

May 2024

CEDERBERG MUNICIPALITY
2024/2025 TO 2026/2027
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 2024/25 Medium Term Budget Revenue and Expenditure Framework (MTREF) will be presented by the Executive Mayor, Councilor Dr. R. Richards during the council meeting.

1.2 Legislative Background:

Chapter 4, Section 16 of the Municipal Finance Management Act states that:

- (1) The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.
- (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

The Mayor complied with the above legislation as the draft budget was tabled to Council on 28 March 2024. In addition to this, the budget was advertised for public comments and the public was given opportunity to make comments or representation on the budget through different platforms of engagement. The closing date for public comments was 30 April 2024.

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

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

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

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

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

3) The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant Provincial Treasury

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

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

(a) setting out realistically anticipated revenue for the budget year from each revenue source;

(b) appropriating expenditure for the budget year under the different votes of the municipality;

(c) setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;

(d) setting out-

(i) estimated revenue and expenditure by vote for current year; and

(ii) actual revenue and expenditure by vote for the financial year preceding the current year; and

(e) A statement containing any other information required by section 215 (3) of the Constitution or as may be prescribed.

The Budget has been drafted in accordance with the requirements of MFMA Circular No 126 , MFMA Circular No 128 i.e. Municipal Budget Circular for the 2024/25 MTREF (08 March 2024) , the Division of Revenue Bill B4 of 2024 and the Provincial Gazette Extraordinary 8892 dated 7 March 2024.

1.3 Council Resolutions

1. That Council approves the final tabled annual budget of Cederberg municipality for the financial year 2024/25 and the two outer years 2025/26 and 2026/27 as per Annexure A (Budget schedules A1 to A10 and supporting schedules SA1 to SA 38.
2. Council approves the final tabled 2024-2025 Annual Budget Report as Annexure B;
3. Council approves for the property rates and charges on properties and tariff structures for service charges (water, electricity, refuse, sewerage and other municipal services), as set out in APPENDIX C.
4. That Council adopt and approves the budget related policies listed in Annexure D;
5. That the tabled Service Level Standards Framework attached as Annexure E be approved;
6. That the 2024/25 MTREF Procurement Plan per Annexure F be approved;
7. Municipal Budget Circular 126 & 128 for the 2024/2025 MTREF, Provincial Gazette 8892 ,Dora Bill 4 of 2024(Appendix G);
8. That Council takes note of the Final Long Term Financial Plan (Appendix H);
9. That Council approves the Quality Certificate signed by the Accounting Officer, as set out in Annexure I; and
10. That Council approves the Budget Locking Certificate signed by the Accounting Officer, as set out in Annexure J.

1.4 Executive Summary

1. The South African economy and inflation targets:

South Africa has reached a stage where municipalities need to play a pivotal role in igniting the economy of the country. There is a need for a concerted effort to implement initiatives that will attract investments which will stimulate the economy.

The weak projection for 2024 mainly reflects lower household consumption expenditure due to higher inflation and interest rates, and lower net exports. Global growth is forecast at 3.1 percent in 2024. Power cuts are expected to continue for the remainder of this year and to gradually ease in 2024/2025. Headline inflation is projected to moderate from 6 per cent in 2023 to 4.9 per cent in 2024 and 4.6 per cent in 2025 and 2026 as food and fuel inflation continue to decline.

In the context of weaker global growth and risks to the domestic outlook, government is working to position the economy for sustained growth and resilience to shocks. The extreme pressure on National Treasury also resulted in Government implementing strict cost containment regulations within government spheres and a severe reduction of grant funding allocated to Provincial Government and the local municipalities.

In a nutshell the essence is that Cederberg local municipality will receive less from government and therefore the municipality must ensure that operations and revenue created must be cost effective and sustainable to the municipality.

Accounting Officers and their Chief Financial Officers are responsible for preparing budgets and accordingly are tasked with ensuring that the Mayor is guarded against submitting a deficit budget to Council for adoption. Failure thereof may result in Councils implementing section 171 of the MFMA to both the Accounting Officer and Chief Financial Officer.

2. National Treasury Fiscal Grant reductions:

Over the 2024 MTEF, the local government equitable share and direct conditional grants will be reduced by a total of R15.5 billion, made up of R9.6 billion in the local government equitable share and R5.9 billion in direct conditional grants.

To make funds available for other government priorities, reductions have been made to some municipal conditional grants over the 2024 MTEF period.

These include an additional reduction of R3.5 billion to the integrated national electrification programme Eskom grant; an additional reduction of R73 million to the integrated urban development grant; an additional reduction of R14 million to the energy efficiency and demand-side management grant; an additional reduction of R4 million to the public transport network grant; an additional reduction of R127 million to the direct component of the regional bulk infrastructure grant; and an additional reduction of R852 million to the indirect component of the regional bulk infrastructure grant.

In addition to the infrastructure grants, municipalities also receive about 66 per cent of their allocations in unconditional grants, which can be utilised to fund operational parts of the LED initiatives. There is a need to align conditional grants with economic development areas while also ensuring their integration with other government spheres to support the developmental mandate effectively.

3. Revenue Management:

The weak economic growth continues to impact the municipal finances and as communicated in MFMA Circular No. 89 this has strained consumers' ability to pay for services. Coupled with this conundrum is the marginal growth in national transfers as compared to the past.

These two critical factors necessitated the municipality to function optimally suggesting that municipal operations, processes and procedures must be efficient. Inefficiencies in this space are guaranteed to manifest on municipal finances.

New conditional grant for smart prepaid meters

A new indirect grant, which will be managed by the National Treasury, will be introduced in 2024/25. This grant will present an important opportunity for municipalities in the debt relief programme.

The potential beneficiaries of the smart meter grant will be invited by National Treasury and a compulsory template will be circulated for completion by municipalities.

4. Financial Risks and Challenges:

Although the municipality has managed these challenges well, there are still financial risks and challenges which impacts directly on the distress and liquidity challenges. Here we make special

reference to the construction of the Regional Landfill site in Vredendal and the contribution thereto as well as the construction of our own Refuse Transfer Station in Clanwilliam.

The Regional Landfill site will be completed by end of November 2024 and is currently being constructed. The obligations from the municipality are to budget for the interest repayment for the first two financial years.

Therefore, the Cederberg municipality must maximize her revenue generating potential and collect what is due and concurrently, eliminate wasteful and non-core spending.

The municipal budget has been scrutinized to ensure that the municipality adequately provide for her core mandate and to service debt obligations.

The Municipality ensured that expenditure is limited to the maximum revenue collected and not spend money we do not have.

5. Balancing Development and Fiscal Sustainability:

A: Setting Cost reflective tariffs

The Municipality had to ensure that the capital repayment of loans is included in the cost when determining the tariffs. In addition, we must ensure that the consumption charges for services are only based on consumption and all other variable costs.

Therefore, fixed costs such as salary and wages, etc. should be covered by a fixed charge. This is a significant change in the tariffs setting process and is based on the National Treasury guideline.

Also during the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. Old infrastructure must be replaced or at least optimally maintained to ensure that critical services are rendered and the clients of the municipality has uninterrupted delivery of core services.

6. Indigent Management

It is critical to manage the restriction of free basic services to national policy limits. Therefore, free basic services must be restricted to indigent households. The indigent criteria has been adjusted to reflect that a households' monthly income may not exceed the sum of three times the amount of state funded social grant; and excluding child support and foster care grant that forms part of the household income.

Where any unlimited supply or supply above national policy limits is provided, the budget narrative must explicitly articulate how this is funded also in a context of facilitating adequate provision for related debt impairment and ability to maintain payment of Eskom, bulk water and other creditors.

Therefore the municipality will embark on a process of installing flow water meters and smart prepaid meters to those households whom qualify as Indigent households to ensure we adhere to the National Treasury regulations and guidelines.

The municipality is also in the process of adopting a project to roll out flow water meters and smart electricity prepaid meters to indigent clients to ensure that revenue is collected and losses curbed.

A new smart meter policy is also being adopted by Council for implementation.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2024/25 Medium-term Revenue and Expenditure Framework:

Table 1: Consolidated Overview of the 2024/2025 MTREF

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Total Operating Revenue	304 068 508.99	345 617 583.72	370 819 898.48	371 702 086.00	421 301 958.00	421 301 958.00	451 488 659.00	489 309 389.00	520 681 180.00
Total Operating Expenditure	326 605 255.77	388 239 224.95	365 945 850.58	394 800 236.00	427 076 689.00	427 076 689.00	451 159 155.00	490 406 384.00	526 147 972.00
<i>Surplus/(Deficit)</i>	- 22 536 746.78	- 42 621 641.23	4 874 047.90	- 23 098 150.00	- 5 774 731.00	- 5 774 731.00	329 504.00	- 1 096 995.00	- 5 466 792.00
Capital Transfers and Subsidies (Monetary allocations)	42 236 783.50	45 631 825.64	43 138 549.35	71 079 623.00	67 853 884.00	67 853 884.00	60 734 349.00	71 617 523.00	79 488 392.00
Capital Transfers and Subsidies (Allocations in-kind)	-	3 323 715.93	-	-	-	-	-	-	-
<i>Surplus/ (Deficit) for the year</i>	19 700 036.72	6 333 900.34	48 012 597.25	47 981 473.00	62 079 153.00	62 079 153.00	61 063 853.00	70 520 528.00	74 021 600.00
Total Capital Expenditure	44 451 218.80	53 246 603.84	48 048 591.19	85 994 625.00	83 936 885.00	83 936 885.00	80 568 025.00	86 969 298.00	79 788 392.00

Total operating revenue has grown by 7.17% or R30 187 million for the 2024/25 financial year when compared to the last 2023/24 Adjustments Budget. For the two outer years, operational revenue will increase by 8.38% in the 2025/2026 and 6.41% for 2026/2027 respectively, equating a total revenue growth of R99 379 million over the MTREF mainly due to increase in grants.

Total operating expenditure for the 2024/2025 financial year has been appropriated at R451 159 million and translates into a budgeted surplus of R61 064 million after taking into consideration capital funding. When compared to the 2023/24 Adjustments Budget, operational expenditure has increased by 5.64% in the 2024/2025, by 8.70% in the 2025/2026 and by 7.29% in the 2026/2027 budget year.

The budget surplus for the two outer years steadily increases to R70 521 million for 2025/26 and increases to R74 021 million for 2026/27 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 568 million for 2024/2025 has decreased by 4.01% when compared to the 2023/24 Adjustment Budget due to Municipality's ability to pay for goods and services from own funds. The capital program amounts to R86 969 million in the 2025/2026 financial year and R79 788 million in the 2026/2027 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. Though the municipality has the capacity to take on additional borrowings, it may not do so at the moment due to the strict adherence to conditions of the Eskom Debt Relief programme of National Treasury. However the municipality will make contributions to capital projects from own funding to the amount of R19 834 million.

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. Therefore the municipality is embarking on a process to strengthen our debt collection department and also the implementation of handheld meter reading equipment to ensure accurate billing and invoicing.

As such, strict cost containment measures 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 growing 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;
- Implementation of step tariffs per completed Cost of Supply Study prescribed 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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Revenue										
Exchange Revenue										
Service charges - Electricity	102 234	116 302	110 680	110 746	120 571	120 571	120 571	135 874	154 138	174 856
Service charges - Water	28 572	30 722	29 820	30 458	30 973	30 973	30 973	33 443	34 981	36 555
Service charges - Waste Water Management	9 457	12 004	14 417	14 660	14 203	14 203	14 203	15 305	16 009	16 730
Service charges - Waste Management	10 806	12 779	14 391	15 272	12 757	12 757	12 757	14 436	15 100	15 780
Sale of Goods and Rendering of Services	3 685	4 713	4 443	4 240	4 897	4 897	4 897	4 926	5 152	5 389
Agency services	3 720	3 672	3 782	3 841	4 252	4 252	4 252	4 465	4 670	4 885
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)	5 733	4 288	9 837	10 876	6 547	6 547	6 547	6 698	6 899	7 105
Interest earned from Current and Non Current Assets	749	750	2 020	1 269	2 792	2 792	2 792	1 150	1 300	1 450
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	705	829	747	941	771	771	771	784	820	858
Licences and permits	2	3	2	-	11	11	11	12	13	13
Operational Revenue	497	566	946	704	3 012	3 012	3 012	527	551	576
Non-Exchange Revenue										
Property rates	48 155	52 404	70 382	73 339	73 876	73 876	73 876	75 998	79 491	83 065
Surcharges and Taxes	-	186	33	1	1	1	1	1	1	1
Fines, penalties and forfeits	11 553	9 181	10 570	11 555	34 216	34 216	34 216	34 907	35 607	36 321
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	77 633	96 033	90 589	89 549	95 207	95 207	95 207	94 462	105 514	107 423
Interest earned from Receivables (Non-Exchange)	-	-	-	-	4 212	4 212	4 212	4 353	4 484	4 619
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	493	507	813	840	3 644	3 644	3 644	4 601	5 031	5 507
Gains on disposal of Assets	74	646	-	2 500	2 000	2 000	2 000	-	-	-
Other Gains	-	33	7 346	910	7 360	7 360	7 360	19 548	19 548	19 548
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	304 069	345 618	370 820	371 702	421 302	421 302	421 302	451 489	489 309	520 681

Revenue generated from service charges remain the major source of revenue for the municipality amounting to R199 058 million (44.09%) of the total revenue.

The second largest source is grants and subsidies totaling R155 196 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 16.83% or R75 998 million. Other major sources of revenue includes Interest from receivables, fines, penalties and forfeits, agency services and various other income sources

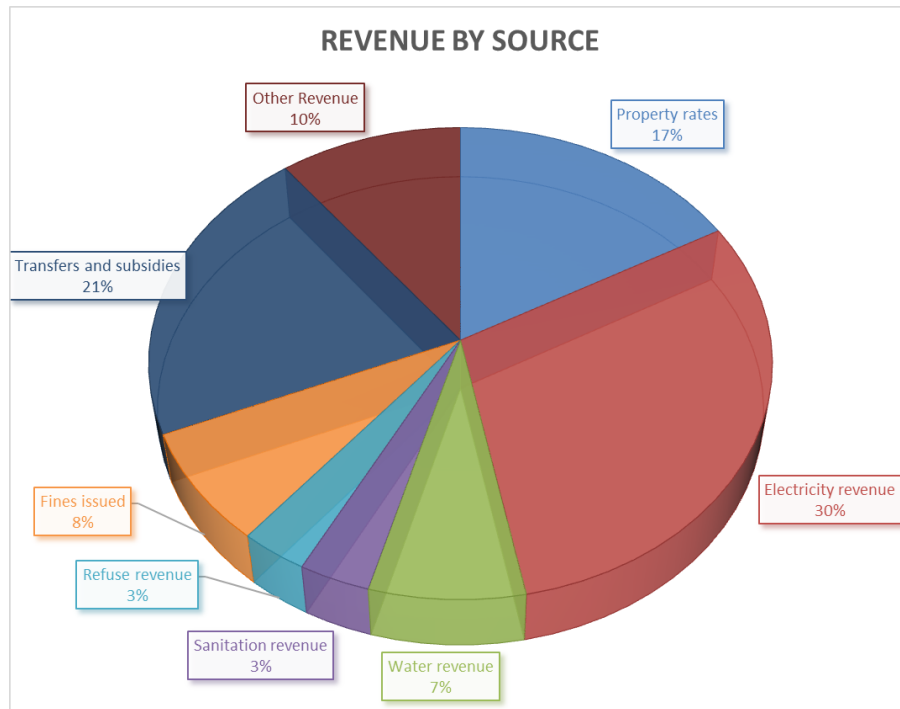


Figure 1: Revenue by Source

The table below illustrates transfers and grants allocated by National and Provincial Treasury for the MTREF.

Table 3: Transfers and Grant Receipts

GRANT NAME	SPHERE	2024-2025	2025-2026	2026-2027
		R'000	R'000	R'000
Equitable Share	National	71 545	75 872	80 249
- Equitable Share: General	National	68 845	73 062	77 326
- Equitable Share: Special Support for Council Remuneration & Ward Committees	National	2 700	2 810	2 923
Financial Management Grant - FMG	National	2 000	2 000	2 100
Expanded Public Works	National	1 534	0.00	0.00
Municipal Infrastructure Grant - MIG	National	17 598	18 257	19 483
Water Services Infrastructure Grant - WSIG	National	10 000	40 000	45 000
Integrated National Electrification Grant - INEP	National	13 469	9 000	4 949
Integrated National Electrification Grant - INEP (Eskom)	National	16 018	0.00	0.00
Municipal Systems Improvement Grant	National	0.00	0.00	0.00
Regional Bulk Infrastructure Grant	National	14 831	16 016.00	16 040.00
		146 995	145 129	151 781
Western Cape Financial Management Capability Grant	Provincial	0.00	0.00	0.00
Western Cape Financial Management Capacity Building Grant	Provincial	0.00	0.00	0.00
Human Settlements Development Grant (Beneficiaries)	Provincial	3 820	9 150	6 000
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	Provincial	5 936	0.00	6 012
Financial Assistance to Municipalities for Maintenance & Construction of Transport Infrastructure	Provincial	0.00	100	105
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities	Provincial	6 288	6 498	6 672
Fire Service Capacity Building Grant	Provincial	0.00	0.00	0.00
Thusong Services Centres Grant (Sustainability: Operational Support Grant)	Provincial	0.00	0.00	150
Title Deeds Restoration Grant	Provincial	24	88	0.00
Community Development Grant	Provincial	151	151	151
Municipal Water Resilience Grant	Provincial	8 000	0.00	0.00
		24 219	15 987	19 090
		R 171 214	R 161 116	R 170 871

1.5.1 Tariff Setting:

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

The municipality must ensure that the consumption charges for services are only based on consumption and all other variable costs. Therefore, fixed costs such as salary and wages, etc. should be covered by a fixed charge.

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 must justify in their budget narratives and all increases in excess of the projected inflation target for 2024/2025, which is estimated at 4.9%, and pay careful attention to tariff increase across all consumer groups. The Consumer Price Index (CPI) inflation is forecasted to be within the 4 to 6 per cent target band; therefore, municipalities are required to justify all increases in excess of the projected inflation target for 2024/25.

