-	-	-	-	-	-	-
Land		200	30	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>22 488</b>	<b>35 171</b>	<b>44 865</b>	<b>64 870</b>	<b>70 462</b>	<b>70 462</b>	<b>54 863</b>	<b>24 232</b>	<b>61 245</b>

**Table 47: 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
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		629	27	354	-	2 150	2 150	1 400	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	300	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	300	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure	22	-	-	-	-	1 550	1 550	1 100	-	-
<i>LV Networks</i>	22	-	-	-	-	1 550	1 550	1 100	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	27	354	-	600	600	-	-	-
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		-	27	354	-	600	600	-	-	-
Sanitation Infrastructure	607	-	-	-	-	-	-	-	-	-
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	607	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		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	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing asset</b>	<b>1</b>	<b>877</b>	<b>1 587</b>	<b>2 088</b>	<b>-</b>	<b>2 190</b>	<b>2 190</b>	<b>1 400</b>	<b>-</b>	<b>-</b>
<b>Renewal of Existing Assets as % of total capex</b>		2.5%	3.6%	3.9%	0.0%	2.6%	2.6%	1.7%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		4.6%	6.7%	7.8%	0.0%	8.0%	8.0%	4.7%	0.0%	0.0%

**Table 48: 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
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		10 698	7 628	6 293	5 660	10 865	10 865	24 231	24 388	25 414
Roads Infrastructure		8 831	351	2 699	2 471	7 032	7 032	15 084	15 301	15 839
Roads		8 831	351	2 699	2 471	7 032	7 032	15 084	15 301	15 839
Electrical Infrastructure		248	120	234	-	2 000	2 000	3 600	-	-
MV Substations		-	-	-	-	-	-	500	-	-
LV Networks		248	120	234	-	2 000	2 000	3 100	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	3 360	2 689	1 833	1 833	4 548	9 087	9 575
Reservoirs		-	-	500	-	522	522	-	-	-
Distribution		-	-	2 859	2 689	1 311	1 311	4 548	9 087	9 575
Sanitation Infrastructure		1 562	7 133	-	500	-	-	1 000	-	-
Pump Station		-	-	-	500	-	-	1 000	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		1 562	7 133	-	-	-	-	-	-	-
Solid Waste Infrastructure		57	24	-	-	-	-	-	-	-
Landfill Sites		57	24	-	-	-	-	-	-	-
<b>Community Assets</b>		-	36	-	-	-	-	-	-	-
Community Facilities		-	36	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	36	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		28	30	-	-	-	-	-	-	-
Operational Buildings		28	30	-	-	-	-	-	-	-
Municipal Offices		28	30	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		494	-	-	-	-	-	-	-	-
Machinery and Equipment		494	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>11 220</b>	<b>7 694</b>	<b>6 293</b>	<b>5 660</b>	<b>10 865</b>	<b>10 865</b>	<b>24 231</b>	<b>24 388</b>	<b>25 414</b>
<b>Upgrading of Existing Assets as % of total capex</b>		32.4%	17.3%	11.8%	8.0%	13.0%	13.0%	30.1%	50.2%	29.3%
<b>Upgrading of Existing Assets as % of deprecn"</b>		59.3%	32.5%	23.4%	20.1%	39.9%	39.9%	81.8%	74.6%	74.7%

**Table 49: 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
<b>Depreciation by Asset Class/Sub-class</b>	1									
<b>Infrastructure</b>		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
Capital Spares		-	-	-	-	-	-	-	-	-
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
Bulk Mains		-	-	-	-	-	-	-	-	-
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
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		2 490	3 746	5 671	5 905	5 711	5 711	5 886	5 996	5 946
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		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
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		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
<b>Other assets</b>		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
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		224	222	210	204	207	207	205	202	200
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		224	222	210	204	207	207	205	202	200
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		224	222	210	204	207	207	205	202	200
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		297	283	240	213	219	219	256	290	278
Computer Equipment		297	283	240	213	219	219	256	290	278
<b>Furniture and Office Equipment</b>		949	932	971	783	831	831	760	706	669
Furniture and Office Equipment		949	932	971	783	831	831	760	706	669
<b>Machinery and Equipment</b>		752	767	746	615	772	772	815	796	743
Machinery and Equipment		752	767	746	615	772	772	815	796	743
<b>Transport Assets</b>		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
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	18 916	23 687	26 850	28 151	27 239	27 239	29 617	32 678	34 013

**Table 50: 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
<b>R thousand</b>							
<b>Capital expenditure</b>	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		1 165	-	-	-	-	-
Vote 6 - Planning and Development Services		14 784	15 301	15 839	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-
Vote 8 - Electricity		39 491	10 435	7 217	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-
Vote 10 - Waste Water Management		1 000	-	-	-	-	-
Vote 11 - Water		17 724	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>							
<b>Total Capital Expenditure</b>		<b>80 495</b>	<b>48 620</b>	<b>86 659</b>	-	-	-
<b>Future operational costs by vote</b>	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>							
<b>Total future operational costs</b>		<b>410 749</b>	<b>451 137</b>	<b>482 952</b>	-	-	-
<b>Future revenue by source</b>	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	-	-	-
Sale of Goods and Rendering of Services		4 240	4 448	4 658	-	-	-
Interest		-	-	-	-	-	-
Interest earned from Receivables		10 876	11 887	12 993	-	-	-
Interest earned from Current and Non Current Assets		1 269	1 400	1 543	-	-	-
Rental from Fixed Assets		941	987	1 034	-	-	-
Operational Revenue		704	739	773	-	-	-
Property rates		72 436	75 986	79 557	-	-	-
Surcharges and Taxes		1	1	1	-	-	-
Fines, penalties and forfeits		11 555	11 606	11 656	-	-	-
Licences or permits		-	-	-	-	-	-
Transfer and subsidies - Operational		89 549	97 258	100 702	-	-	-
Interest		-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-
Other Gains		910	910	910	-	-	-
<i>List entity summary if applicable</i>							
<b>Total future revenue</b>		<b>388 716</b>	<b>419 704</b>	<b>445 941</b>	-	-	-
<b>Net Financial Implications</b>		<b>102 528</b>	<b>80 054</b>	<b>123 670</b>	-	-	-