Excessive increases are 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: 2.50%
- Service charges – Electricity: 12.70% and implementation of step tariffs
- Service charges – Water: Basic: 12.00%
- Service charges – Water: usage: 2.00%
- Service charges - Waste Water Management: 6.00%
- Service charges - Waste Management: 12.00%

It is important to note that not all the above-mentioned tariffs are cost reflective. In addition Waste Management tariffs had to increase with a minimum of 12% to ensure that the municipality aligns its

Waste Removal tariff structure to make provision for the major increases due to the costs of construction and operations of the Regional Landfill site in conjunction with the construction of a transfer station in Clanwilliam, both which will serve the entire municipal area.

Even with the increases as stated all municipal services, except electricity is currently operated at a loss. However, the Municipality remains cognizant that increased tariffs will further place financial strain on our residents and therefore revisited our entire organizational structure to ensure that we keep our overhead costs to a minimum while still delivering services at acceptable levels and in compliance with legislation.

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.

The tariff for property rates will be increased by 2.5% in the 2024/25 financial year. This is to maintain a balance in the total cost of the increase in the total client bill to the municipality and to alleviate the previous year's increases, especially with the implementation of the new and higher market related valuations of 2022.

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.
- Pensioners- Relevant sliding scales:
 - o Taxpayers with income between R0 - R 5 000 per month (Represents income of the entire household and taxpayer is restricted to only one ordinarily place of residence. The taxpayer must be older than 60 years of age.) Must be a pensioner
 - o Taxpayers with income between R 5 001- R 10 000 per month (Represents income of the entire household and taxpayer is restricted to only one ordinarily place of residence. The taxpayer must be older than 60 years of age.) Must be a pensioner.

- Taxpayers with income of more than R 10 001 per month (Represents income of the entire household and taxpayer is restricted to only one ordinarily place of residence).
The taxpayer must be older than 60 years of age and must be a pensioner.
- Provision is also made to new business incentives rebates which is a rebate granted, on a declining scale, on a property used for a new business brought to the Cederberg municipal area.
The definition excludes existing business.

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 2% for water consumption will be implemented with effect from 1 July 2024; However the basic charge will be increased with 12% for all clients to recover fixed costs in delivering the service.

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. Approval was granted on 12 April 2024 to implement the COS tariffs.

The COS works on the same principle as the water step tariffs where the consumption of electricity determines the tariff per unit charged. We foresee that the implementation of this tariff structure will result in adjusted 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.

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 6% for sanitation from 1 July 2024 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.

It must also be emphasized that the municipality must ensure that purification processes complies with quality standards.

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 increase of 12 % per cent increase in the waste removal tariff is proposed from 1 July 2024. The higher increase is to ensure that the Municipality can establish The Regional Landfill site which will be completed by end of November 2024 and is currently being constructed.

1.5.2 Revenue from traffic fines

Revenue from traffic fines were based on the results achieved the past few months since inception of the service provider's contract. The revenue form traffic fines are on the increase.

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25 % incr.	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		934.03	727.98	669.75	705.25	705.25	705.25	2.5%	722.88	756.13	790.16
Electricity: Basic levy		384.11	398.91	428.70	493.44	493.44	493.44	12.7%	516.63	586.38	665.54
Electricity: Consumption		1 772.48	2 090.86	2 247.10	2 586.40	2 586.40	2 586.40	12.7%	3 277.57	3 305.47	3 748.40
Water: Basic levy		127.61	135.27	124.45	131.04	131.04	131.04	12.0%	146.76	153.52	160.42
Water: Consumption		647.10	685.80	501.00	340.65	340.65	340.65	2.0%	347.46	363.45	379.80
Sanitation		168.69	214.54	233.86	255.84	255.84	255.84	6.0%	271.19	283.67	296.43
Refuse removal		131.27	143.08	155.96	168.42	168.42	168.42	12.0%	188.63	197.31	206.19
Other											
sub-total		4 165.29	4 396.44	4 360.82	4 681.04	4 681.04	4 681.04	16.9%	5 471.13	5 645.91	6 246.93
VAT on Services		484.69	550.27	553.66	596.37	596.37	596.37	19.43%	712.24	733.47	818.52
Total large household bill:		4 649.98	4 946.71	4 914.48	5 277.40	5 277.40	5 277.40	17.2%	6 183.36	6 379.37	7 065.45
% increase/-decrease		-	6.4%	(0.7%)	7.4%	-	-	132.5%	17.2%	3.2%	10.8%
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		246.10	485.33	446.50	470.16	470.16	470.16	2.5%	481.92	504.09	526.77
Electricity: Basic levy		384.11	398.91	428.70	493.44	493.44	493.44	12.7%	324.97	368.84	418.63
Electricity: Consumption		851.88	1 045.43	1 163.30	1 293.20	1 293.20	1 293.20	12.7%	1 523.94	1 729.67	1 963.18
Water: Basic levy		127.61	135.27	124.45	131.04	131.04	131.04	12.0%	146.76	153.52	160.42
Water: Consumption		488.77	571.50	265.95	278.05	278.05	278.05	2.0%	283.61	296.66	310.01
Sanitation		202.40	214.54	233.86	255.84	255.84	255.84	6.0%	271.19	283.67	296.43
Refuse removal		131.27	143.08	155.96	168.42	168.42	168.42	12.0%	188.63	197.31	206.19
Other											
sub-total		2 432.14	2 994.06	2 818.72	3 090.15	3 090.15	3 090.15	4.2%	3 221.02	3 533.74	3 881.63
VAT on Services		364.82	449.11	422.81	393.00	393.00	393.00	4.55%	410.87	454.45	503.23
Total small household bill:		2 796.96	3 443.17	3 241.53	3 483.15	3 483.15	3 483.15	4.3%	3 631.89	3 988.19	4 384.86
% increase/-decrease		-	23.1%	(5.9%)	7.5%	-	-	(42.7%)	4.3%	9.8%	9.9%
Monthly Account for Household - 'Indigent' Household receiving free basic services											
Rates and services charges:											
Property rates		148.40	145.60	223.25	141.05	141.05	141.05	2.5%	144.58	151.23	158.03
Electricity: Basic levy		-	-	-	-	-	-	12.7%	-	-	-
Electricity: Consumption		281.43	465.13	583.21	671.27	671.27	671.27	12.7%	756.63	858.78	974.71
Water: Basic levy		127.61	135.27	-	-	-	-	12.0%	-	-	-
Water: Consumption		140.98	158.62	135.38	142.52	142.52	142.52	2.0%	145.37	152.06	158.90
Sanitation		35.73	38.95	38.95	42.61	42.61	42.61	6.0%	45.17	47.24	49.37
Refuse removal		99.87	115.39	125.78	32.45	32.45	32.45	12.0%	36.34	38.02	39.73
Other											
sub-total		798.29	1 055.74	1 106.56	1 029.89	1 029.89	1 029.89	9.5%	1 128.09	1 247.32	1 380.74
VAT on Services		97.48	136.52	132.50	133.33	133.33	133.33	10.65%	147.53	164.41	183.41
Total small household bill:		895.78	1 192.26	1 239.06	1 163.22	1 163.22	1 163.22	9.7%	1 275.61	1 411.73	1 564.14
% increase/-decrease		-	33.1%	3.9%	(6.1%)	-	-	(257.9%)	9.7%	10.7%	10.8%

1.6 Operating Expenditure Framework

Cederberg Municipality's expenditure framework for the 2024/25 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 maintaining a funded budget status, 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.
- Roll out of new projects to increase revenue especially with focus on the implementation of flow water meters and smart electricity meters to indigents and or informal settlements.

1.6.1 Employee related cost

The budgeted allocation for employee related costs for the 2024/2025 financial year totals R155 612 million (including remuneration of Councilors), which equals 34.49% of the total operating expenditure. The *Salary and Wage Collective Agreement* for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases. (Ref. Budget Circular 126.)

All current and new positions were budgeted for as per the new revised structure and organogram of the municipality.

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 R31 438 million for the 2024/2025 financial and equates to 6.97% 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), interest charged for post-retirement benefits as well as interest charged for the rehabilitation of the landfill sites. Finance charges make up 2.64% (R11 926 million) of operating expenditure excluding annual redemption for 2024/2025 and decreases through the remainder of the MTREF. Cederberg Municipality has not reached its prudential limits for borrowing and care needs to be taken to ensure that annual finance charges remains within the affordability threshold of ratepayers and consumers considering the prevailing economic circumstances.

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 12.70 %. The expenditure includes distribution losses which currently equal 6.15% (Cederberg Municipality AFS, 2022/23) of the increased purchase price and are losses within acceptable norms.

1.6.5 Inventory consumed

Inventory consumed comprise of amongst others the purchase of fuel, diesel, materials and spares for maintenance, cleaning materials and chemicals. In line with Cederberg Municipality's repairs and maintenance plan this group of expenditure has been prioritized to ensure sustainability of Cederberg Municipality's infrastructure. For 2024/2025 the appropriation against this group of expenditure is at R11 172 million which is a saving from the previous year of R 14 687 million. This was informed by circumstances experienced during the 2023/2024 financial year and due to strict cost containment measures implemented.

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 has been achieved in line with the approved cost containment policy.

1.6.7 Operating Costs

Operating costs 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 increase is due to provision made for Cederberg's contribution to the Regional landfill site.

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 2024/25 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)										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure										
Employee related costs	123 803	132 380	124 857	144 683	136 130	136 130	136 130	149 110	158 151	169 317
Remuneration of councillors	5 572	5 000	5 697	6 139	6 192	6 192	6 192	6 502	6 801	7 107
Bulk purchases - electricity	81 771	93 891	92 504	95 123	101 065	101 065	101 065	113 900	131 782	152 472
Inventory consumed	6 873	8 332	10 542	12 291	14 687	14 687	14 687	11 172	11 685	12 216
Debt impairment	34 767	26 777	34 449	30 239	56 212	56 212	56 212	54 088	56 735	59 545
Depreciation and amortisation	23 687	27 107	24 715	29 617	28 605	28 605	28 605	31 438	32 879	34 574
Interest	11 585	13 017	13 042	15 789	10 932	10 932	10 932	11 926	13 137	14 625
Contracted services	17 911	57 006	35 524	33 651	35 984	35 984	35 984	27 732	34 225	32 266
Transfers and subsidies	489	244	358	30	223	223	223	220	230	241
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	20 147	23 620	24 123	26 328	29 686	29 686	29 686	37 712	37 423	36 426
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	865	135	910	7 360	7 360	7 360	7 360	7 360	7 360
Total Expenditure	326 605	388 239	365 946	394 800	427 077	427 077	427 077	451 159	490 406	526 148

The following graph gives a breakdown of main expenditure categories for the 2024/2025 financial year:

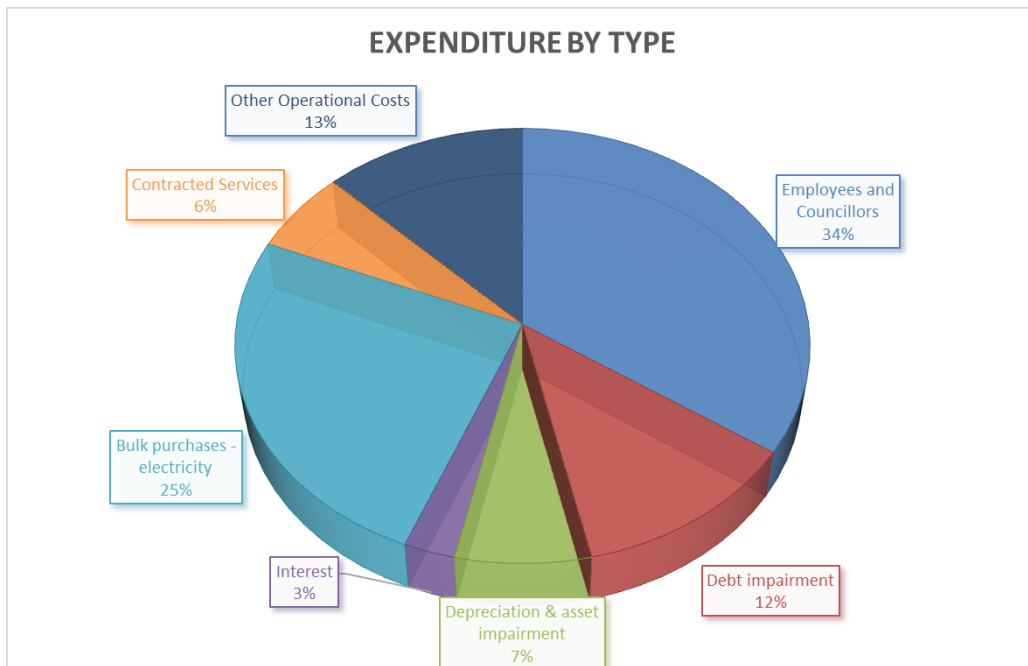


Figure 2: Expenditure by Type

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 2024/25 MTREF is at R220 thousand and increases to R230 thousand and R241 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 126 cautions municipalities to ensure that sufficient budgetary allocation is made for this expenditure; the following table is a consolidation of all the expenditures associated with repairs and maintenance. Asset management is a strategic imperative for any municipality and needs to be prioritized as a spending objective in the budget of municipalities.

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

Repairs & maintenance is decreased slightly from R34 576 million in the 2023/2024 financial year to R34 008 million in 2024/2025 budget year. This is due to savings identified for maintenance of fleet as new fleet was procured in the current year. These savings will be utilized to budget for new vehicles. As part of the 2024/25 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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		13 219	15 936	15 275	18 782	18 828	18 828	19 313	20 497	21 737
Roads Infrastructure		6 132	7 045	6 664	8 351	8 742	8 742	9 583	10 208	10 865
Roads		-	82	28	57	26	26	32	34	37
Road Structures		6 132	6 963	6 635	8 293	8 717	8 717	9 550	10 173	10 828
Storm water Infrastructure		755	714	869	1 049	634	634	1 153	1 222	1 293
Storm water Conveyance		21	24	71	55	-	-	55	58	60
Attenuation		733	690	798	994	634	634	1 098	1 164	1 233
Electrical Infrastructure		722	744	797	1 400	1 064	1 064	1 245	1 302	1 361
LV Networks		722	744	797	1 400	1 064	1 064	1 245	1 302	1 361
Water Supply Infrastructure		941	1 147	1 140	796	996	996	954	997	1 042
Water Treatment Works		170	172	28	147	23	23	54	56	58
Distribution		771	975	1 112	649	973	973	900	941	984
Sanitation Infrastructure		4 229	5 375	5 223	5 954	6 217	6 217	5 516	5 866	6 234
Reticulation		4 141	5 073	5 049	5 618	5 947	5 947	5 401	5 746	6 108
Waste Water Treatment Works		88	302	174	336	270	270	115	120	126
Solid Waste Infrastructure		440	912	582	1 233	1 175	1 175	862	902	942
Landfill Sites		440	912	582	1 233	1 175	1 175	862	902	942
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		7 696	8 434	7 916	9 605	9 297	9 297	9 534	10 190	11 032
Community Facilities		6 391	6 706	6 623	7 943	8 040	8 040	8 160	8 725	9 470
Halls		868	901	1 093	1 185	1 154	1 154	1 070	1 145	1 373
Libraries		-	7	-	500	500	500	-	-	-
Cemeteries/Crematoria		1	16	9	54	34	34	55	58	60
Public Open Space		5 522	5 783	5 520	6 205	6 352	6 352	7 035	7 522	8 037
Sport and Recreation Facilities		1 305	1 729	1 294	1 661	1 257	1 257	1 374	1 466	1 562
Outdoor Facilities		1 305	1 729	1 294	1 661	1 257	1 257	1 374	1 466	1 562
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		191	291	19	485	265	265	780	816	853
Operational Buildings		191	291	19	485	265	265	780	816	853
Municipal Offices		191	291	19	485	265	265	780	816	853
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		29	41	59	148	179	179	148	155	162
Computer Equipment		29	41	59	148	179	179	148	155	162
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		52	83	74	306	456	456	256	267	279
Machinery and Equipment		52	83	74	306	456	456	256	267	279
Transport Assets		3 103	4 514	4 104	3 882	5 551	5 551	3 977	4 173	4 378
Transport Assets		3 103	4 514	4 104	3 882	5 551	5 551	3 977	4 173	4 378
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	24 289	29 299	27 447	33 207	34 576	34 576	34 008	36 098	38 441
R&M as a % of PPE & Investment Property		3.4%	4.0%	3.6%	4.0%	4.3%	4.3%	3.9%	3.9%	4.0%
R&M as % Operating Expenditure		7.4%	7.5%	7.5%	8.4%	8.1%	8.1%	8.0%	8.0%	7.8%

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 2200 households will receive subsidy on tariffs and rates in the 2024/2025 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 R14 963 million for the 2024/2025 financial year.

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		5 779	5 832	6 034	6 011	6 011	6 011	6 071	6 132	6 193
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		5 779	5 832	6 034	6 011	6 011	6 011	6 071	6 132	6 193
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	5 779	5 832	6 034	6 011	6 011	6 011	6 071	6 132	6 193
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	5 148	5 154	5 154	5 154	5 206	5 258	5 310
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	5 154	5 154	5 154	5 206	5 258	5 310
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	5 148	5 154	5 154	5 154	5 206	5 258	5 310
Energy:										
Electricity (at least min.service level)		1 380	482	419	383	383	383	387	391	395
Electricity - prepaid (min.service level)		6 497	7 578	7 977	8 109	8 109	8 109	8 190	8 272	8 355
<i>Minimum Service Level and Above sub-total</i>		7 877	8 060	8 396	8 492	8 492	8 492	8 577	8 663	8 749
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	7 877	8 060	8 396	8 492	8 492	8 492	8 577	8 663	8 749
Refuse:										
Removed at least once a week		-	-	5 953	6 003	6 003	6 003	6 063	6 124	6 185
<i>Minimum Service Level and Above sub-total</i>		-	-	5 953	6 003	6 003	6 003	6 063	6 124	6 185
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	5 953	6 003	6 003	6 003	6 063	6 124	6 185
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		2 650	2 650	2 302	2 078	2 078	2 078	2 099	2 120	2 141
Sanitation (free minimum level service)		2 650	2 650	2 226	2 032	2 032	2 032	2 052	2 073	2 094
Electricity/other energy (50kwh per household per month)		2 650	2 650	2 264	2 150	2 150	2 150	2 172	2 193	2 215
Refuse (removed at least once a week)		2 650	2 650	2 299	2 075	2 075	2 075	2 096	2 117	2 138
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		1 137	1 078	2 389	3 629	3 116	3 116	3 502	3 663	3 828
Sanitation (free sanitation service to indigent households)		4 801	3 404	3 647	5 787	4 969	4 969	5 237	5 478	5 724
Electricity/other energy (50kwh per indigent household per month)		72	64	61	114	2 303	2 303	2 595	2 943	3 338
Refuse (removed once a week for indigent households)		536	540	578	902	3 232	3 232	3 629	3 796	3 967
<i>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</i>		-	-	-	-	-	-	-	-	-
Total cost of FBS provided	8	6 546	5 085	6 675	10 432	13 620	13 620	14 963	15 880	16 857
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	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		3 919	3 803	8 124	8 791	8 639	8 639	8 827	9 234	9 651
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		3 919	3 803	8 124	8 791	8 639	8 639	8 827	9 234	9 651

1.7 Capital expenditure

The capital expenditure framework totals R 247 325 million over the MTREF, of which R 80 568 million is allocated for the 2024/25 financial year. Capital expenditure is displayed in a number of ways in the tables and figure below.

Table 8 illustrates the capital expenditure appropriated for multi- and single year per vote.

Table 8: Budgeted capital expenditure by vote

Vote Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote										
Multi-year expenditure to be appropriated										
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services	-	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services	351	2 699	9 356	4 938	2 515	2 515	2 515	-	5 689	5 689
Vote 7 - Public Safety	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity	120	47	-	1 800	-	-	-	1 320	-	-
Vote 9 - Waste Management	-	-	-	-	-	-	-	2 500	7 848	5 361
Vote 10 - Waste Water Management	11 619	4 795	-	-	-	-	-	-	-	-
Vote 11 - Water	-	17 800	731	13 177	-	-	-	12 897	18 972	18 993
Vote 12 - Housing	-	-	13 214	5 731	1 813	1 813	1 813	3 200	-	3 000
Vote 13 - Road Transport	-	-	-	-	-	-	-	2 000	3 000	-
Vote 14 - Sports and Recreation	1 195	870	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	13 286	26 211	23 300	25 645	4 328	4 328	4 328	21 917	35 509	33 042
Single-year expenditure to be appropriated										
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services	-	1	225	-	125	125	125	400	-	-
Vote 4 - Community Development Services	36	150	1 204	2 576	505	505	505	10 153	-	-
Vote 5 - Corporate and Strategic Services	245	396	239	1 165	1 513	1 513	1 513	1 071	300	300
Vote 6 - Planning and Development Services	18	-	16	-	1 234	1 234	1 234	500	1 152	-
Vote 7 - Public Safety	6	475	-	-	40	40	40	460	-	-
Vote 8 - Electricity	14 861	15 355	21 396	37 691	38 413	38 413	38 413	14 112	7 826	4 303
Vote 9 - Waste Management	24	2 849	3	5 000	13 001	13 001	13 001	-	-	-
Vote 10 - Waste Water Management	8 205	173	262	12 618	10 182	10 182	10 182	21 726	36 183	39 130
Vote 11 - Water	7 364	4 611	1 241	700	9 861	9 861	9 861	7 493	1 000	-
Vote 12 - Housing	-	1 289	117	-	2 063	2 063	2 063	2 736	-	3 012
Vote 13 - Road Transport	40	-	43	600	2 573	2 573	2 573	-	5 000	-
Vote 14 - Sports and Recreation	366	1 736	-	-	100	100	100	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	31 165	27 036	24 748	60 350	79 609	79 609	79 609	58 652	51 460	46 746
Total Capital Expenditure - Vote	44 451	53 247	48 049	85 995	83 937	83 937	83 937	80 568	86 969	79 788

The capital budget is funded from a mixture of grants received from National Treasury, Provincial Treasury and internally generated funds. From the above it is evident that infrastructure for the service delivery functions are prioritized to maintain service delivery to consumers at an acceptable level.

With specific reference to the Desalination plant the municipality had obtained a specialist technical recommendation on the way forward in terms of completing the marine outfall. Additionally, the

municipality will now obtain a detailed cost estimate for the refurbishment of the plant as this is crucial in the addressing of findings related to the Auditor-General report 2022/2023 financial year.

Table 9: Capital budget per funding source

Vote Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Funded by:										
National Government	42 237	45 632	29 919	65 349	54 878	54 878	54 878	47 842	71 618	73 476
Provincial Government	-	-	13 219	5 731	12 976	12 976	12 976	12 893	-	6 012
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Borrowing	-	314	-	300	-	-	-	-	-	-
Internally generated funds	2 214	7 301	4 910	14 615	16 083	16 083	16 083	19 834	15 352	300
Total Capital Funding	44 451	53 247	48 049	85 995	83 937	83 937	83 937	80 568	86 969	79 788

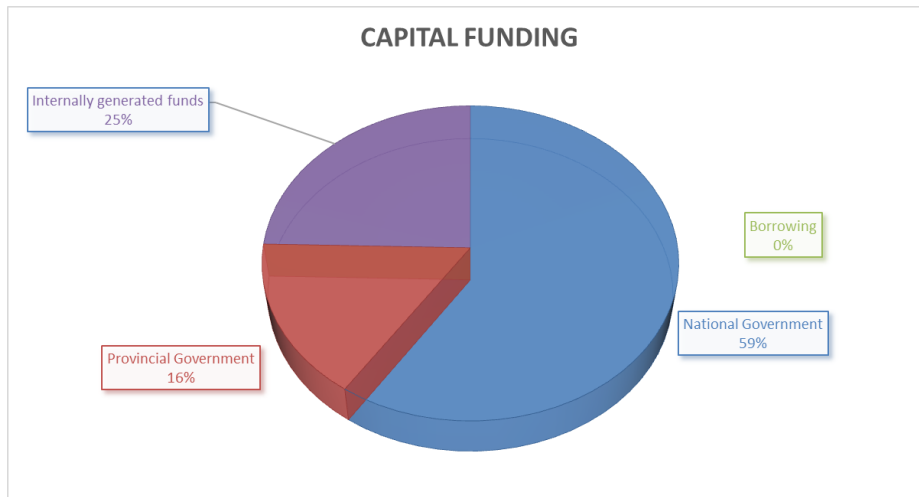


Figure 3: Capital budget per funding source

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 2024/25 budget and MTREF to be approved by the Council.

Table 10: MBRR A1 - Budget Summary

WC012 Cederberg - Table A1 Budget Summary										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	48 155	52 404	70 382	73 339	73 876	73 876	73 876	75 998	79 491	83 065
Service charges	151 069	171 807	169 309	171 136	178 504	178 504	178 504	199 058	220 228	243 921
Investment revenue	749	750	2 020	1 269	2 792	2 792	2 792	1 150	1 300	1 450
Transfer and subsidies - Operational	77 633	96 033	90 589	89 549	95 207	95 207	95 207	94 462	105 514	107 423
Other own revenue	26 462	24 624	38 520	36 408	70 923	70 923	70 923	80 821	82 776	84 823
Total Revenue (excluding capital transfers and contributions)	304 069	345 618	370 820	371 702	421 302	421 302	421 302	451 489	489 309	520 681
Employee costs	123 803	132 380	124 857	144 683	136 130	136 130	136 130	149 110	158 151	169 317
Remuneration of councillors	5 572	5 000	5 697	6 139	6 192	6 192	6 192	6 502	6 801	7 107
Depreciation and amortisation	23 687	27 107	24 715	29 617	28 605	28 605	28 605	31 438	32 879	34 574
Interest	11 585	13 017	13 042	15 789	10 932	10 932	10 932	11 926	13 137	14 625
Inventory consumed and bulk purchases	88 644	102 223	103 046	107 414	115 752	115 752	115 752	125 072	143 467	164 688
Transfers and subsidies	489	244	358	30	223	223	223	220	230	241
Other expenditure	72 825	108 269	94 231	91 128	129 242	129 242	129 242	126 892	135 743	135 597
Total Expenditure	326 605	388 239	365 946	394 800	427 077	427 077	427 077	451 159	490 406	526 148
Surplus/(Deficit)	(22 537)	(42 622)	4 874	(23 098)	(5 775)	(5 775)	(5 775)	330	(1 097)	(5 467)
Transfers and subsidies - capital (monetary allocations)	42 237	45 632	43 139	71 080	67 854	67 854	67 854	60 734	71 618	79 488
Transfers and subsidies - capital (in-kind)	-	3 324	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	19 700	6 334	48 013	47 981	62 079	62 079	62 079	61 064	70 521	74 022
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 700	6 334	48 013	47 981	62 079	62 079	62 079	61 064	70 521	74 022
Capital expenditure & funds sources										
Capital expenditure	44 451	53 247	48 049	85 995	83 937	83 937	83 937	80 568	86 969	79 788
Transfers recognised - capital	42 237	45 632	43 139	71 080	67 854	67 854	67 854	60 734	71 618	79 488
Borrowing	-	314	-	300	-	-	-	-	-	-
Internally generated funds	2 214	7 301	4 910	14 615	16 083	16 083	16 083	19 834	15 352	300
Total sources of capital funds	44 451	53 247	48 049	85 995	83 937	83 937	83 937	80 568	86 969	79 788
Financial position										
Total current assets	51 764	63 403	76 825	43 804	46 099	46 099	46 099	54 183	69 900	100 304
Total non current assets	715 490	732 308	757 543	826 464	812 875	812 875	812 875	862 005	916 095	961 310
Total current liabilities	116 559	140 797	114 812	124 008	41 522	41 522	41 522	40 370	40 269	40 682
Total non current liabilities	84 677	86 219	102 849	103 202	138 665	138 665	138 665	135 968	135 355	136 540
Community wealth/Equity	566 018	568 694	616 707	643 057	678 786	678 786	678 786	739 850	810 370	884 392
Cash flows										
Net cash from (used) operating	47 581	47 549	69 550	86 434	56 410	56 410	56 410	90 941	103 425	110 399
Net cash from (used) investing	(50 008)	(40 391)	(49 118)	(83 495)	(81 937)	(81 937)	(81 937)	(80 568)	(86 969)	(79 788)
Net cash from (used) financing	(4 508)	(5 093)	(3 470)	(1 735)	(1 721)	(1 721)	(1 721)	(1 747)	(253)	221
Cash/cash equivalents at the year end	9 750	11 815	28 778	1 233	1 530	1 530	1 530	10 155	26 358	57 190
Cash backing/surplus reconciliation										
Cash and investments available	9 750	11 815	28 778	1 233	1 530	1 530	1 530	10 155	26 358	57 190
Application of cash and investments	63 926	84 558	61 565	74 056	(6 797)	(6 797)	(6 797)	(7 917)	(9 136)	(10 416)
Balance - surplus (shortfall)	(54 176)	(72 743)	(32 788)	(72 823)	8 326	8 326	8 326	18 072	35 493	67 605
Asset management										
Asset register summary (WDV)	715 490	732 308	757 471	826 464	812 803	812 803		861 933	916 023	961 238
Depreciation	23 687	27 107	24 715	29 617	28 605	28 605		31 438	32 879	34 574
Renewal and Upgrading of Existing Assets	9 280	8 200	12 862	11 938	11 220	11 220		11 363	22 286	10 734
Repairs and Maintenance	24 289	29 299	27 447	33 207	34 576	34 576		34 008	36 098	38 441
Free services										
Cost of Free Basic Services provided	6 546	5 085	6 675	10 432	13 620	13 620		14 963	15 880	16 857
Revenue cost of free services provided	3 919	3 803	8 124	8 791	8 639	8 639		8 827	9 234	9 651
Households below minimum service level										
Water:	-	-	-	-	-	-		-	-	-
Sanitation/sewerage:	-	-	-	-	-	-		-	-	-
Energy:	-	-	-	-	-	-		-	-	-
Refuse:	-	-	-	-	-	-		-	-	-

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The accumulated surplus is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognized is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget

Table 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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional	1									
<i>Governance and administration</i>		115 103	115 631	147 037	148 543	158 573	158 573	157 067	162 975	170 600
Executive and council		54 220	49 959	50 960	53 413	53 738	53 738	56 582	59 992	63 392
Finance and administration		60 883	65 672	96 077	95 130	104 835	104 835	100 485	102 983	107 208
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		19 656	41 386	47 464	30 086	55 243	55 243	63 376	55 231	59 222
Community and social services		5 214	5 537	7 067	9 536	9 482	9 482	15 149	6 684	7 016
Sport and recreation		4 209	3 856	2 960	2 839	3 596	3 596	3 600	3 765	3 938
Public safety		10 233	8 793	10 010	11 487	34 163	34 163	34 847	35 544	36 256
Housing		-	23 200	27 426	6 224	8 002	8 002	9 780	9 238	12 012
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6 766	9 432	16 931	11 938	10 853	10 853	6 560	13 496	13 836
Planning and development		3 046	2 684	2 474	2 419	2 159	2 159	2 095	2 284	2 409
Road transport		3 720	6 748	14 457	9 520	8 694	8 694	4 465	11 212	11 427
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		204 780	228 124	202 527	252 215	264 487	264 487	285 221	329 225	356 512
Energy sources		119 367	133 391	131 551	148 915	166 123	166 123	166 652	181 129	198 571
Water management		38 362	56 450	35 683	53 300	44 205	44 205	78 784	101 480	108 288
Waste water management		35 687	21 103	19 970	33 808	29 419	29 419	21 174	22 148	23 145
Waste management		11 364	17 179	15 323	16 192	24 741	24 741	18 611	24 467	26 508
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	346 305	394 573	413 958	442 782	489 156	489 156	512 223	560 927	600 170
Expenditure - Functional										
<i>Governance and administration</i>		102 455	113 226	114 092	120 159	130 006	130 006	123 752	129 474	137 177
Executive and council		13 519	12 694	11 790	14 487	14 455	14 455	13 899	14 640	15 414
Finance and administration		87 841	99 507	101 258	104 466	114 358	114 358	108 639	113 535	120 377
Internal audit		1 095	1 025	1 044	1 207	1 193	1 193	1 215	1 298	1 386
<i>Community and public safety</i>		44 576	67 398	56 346	52 818	75 892	75 892	78 357	87 164	87 609
Community and social services		9 324	10 802	8 850	13 366	12 519	12 519	12 758	13 589	14 574
Sport and recreation		12 931	13 283	12 034	13 741	13 633	13 633	14 485	15 411	16 390
Public safety		19 750	18 743	18 845	22 080	43 035	43 035	44 657	46 129	47 655
Housing		2 571	24 570	16 617	3 631	6 705	6 705	6 457	12 034	8 990
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		20 946	22 903	24 157	28 742	28 495	28 495	30 190	31 977	33 904
Planning and development		7 550	8 561	10 160	12 465	12 198	12 198	12 809	13 733	14 634
Road transport		13 395	14 342	13 997	16 277	16 298	16 298	17 381	18 244	19 270
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		158 629	184 712	171 350	193 082	192 683	192 683	218 860	241 791	267 458
Energy sources		98 130	113 222	108 316	121 419	122 377	122 377	136 679	156 406	178 992
Water management		30 147	32 596	27 653	33 566	30 849	30 849	33 757	36 285	39 016
Waste water management		13 101	19 651	20 100	21 188	21 551	21 551	22 233	24 180	26 502
Waste management		17 251	19 244	15 281	16 909	17 906	17 906	26 192	24 919	22 948
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	326 605	388 239	365 946	394 800	427 077	427 077	451 159	490 406	526 148
Surplus/(Deficit) for the year		19 700	6 334	48 013	47 982	62 079	62 079	61 064	70 521	74 022

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Revenue by Vote										
Vote 1 - Executive and Council	1	54 220	49 959	50 960	53 413	53 438	53 438	56 582	59 992	63 392
Vote 2 - Office of Municipal Manager		41	39	-	-	300	300	-	-	-
Vote 3 - Financial Administrative Services		57 356	62 638	93 166	92 287	99 831	99 831	97 847	101 835	106 014
Vote 4 - Community Development Services		8 329	7 983	9 004	11 911	9 436	9 436	17 237	7 263	7 622
Vote 5 - Corporate and Strategic Services		363	547	804	460	2 597	2 597	489	504	520
Vote 6 - Planning and Development Services		3 046	2 684	2 632	2 419	2 301	2 301	2 095	2 284	2 409
Vote 7 - Public Safety		13 961	12 467	13 804	15 337	40 727	40 727	39 373	40 279	41 208
Vote 8 - Electricity		119 367	133 391	131 551	148 915	166 123	166 123	166 652	181 129	198 571
Vote 9 - Waste Management		11 364	17 179	15 323	16 192	24 741	24 741	18 611	24 467	26 508
Vote 10 - Waste Water Management		35 687	21 103	19 970	33 808	29 419	29 419	21 174	22 148	23 145
Vote 11 - Water		38 362	56 450	35 683	53 300	44 205	44 205	78 784	101 480	108 288
Vote 12 - Housing		-	23 200	27 426	6 224	8 002	8 002	9 780	9 238	12 012
Vote 13 - Road Transport		-	3 076	10 675	5 678	4 442	4 442	-	6 542	6 542
Vote 14 - Sports and Recreation		4 209	3 856	2 960	2 839	3 596	3 596	3 600	3 765	3 938
Total Revenue by Vote	2	346 305	394 573	413 958	442 782	489 156	489 156	512 223	560 927	600 170
Expenditure by Vote to be appropriated										
Vote 1 - Executive and Council	1	8 530	7 667	8 171	9 114	9 240	9 240	9 477	9 907	10 350
Vote 2 - Office of Municipal Manager		11 210	13 737	13 730	18 423	17 349	17 349	16 274	17 334	18 449
Vote 3 - Financial Administrative Services		56 575	60 380	66 993	65 641	78 755	78 755	73 914	78 399	83 266
Vote 4 - Community Development Services		14 080	13 385	10 431	11 384	11 606	11 606	11 246	10 405	11 250
Vote 5 - Corporate and Strategic Services		18 069	23 647	23 332	25 111	21 942	21 942	22 272	23 506	24 758
Vote 6 - Planning and Development Services		7 625	9 621	8 572	11 224	11 377	11 377	11 221	12 071	12 865
Vote 7 - Public Safety		24 661	24 661	22 604	29 185	49 266	49 266	51 468	53 331	55 263
Vote 8 - Electricity		98 130	113 222	108 316	121 419	122 377	122 377	136 679	156 406	178 992
Vote 9 - Waste Management		17 251	19 244	15 281	16 909	17 906	17 906	26 192	24 919	22 948
Vote 10 - Waste Water Management		11 786	18 373	18 656	19 539	20 284	20 284	20 452	22 327	24 573
Vote 11 - Water		30 147	32 596	27 653	33 566	30 849	30 849	33 757	36 285	39 016
Vote 12 - Housing		2 571	24 570	16 617	3 631	6 705	6 705	6 457	12 034	8 990
Vote 13 - Road Transport		13 039	13 852	13 556	15 914	15 785	15 785	17 265	18 070	19 035
Vote 14 - Sports and Recreation		12 931	13 283	12 034	13 741	13 633	13 633	14 485	15 411	16 390
Total Expenditure by Vote	2	326 605	388 239	365 946	394 800	427 077	427 077	451 159	490 406	526 148
Surplus/(Deficit) for the year	2	19 700	6 334	48 013	47 981	62 079	62 079	61 064	70 521	74 022