**Table 51: 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	Budget Year +2 2025/26
<b>Parent municipality:</b>											
<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	-	-	-
	Finance and administration	UPGRADE TAXI RANKS CDAL	SO2	Transport Assets	Transport Assets	All	-	95	-	-	-
	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	-	81	-	-	-
	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	13 215	13 177	13 797	14 408
	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	-	-	-
	Energy sources	SEWERAGE: INFRASTRUCTURE LBAY	SO1	Electrical Infrastructure	LV Networks	3	-	50	-	-	-
	Energy sources	WSIG : UPGRADE OF GRAAFWATER OXIDATION PONDS	SO1	Electrical Infrastructure	LV Networks	2	23	50	-	-	-
	Energy sources	WSIG : UPGRADE OF GRAAFWATER RAW WATER INFRASTRUCTURE	SO1	Electrical Infrastructure	LV Networks	5	-	50	-	-	-
	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	130	-	-	-
	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	20 870	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	-	310	-	-	-

**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	Budget Year +2 2025/26
<b>Parent municipality:</b>											
<i>List all capital projects grouped by Function</i>											
Water management	ISUPG: CLANWILLIAM KHAYELITSHA WATER SERVICES	SO1	Water Supply Infrastructure	Reservoirs	5	182	100	-	-	-	
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	-	-	-	-	
Waste 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	-	9 075	-	-	-	
Planning and development	MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -GRAAFWATER	SO1	Roads Infrastructure	Roads	4	-	5 223	14 784	15 301	15 839	
Waste 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	-	2 000	1 300	-	-	
Energy sources	GRAAFWATER: REFURBISH OVERHEADLINE EAST OF TOWN	SO1	Electrical Infrastructure	LV Networks	4	-	710	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	-	190	-	-	-	
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	VEHICLES	SO1	Transport Assets	Transport Assets	All	-	110	-	-	-	
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	-	-	-	
Sport and recreation	VEHICLES	SO1	Transport Assets	Transport Assets	All	-	150	-	-	-	
Waste water management	SEWERAGE: EQUIPMENT ALGERIA	SO1	Machinery and Equipment	Machinery and Equipment	6	-	25	-	-	-	
Waste water management	VEHICLES (CONVERSION)	SO1	Transport Assets	Transport Assets	All	-	2 600	-	-	-	
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	-	-	
<b>Parent Capital expenditure</b>							<b>53 247</b>	<b>83 517</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>
<b>Total Capital expenditure</b>							<b>53 247</b>	<b>83 517</b>	<b>80 495</b>	<b>48 620</b>	<b>86 659</b>



## **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 52: 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
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Non-exchange revenue by source</b>											
<b>Property rates</b>											
Total Property Rates	6	49 000	52 074	56 207	74 715	76 808	76 808	76 808	80 879	84 842	88 830
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	8 018	8 018	8 018	8 443	8 857	9 273
<b>Net Property Rates</b>		<b>45 526</b>	<b>48 155</b>	<b>52 404</b>	<b>67 173</b>	<b>68 790</b>	<b>68 790</b>	<b>68 790</b>	<b>72 436</b>	<b>75 986</b>	<b>79 557</b>
<b>Exchange revenue service charges</b>											
<b>Service charges - Electricity</b>											
Total Service charges - Electricity	6	97 668	102 306	116 366	126 377	113 870	113 870	113 870	131 976	145 966	159 104
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		64	72	64	69	98	98	98	114	126	137
Less Cost of Free Basis Services (50 kwh per indigent household per month)											
<b>Net Service charges - Electricity</b>		<b>97 604</b>	<b>102 234</b>	<b>116 302</b>	<b>126 308</b>	<b>113 772</b>	<b>113 772</b>	<b>113 772</b>	<b>131 862</b>	<b>145 840</b>	<b>158 967</b>
<b>Service charges - Water</b>											
Total Service charges - Water	6	28 917	30 201	32 306	30 361	33 170	33 170	33 170	34 927	36 638	38 360
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		896	1 137	1 078	906	3 446	3 446	3 446	3 629	3 807	3 986
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)											
<b>Net Service charges - Water</b>		<b>28 021</b>	<b>29 064</b>	<b>31 228</b>	<b>29 456</b>	<b>29 724</b>	<b>29 724</b>	<b>29 724</b>	<b>31 298</b>	<b>32 831</b>	<b>34 374</b>
<b>Service charges - Waste Water Management</b>											
Total Service charges - Waste Water Management	6	12 684	14 258	15 408	17 991	18 052	18 052	18 052	19 748	21 604	23 634
Less Revenue Foregone (in excess of free sanitation service to indigent households)		3 579	4 801	3 404	3 675	5 290	5 290	5 290	5 787	6 331	6 926
Less Cost of Free Basis Services (free sanitation service to indigent households)											
<b>Net Service charges - Waste Water Management</b>		<b>9 106</b>	<b>9 457</b>	<b>12 004</b>	<b>14 316</b>	<b>12 762</b>	<b>12 762</b>	<b>12 762</b>	<b>13 961</b>	<b>15 273</b>	<b>16 708</b>
<b>Service charges - Waste Management</b>											
Total refuse removal revenue	6	10 455	11 342	13 319	14 401	14 962	14 962	14 962	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	834	834	834	902	975	1 054
<b>Net Service charges - Waste Management</b>		<b>10 033</b>	<b>10 806</b>	<b>12 779</b>	<b>13 818</b>	<b>14 128</b>	<b>14 128</b>	<b>14 128</b>	<b>15 272</b>	<b>16 509</b>	<b>17 846</b>
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	79 042	86 530	92 896	84 366	92 746	92 746	92 746	96 624	103 677	111 142
Pension and UIF Contributions		11 731	12 816	14 085	13 429	14 229	14 229	14 229	16 823	18 051	19 350
Medical Aid Contributions		4 117	4 325	4 504	5 040	5 527	5 527	5 527	5 328	5 717	6 129
Overtime		4 268	3 349	4 214	3 287	3 711	3 711	3 711	4 277	4 590	4 920
Performance Bonus		1	74	174	-	-	-	-	-	-	-
Motor Vehicle Allowance		5 490	5 667	7 320	5 088	6 348	6 348	6 348	7 296	7 828	8 392
Cellphone Allowance		411	474	544	480	553	553	553	607	652	699
Housing Allowances		505	420	355	325	335	335	335	392	421	451
Other benefits and allowances		3 944	4 143	4 769	3 734	4 734	4 734	4 734	5 282	5 668	6 076
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	346	346	346	468	502	538
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	5	<b>114 817</b>	<b>123 803</b>	<b>132 380</b>	<b>120 562</b>	<b>133 052</b>	<b>133 052</b>	<b>133 052</b>	<b>141 286</b>	<b>151 703</b>	<b>162 750</b>

<u>Less: Employees costs capitalised to PPE</u>											
<b>Total Employee related costs</b>	1	114 817	123 803	132 380	120 562	133 052	133 052	133 052	141 286	151 703	162 750
<b>Depreciation and amortisation</b>											
Depreciation of Property, Plant & Equipment		18 916	23 687	26 850	28 151	27 239	27 239	27 239	29 617	32 678	34 013
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation and amortisation</b>	1	18 916	23 687	26 850	28 151	27 239	27 239	27 239	29 617	32 678	34 013
<b>Bulk purchases - electricity</b>											
Electricity bulk purchases		81 546	81 771	93 891	103 638	95 627	95 627	95 627	113 509	127 925	141 741
<b>Total bulk purchases</b>	1	81 546	81 771	93 891	103 638	95 627	95 627	95 627	113 509	127 925	141 741
<b>Transfers and grants</b>											
Cash transfers and grants		376	377	145	1 030	380	380	380	30	31	33
Non-cash transfers and grants		917	113	98	-	-	-	-	-	-	-
<b>Total transfers and grants</b>	1	1 293	489	244	1 030	380	380	380	30	31	33
<b>Contracted Services</b>											
Accounting and Auditing		1 287	1 922	4 825	2 412	3 121	3 121	3 121	1 517	1 498	1 613
Audit Committee		15	29	93	83	83	83	83	100	105	110
Building Contractors		-	-	21 754	25 340	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	1 343	1 343	1 343	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	462	599	599	599	102	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	84	84	84	80	84	88
Inspection Fees		6	8	41	50	50	50	50	70	73	77
Laboratory Services		237	334	259	163	144	144	144	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	715	715	715	1 492	1 439	1 507
Maintenance of Equipment		4 968	3 350	5 300	4 172	5 052	5 052	5 052	4 564	4 788	5 102
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	1 631	293	293	293	240	252	264
Personnel and Labour		-	629	312	-	246	246	246	600	629	659
Project Management		-	-	-	-	500	500	500	-	-	-
Research and Advisory		-	716	3 767	2 716	3 389	3 389	3 389	4 908	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	3 500	3 500	3 500	9 165	9 614	10 066
Sewerage Services		-	-	-	-	-	-	-	-	-	-
Stage and Sound Crew		27	13	2	-	5	5	5	-	-	-
Town Planner		49	-	107	285	285	285	285	400	420	439
Traffic Fines Management		1 498	1 324	482	360	360	360	360	400	420	439
Translators, Scribes and Editors		1	-	-	9	9	9	9	9	9	9
Valuer and Assessors		331	311	1 173	496	692	692	692	600	629	659
<b>Total contracted services</b>		18 206	17 911	54 699	50 254	50 300	50 300	50 300	34 066	40 965	40 717