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	102 234	116 302	110 680	110 746	120 571	120 571	120 571	135 874	154 138	174 856
Service charges - Water	2	28 572	30 722	29 820	30 458	30 973	30 973	30 973	33 443	34 981	36 555
Service charges - Waste Water Management	2	9 457	12 004	14 417	14 660	14 203	14 203	14 203	15 305	16 009	16 730
Service charges - Waste Management	2	10 806	12 779	14 391	15 272	12 757	12 757	12 757	14 436	15 100	15 780
Sale of Goods and Rendering of Services		3 685	4 713	4 443	4 240	4 897	4 897	4 897	4 926	5 152	5 389
Agency services		3 720	3 672	3 782	3 841	4 252	4 252	4 252	4 465	4 670	4 885
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)		5 733	4 288	9 837	10 876	6 547	6 547	6 547	6 698	6 899	7 105
Interest earned from Current and Non Current Assets		749	750	2 020	1 269	2 792	2 792	2 792	1 150	1 300	1 450
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		705	829	747	941	771	771	771	784	820	858
Licences and permits	2	3	3	2	-	11	11	11	12	13	13
Operational Revenue		497	566	946	704	3 012	3 012	3 012	527	551	576
Non-Exchange Revenue											
Property rates	2	48 155	52 404	70 382	73 339	73 876	73 876	73 876	75 998	79 491	83 065
Surcharges and Taxes		-	186	33	1	1	1	1	1	1	1
Fines, penalties and forfeits		11 553	9 181	10 570	11 555	34 216	34 216	34 216	34 907	35 607	36 321
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		77 633	96 033	90 589	89 549	95 207	95 207	95 207	94 462	105 514	107 423
Interest earned from Receivables (Non-Exchange)		-	-	-	-	4 212	4 212	4 212	4 353	4 484	4 619
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		493	507	813	840	3 644	3 644	3 644	4 601	5 031	5 507
Gains on disposal of Assets		74	646	-	2 500	2 000	2 000	2 000	-	-	-
Other Gains		-	33	7 346	910	7 360	7 360	7 360	19 548	19 548	19 548
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		304 069	345 618	370 820	371 702	421 302	421 302	421 302	451 489	489 309	520 681
Expenditure											
Employee related costs	2	123 803	132 380	124 857	144 683	136 130	136 130	136 130	149 110	158 151	169 317
Remuneration of councillors		5 572	5 000	5 697	6 139	6 192	6 192	6 192	6 502	6 801	7 107
Bulk purchases - electricity	2	81 771	93 891	92 504	95 123	101 065	101 065	101 065	113 900	131 782	152 472
Inventory consumed	8	6 873	8 332	10 542	12 291	14 687	14 687	14 687	11 172	11 685	12 216
Debt impairment	3	34 767	26 777	34 449	30 239	56 212	56 212	56 212	54 088	56 735	59 545
Depreciation and amortisation		23 687	27 107	24 715	29 617	28 605	28 605	28 605	31 438	32 879	34 574
Interest		11 585	13 017	13 042	15 789	10 932	10 932	10 932	11 926	13 137	14 625
Contracted services		17 911	57 006	35 524	33 651	35 984	35 984	35 984	27 732	34 225	32 266
Transfers and subsidies		489	244	358	30	223	223	223	220	230	241
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		20 147	23 620	24 123	26 328	29 686	29 686	29 686	37 712	37 423	36 426
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	865	135	910	7 360	7 360	7 360	7 360	7 360	7 360
Total Expenditure		326 605	388 239	365 946	394 800	427 077	427 077	427 077	451 159	490 406	526 148
Surplus/(Deficit)		(22 537)	(42 622)	4 874	(23 098)	(5 775)	(5 775)	(5 775)	330	(1 097)	(5 467)
Transfers and subsidies - capital (monetary allocations)	6	42 237	45 632	43 139	71 080	67 854	67 854	67 854	60 734	71 618	79 488
Transfers and subsidies - capital (in-kind)	6	-	3 324	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		19 700	6 334	48 013	47 981	62 079	62 079	62 079	61 064	70 521	74 022
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		19 700	6 334	48 013	47 981	62 079	62 079	62 079	61 064	70 521	74 022
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		19 700	6 334	48 013	47 981	62 079	62 079	62 079	61 064	70 521	74 022
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	19 700	6 334	48 013	47 981	62 079	62 079	62 079	61 064	70 521	74 022

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		351	2 699	9 356	4 938	2 515	2 515	2 515	-	5 689	5 689
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		120	47	-	1 800	-	-	-	1 320	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	2 500	7 848	5 361
Vote 10 - Waste Water Management		11 619	4 795	-	-	-	-	-	-	-	-
Vote 11 - Water		-	17 800	731	13 177	-	-	-	12 897	18 972	18 993
Vote 12 - Housing		-	-	13 214	5 731	1 813	1 813	1 813	3 200	-	3 000
Vote 13 - Road Transport		-	-	-	-	-	-	-	2 000	3 000	-
Vote 14 - Sports and Recreation		1 195	870	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	13 286	26 211	23 300	25 645	4 328	4 328	4 328	21 917	35 509	33 042
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	1	225	-	125	125	125	400	-	-
Vote 4 - Community Development Services		36	150	1 204	2 576	505	505	505	10 153	-	-
Vote 5 - Corporate and Strategic Services		245	396	239	1 165	1 513	1 513	1 513	1 071	300	300
Vote 6 - Planning and Development Services		18	-	16	-	1 234	1 234	1 234	500	1 152	-
Vote 7 - Public Safety		6	475	-	-	40	40	40	460	-	-
Vote 8 - Electricity		14 861	15 355	21 396	37 691	38 413	38 413	38 413	14 112	7 826	4 303
Vote 9 - Waste Management		24	2 849	3	5 000	13 001	13 001	13 001	-	-	-
Vote 10 - Waste Water Management		8 205	173	262	12 618	10 182	10 182	10 182	21 726	36 183	39 130
Vote 11 - Water		7 364	4 611	1 241	700	9 861	9 861	9 861	7 493	1 000	-
Vote 12 - Housing		-	1 289	117	-	2 063	2 063	2 063	2 736	-	3 012
Vote 13 - Road Transport		40	-	43	600	2 573	2 573	2 573	-	5 000	-
Vote 14 - Sports and Recreation		366	1 736	-	-	100	100	100	-	-	-
Capital single-year expenditure sub-total		31 165	27 036	24 748	60 350	79 609	79 609	79 609	58 652	51 460	46 746
Total Capital Expenditure - Vote		44 451	53 247	48 049	85 995	83 937	83 937	83 937	80 568	86 969	79 788
Capital Expenditure - Functional											
Governance and administration		245	397	465	1 165	1 638	1 638	1 638	1 471	300	300
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		245	397	465	1 165	1 638	1 638	1 638	1 471	300	300
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		1 603	4 520	14 536	8 307	4 521	4 521	4 521	16 549	-	6 012
Community and social services		36	150	1 204	2 576	505	505	505	10 153	-	-
Sport and recreation		1 562	2 606	-	-	100	100	100	-	-	-
Public safety		6	475	-	-	40	40	40	460	-	-
Housing		-	1 289	13 331	5 731	3 876	3 876	3 876	5 936	-	6 012
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		409	2 699	9 415	5 538	6 322	6 322	6 322	2 500	14 841	5 689
Planning and development		369	2 699	9 372	4 938	3 749	3 749	3 749	500	6 841	5 689
Road transport		40	-	43	600	2 573	2 573	2 573	2 000	8 000	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		42 193	45 630	23 633	70 985	71 457	71 457	71 457	60 048	71 829	67 787
Energy sources		14 981	15 402	21 396	39 491	38 413	38 413	38 413	15 432	7 826	4 303
Water management		7 364	22 411	1 972	13 877	9 861	9 861	9 861	20 389	19 972	18 993
Waste water management		19 824	4 968	262	12 618	10 182	10 182	10 182	21 726	36 183	39 130
Waste management		24	2 849	3	5 000	13 001	13 001	13 001	2 500	7 848	5 361
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	44 451	53 247	48 049	85 995	83 937	83 937	83 937	80 568	86 969	79 788
Funded by:											
National Government		42 237	45 632	29 919	65 349	54 878	54 878	54 878	47 842	71 618	73 476
Provincial Government		-	-	13 219	5 731	12 976	12 976	12 976	12 893	-	6 012
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	42 237	45 632	43 139	71 080	67 854	67 854	67 854	60 734	71 618	79 488
Borrowing	6	-	314	-	300	-	-	-	-	-	-
Internally generated funds	7	2 214	7 301	4 910	14 615	16 083	16 083	16 083	19 834	15 352	300
Total Capital Funding	7	44 451	53 247	48 049	85 995	83 937	83 937	83 937	80 568	86 969	79 788

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSETS											
Current assets											
Cash and cash equivalents		9 750	11 815	28 778	1 233	1 530	1 530	1 530	10 155	26 358	57 190
Trade and other receivables from exchange transactions	1	24 854	26 729	26 167	21 813	26 392	26 392	26 392	27 244	28 134	29 067
Receivables from non-exchange transactions	1	11 384	14 965	12 039	11 014	8 335	8 335	8 335	8 679	9 038	9 414
Current portion of non-current receivables		32	-	363	-	363	363	363	363	363	363
Inventory	2	1 277	1 454	1 047	1 454	1 047	1 047	1 047	1 047	1 047	1 047
VAT		4 462	8 438	8 432	8 290	8 432	8 432	8 432	6 696	4 960	3 224
Other current assets		5	0	0	0	0	0	0	0	0	0
Total current assets		51 764	63 403	76 825	43 804	46 099	46 099	46 099	54 183	69 900	100 304
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		77 313	74 399	74 313	74 292	74 260	74 260	74 260	74 207	74 154	74 101
Property, plant and equipment	3	636 922	656 865	682 314	751 485	737 900	737 900	737 900	787 281	841 620	886 997
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Intangible assets		1 254	1 044	844	687	643	643	643	445	249	140
Trade and other receivables from exchange transactions		-	-	72	-	72	72	72	72	72	72
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		715 490	732 308	757 543	826 464	812 875	812 875	812 875	862 005	916 095	961 310
TOTAL ASSETS		767 254	795 711	834 368	870 268	858 973	858 973	858 973	916 188	985 995	1 061 614
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		5 179	3 726	1 942	1 984	1 969	1 969	1 969	474	-	-
Consumer deposits		2 318	2 539	2 795	2 970	3 016	3 016	3 016	3 238	3 459	3 680
Trade and other payables from exchange transactions	4	95 047	113 857	86 018	103 203	23 141	23 141	23 141	23 141	23 141	23 141
Trade and other payables from non-exchange transactions	5	1 082	6 386	10 823	510	-	-	-	-	-	-
Provision		12 933	14 289	13 234	15 340	13 396	13 396	13 396	13 516	13 669	13 860
VAT		-	-	-	-	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		116 559	140 797	114 812	124 008	41 522	41 522	41 522	40 370	40 269	40 682
Non current liabilities											
Financial liabilities	6	7 302	4 385	2 443	445	474	474	474	-	-	-
Provision	7	77 375	81 834	86 320	102 758	96 418	96 418	96 418	108 120	121 431	136 540
Long term portion of trade payables		-	-	14 085	-	41 772	41 772	41 772	27 848	13 924	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		84 677	86 219	102 849	103 202	138 665	138 665	138 665	135 968	135 355	136 540
TOTAL LIABILITIES		201 235	227 016	217 661	227 210	180 187	180 187	180 187	176 338	175 625	177 222
NET ASSETS		566 018	568 694	616 707	643 057	678 786	678 786	678 786	739 850	810 370	884 392
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	566 018	568 694	616 707	643 057	678 786	678 786	678 786	739 850	810 370	884 392
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	566 018	568 694	616 707	643 057	678 786	678 786	678 786	739 850	810 370	884 392

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		45 968	47 818	63 298	70 435	67 497	67 497	67 497	69 603	72 548	75 561
Service charges		136 266	154 244	161 933	158 525	174 207	174 207	174 207	193 979	214 317	237 091
Other revenue		12 367	9 715	12 386	11 043	15 778	15 778	15 778	13 611	14 164	14 741
Transfers and Subsidies - Operational	1	51 241	101 337	94 976	89 549	93 168	93 168	93 168	94 462	105 514	107 423
Transfers and Subsidies - Capital	1	42 237	45 632	43 139	71 080	58 880	58 880	58 880	60 734	71 618	79 488
Interest		708	3 629	5 291	8 010	6 520	6 520	6 520	5 003	5 232	5 465
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(235 294)	(309 825)	(307 208)	(316 673)	(358 876)	(358 876)	(358 876)	(345 942)	(379 599)	(409 019)
Interest		(5 422)	(4 758)	(3 907)	(5 504)	(514)	(514)	(514)	(290)	(140)	(109)
Transfers and Subsidies	1	(489)	(244)	(358)	(30)	(250)	(250)	(250)	(220)	(230)	(241)
NET CASH FROM/(USED) OPERATING ACTIVITIES		47 581	47 549	69 550	86 434	56 410	56 410	56 410	90 941	103 425	110 399
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		351	4 487	70	2 500	2 000	2 000	2 000	-	-	-
Decrease (increase) in non-current receivables		(32)	32	(563)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(50 327)	(44 910)	(48 625)	(85 995)	(83 937)	(83 937)	(83 937)	(80 568)	(86 969)	(79 788)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(50 008)	(40 391)	(49 118)	(83 495)	(81 937)	(81 937)	(81 937)	(80 568)	(86 969)	(79 788)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		210	221	256	221	221	221	221	221	221	221
Payments											
Repayment of borrowing		(4 717)	(5 314)	(3 726)	(1 956)	(1 942)	(1 942)	(1 942)	(1 969)	(474)	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 508)	(5 093)	(3 470)	(1 735)	(1 721)	(1 721)	(1 721)	(1 747)	(253)	221
NET INCREASE/ (DECREASE) IN CASH HELD		(6 935)	2 065	16 962	1 205	(27 248)	(27 248)	(27 248)	8 625	16 203	30 832
Cash/cash equivalents at the year begin:	2	16 685	9 750	11 815	28	28 778	28 778	28 778	1 530	10 155	26 358
Cash/cash equivalents at the year end:	2	9 750	11 815	28 778	1 233	1 530	1 530	1 530	10 155	26 358	57 190

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash and investments available											
Cash/cash equivalents at the year end	1	9 750	11 815	28 778	1 233	1 530	1 530	1 530	10 155	26 358	57 190
Other current investments > 90 days		(0)	(0)	(0)	-	(0)	(0)	(0)	-	-	-
Non-current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		9 750	11 815	28 778	1 233	1 530	1 530	1 530	10 155	26 358	57 190
Application of cash and investments											
Unspent conditional transfers		1 082	6 386	10 823	510	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	647	-	-	-	-	-	-	-	-
Other working capital requirements	3	62 844	77 525	50 742	73 546	(6 797)	(6 797)	(6 797)	(7 917)	(9 136)	(10 416)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		63 926	84 558	61 565	74 056	(6 797)	(6 797)	(6 797)	(7 917)	(9 136)	(10 416)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(54 176)	(72 743)	(32 788)	(72 823)	8 326	8 326	8 326	18 072	35 493	67 605
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	41 772	41 772	41 772	27 848	13 924	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(54 176)	(72 743)	(32 788)	(72 823)	50 098	50 098	50 098	45 920	49 417	67 605