<b>Operational Costs</b>											
Advertising, Publicity and Marketing	229	250	236	381	349	349	349	367	385	403	
Assets less than the Capitalisation Threshold	236	458	427	731	591	591	591	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	1 390	1 390	1 390	1 020	1 070	1 120	
Computer Service	1 900	1 591	1 639	1 850	1 903	1 903	1 903	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	36	36	36	36	50	52	55	
Drivers Licences and Permits	171	226	231	220	220	220	220	220	231	242	
Entertainment	35	0	14	-	5	5	5	5	5	5	
Eskom Connection Fees	-	26	-	27	27	27	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	1 135	1 907	1 907	1 907	1 976	2 073	2 170	
Insurance Underwriting (Broker's Fee)	-	-	-	-	-	-	-	-	-	-	
Insurance Underwriting (Excess Payments)	40	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	350	350	350	250	262	275	
Licences (Radio and Television)	8	-	5	-	-	-	-	1	1	1	
Municipal Services	1 838	2 493	4 406	5 066	4 547	4 547	4 547	5 396	6 081	6 737	
Operating Leases	792	855	528	699	689	689	689	689	722	756	
Postage/Stamp/Frinking Machines	-	-	-	-	-	-	-	-	-	-	
Printing, Publications and Books	800	625	724	620	737	737	737	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	1 011	1 011	1 011	530	556	582	
Remuneration of Ward Committees	88	47	-	360	275	275	275	60	63	66	
Resettlement Cost	-	29	21	-	-	-	-	-	-	-	
Signage	58	4	11	40	45	45	45	36	38	40	
Skills Development Fund Levy	801	859	1 112	970	1 039	1 039	1 039	1 209	1 298	1 391	
SMS Bulk Message Service	3	-	2	45	23	23	23	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	450	600	600	600	336	352	369	
Travel and Subsistence	595	280	287	720	601	601	601	558	583	607	
Uniform and Protective Clothing	895	636	681	570	667	667	667	485	509	533	
Workmen's Compensation Fund	547	610	647	700	700	700	700	800	839	879	
<b>Total Operational Costs</b>	<b>1</b>	<b>19 174</b>	<b>20 147</b>	<b>23 620</b>	<b>25 881</b>	<b>27 511</b>	<b>27 511</b>	<b>27 511</b>	<b>26 276</b>	<b>27 991</b>	<b>29 688</b>
<b>Repairs and Maintenance by Expenditure Item</b>	<b>8</b>										
Employee related costs	15 303	16 374	17 500	15 917	17 805	17 805	17 805	18 846	20 222	21 678	
Inventory Consumed	3 746	2 705	3 624	3 782	3 959	3 959	3 959	4 658	4 886	5 116	
Contracted Services	6 793	3 972	6 427	5 050	6 231	6 231	6 231	6 308	6 334	6 621	
Operational Costs	865	1 238	1 748	1 830	2 109	2 109	2 109	2 233	2 346	2 461	
<b>Total Repairs and Maintenance Expenditure</b>	<b>9</b>	<b>26 707</b>	<b>24 289</b>	<b>29 299</b>	<b>26 591</b>	<b>30 104</b>	<b>30 104</b>	<b>30 104</b>	<b>32 045</b>	<b>33 788</b>	<b>35 876</b>
<b>Inventory Consumed</b>											
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	9 773	9 773	9 773	10 408	10 916	11 426	
<b>Total Inventory Consumed &amp; Other Material</b>		<b>8 026</b>	<b>6 873</b>	<b>8 332</b>	<b>8 115</b>	<b>10 824</b>	<b>10 824</b>	<b>10 824</b>	<b>11 408</b>	<b>11 916</b>	<b>12 426</b>

**Table 53: 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
<b>R thousand</b>	1															
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity									131 862							131 862
Service charges - Water												31 298				31 298
Service charges - Waste Water Management											13 961					13 961
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
<b>Non-Exchange Revenue</b>																
Property rates				72 436												72 436
Surcharges and Taxes				1												1
Fines, penalties and forfaits					5			11 485		58			7			11 555
Licences or permits																
Transfer and subsidies - Operational	53 413		3 090	8 060	151	895		5 070	902	5 787	9 471	493	2 218			89 549
Interest																
Fuel Levy																
Operational Revenue																
Gains on disposal of Assets																
Other Gains				910												910
Discontinued Operations																
<b>Total Revenue (excluding capital transfers and contributions)</b>		53 413		88 884	8 948	460	2 419	15 337	136 990	16 192	19 748	40 776	493	2 218	2 839	388 716
<b>Expenditure</b>																
Employee related costs		1 100	11 756	25 292	10 021	9 207	9 887	13 068	9 874	10 763	5 648	13 778	2 445	7 214	11 232	141 286
Remuneration of councillors		6 139														6 139
Bulk purchases - electricity									113 509							113 509
Inventory consumed		140	74	490	63	202	342	710	2 045	1 485	1 119	2 636	100	1 008	995	11 408
Debt impairment				7 249				10 240	4 246	1 967	2 473	5 544				31 719
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				15 789												15 789
Contracted services		55	4 370	5 470												34 066
Transfers and subsidies					30											30
Irrecoverable debts written off																
Operational costs	1 634	1 009	9 932	269	4 228	158	441	901	548	2 764	3 800	42	339	210		26 276
Losses on disposal of Assets																
Other Losses				910												910
<b>Total Expenditure</b>		9 088	17 215	65 931	10 834	24 443	11 203	28 699	140 175	18 030	19 421	33 548	3 104	15 311	13 747	410 749
<b>Surplus/(Deficit)</b>		44 325	(17 215)	22 953	(1 885)	(23 983)	(8 784)	(13 362)	(3 185)	(1 838)	327	7 228	(2 611)	(13 094)	(10 908)	(22 033)
Transfers and subsidies - capital (monetary allocations)									33 041			17 524	5 731	14 784		71 080
Transfers and subsidies - capital (n-kind)																
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		44 325	(17 215)	22 953	(1 885)	(23 983)	(8 784)	(13 362)	29 856	(1 838)	327	24 752	3 120	1 690	(10 908)	49 047