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 2024/25 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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	35 171	45 047	35 186	74 057	72 716	72 716	69 205	64 683	69 054
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		14 817	14 986	17 923	33 041	30 435	30 435	11 712	7 826	4 303
<i>Water Supply Infrastructure</i>		7 137	17 800	2 478	18 908	9 702	9 702	22 746	13 927	19 960
<i>Sanitation Infrastructure</i>		12 570	4 795	11 936	11 618	7 504	7 504	19 107	34 783	39 130
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	2 500	7 848	5 361
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		34 525	37 581	32 337	63 566	47 641	47 641	56 065	64 383	68 754
Community Facilities		-	1 514	1 317	2 576	492	492	10 153	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	1 514	1 317	2 576	492	492	10 153	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		188	394	245	1 165	1 513	1 513	1 071	300	300
Furniture and Office Equipment		6	1 033	57	-	117	117	-	-	-
Machinery and Equipment		422	1 202	1 231	1 750	5 382	5 382	705	-	-
Transport Assets		-	3 324	-	5 000	17 571	17 571	1 210	-	-
Land		30	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	1 622	1 907	1 237	1 600	500	500	4 143	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	1 237	1 100	-	-	1 100	-	-
<i>Water Supply Infrastructure</i>		27	172	-	500	500	500	3 043	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		27	172	1 237	1 600	500	500	4 143	-	-
Community Facilities		36	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 559	1 735	-	-	-	-	-	-	-
Community Assets		1 595	1 735	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	7 658	6 293	11 625	10 338	10 720	10 720	7 220	22 286	10 734
<i>Roads Infrastructure</i>		351	2 699	9 356	5 538	4 730	4 730	2 500	14 841	5 689
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		120	234	1 565	3 600	3 397	3 397	2 620	-	-
<i>Water Supply Infrastructure</i>		-	3 360	704	-	200	2 142	-	6 045	5 045
<i>Sanitation Infrastructure</i>		7 133	-	-	1 000	452	452	2 100	1 400	-
<i>Solid Waste Infrastructure</i>		24	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		7 628	6 293	11 625	10 338	10 720	10 720	7 220	22 286	10 734
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		30	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		30	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE	4	44 451	53 247	48 049	85 995	83 937	83 937	80 568	86 969	79 788
<i>Roads Infrastructure</i>		351	2 699	9 356	5 538	4 730	4 730	2 500	14 841	5 689
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		14 938	15 220	20 726	37 741	33 832	33 832	15 432	7 826	4 303
<i>Water Supply Infrastructure</i>		7 165	21 332	3 182	19 608	12 344	12 344	25 789	19 972	25 005
<i>Sanitation Infrastructure</i>		19 703	4 795	11 936	12 618	7 956	7 956	21 207	36 183	39 130
<i>Solid Waste Infrastructure</i>		24	-	-	-	-	-	2 500	7 848	5 361
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		42 180	44 046	45 199	75 504	58 862	58 862	67 429	86 669	79 488
<i>Community Facilities</i>		36	1 514	1 317	2 576	492	492	10 153	-	-
<i>Sport and Recreation Facilities</i>		1 559	1 735	-	-	-	-	-	-	-
Community Assets		1 595	3 248	1 317	2 576	492	492	10 153	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		30	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		30	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		188	394	245	1 165	1 513	1 513	1 071	300	300
Furniture and Office Equipment		6	1 033	57	-	117	117	-	-	-
Machinery and Equipment		422	1 202	1 231	1 750	5 382	5 382	705	-	-
Transport Assets		-	3 324	-	5 000	17 571	17 571	1 210	-	-
Land		30	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		44 451	53 247	48 049	85 995	83 937	83 937	80 568	86 969	79 788
ASSET REGISTER SUMMARY - PPE (WDV)	5	715 490	732 308	757 471	826 464	812 803	812 803	861 933	916 023	961 238
<i>Roads Infrastructure</i>		95 650	93 156	97 389	94 553	96 794	96 794	93 767	102 978	102 810
<i>Storm water Infrastructure</i>		21 044	20 494	19 945	19 694	19 393	19 393	18 843	18 293	17 743
<i>Electrical Infrastructure</i>		94 603	105 775	122 590	156 149	151 916	151 916	161 193	162 621	160 399
<i>Water Supply Infrastructure</i>		149 487	165 693	164 412	186 156	171 202	171 202	190 046	202 582	219 627
<i>Sanitation Infrastructure</i>		153 664	152 679	158 727	158 900	160 386	160 386	174 705	203 239	233 681
<i>Solid Waste Infrastructure</i>		11 645	6 301	7 792	3 691	6 151	6 151	7 594	14 398	18 582
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		526 092	544 098	570 854	619 142	605 841	605 841	646 148	704 111	752 842
Community Assets		71 465	71 654	71 955	79 737	71 517	71 517	80 670	79 628	78 586
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		77 313	74 399	74 313	74 292	74 260	74 260	74 207	74 154	74 101
Other Assets		11 755	11 561	11 428	11 291	11 293	11 293	11 159	11 025	10 891
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		1 254	1 044	844	687	643	643	445	249	140
Computer Equipment		1 135	1 075	1 102	2 256	2 371	2 371	3 172	3 221	3 288
Furniture and Office Equipment		5 212	5 017	4 259	3 644	3 641	3 641	2 919	2 244	1 643
Machinery and Equipment		4 087	3 664	4 008	9 772	9 131	9 131	9 219	8 669	8 168
Transport Assets		7 779	10 399	9 309	16 244	24 707	24 707	24 595	23 323	22 179
Land		9 398	9 398	9 398	9 398	9 398	9 398	9 398	9 398	9 398
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	715 490	732 308	757 471	826 464	812 803	812 803	861 933	916 023	961 238

EXPENDITURE OTHER ITEMS		47 977	56 406	52 162	62 824	63 181	63 181	65 446	68 977	73 015
Depreciation	7	23 687	27 107	24 715	29 617	28 605	28 605	31 438	32 879	34 574
Repairs and Maintenance by Asset Class	3	24 289	29 299	27 447	33 207	34 576	34 576	34 008	36 098	38 441
Roads Infrastructure		6 132	7 045	6 664	8 351	8 742	8 742	9 583	10 208	10 865
Storm water Infrastructure		755	714	869	1 049	634	634	1 153	1 222	1 293
Electrical Infrastructure		722	744	797	1 400	1 064	1 064	1 245	1 302	1 361
Water Supply Infrastructure		941	1 147	1 140	796	996	996	954	997	1 042
Sanitation Infrastructure		4 229	5 375	5 223	5 954	6 217	6 217	5 516	5 866	6 234
Solid Waste Infrastructure		440	912	582	1 233	1 175	1 175	862	902	942
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		13 219	15 936	15 275	18 782	18 828	18 828	19 313	20 497	21 737
Community Facilities		6 391	6 706	6 623	7 943	8 040	8 040	8 160	8 725	9 470
Sport and Recreation Facilities		1 305	1 729	1 294	1 661	1 257	1 257	1 374	1 466	1 562
Community Assets		7 696	8 434	7 916	9 605	9 297	9 297	9 534	10 190	11 032
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		191	291	19	485	265	265	780	816	853
Housing		-	-	-	-	-	-	-	-	-
Other Assets		191	291	19	485	265	265	780	816	853
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		29	41	59	148	179	179	148	155	162
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		52	83	74	306	456	456	256	267	279
Transport Assets		3 103	4 514	4 104	3 882	5 551	5 551	3 977	4 173	4 378
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		47 977	56 406	52 162	62 824	63 181	63 181	65 446	68 977	73 015
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		20.9%	15.4%	26.8%	13.9%	13.4%	13.4%	14.1%	25.6%	13.5%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		39.2%	30.2%	52.0%	40.3%	39.2%	39.2%	36.1%	67.8%	31.0%
<i>R&M as a % of PPE & Investment Property</i>		3.4%	4.0%	3.6%	4.0%	4.3%	4.3%	3.9%	3.9%	4.0%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>		4.7%	5.1%	5.3%	5.5%	5.6%	5.6%	5.3%	6.4%	5.1%

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40% of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8% of PPE.
3. 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 4.2% of PPE.

Table 19: MBRR A10 - Basic Service Delivery Measurement

WC012 Cederberg - Table A10 Basic service delivery measurement										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		5 779	5 832	6 034	6 011	6 011	6 011	6 071	6 132	6 193
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		5 779	5 832	6 034	6 011	6 011	6 011	6 071	6 132	6 193
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	5 779	5 832	6 034	6 011	6 011	6 011	6 071	6 132	6 193
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	5 148	5 154	5 154	5 154	5 206	5 258	5 310
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	5 154	5 154	5 154	5 206	5 258	5 310
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	5 148	5 154	5 154	5 154	5 206	5 258	5 310
Energy:										
Electricity (at least min.service level)		1 380	482	419	383	383	383	387	391	395
Electricity - prepaid (min.service level)		6 497	7 578	7 977	8 109	8 109	8 109	8 190	8 272	8 355
<i>Minimum Service Level and Above sub-total</i>		7 877	8 060	8 396	8 492	8 492	8 492	8 577	8 663	8 749
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	7 877	8 060	8 396	8 492	8 492	8 492	8 577	8 663	8 749
Refuse:										
Removed at least once a week		-	-	5 953	6 003	6 003	6 003	6 063	6 124	6 185
<i>Minimum Service Level and Above sub-total</i>		-	-	5 953	6 003	6 003	6 003	6 063	6 124	6 185
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	5 953	6 003	6 003	6 003	6 063	6 124	6 185
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		2 650	2 650	2 302	2 078	2 078	2 078	2 099	2 120	2 141
Sanitation (free minimum level service)		2 650	2 650	2 226	2 032	2 032	2 032	2 052	2 073	2 094
Electricity/other energy (50kwh per household per month)		2 650	2 650	2 264	2 150	2 150	2 150	2 172	2 193	2 215
Refuse (removed at least once a week)		2 650	2 650	2 299	2 075	2 075	2 075	2 096	2 117	2 138
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		1 137	1 078	2 389	3 629	3 116	3 116	3 502	3 663	3 828
Sanitation (free sanitation service to indigent households)		4 801	3 404	3 647	5 787	4 969	4 969	5 237	5 478	5 724
Electricity/other energy (50kwh per indigent household per month)		72	64	61	114	2 303	2 303	2 595	2 943	3 338
Refuse (removed once a week for indigent households)		536	540	578	902	3 232	3 232	3 629	3 796	3 967
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	6 546	5 085	6 675	10 432	13 620	13 620	14 963	15 880	16 857
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	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		3 919	3 803	8 124	8 791	8 639	8 639	8 827	9 234	9 651
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		3 919	3 803	8 124	8 791	8 639	8 639	8 827	9 234	9 651

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

TIME SCHEDULE FOR IDP REVIEW PROCESS					
NO	ACTIVITY/TASK	RESPONSIBLE OFFICIAL	TARGET DATES		
			IDP	BUDGET	PMS
AUGUST 2023					
1	2022/2023 4 th Quarter Performance (Section 52) Report tabled to Council	IDP/PMS			31/08/2023
2	Submit monthly report on the budget for period ending 31 July 2023 within 10 working days to the Executive Mayor	CFO		31/08/2023	
3	Table Final Process Plan and IDP/PMS/Budget Time Schedule for approval by Council	IDP/PMS	31/08/2023		
4	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		31/08/2023	31/08/2023
5	Submit the Annual Performance Report and Annual Financial Statements to the Auditor-General	IDP/PMS CFO		31/08/2023	31/08/2023
6	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		31/08/2023	31/08/2023
7	Submit the Annual Performance Report and Annual Financial Statements to the Auditor-General	IDP/PMS CFO		31/08/2023	31/08/2023
SEPTEMBER 2023					
8	Submit Process Plan & IDP/Budget key deadlines to Provincial Government and West Coast District Municipality	IDP/PMS	01/09/2023		
9	Advertisement of Process Plan & IDP/PMS/Budget Time Schedule on website/local newspaper/notice boards	IDP/PMS	07/09/2023		
10	Make public the 4 th Quarter 2022/2023 Performance Report	IDP/PMS			07/09/2023
11	Submit the 4 th Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government	IDP/PMS			07/09/2023
12	Provincial Public Participation Forum	IDP/PMS			
13	Submit monthly report on the budget for period ending 31 August 2023 within 10 working days to the Executive Mayor	Manager Budget		14/09/2023	
14	Performance Evaluations Senior Managers	Municipal Manager & IDP/PMS			22/09/2023
15	Ward Committee consultation sessions on IDP/Public engagements	IDP/PMS & Public Participation	08-30/09/2023		
OCTOBER 2023					
16	Submit 1 st Quarter Performance Report (Section 52) to Mayoral Committee	IDP/PMS			20/10/2023
17	Submit monthly report on the budget for period ending 30 September 2023 within 10 working days to the Executive Mayor	Manager Budget		13/10/2023	
NOVEMBER 2023					
18	Make public the 1 st Quarter Performance Report				03/11/2023
19	Submit the 1 st Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government				03/11/2023
20	Submit monthly report on the budget for period ending 31 October 2023 within 10 working days to the Executive Mayor	Manager Budget		14/11/2023	

21	Strategic Workshop with Council	Municipal Manager	22/11/2023		
DECEMBER 2023					
22	Provincial IDP Managers Forum	IDP/PMS	07&08/12/2023		
	Provincial Public Participation Forum Meeting	IDP/PMS	07&08/12/2023		
23	Submit monthly report on the budget for period ending 30 November 2023 within 10 working days to the Executive Mayor	Manager Budget		14/12/2023	
JANUARY 2024					
24	Submit monthly report on the budget for period ending 31 December 2023 within 10 working days to the Executive Mayor	Manager Budget		15/01/2024	
25	Submit Mid-Year Performance Assessment Report to Executive Mayor	IDP/PMS			25/01/2024
26	Submit Mid-Year Budget Assessment to Executive Mayor	CFO		25/01/2024	
27	Submit 2nd Quarter Performance Report to Council	IDP/PMS			31/01/2024
28	Table Draft Annual Report 2022/2023 to Council	Municipal Manager			31/01/2024
29	Submit Mid-Year Budget and Performance Report to Council	IDP/PMS CFO			31/01/2024
30	Submit Mid-Year Budget and Performance Report to Provincial Treasury, National Treasury and Department of Local Government	Municipal Manager			31/01/2024
31	Submit the 2 nd Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government				31/01/2024
FEBRUARY 2024					
32	Make public the Annual Report for comments	IDP/PMS			08/02/2024
33	Make public the Mid-Year Budget and Performance report	Municipal Manager			08/02/2024
34	Make public the 2nd Quarter Performance Report				08/02/2024
35	Mid-Year Performance Evaluations Senior Managers	Municipal Manager			09/02/2024
36	Submit monthly report on the budget for period ending 31 January 2024 within 10 working days to the Executive Mayor	Manager Budget		14/02/2024	
37	Council considers and adopts 2023/24 Adjustment Budget and potential revised 2023/24 SDBIP	Municipal Manager		28/02/2024	28/02/2024
MARCH 2024					
38	Advertise the approved 2023/24 Adjustments Budget and submit budget and B Schedules to National Treasury and Provincial Treasury as required per legislation (within 10 working days)	Manager Budget		13/03/2024	
39	Submit monthly report on the budget for period ending 29 February 2024 within 10 working days to the Executive Mayor	Manager Budget		14/03/2024	
40	Budget Steering Committee Meeting	CFO		15/03/2024	
41	Table Draft IDP / BUDGET/ SDBIP & SDF to Council	Municipal Manager	28/03/2024	28/03/2024	28/03/2024
42	Table Oversight Report to Council	Municipal Manager			28/03/2024
APRIL 2024					

43	Submit the draft IDP, SDBIP and budget to Department of Local Government, National, Provincial Treasury and West Coast District Municipality	IDP/PMS CFO	02/04/2024	02/04/2024	23/04/2024
44	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	02/04/2024	02/04/2024	02/04/2024
45	Make public the Oversight Report within 7 days of its adoption (MFMA-Sec129)	IDP/PMS			9/04/2024
46	Submit the Annual Report and Oversight Report to the provincial legislature as per circular (MFMA-Sec 132)	IDP/PMS			9/04/2024
47	Submit monthly report on the budget for period ending 31 March 2024 within 10 working days to the Executive Mayor	Manager Budget		15/04/2024	
48	Consult the Draft IDP, SDBIP and Budget with the Ward Committee	IDP/PMS CFO	08-29/04/2024	08-29/04/2024	08-29/04/2024
MAY 2024					
49	Closing of comments and representations on the Draft IDP, Budget & SDF	IDP/PMS & CFO	08/05/2024	08/05/2024	
50	Submit monthly report on the budget for period ending 30 April 2024 within 10 working days to the Executive Mayor	Manager Budget		15/05/2024	
51	Budget Steering Committee Meeting	CFO		17/05/2024	
52	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	10/05/2024	10/05/2024	
53	Submit 3 rd Quarter Performance Report to Council	IDP/PMS			30/05/2024
54	Council to adopt Revised IDP, Budget	Municipal	30/05/2024	30/05/2024	

	(at least 30 days before the start of the budget year)	Manager			
JUNE 2024					
55	Provincial IDP Managers Forum	IDP/PMS	06 & 07/06/2024		
56	Make Public the 3 rd Quarter Performance Report				03/06/2024
57	Place the IDP, multi-year budget, all budget-related documents and all budget-related policies on the website	IDP/PMS CFO	03/06/2024	03/06/2024	
58	Submit a copy of the revised IDP to the MEC for LG (within 10 days of the adoption of the plan)	IDP/PMS	07/06/2024	07/06/2024	
59	Submit approved Budget to National and Provincial Treasuries (both printed and electronic formats)	CFO	07/06/2024	07/06/2024	
60	Submit a copy of the revised IDP to West Coast District Municipality	IDP/PMS	07/06/2024		
61	Submit the 3 rd Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government				06/06/2024
62	Give notice to the public of the adoption of the IDP (within 14 days of the adoption of the plan) and budget (within 10 working days)	IDP/PMS CFO	06/06/2024	06/06/2024	
63	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			14/06/2024
64	Submit monthly report on the budget for period ending 31 May 2024 within 10 working days to the Executive Mayor	Manager Budget		14/06/2024	
65	Executive Mayor takes all reasonable steps to ensure that the SDBIP is approved (within	Municipal Manager			28/06/2024

	28 days after approval of the budget)				
66	Place the performance agreements on the website	IDP/PMS			28/06/2024
67	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			28/06/2024
JULY 2024					
68	Submit the SDBIP to National and Provincial Treasury within 10 working days of the approval of the plan			12/07/2024	
69	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			12/07/2024
70	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			12/07/2024
71	Submit monthly report on the budget for period ending 30 June 2024 within 10 working days to the Executive Mayor	Manager Budget		12/07/2024	
AUGUST 2024					
72	2023/2024 4 th Quarter Performance (Section 52) Report tabled to Council	IDP/PMS			30/08/2024
73	Submit monthly report on the budget for period ending 31 July 2024 within 10 working days to the Executive Mayor	Manager Budget		15/08/2024	
74	Table Final IDP/PMS/Budget Time Schedule	IDP/PMS	30/08/2024		
	for approval by Council				
75	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		30/08/2024	30/08/2024
76	Submit the Annual Performance Report and Annual Financial Statements to the Auditor-General	IDP/PMS CFO		30/08/2024	30/08/2024