**Table 54: 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
<b>R thousand</b>											
<b>ASSETS</b>											
<u>Trade and other receivables from exchange transactions</u>											
Electricity		23 076	21 444	23 070	27 654	22 140	22 140	22 140	26 518	31 360	36 637
Water		38 710	34 611	28 074	47 751	33 422	33 422	33 422	39 137	45 132	51 409
Waste		14 406	11 779	9 143	16 180	10 742	10 742	10 742	12 770	14 962	17 332
Waste Water		18 048	15 847	13 905	21 548	16 350	16 350	16 350	18 899	21 688	24 739
Other trade receivables from exchange transactions		8 118	10 436	10 203	19 460	20 153	20 153	20 153	24 485	29 221	34 398
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>102 359</b>	<b>94 116</b>	<b>84 395</b>	<b>132 593</b>	<b>102 807</b>	<b>102 807</b>	<b>102 807</b>	<b>121 810</b>	<b>142 364</b>	<b>164 515</b>
<b>Less: Impairment for debt</b>		<b>(75 185)</b>	<b>(69 262)</b>	<b>(57 666)</b>	<b>(112 052)</b>	<b>(78 216)</b>	<b>(78 216)</b>	<b>(78 216)</b>	<b>(96 779)</b>	<b>(116 859)</b>	<b>(138 500)</b>
Impairment for Electricity		(8 998)	(8 209)	(8 080)	(15 096)	(12 252)	(12 252)	(12 252)	(16 498)	(21 195)	(26 314)
Impairment for Water		(31 399)	(27 824)	(21 119)	(42 532)	(27 648)	(27 648)	(27 648)	(33 192)	(39 007)	(45 095)
Impairment for Waste		(11 984)	(9 938)	(7 290)	(14 911)	(9 535)	(9 535)	(9 535)	(11 502)	(13 629)	(15 928)
Impairment for Waste Water		(15 370)	(13 799)	(11 590)	(20 305)	(14 425)	(14 425)	(14 425)	(16 898)	(19 603)	(22 562)
Impairment for other trade receivables from exchange transactions		(7 433)	(9 491)	(9 586)	(19 207)	(14 355)	(14 355)	(14 355)	(18 888)	(23 424)	(28 600)
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>27 174</b>	<b>24 854</b>	<b>26 729</b>	<b>20 541</b>	<b>24 591</b>	<b>24 591</b>	<b>24 591</b>	<b>25 031</b>	<b>25 505</b>	<b>26 016</b>
<u>Receivables from non-exchange transactions</u>											
Property rates		32 871	34 409	35 660	44 603	38 227	38 227	38 227	41 234	44 387	47 689
Less: Impairment of Property rates		(24 316)	(27 321)	(24 087)	(38 615)	(30 287)	(30 287)	(30 287)	(33 203)	(36 262)	(39 465)
<b>Net Property rates</b>		<b>8 555</b>	<b>7 088</b>	<b>11 573</b>	<b>5 989</b>	<b>7 940</b>	<b>7 940</b>	<b>7 940</b>	<b>8 030</b>	<b>8 125</b>	<b>8 223</b>
Other receivables from non-exchange transactions		40 336	27 637	20 227	61 203	30 467	30 467	30 467	40 707	50 947	61 187
Impairment for other receivables from non-exchange transactions		(36 674)	(23 341)	(16 834)	(56 907)	(27 074)	(27 074)	(27 074)	(37 314)	(47 554)	(57 794)
<b>Net other receivables from non-exchange transactions</b>		<b>3 662</b>	<b>4 296</b>	<b>3 393</b>	<b>4 296</b>	<b>3 393</b>	<b>3 393</b>	<b>3 393</b>	<b>3 393</b>	<b>3 393</b>	<b>3 393</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>12 217</b>	<b>11 384</b>	<b>14 965</b>	<b>10 285</b>	<b>11 333</b>	<b>11 333</b>	<b>11 333</b>	<b>11 423</b>	<b>11 517</b>	<b>11 616</b>
<b>Inventory</b>											
<u>Water</u>											
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		-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-
Water Losses		-	-	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-
Real losses		-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	-	-	-	-	-	-	-	-	-
Closing Balance Water		172	62	73	191	73	73	73	73	73	73
<u>Agricultural</u>											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
<u>Consumables</u>											
<u>Standard Rated</u>											
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	9 773	9 773	9 773	10 408	10 916	11 426
Issues	7	(7 226)	(6 115)	(7 530)	(7 064)	(9 773)	(9 773)	(9 773)	(10 408)	(10 916)	(11 426)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Consumables Standard Rated</b>		<b>1 216</b>	<b>1 215</b>	<b>1 381</b>	<b>1 215</b>	<b>1 381</b>	<b>1 381</b>	<b>1 381</b>	<b>1 381</b>	<b>1 381</b>	<b>1 381</b>