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 2024/2025 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 2024/25 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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousand													
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	SO1		206 022	232 015	214 067	258 788	269 824	269 824	286 101	336 780	364 133	
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		57 356	62 638	93 166	92 287	99 831	99 831	97 847	101 835	106 014	
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and accountable governance	SO3		57 644	52 786	53 633	55 994	56 844	56 844	58 929	60 843	64 282	
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		1 804	25 068	29 035	7 748	9 266	9 266	10 995	10 509	13 341	
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		23 376	21 858	23 820	27 703	51 493	51 493	58 060	50 663	52 095	
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		103	207	238	262	1 899	1 899	291	297	304	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	346 305	394 573	413 958	442 782	489 156	489 156	512 223	560 927	600 170

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousand													
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	SO1		176 914	204 233	190 113	214 937	215 164	215 164	242 787	267 089	294 247	
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		56 575	60 380	66 993	65 641	78 755	78 755	73 914	78 399	83 266	
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and accountable governance	SO3		36 498	38 500	34 785	40 403	39 011	39 011	40 626	41 371	43 687	
Facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	SO4		2 490	3 000	3 984	4 411	4 283	4 283	4 625	4 951	5 295	
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		5 867	27 689	20 472	8 783	11 738	11 738	11 616	17 533	14 846	
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		37 876	38 462	35 814	44 505	63 910	63 910	66 240	69 094	72 184	
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		10 386	15 976	13 786	16 119	14 215	14 215	11 350	11 969	12 623	
Allocations to other priorities													
Total Expenditure				1	326 605	388 239	365 946	394 800	427 077	427 077	451 159	490 406	526 148

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousand													
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	SO1		42 605	48 495	33 048	76 523	77 778	77 778	62 548	86 669	73 476	
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		-	1	225	-	125	125	400	-	-	
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and accountable governance	SO3		171	394	229	1 165	1 513	1 513	1 071	300	300	
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		-	1 289	13 331	5 731	3 876	3 876	5 936	-	6 012	
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		1 601	3 066	1 204	2 576	645	645	10 613	-	-	
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		75	1	10	-	-	-	-	-	-	
Allocations to other priorities			3										
Total Capital Expenditure				1	44 451	53 247	48 049	85 995	83 937	83 937	80 568	86 969	79 788

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ENGINEERING & PLANNING SERVICES										
Improve and Sustain basic services										
Water distribution and treatment										
<i>Access to all residents</i>	Project percentage	9.2%	8.4%	7.6%	8.5%	7.2%	7.2%	7.5%	7.4%	7.4%
Sewerage and Waste Management										
<i>To ensure a high quality</i>	Project percentage	4.0%	5.1%	5.5%	5.4%	5.0%	5.0%	4.9%	4.9%	5.0%
Solid Waste Disposal (landfill sites)										
<i>Access to Refuse Removal</i>	Project percentage	5.3%	5.0%	4.2%	4.3%	4.2%	4.2%	5.8%	5.1%	4.4%
Electricity Distribution										
<i>Provision of Electricity connections</i>	Project percentage	30.0%	29.2%	29.6%	30.8%	28.7%	28.7%	30.3%	31.9%	34.0%
Roads & Stormwater Management										
<i>To develop and maintain the urban road</i>	Project percentage	4.1%	3.7%	3.8%	4.1%	3.8%	3.8%	3.9%	3.7%	3.7%
COMMUNITY AND SOCIAL SERVICES										
Quality livings environment and human										
Housing & Informal Settlements										
<i>Improve livings condition through human</i>	Project percentage	0.8%	6.3%	4.5%	0.9%	1.6%	1.6%	1.4%	2.5%	1.7%
Sport & Recreation										
<i>Effective Sport Facilities</i>	Project percentage	6.8%	6.2%	5.7%	6.9%	6.1%	6.1%	6.0%	5.9%	5.9%
LED and tourism										
<i>Access to economic development</i>	Project percentage	2.3%	2.2%	2.8%	3.2%	2.9%	2.9%	2.8%	2.8%	2.8%
CORPORATE & STRATEGIC SERVICES										
Promote health and safety environment										
Health and safety of people										
<i>Ensure health and safety environment</i>	Project percentage	6.0%	4.8%	5.1%	5.6%	10.1%	10.1%	9.9%	9.4%	9.1%
FINANCIAL SERVICES										
Financial viability and Sustainability										
Financial Sustainability										
<i>financial viable</i>	Project percentage	26.9%	25.6%	27.7%	26.5%	26.8%	26.8%	24.1%	23.2%	22.9%
General Council										
Governance & Administration										
<i>Provision of Democratic and accountable governance</i>	Project percentage	4.5%	3.5%	3.5%	4.0%	3.7%	3.7%	3.3%	3.3%	3.2%

Table 25: SA8 Performance indicators and benchmarks

WC012 Cederberg - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.0%	4.7%	4.6%	4.5%	3.0%	3.0%	3.0%	3.1%	2.8%	2.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.4%	5.3%	4.5%	4.8%	3.1%	3.1%	3.1%	3.1%	2.8%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.4	0.5	0.7	0.4	1.1	1.1	1.1	1.3	1.7	2.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.4	0.5	0.7	0.4	1.1	1.1	1.1	1.3	1.7	2.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.3	0.5	0.2	0.7	0.7	0.7	0.9	1.4	2.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	117.7%	114.5%	129.3%	130.6%	131.8%	131.8%	131.8%	129.2%	127.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		117.8%	114.5%	129.6%	130.6%	131.8%	131.8%	131.8%	129.2%	127.3%	125.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	31.1%	28.7%	25.8%	25.6%	21.9%	21.9%	21.9%	20.1%	18.2%	16.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		974.8%	963.6%	298.9%	8370.9%	1512.8%	1512.8%	1512.8%	227.9%	87.8%	40.5%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	2 641 015	4 523 617	3 159 455							
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	4.39%	7.33%	6.15%							
Water Volumes -System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kt)	642 341	650 203	662 575							
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	22.02%	23.83%	27.52%							
Employee costs	Employee costs/(Total Revenue - capital revenue)	40.7%	38.3%	33.7%	38.9%	32.3%	32.3%	32.3%	33.0%	32.3%	32.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	42.5%	39.7%	35.2%	40.6%	33.8%	33.8%	36.9%	34.5%	33.7%	33.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	8.0%	8.5%	7.4%	8.9%	8.2%	8.2%	8.1%	7.5%	7.4%	7.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.6%	11.6%	10.2%	12.2%	9.4%	9.4%	9.4%	9.6%	9.4%	9.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	34.0	38.3	37.2	43.6	49.6	49.6	60.1	79.1	89.5	95.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	10.8%	13.8%	12.1%	11.6%	9.5%	9.5%	9.5%	7.9%	6.5%	5.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.4	0.4	1.1	0.0	0.1	0.1	0.1	0.3	0.8	1.5

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.

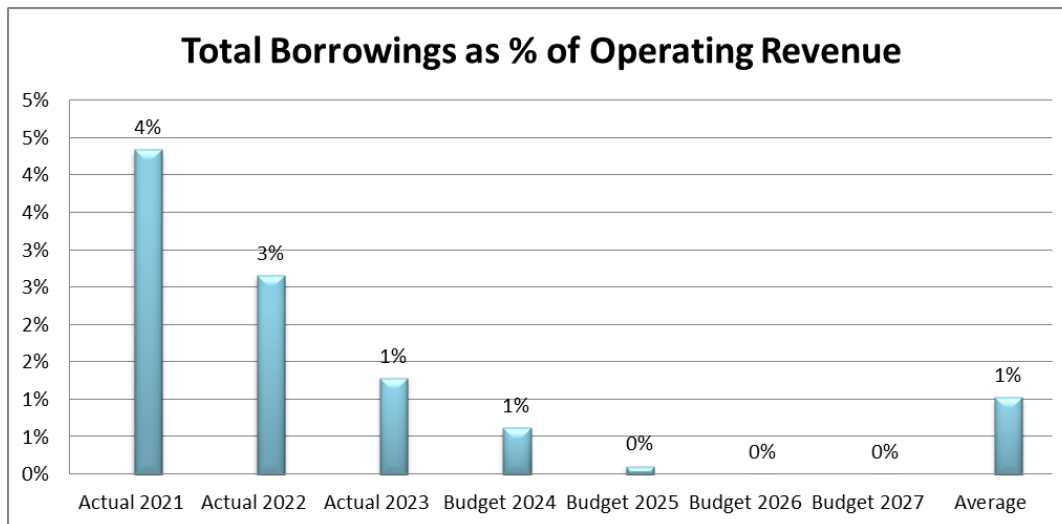


Figure 4: Borrowings as % of operating revenue

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

The Liquidity ratio is a measure of the ability of the Municipality to utilise cash and cash equivalents to extinguish or retire its current liabilities immediately. The norm set by National Treasury is 1:1. The Municipality performed as follows:

- At June 2023: 0
- At March 2024: 1.76

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 current ratio is a measure of the ability of the Municipality to pay its short-term obligations with its short term assets. The standard norm for this ratio in terms of National treasury must be 2:1.

The current ratio has been under the norm for the last ten financial years and including the current financial year. This ratio although improves it is still not sufficient to be within the norm over the MTREF.

At March 2024: 1.40:1

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.

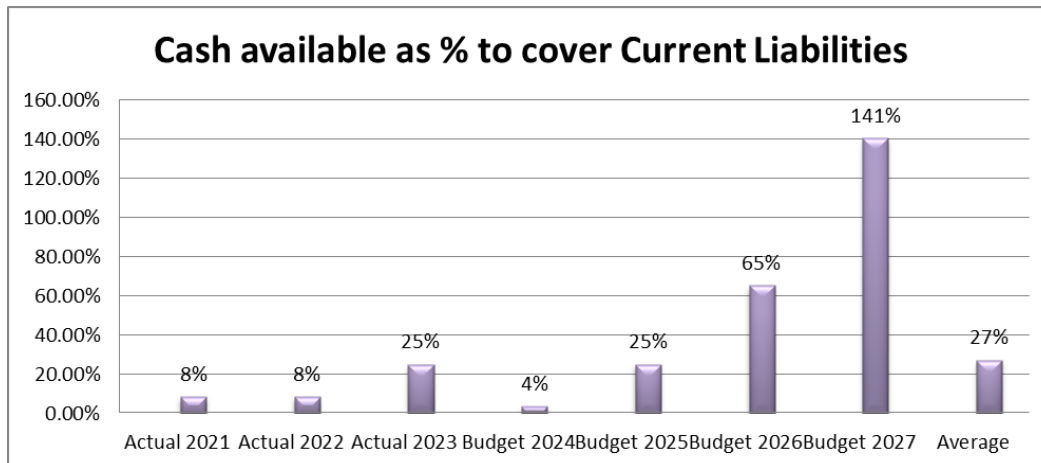


Figure 5: Current liabilities as % of cash

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, and credit control and debt collection. Payment levels and credit control is considered to be favorable.

2.2.2.4.1 Payment Level

The credit control, debt collection and customer care policy has been amended to bring about improvements which result in an increased collection rate for 2023/24 financial year. This is expected to stabilise and or increase in the new financial year. An average of 92% payment ratio was achieved and the municipality is aiming to achieve the 95% as by National Treasury standards.

The municipality aims to achieve a collection rate of 92% and has accordingly budgeted as such for 2024/25. This is in line with the actual current collection rate of 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.

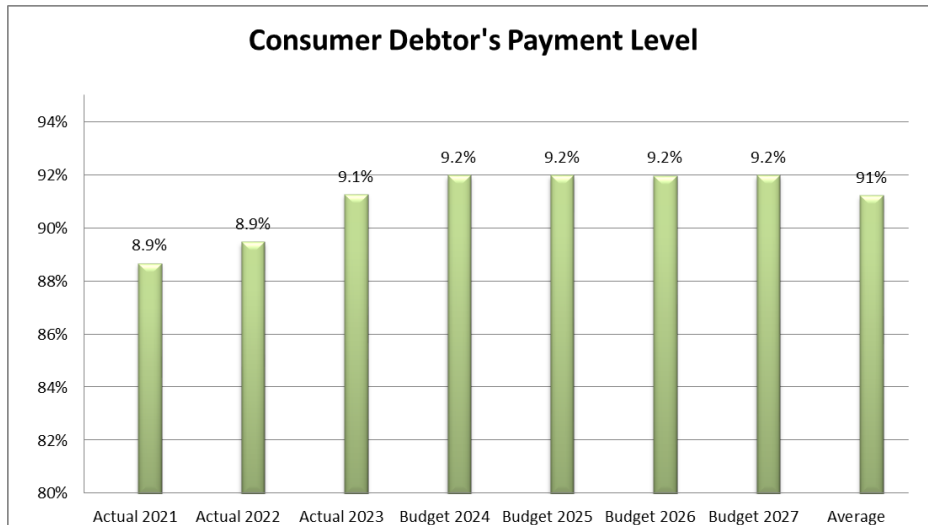


Figure 6: Consumer Debtor's Payment level

2.2.2.5 Creditors Management

The Municipality has significantly increased its liquidity ratios and will strive to ensure that creditors are settled within the legislated 30 days of invoice or statement.

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.

2.2.2.5.1 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 2024/25 MTREF the municipality aims to at least meet a ratio of 1.28:1 and 2.02:1 by 2027.

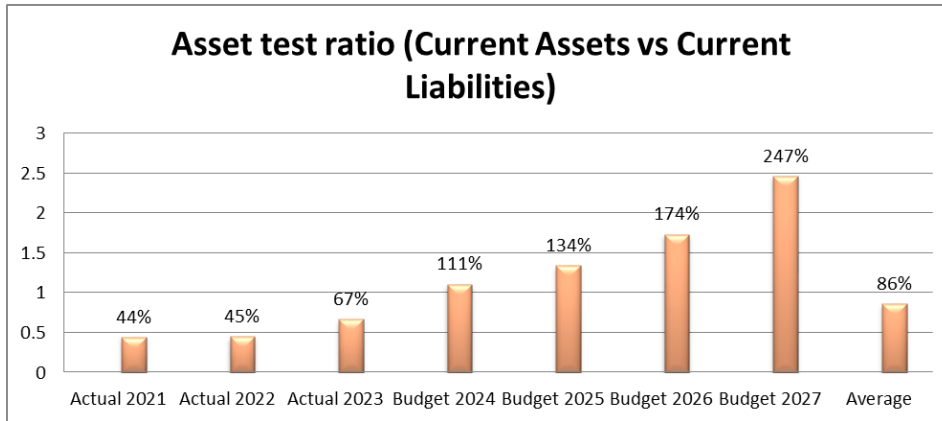


Figure 7: Asset test ratio

2.2.2.5.2 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 2024/25 MTREF.

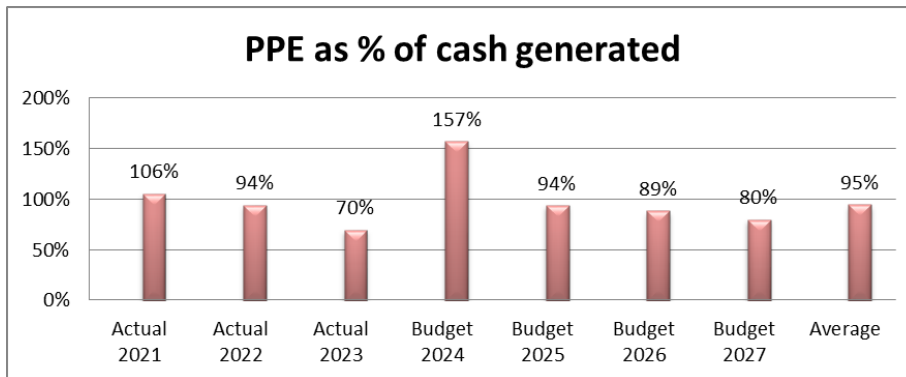


Figure 8: PPE as % of cash generated

2.2.2.5.3 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.

The current debtor's turnover days for 2023/24 are 43 and based on budgeted figures it is projected to be 37 days by end of 2027.

As it is projected that the debtor’s days will be 41 days in the 2024/25 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.

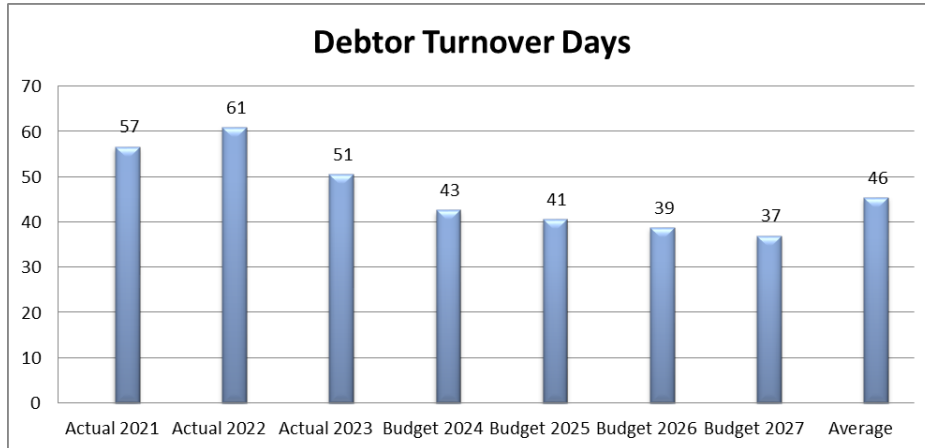


Figure 9: Debtor turnover days

2.2.2.5.4 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 slowly managing itself out of an unfunded budget in the 2024/25 MTREF.

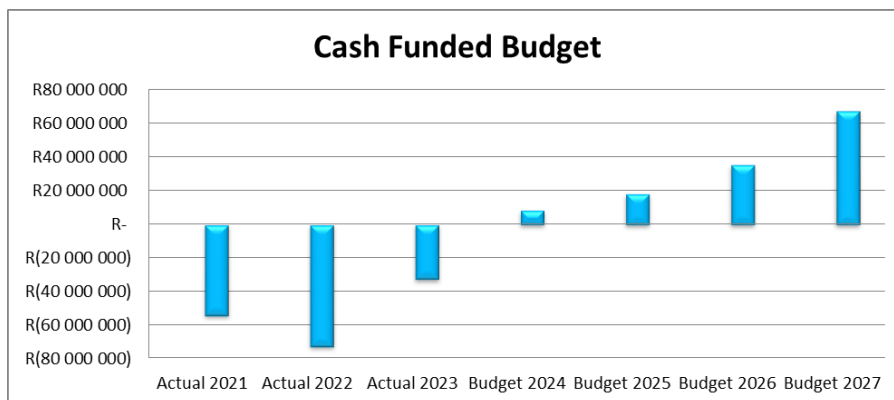


Figure 10: Cash Funded Budget

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 8.1%.