<b>Zero Rated</b>											
Opening Balance	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-	-
<b>Finished Goods</b>											
Closing balance - Finished Goods	-	-	-	-	-	-	-	-	-	-	-
<b>Materials and Supplies</b>											
Closing balance - Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
<b>Work-in-progress</b>											
Opening Balance	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress	-	-	-	-	-	-	-	-	-	-	-
<b>Housing Stock</b>											
Opening Balance	-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock	-	-	-	-	-	-	-	-	-	-	-
<b>Land</b>											
Closing Balance - Land	-	-	-	-	-	-	-	-	-	-	-
<b>Closing Balance - Inventory &amp; Consumables</b>	<b>1 388</b>	<b>1 277</b>	<b>1 454</b>	<b>1 406</b>	<b>1 454</b>	<b>1 454</b>	<b>1 454</b>	<b>1 454</b>	<b>1 454</b>	<b>1 454</b>	<b>1 454</b>
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)	925 812	979 925	1 026 821	1 128 689	1 110 283	1 110 283	1 110 283	1 190 778	1 239 398	1 326 058	
Leases recognised as PPE	-	-	-	-	-	-	-	-	-	-	-
<b>Less: Accumulated depreciation</b>	<b>311 555</b>	<b>343 003</b>	<b>367 893</b>	<b>388 023</b>	<b>394 872</b>	<b>394 872</b>	<b>394 872</b>	<b>424 231</b>	<b>456 654</b>	<b>490 414</b>	
<b>Total Property, plant and equipment (PPE)</b>	<b>614 257</b>	<b>636 922</b>	<b>658 928</b>	<b>740 666</b>	<b>715 412</b>	<b>715 412</b>	<b>715 412</b>	<b>766 548</b>	<b>782 745</b>	<b>835 644</b>	
<b>LIABILITIES</b>											
<b>Current liabilities - Financial liabilities</b>											
Short term loans (other than bank overdraft)	-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities	4 718	5 179	3 726	4 648	3 947	3 947	3 947	1 984	223	-	-
<b>Total Current liabilities - Financial liabilities</b>	<b>4 718</b>	<b>5 179</b>	<b>3 726</b>	<b>4 648</b>	<b>3 947</b>	<b>3 947</b>	<b>3 947</b>	<b>1 984</b>	<b>223</b>	<b>-</b>	<b>-</b>
<b>Trade and other payables from exchange transactions</b>											
Trade and other payables from exchange transactions	81 120	95 039	109 198	96 697	103 198	103 198	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	5	5
Trade payables from Non-exchange transactions: Unspent conditional Grants	27 474	1 082	6 386	-	510	510	510	510	510	510	510
Trade payables from Non-exchange transactions: Other	-	-	-	-	-	-	-	-	-	-	-
VAT	-	-	-	-	-	-	-	-	-	-	-
<b>Total Trade and other payables from exchange transactions</b>	<b>108 608</b>	<b>96 129</b>	<b>115 589</b>	<b>96 705</b>	<b>103 713</b>	<b>103 713</b>	<b>103 713</b>	<b>103 713</b>	<b>103 713</b>	<b>103 713</b>	<b>103 713</b>
<b>Non current liabilities - Financial liabilities</b>											
Borrowing	10 089	7 139	3 872	17 407	216	216	216	223	-	-	-
Other financial liabilities	2 392	163	513	-	-	-	-	-	-	-	-
<b>Total Non current liabilities - Financial liabilities</b>	<b>12 481</b>	<b>7 302</b>	<b>4 385</b>	<b>17 407</b>	<b>216</b>	<b>216</b>	<b>216</b>	<b>223</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>											
Retirement benefits	22 772	27 101	30 948	34 659	35 554	35 554	35 554	40 880	46 973	53 942	
Refuse landfill site rehabilitation	31 967	45 321	45 814	54 039	50 648	50 648	50 648	55 995	61 911	68 456	
Long-service Awards	4 768	4 953	5 072	5 546	5 323	5 323	5 323	5 883	6 551	7 337	
<b>Total Provisions</b>	<b>59 507</b>	<b>77 375</b>	<b>81 834</b>	<b>94 244</b>	<b>91 525</b>	<b>91 525</b>	<b>91 525</b>	<b>102 758</b>	<b>115 435</b>	<b>129 735</b>	
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated surplus/(deficit)</b>											
Accumulated surplus/(deficit) - opening balance	561 930	554 371	566 018	580 889	575 723	575 723	575 723	619 471	668 518	685 704	
GRAP adjustments	-	(8 053)	-	-	-	-	-	-	-	-	-
Restated balance	561 930	546 318	566 018	580 889	575 723	575 723	575 723	619 471	668 518	685 704	
Surplus/(Deficit)	(7 559)	19 700	9 705	47 969	43 748	43 748	43 748	49 047	17 186	49 649	
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-	-
Depreciation offsets	-	-	-	-	-	-	-	-	-	-	-
Other adjustments	0	0	(0)	(0)	0	0	0	0	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	<b>554 371</b>	<b>566 018</b>	<b>575 723</b>	<b>628 859</b>	<b>619 471</b>	<b>619 471</b>	<b>619 471</b>	<b>668 518</b>	<b>685 704</b>	<b>735 353</b>	
<b>Reserves</b>											
Housing Development Fund	-	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-	-
Other reserves	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>554 371</b>	<b>566 018</b>	<b>575 723</b>	<b>628 859</b>	<b>619 471</b>	<b>619 471</b>	<b>619 471</b>	<b>668 518</b>	<b>685 704</b>	<b>735 353</b>



**Table 55: MBRR SA9 - Social, economic and demographic statistics & assumptions**

WC012 Cederberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	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
<b>Demographics</b>												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
<b>Monthly household income (no. of households)</b>	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13											
Insert description	2											
<b>Household/demographics (000)</b>												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
<b>Housing statistics</b>												
Formal	3											
Informal												
<b>Total number of households</b>												
Dwellings provided by municipally	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
<b>Total new housing dwellings</b>												
<b>Economic</b>												
Inflation/inflation outlook (CPIX)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
<b>Collection rates</b>												
Property tax/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

**Table 56: MBRR SA11 - Property Rates summary**

WC012 Cederberg - Supporting Table 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
<b>Valuation:</b>										
Date of valuation:	1			2015/09/01	2021/09/02			2021/09/02	2021/09/02	2021/09/02
Financial year valuation used	2			2021/22	2022/23			2023/24	2024/25	2025/26
Municipal by-laws s6 in place? (Y/N)				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			8 456	8 456	8 456
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
<b>Valuation reductions:</b>										
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			97	97	97
Valuation reductions-public worship (Rm)				18	197			-	-	-
Valuation reductions-other (Rm)				-	17			451	451	451
<b>Total valuation reductions:</b>				<b>102</b>	<b>310</b>			<b>548</b>	<b>548</b>	<b>548</b>
Total value used for rating (Rm)	5			6 052	8 484			7 127	7 127	7 127
Total land value (Rm)	5							-	-	-
Total value of improvements (Rm)	5							-	-	-
Total market value (Rm)	5			6 335	9 356			7 675	7 675	7 675
<b>Rating:</b>										
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? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6			50 114	67 173			80 879	84 842	88 830
Rate revenue expected to collect (R'000)	6			50 114	65 493			77 523	81 321	85 143
Expected cash collection rate (%)				100.0%	97.5%			95.9%	95.9%	95.9%
Special rating areas (R'000)	7									
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)								-	-	-
<b>Total rebates,exemptns,reductns,discs (R'000)</b>				<b>17</b>	<b>7 542</b>			<b>7 542</b>	<b>7 542</b>	<b>7 542</b>

**Table 57: 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)
<b>Current Year 2022/23</b>												
<b>Valuation:</b>												
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
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
<b>Valuation reductions:</b>												
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	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>												
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	-	-	-
<b>Rating:</b>												
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	-	-	40 255	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)		-	-	-	-	-	-	-	-	-	-	-
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-

**Table 58: 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 (Bhoutou only)	Sectional Title Garages (Drakenstein only)
<b>Budget Year 2023/24</b>												
<b>Valuation:</b>												
No. of properties		526	-	-	6 464	1 175	11	9	271	-	-	-
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
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	97	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	451	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>												
Total value used for rating (Rm)	6	1 159	-	-	2 688	3 218	35	18	9	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	1 159	-	-	3 236	3 218	35	18	9	-	-	-
<b>Rating:</b>												
Average rate	3	0.018235	-	-	0.014105	0.035262	0.035262	0.018235	0.035262	-	-	-
Rate revenue budget (R'000)		16 468	-	-	45 234	15 540	-	3 593	44	-	-	-
Rate revenue expected to collect (R'000)		15 784	-	-	43 357	14 895	-	3 444	42	-	-	-
Expected cash collection rate (%)	4	95.9%	0.0%	0.0%	95.9%	95.9%	0.0%	95.9%	95.9%	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/discouts (R'000)		-	-	-	-	-	-	-	-	-	-	-
<b>Total rebates, exemptns, reductns, discs (R'000)</b>												

**Table 59: 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
<b>Property rates (rate in the Rand)</b>									
Residential properties	1		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
<b>Property rates by usage</b>									
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)							-	-	-
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
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
<b>Other rebates or exemptions</b>									
<b>Water tariffs</b>									
<b>Domestic</b>									
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)							
<b>Other</b>									
	2								

<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixe 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)							
<b>Other</b>	2								
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fixe fee (Rands/month)						429	497	550	599
Service point - vacant land (Rands/month)						286	332	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	3	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	3	3	3
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)				3	3	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)							
<b>Other</b>	2								
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge									
Basic charge/fixe fee						30	32	35	35
80l bin - once a week									
250l bin - once a week						126	136	147	148

**Table 60: 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
<b>R thousand</b>											
<b>Cash Transfers to other municipalities</b> <i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b> <i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
Sport Councils		63	50	-	30	30	30	30	30	31	33
Public Schools		-	-	-	-	-	-	-	-	-	-
National Sea Rescue Institute		94	-	-	-	-	-	-	-	-	-
Local Drug Action Committee (LDAC)		-	-	-	-	-	-	-	-	-	-
Old Dam Festival		15	-	-	-	-	-	-	-	-	-
ATKV		20	-	-	-	-	-	-	-	-	-
Tourism		-	13	50	1 000	-	-	-	-	-	-
<b>Total Cash Transfers To Organisations</b>		<b>192</b>	<b>63</b>	<b>50</b>	<b>1 030</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>31</b>	<b>33</b>
<b>Cash Transfers to Groups of Individuals</b> <i>Bursaries for non-employees</i>		184	314	95	-	350	350	350	-	-	-
<b>Total Cash Transfers To Groups Of Individuals:</b>		<b>184</b>	<b>314</b>	<b>95</b>	<b>-</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	<b>376</b>	<b>377</b>	<b>145</b>	<b>1 030</b>	<b>380</b>	<b>380</b>	<b>380</b>	<b>30</b>	<b>31</b>	<b>33</b>
<b>Non-Cash Transfers to other municipalities</b> <i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b> <i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b> <i>Insert description</i>	4	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
Social Relief	5	898	106	93	-	-	-	-	-	-	-
Wuppertal Support		19	7	6	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		<b>917</b>	<b>113</b>	<b>98</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		<b>917</b>	<b>113</b>	<b>98</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS</b>	6	<b>1 293</b>	<b>489</b>	<b>244</b>	<b>1 030</b>	<b>380</b>	<b>380</b>	<b>380</b>	<b>30</b>	<b>31</b>	<b>33</b>