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 2024/25 MTREF.

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.6%

Source: 2024 budget review.

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. The National Treasury estimates real economic growth of 0.6 per cent in 2023.

This is a decrease from growth of 0.8 per cent projected in the 2023 MTBPS due to weaker than expected outcomes in the third quarter of 2023, resulting in downward revisions to household spending growth and spending on gross fixed investment. GDP growth is projected to average 1.6 per cent from 2024 to 2026 as the frequency of power cuts declines, lower inflation supports household consumption, and employment and credit extensions recover gradually.

2.4.4 Interest rates for borrowing and investment of funds

Headline inflation is projected to moderate from 6 per cent in 2023/24 to 4.9% in 2025, 4.6 per cent in 2026 and 2027

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 Municipality has not received the new Salary and Wage Collective Agreement yet. For budget purposes, increases for all employees covered in this agreement were based on average projected CPI at 4.9% 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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Revenue										
Exchange Revenue										
Service charges - Electricity	102 234	116 302	110 680	110 746	120 571	120 571	120 571	135 874	154 138	174 856
Service charges - Water	28 572	30 722	29 820	30 458	30 973	30 973	30 973	33 443	34 981	36 555
Service charges - Waste Water Management	9 457	12 004	14 417	14 660	14 203	14 203	14 203	15 305	16 009	16 730
Service charges - Waste Management	10 806	12 779	14 391	15 272	12 757	12 757	12 757	14 436	15 100	15 780
Sale of Goods and Rendering of Services	3 685	4 713	4 443	4 240	4 897	4 897	4 897	4 926	5 152	5 389
Agency services	3 720	3 672	3 782	3 841	4 252	4 252	4 252	4 465	4 670	4 885
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)	5 733	4 288	9 837	10 876	6 547	6 547	6 547	6 698	6 899	7 105
Interest earned from Current and Non Current Assets	749	750	2 020	1 269	2 792	2 792	2 792	1 150	1 300	1 450
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	705	829	747	941	771	771	771	784	820	858
Licences and permits	2	3	2	-	11	11	11	12	13	13
Operational Revenue	497	566	946	704	3 012	3 012	3 012	527	551	576
Non-Exchange Revenue										
Property rates	48 155	52 404	70 382	73 339	73 876	73 876	73 876	75 998	79 491	83 065
Surcharges and Taxes	-	186	33	1	1	1	1	1	1	1
Fines, penalties and forfeits	11 553	9 181	10 570	11 555	34 216	34 216	34 216	34 907	35 607	36 321
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	77 633	96 033	90 589	89 549	95 207	95 207	95 207	94 462	105 514	107 423
Interest earned from Receivables (Non-Exchange)	-	-	-	-	4 212	4 212	4 212	4 353	4 484	4 619
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	493	507	813	840	3 644	3 644	3 644	4 601	5 031	5 507
Gains on disposal of Assets	74	646	-	2 500	2 000	2 000	2 000	-	-	-
Other Gains	-	33	7 346	910	7 360	7 360	7 360	19 548	19 548	19 548
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	304 069	345 618	370 820	371 702	421 302	421 302	421 302	451 489	489 309	520 681

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

WC012 Cederberg - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		4 432	8 557	22 455	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	4 432	8 557	22 455	-	-	-	-	-	-
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		4 432	8 557	22 455	-	-	-	-	-	-

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 (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	0.0605	0	0		46 321	-	(4 500)	31 683	73 504
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	0.0825	0	0		16 267	-	-	-	16 267
Municipality sub-total										62 588		(4 500)	31 683	89 772
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									62 588		(4 500)	31 683	89 772

Table 29: MBRR SA17 Borrowing

WC012 Cederberg - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality										
Annuity and Bullet Loans		7 302	4 385	2 443	445	474	474	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	7 302	4 385	2 443	445	474	474	-	-	-
Entities										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	7 302	4 385	2 443	445	474	474	-	-	-
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

2.5.2 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	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		45 968	47 818	63 298	70 435	67 497	67 497	67 497	69 603	72 548	75 561
Service charges		136 266	154 244	161 933	158 525	174 207	174 207	174 207	193 979	214 317	237 091
Other revenue		12 367	9 715	12 386	11 043	15 778	15 778	15 778	13 611	14 164	14 741
Transfers and Subsidies - Operational	1	51 241	101 337	94 976	89 549	93 168	93 168	93 168	94 462	105 514	107 423
Transfers and Subsidies - Capital	1	42 237	45 632	43 139	71 080	58 880	58 880	58 880	60 734	71 618	79 488
Interest		708	3 629	5 291	8 010	6 520	6 520	6 520	5 003	5 232	5 465
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(235 294)	(309 825)	(307 208)	(316 673)	(358 876)	(358 876)	(358 876)	(345 942)	(379 599)	(409 019)
Interest		(5 422)	(4 758)	(3 907)	(5 504)	(514)	(514)	(514)	(290)	(140)	(109)
Transfers and Subsidies	1	(489)	(244)	(358)	(30)	(250)	(250)	(250)	(220)	(230)	(241)
NET CASH FROM/(USED) OPERATING ACTIVITIES		47 581	47 549	69 550	86 434	56 410	56 410	56 410	90 941	103 425	110 399
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		351	4 487	70	2 500	2 000	2 000	2 000	-	-	-
Decrease (increase) in non-current receivables		(32)	32	(563)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(50 327)	(44 910)	(48 625)	(85 995)	(83 937)	(83 937)	(83 937)	(80 568)	(86 969)	(79 788)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(50 008)	(40 391)	(49 118)	(83 495)	(81 937)	(81 937)	(81 937)	(80 568)	(86 969)	(79 788)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		210	221	256	221	221	221	221	221	221	221
Payments											
Repayment of borrowing		(4 717)	(5 314)	(3 726)	(1 956)	(1 942)	(1 942)	(1 942)	(1 969)	(474)	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 508)	(5 093)	(3 470)	(1 735)	(1 721)	(1 721)	(1 721)	(1 747)	(253)	221
NET INCREASE/ (DECREASE) IN CASH HELD		(6 935)	2 065	16 962	1 205	(27 248)	(27 248)	(27 248)	8 625	16 203	30 832
Cash/cash equivalents at the year begin:	2	16 685	9 750	11 815	28	28 778	28 778	28 778	1 530	10 155	26 358
Cash/cash equivalents at the year end:	2	9 750	11 815	28 778	1 233	1 530	1 530	1 530	10 155	26 358	57 190

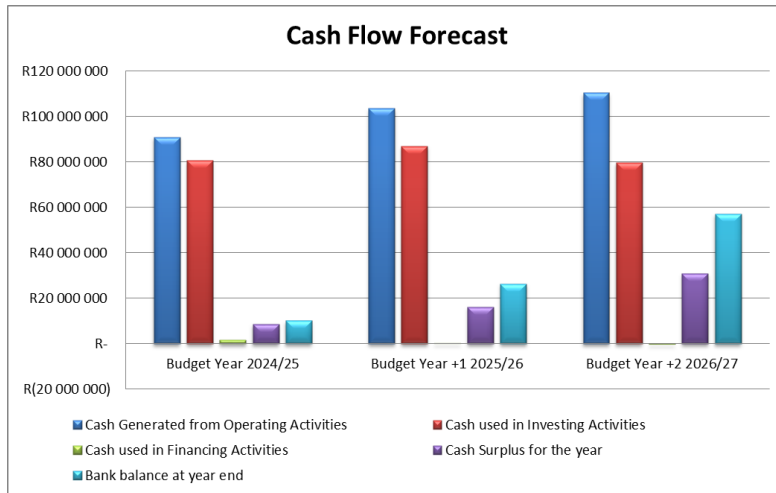


Figure 12: Cash flow forecast

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	9 750	11 815	28 778	1 233	1 530	1 530	1 530	10 155	26 358	57 190
Other current investments > 90 days		(0)	(0)	(0)	-	(0)	(0)	(0)	-	-	-
Non-current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		9 750	11 815	28 778	1 233	1 530	1 530	1 530	10 155	26 358	57 190
Application of cash and investments											
Unspent conditional transfers		1 082	6 386	10 823	510	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	647	-	-	-	-	-	-	-	-
Other working capital requirements	3	62 844	77 525	50 742	73 546	(6 797)	(6 797)	(6 797)	(7 917)	(9 136)	(10 416)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		63 926	84 558	61 565	74 056	(6 797)	(6 797)	(6 797)	(7 917)	(9 136)	(10 416)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(54 176)	(72 743)	(32 788)	(72 823)	8 326	8 326	8 326	18 072	35 493	67 605
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	41 772	41 772	41 772	27 848	13 924	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(54 176)	(72 743)	(32 788)	(72 823)	50 098	50 098	50 098	45 920	49 417	67 605

Table 31 indicates that Cederberg’s budget is funded for the 2024/25 financial year and the MTREF.

The goal of the municipality is 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.

Total Operating Revenue		304 069	345 618	370 820	371 702	421 302	421 302	421 302	451 489	489 309	520 681
Total Operating Expenditure		326 605	388 239	365 946	394 800	427 077	427 077	427 077	451 159	490 406	526 148
Operating Performance Surplus/(Deficit)		(22 537)	(42 622)	4 874	(23 098)	(5 775)	(5 775)	(5 775)	330	(1 097)	(5 467)
Cash and Cash Equivalents (30 June 2012)									10 155		
Revenue											
% Increase in Total Operating Revenue			13.7%	7.3%	0.2%	13.3%	0.0%	0.0%	7.2%	8.4%	6.4%
% Increase in Property Rates Revenue			8.8%	34.3%	4.2%	0.7%	0.0%	0.0%	2.9%	4.6%	4.5%
% Increase in Electricity Revenue			13.8%	(4.8%)	0.1%	8.9%	0.0%	0.0%	12.7%	13.4%	13.4%
% Increase in Property Rates & Services Charges			12.5%	6.9%	2.0%	3.2%	0.0%	0.0%	9.0%	9.0%	9.1%
Expenditure											
% Increase in Total Operating Expenditure		0.0%	18.9%	(5.7%)	7.9%	8.2%	0.0%	0.0%	5.6%	8.7%	7.3%
% Increase in Employee Costs		0.0%	6.9%	(5.7%)	15.9%	(5.9%)	0.0%	0.0%	9.5%	6.1%	7.1%
% Increase in Electricity Bulk Purchases		0.0%	14.8%	(1.5%)	2.8%	6.2%	0.0%	0.0%	12.7%	15.7%	15.7%
Average Cost Per Budgeted Employee Position (Remuneration)		0	190201.3666	354708.0463	446553.6235	436315.125	11344193.25	400383.2912	438558.9	489630.5604	33863406.2
Average Cost Per Councillor (Remuneration)		0	0	517954.4445	558078	0	562909.0909	562909.0909	591054.5455	0	710671.5
R&M % of PPE		3.4%	4.0%	3.6%	4.0%	4.3%	3.9%	3.9%	3.9%	3.9%	4.0%
Asset Renewal and R&M as a % of PPE		4.7%	5.1%	5.3%	5.5%	5.6%	5.3%	5.3%	5.3%	6.4%	5.1%
Debt Impairment % of Total Billable Revenue		17.5%	11.9%	14.4%	12.4%	22.3%	22.3%	22.3%	19.7%	18.9%	18.2%
Capital Revenue											
Internally Funded & Other (R'000)		2 214	7 301	4 910	14 615	16 083	16 083	16 083	19 834	15 352	300
Borrowing (R'000)		-	314	-	300	-	-	-	-	-	-
Grant Funding and Other (R'000)		42 237	45 632	43 139	71 080	67 854	67 854	67 854	60 734	71 618	79 488
Internally Generated funds % of Non Grant Funding		100.0%	95.9%	100.0%	98.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding		0.0%	4.1%	0.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		95.0%	85.7%	89.8%	82.7%	80.8%	80.8%	80.8%	75.4%	82.3%	99.6%
Capital Expenditure											
Total Capital Programme (R'000)		44 451	53 247	48 049	85 995	83 937	83 937	83 937	80 568	86 969	79 788
Asset Renewal		9 280	8 200	12 862	11 936	11 220	11 220	-	11 363	22 286	10 734
Asset Renewal % of Total Capital Expenditure		20.9%	15.4%	26.8%	13.9%	13.4%	13.4%	0.0%	14.1%	25.6%	13.5%
Cash											
Cash Receipts % of Rate Payer & Other		88.8%	87.1%	91.3%	90.3%	85.1%	85.1%	85.1%	85.4%	85.8%	86.2%
Cash Coverage Ratio		0	0	0	0	0	0	0	0	0	0
Borrowing											
Most recent Credit Rating									0		
Capital Charges to Operating		5.0%	4.7%	4.6%	4.5%	3.0%	3.0%	3.0%	3.1%	2.8%	2.8%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves											
Uncommitted reserves after application of cash and investments		(54 176)	(72 743)	(32 788)	(72 823)	8 326	8 326	8 326	18 072	35 493	67 605
Free Services											
Free Basic Services as a % of Equitable Share		10.8%	9.2%	11.1%	15.6%	20.3%	20.3%	20.9%	20.9%	20.9%	21.0%
Free Services as a % of Operating Revenue (excl operational transfers)		1.7%	1.5%	2.9%	3.1%	2.6%	2.6%	2.7%	2.5%	2.4%	2.3%
High Level Outcome of Funding Compliance											
Total Operating Revenue		304 069	345 618	370 820	371 702	421 302	421 302	421 302	451 489	489 309	520 681
Total Operating Expenditure		326 605	388 239	365 946	394 800	427 077	427 077	427 077	451 159	490 406	526 148
Surplus/(Deficit) Budgeted Operating Statement		(22 537)	(42 622)	4 874	(23 098)	(5 775)	(5 775)	(5 775)	330	(1 097)	(5 467)
Surplus/(Deficit) Considering Reserves and Cash Backing		(54 176)	(72 743)	(32 788)	(72 823)	8 326	8 326	8 326	18 072	35 493	67 605
MTREF Funded (1) / Unfunded (0)		15	0	0	0	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded *		15	*	*	*	✓	✓	✓	✓	✓	✓

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. Cederberg has improved in meeting its obligations as they become due, as can be seen from the current ratio.

Increased efforts in collection of current and outstanding debt have been affected and cost containment measures have been put in place to manage and improve the cash position of the Municipality

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.

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

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

2.5.4.6 Cash receipts as a percentage of ratepayer and other revenue

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

2.5.4.7 Debt impairment expense as a percentage of billable revenue

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

2.5.4.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality managed to keep this as low as possible throughout the 2023/24.

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: MBRR SA18 Transfer and Grant Receipts

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		69 831	66 988	69 417	81 545	79 974	79 974	83 135	89 527	94 345
Local Government Equitable Share		60 767	55 044	60 377	67 058	67 058	67 058	71 545	75 872	80 249
Finance Management		2 011	2 023	2 132	2 132	2 132	2 132	2 000	2 000	2 100
EPWP Incentive		2 121	1 755	1 359	1 658	1 658	1 658	1 534	-	-
Municipal Infrastructure Grant (PMU)		795	816	605	895	894	894	880	913	974
Municipal Infrastructure Grant (VAT)		1 920	2 022	1 500	2 218	2 061	2 061	2 181	2 262	2 414
Regional Bulk Infrastructure Grant (VAT)		-	2 691	110	1 976	0	0	1 934	2 089	2 092
Water Services Infrastructure Grant (VAT)		-	600	-	652	587	587	1 304	5 217	5 870
Integrated National Electrification Grant (VAT)		2 217	2 037	3 333	4 956	4 565	4 565	1 757	1 174	646
Municipal Disaster Response Grant (VAT)		-	-	-	-	1 018	1 018	-	-	-
Provincial Government:		5 995	30 118	22 114	8 004	14 126	14 126	11 326	15 987	13 078
Road Maintenance (Proclaimed)		-	-	-	-	-	-	-	100	105
Library Services: MRFG		5 026	5 302	5 408	6 282	6 357	6 357	6 288	6 498	6 672
Thusong Service Centre (Sustainability Operational Supp		-	150	150	120	120	120	-	-	150
CDW Support		169	151	152	151	151	151	151	151	151
Human Settlement Development Grant		-	21 728	14 266	493	3 936	3 936	3 844	9 238	6 000
Municipal Capacity Building Grant		300	650	-	-	-	-	-	-	-
Financial Management Support Grant		500	958	-	-	-	-	-	-	-
Public Employment Support Grant		-	1 100	-	-	-	-	-	-	-
Municipal Library Support Grant		-	78	-	-	-	-	-	-	-
Graduate Internship Grant		-	-	-	-	-	-	-	-	-
Financial Management Capability Grant		-	-	1 058	958	1 058	1 058	-	-	-
Municipal Interventions Grant (VAT)		-	-	98	-	52	52	-	-	-
Municipal Water Resilience Grant (VAT)		-	-	773	-	652	652	1 043	-	-
Loadshedding Relief Grant (Vat)		-	-	209	-	-	-	-	-	-
Municipal Energy Resilience Grant		-	-	-	-	500	500	-	-	-
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	300	300	-	-	-
Municipal Financial Recovery Services		-	-	-	-	1 000	1 000	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	75 826	97 106	91 531	89 549	94 100	94 100	94 462	105 514	107 423
Capital Transfers and Grants										
National Government:		27 966	50 733	29 401	65 349	54 878	54 878	47 842	71 618	73 476
Municipal Infrastructure Grant (MIG)		13 184	13 482	10 003	14 783	13 743	13 743	14 537	15 082	16 095
Regional Bulk Infrastructure Grant		-	18 289	731	13 177	-	-	12 897	13 927	13 948
Water Services Infrastructure Grant		-	4 000	-	4 348	3 913	3 913	8 696	34 783	39 130
Integrated National Electrification Grant (INEG)		14 783	14 963	18 667	33 041	30 435	30 435	11 712	7 826	4 303
Municipal Disaster Response Grant		-	-	-	-	6 787	6 787	-	-	-
Provincial Government:		-	127	17 484	5 731	8 585	8 585	12 893	-	6 012
Municipal Library Support Grant (Capital)		-	127	-	-	-	-	-	-	-
Human Settlement Development Grant (Capital)		-	-	13 214	5 731	3 876	3 876	5 936	-	6 012
Municipal Interventions Grant		-	-	652	-	348	348	-	-	-
Municipal Water Resilience Grant		-	-	2 227	-	4 348	4 348	6 957	-	-
Loadshedding Relief Grant		-	-	1 391	-	-	-	-	-	-
Library Services MRF Capital		-	-	-	-	13	13	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	27 966	50 860	46 885	71 080	63 463	63 463	60 734	71 618	79 488
TOTAL RECEIPTS OF TRANSFERS & GRANTS		103 793	147 966	138 416	160 629	157 563	157 563	155 196	177 132	186 911