**Table 61: 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 62: 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
<b>Parent municipality:</b>								
<i>List all operational projects grouped by Function</i>								
	Project Management Unit	Improve and sustain basic service delivery and infrastructure development	SD1	813	943	901	964	1 133
	Finance	Strive for financial viability and economic sustainability	SO2	54 843	66 188	60 557	63 614	68 137
	Water Treatment	Improve and sustain basic service delivery and infrastructure development	SO1	6 945	6 951	8 114	9 209	9 535
	Solid Waste Disposal (Landfill Sites)	Improve and sustain basic service delivery and infrastructure development	SO1	19 244	17 177	18 030	19 229	20 392
	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	4 279	5 152	5 499	5 862
	Mayor and Council	Promote Good Governance, Community Development & Public Participation	SO3	7 667	8 871	9 088	9 702	10 350
	Supply Chain Management	Strive for financial viability and economic sustainability	SO2	3 460	3 748	4 051	4 339	4 642
	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	14 994	12 365	16 656	16 901	17 772
	Human Resources	Promote Good Governance, Community Development & Public Participation	SO3	4 609	5 013	4 370	4 661	4 967
	Housing	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	SO5	24 480	26 172	3 017	10 607	8 900
	Water Distribution	Improve and sustain basic service delivery and infrastructure development	SO1	25 646	24 801	25 434	27 598	30 118
	Administrative and Corporate Support	Promote Good Governance, Community Development & Public Participation	SO3	12 425	10 194	8 215	8 767	9 353
	Community Halls and Facilities	Facilitate social cohesion, safe and healthy communities	SO6	929	1 194	1 284	1 238	1 315
	Disaster Management	Facilitate social cohesion, safe and healthy communities	SO6	2 832	4 080	5 079	5 365	5 661
	Libraries and Archives	Facilitate social cohesion, safe and healthy communities	SO6	5 722	6 181	6 485	6 940	7 425
	Police Forces, Traffic and Street Parking Control	Facilitate social cohesion, safe and healthy communities	SO6	18 743	20 485	21 608	22 389	23 213
	Recreational Facilities	Facilitate social cohesion, safe and healthy communities	SO6	4 985	4 608	4 888	5 331	5 693
	Sports Grounds and Stadiums	Facilitate social cohesion, safe and healthy communities	SO6	2 023	1 704	2 022	2 116	2 223
	Information Technology	Promote Good Governance, Community Development & Public Participation	SO3	3 062	4 001	4 015	4 258	4 463
	Roads	Improve and sustain basic service delivery and infrastructure development	SO1	12 575	13 662	13 662	14 635	15 522
	Sewerage	Improve and sustain basic service delivery and infrastructure development	SO1	15 431	15 143	16 109	17 025	17 917
	Slim Water Management	Improve and sustain basic service delivery and infrastructure development	SO1	1 277	1 533	1 649	1 717	1 788
	Waste Water Treatment	Improve and sustain basic service delivery and infrastructure development	SO1	2 829	3 145	3 312	3 440	3 603
	Community Parks (including Nurseries)	Improve and sustain basic service delivery and infrastructure development	SO1	6 133	6 374	6 737	7 195	7 680
	Electricity	Improve and sustain basic service delivery and infrastructure development	SO1	113 221	116 465	140 175	156 399	171 888
	Governance Function	Promote Good Governance, Community Development & Public Participation	SO3	1 025	1 153	1 207	1 291	1 380
	Municipal Manager, Town Secretary and Chief Executive	Promote Good Governance, Community Development & Public Participation	SO3	5 027	4 353	4 165	4 462	4 777
	Corporate Wide Strategic Planning (IDPs, LEDS)	Promote Good Governance, Community Development & Public Participation	SO3	1 630	1 792	2 004	2 126	2 258
	Fleet Management	Strive for financial viability and economic sustainability	SO2	1 265	1 269	1 323	1 411	1 467
	Economic Development/Planning	Facilitate, expand and nurture sustainable economic growth and eradicate poverty	SO4	3 000	4 624	4 411	4 732	5 071
	Road and Traffic Regulation	Facilitate social cohesion, safe and healthy communities	SO6	1 767	1 881	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	3 737	5 428	5 725	6 029
	<b>Parent Operational expenditure</b>			<b>384 866</b>	<b>404 252</b>	<b>410 749</b>	<b>451 137</b>	<b>482 952</b>
	<b>Total Operational expenditure</b>			<b>384 866</b>	<b>404 252</b>	<b>410 749</b>	<b>451 137</b>	<b>482 952</b>



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

Kindly refer to Appendix F

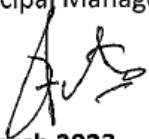
## 2.16 Manager's quality certificate

### **Municipal Manager Quality Certificate**

I, **Andries Titus**, Acting Municipal Manager of CEDERBERG MUNICIPALITY, Hereby Certify that the Draft Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the Municipality,

Print Name: **Andries Titus**

Acting Municipal Manager of **CEDERBERG MUNICIPALITY**

Signature: 

Date: **30 March 2023**