Table 34: MBRR SA19 Planned Grant Expenditure

WC012 Cederberg - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		71 869	66 387	69 281	81 545	79 974	79 974	83 135	89 527	94 345
Local Government Equitable Share		60 767	55 044	60 377	67 058	67 058	67 058	71 545	75 872	80 249
Finance Management		2 011	2 023	2 083	2 132	2 132	2 132	2 000	2 000	2 100
EPWP Incentive		2 121	1 755	1 359	1 658	1 658	1 658	1 534	-	-
Municipal Infrastructure Grant (PMU)		762	816	849	895	894	894	880	913	974
Municipal Infrastructure Grant (VAT)		1 954	1 665	1 518	2 218	2 061	2 061	2 181	2 262	2 414
Regional Bulk Infrastructure Grant (VAT)		-	2 670	110	1 976	-	-	1 934	2 089	2 092
Water Services Infrastructure Grant (VAT)		2 037	377	116	652	587	587	1 304	5 217	5 870
Integrated National Electrification Grant (VAT)		2 217	2 037	2 870	4 956	4 565	4 565	1 757	1 174	646
Municipal Disaster Response Grant (VAT)		-	-	-	-	1 018	1 018	-	-	-
Provincial Government:		5 765	29 647	21 308	8 004	15 233	15 233	11 326	15 987	13 078
Road Maintenance (Proclaimed)		-	0	-	-	-	-	-	100	105
Library Services: MRFG		5 026	5 302	5 408	6 282	6 357	6 357	6 288	6 498	6 672
Thusong Service Centre (Sustainability Operational Supp		148	138	149	120	120	120	-	-	150
CDW Support		-	72	115	151	267	267	151	151	151
Human Settlement Development Grant		-	21 728	14 076	493	4 126	4 126	3 844	9 238	6 000
Municipal Capacity Building Grant		350	96	250	-	-	-	-	-	-
Financial Management Support Grant		199	1 259	-	-	-	-	-	-	-
Public Employment Support Grant		-	1 010	90	-	-	-	-	-	-
Municipal Library Support Grant		-	2	8	-	-	-	-	-	-
Graduate Internship Grant		41	39	-	-	-	-	-	-	-
Financial Management Capability Grant		-	-	1 053	958	1 058	1 058	-	-	-
Municipal Interventions Grant (VAT)		-	-	158	-	253	253	-	-	-
Municipal Water Resilience Grant (VAT)		-	-	-	-	1 043	1 043	1 043	-	-
Loadshedding Relief Grant (Vat)		-	-	-	-	209	209	-	-	-
Municipal Energy Resilience Grant		-	-	-	-	500	500	-	-	-
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	300	300	-	-	-
Municipal Financial Recovery Services		-	-	-	-	1 000	1 000	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		77 633	96 033	90 589	89 549	95 207	95 207	94 462	105 514	107 423
Capital expenditure of Transfers and Grants										
National Government:		42 237	45 632	29 919	65 349	54 878	54 878	47 842	71 618	73 476
Municipal Infrastructure Grant (MIG)		13 184	10 153	10 688	14 783	13 743	13 743	14 537	15 082	16 095
Regional Bulk Infrastructure Grant		-	17 800	731	13 177	-	-	12 897	13 927	13 948
Water Services Infrastructure Grant		14 271	2 716	704	4 348	3 913	3 913	8 696	34 783	39 130
Integrated National Electrification Grant (INEG)		14 783	14 963	17 796	33 041	30 435	30 435	11 712	7 826	4 303
Municipal Disaster Response Grant		-	-	-	-	6 787	6 787	-	-	-
Provincial Government:		-	-	13 219	5 731	12 976	12 976	12 893	-	6 012
Municipal Library Support Grant (Capital)		-	-	5	-	-	-	-	-	-
Human Settlement Development Grant (Capital)		-	-	13 214	5 731	3 876	3 876	5 936	-	6 012
Municipal Interventions Grant		-	-	-	-	739	739	-	-	-
Municipal Water Resilience Grant		-	-	-	-	6 957	6 957	6 957	-	-
Loadshedding Relief Grant		-	-	-	-	1 391	1 391	-	-	-
Library Services MRF Capital		-	-	-	-	13	13	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		42 237	45 632	43 139	71 080	67 854	67 854	60 734	71 618	79 488
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119 870	141 665	133 727	160 629	163 061	163 061	155 196	177 132	186 911

Table 35: MBRR SA20 Reconciliation of transfers, grant receipts and unspent funds

WC012 Cederberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		2 114	77	601	-	737	737	-	-	-
Repayment of grants		-	(77)	-	-	(737)	(737)	-	-	-
Current year receipts		69 831	66 988	69 417	81 545	79 974	79 974	83 135	89 527	94 345
Conditions met - transferred to revenue		71 869	66 387	69 281	81 545	79 974	79 974	83 135	89 527	94 345
Conditions still to be met - transferred to liabilities		77	601	737	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		1 455	856	557	-	1 302	1 302	-	-	-
Repayment of grants		(829)	(771)	(61)	-	(195)	(195)	-	-	-
Current year receipts		5 995	30 118	22 114	8 004	14 126	14 126	11 326	15 987	13 078
Conditions met - transferred to revenue		5 765	29 647	21 308	8 004	15 233	15 233	11 326	15 987	13 078
Conditions still to be met - transferred to liabilities		856	557	1 302	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		77 633	96 033	90 589	89 549	95 207	95 207	94 462	105 514	107 423
Total operating transfers and grants - CTBM	2	933	1 158	2 039	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		23 905	149	5 102	-	4 583	4 583	-	-	-
Repayment of grants		(9 486)	(149)	-	-	(4 583)	(4 583)	-	-	-
Current year receipts		27 966	50 733	29 401	65 349	54 878	54 878	47 842	71 618	73 476
Conditions met - transferred to revenue		42 237	45 632	29 919	65 349	54 878	54 878	47 842	71 618	73 476
Conditions still to be met - transferred to liabilities		149	5 102	4 583	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	127	-	4 391	4 391	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Current year receipts		-	127	17 484	5 731	8 585	8 585	12 893	-	6 012
Conditions met - transferred to revenue		-	-	13 219	5 731	12 976	12 976	12 893	-	6 012
Conditions still to be met - transferred to liabilities		-	127	4 391	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		42 237	45 632	43 139	71 080	67 854	67 854	60 734	71 618	79 488
Total capital transfers and grants - CTBM	2	149	5 228	8 974	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		119 870	141 665	133 727	160 629	163 061	163 061	155 196	177 132	186 911
TOTAL TRANSFERS AND GRANTS - CTBM		1 082	6 386	11 013	-	-	-	-	-	-

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 social relief in the Cederberg area.

Table 36: MBRR SA21 Transfers and grants made by the Municipality

WC012 Cederberg - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Transfers to other municipalities											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Sport Councils</i>		50	-	9	30	3	3	3	15	16	16
<i>Public Schools</i>		-	-	-	-	-	-	-	-	-	-
<i>National Sea Rescue Institute</i>		-	-	-	-	-	-	-	-	-	-
<i>Local Drug Action Committee (LDAC)</i>		-	-	-	-	-	-	-	-	-	-
<i>Old Dam Festival</i>		-	-	-	-	-	-	-	-	-	-
<i>ATKV</i>		-	-	-	-	-	-	-	-	-	-
<i>Tourism</i>		13	50	-	-	-	-	-	100	105	109
<i>Social Relief</i>		106	93	-	-	120	120	120	75	78	82
<i>Wuppertal Support</i>		7	6	-	-	-	-	-	15	16	16
Total Cash Transfers To Organisations		175	148	9	30	123	123	123	205	214	224
Cash Transfers to Groups of Individuals											
<i>Bursaries for non-employees</i>		314	95	350	-	100	100	100	-	-	-
Total Cash Transfers To Groups Of Individuals:		314	95	350	-	100	100	100	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	489	244	358	30	223	223	223	205	214	224
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Social Relief</i>	5	-	-	-	-	-	-	-	15	16	16
<i>Wuppertal Support</i>		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	15	16	16
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	15	16	16
TOTAL TRANSFERS AND GRANTS	6	489	244	358	30	223	223	223	220	230	241

2.8 Councillor and employee benefits

Table 37: MBRR SA22 - Summary of councillor and staff benefits

WC012 Cederberg - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		R thousand	A	B	C	D	E	F	G	H
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	4 392	3 977	4 795	4 889	5 391	5 391	5 661	5 921	6 187
Pension and UIF Contributions		585	300	255	123	76	76	80	83	87
Medical Aid Contributions		162	100	87	78	85	85	89	93	98
Motor Vehicle Allowance		-	217	140	600	240	240	252	264	275
Cellphone Allowance		433	406	421	449	400	400	420	439	459
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 572	5 000	5 697	6 139	6 192	6 192	6 502	6 801	7 107
% increase	4		(10.3%)	13.9%	7.7%	0.9%	-	5.0%	4.6%	4.5%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	3 676	4 543	2 301	3 520	3 925	3 925	4 511	4 831	5 170
Pension and UIF Contributions		22	182	128	586	585	585	167	179	191
Medical Aid Contributions		-	-	38	229	219	219	55	59	63
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		74	174	(89)	-	-	-	-	-	-
Motor Vehicle Allowance	3	244	350	90	360	225	225	367	393	421
Cellphone Allowance	3	100	113	108	222	215	215	216	231	248
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	0	0	13	80	86	86	7	8	8
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 116	5 362	2 589	4 997	5 255	5 255	5 323	5 701	6 100
% increase	4		30.3%	(51.7%)	93.0%	5.2%	-	1.3%	7.1%	7.0%
Other Municipal Staff										
Basic Salaries and Wages		82 854	88 353	84 976	95 148	89 604	89 604	98 423	103 772	111 007
Pension and UIF Contributions		12 794	13 903	13 363	16 580	14 069	14 069	16 171	17 302	18 513
Medical Aid Contributions		4 325	4 504	4 416	5 259	5 080	5 080	5 755	6 163	6 595
Overtime		3 349	4 214	4 024	4 615	5 420	5 420	5 779	6 189	6 622
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	5 423	6 970	6 435	7 114	6 874	6 874	6 940	7 432	7 953
Cellphone Allowance	3	374	431	406	398	417	417	355	380	407
Housing Allowances	3	420	355	359	418	332	332	385	412	441
Other benefits and allowances	3	4 632	5 134	5 032	5 965	6 018	6 018	6 579	7 045	7 538
Payments in lieu of leave	3	1 957	1 080	571	1 188	1 268	1 268	1 388	1 491	1 601
Long service awards		495	525	532	592	493	493	551	616	688
Post-retirement benefit obligations	6	3 064	1 549	2 154	2 409	1 300	1 300	1 463	1 646	1 853
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		119 687	127 018	122 268	139 687	130 875	130 875	143 787	152 449	163 217
% increase	4		6.1%	(3.7%)	14.2%	(6.3%)	-	9.9%	6.0%	7.1%
Total Parent Municipality		129 375	137 380	130 555	150 822	142 322	142 322	155 612	164 951	176 424
TOTAL SALARY, ALLOWANCES & BENEFITS		129 375	137 380	130 555	150 822	142 322	142 322	155 612	164 951	176 424
% increase	4		6.2%	(5.0%)	15.5%	(5.6%)	-	9.3%	6.0%	7.0%
TOTAL MANAGERS AND STAFF	5,7	123 803	132 380	124 857	144 683	136 130	136 130	149 110	158 151	169 317

Table 38: MBRR SA23 - Salaries, allowances and benefits

WC012 Cederberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		787 500	–	48 300			835 800
Chief Whip			–	–	–			–
Executive Mayor			862 050	–	48 300			910 350
Deputy Executive Mayor			658 350	–	19 950			678 300
Executive Committee			1 494 150	–	348 600			1 842 750
Total for all other councillors			1 858 500	169 050	206 850			2 234 400
Total Councillors	8	–	5 660 550	169 050	672 000			6 501 600
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 440 847	–	118 440	–		1 559 287
Chief Finance Officer			1 156 423	2 283	131 475	–		1 290 181
Director Community Development Services			970 848	217 168	125 224	–		1 313 240
Director Engineering Services			943 056	2 430	215 100	–		1 160 586
								–
Total Senior Managers of the Municipality	8,10	–	4 511 174	221 881	590 239	–		5 323 294
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	10 171 724	390 931	1 262 239	–		11 824 894

Table 39: MBRR SA24 - Summary of personnel numbers

WC012 Cederberg - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2022/23			Current Year 2023/24			Budget Year 2024/25		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		11	–	11	11	–	11	11	–	10
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5									
Municipal Manager and Senior Managers	3	3	–	3	4	4	–	4	3	1
Other Managers	7	17	17	–	16	15	1	16	11	–
Professionals		21	21	–	12	12	–	12	12	–
Finance		5	5	–	5	5	–	5	5	–
Spatial/town planning		–	–	–	1	1	–	1	1	–
Information Technology		1	1	–	1	1	–	1	1	–
Roads		5	5	–	–	–	–	–	–	–
Electricity		–	–	–	3	3	–	3	3	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	1	1	–	1	1	–
Refuse		–	–	–	–	–	–	–	–	–
Other		10	10	–	1	1	–	1	1	–
Technicians		42	38	4	50	50	–	53	53	–
Finance		9	5	4	7	7	–	7	7	–
Spatial/town planning		3	3	–	3	3	–	3	3	–
Information Technology		1	1	–	–	–	–	1	1	–
Roads		3	3	–	4	4	–	4	4	–
Electricity		5	5	–	1	1	–	3	3	–
Water		3	3	–	1	1	–	1	1	–
Sanitation		1	1	–	–	–	–	–	–	–
Refuse		2	2	–	1	1	–	1	1	–
Other		15	15	–	33	33	–	33	33	–
Clerks (Clerical and administrative)		60	51	9	23	18	5	27	26	1
Service and sales workers		43	41	2	67	67	–	73	70	3
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		6	6	–	4	4	–	4	4	–
Plant and Machine Operatrbs		29	29	–	24	24	–	26	26	–
Elementary Occupations		131	130	1	124	118	6	125	118	–
TOTAL PERSONNEL NUMBERS	9	363	333	30	335	312	23	351	323	15
% increase					(7.7%)	(6.3%)	(23.3%)	4.8%	3.5%	(34.8%)
Total municipal employees headcount	6, 10	49	43	6	41	41	–	41	41	–
Finance personnel headcount	8, 10	42	36	6	37	37	–	37	37	–
Human Resources personnel headcount	8, 10	7	7	–	4	4	–	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 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue																
Exchange Revenue																
Service charges - Electricity		13 550	13 881	11 816	11 356	8 834	12 282	8 781	10 974	9 976	11 038	9 517	13 869	135 874	154 138	174 856
Service charges - Water		2 574	2 992	2 642	2 917	2 734	2 675	3 010	2 829	2 893	3 143	2 872	2 162	33 443	34 981	36 555
Service charges - Waste Water Management		1 336	1 350	1 354	1 307	1 261	1 274	1 139	1 293	1 160	1 309	1 364	1 158	15 305	16 009	16 730
Service charges - Waste Management		1 195	1 208	1 190	1 223	1 193	1 207	1 186	1 213	1 202	1 210	1 215	1 192	14 436	15 100	15 780
Sale of Goods and Rendering of Services		170	160	256	1 050	643	505	148	309	539	923	191	32	4 926	5 152	5 389
Agency services		433	423	423	468	401	313	416	429	357	273	239	290	4 465	4 670	4 885
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables (Exchange)		558	558	558	558	558	558	558	558	558	558	558	558	6 698	6 899	7 105
Interest earned from Current and Non Current Assets		96	96	96	96	96	96	96	96	96	96	96	96	1 150	1 300	1 450
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		65	65	65	65	65	65	65	65	65	65	65	65	784	820	858
Licences and permits		–	–	–	12	–	–	–	–	–	–	–	–	12	13	–
Operational Revenue		18	17	27	112	69	54	16	33	58	99	20	3	527	551	576
Non-Exchange Revenue																
Property rates		14 937	5 574	5 573	5 576	5 561	5 561	5 559	5 569	5 550	5 548	5 547	5 444	75 998	79 491	83 065
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	1	1	1	1
Fines, penalties and forfeits		3 156	2 794	3 076	3 127	3 127	3 114	2 839	2 839	2 788	2 804	2 749	2 495	34 907	35 607	36 321
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		29 992	1 038	2 099	2 461	2 319	19 548	1 390	6 805	18 404	1 869	1 730	6 805	94 462	105 514	107 423
Interest earned from Receivables (Non-Exchange)		363	363	363	363	363	363	363	363	363	363	363	363	4 353	4 484	4 619
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue (Non-Exchange)		383	383	383	383	383	383	383	383	383	383	383	383	4 601	5 031	5 507
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	12 188	–	–	–	–	–	–	–	–	–	7 360	19 548	19 548	19 548
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and cont		68 826	43 091	29 924	31 077	27 608	47 999	25 949	33 758	44 390	29 681	26 909	42 276	451 489	489 309	520 681
Expenditure																
Employee related costs		11 450	11 169	11 816	11 957	17 905	12 432	12 205	12 205	12 205	11 680	11 922	12 164	149 110	158 151	169 317
Remuneration of councillors		521	521	521	521	522	522	515	551	515	493	487	812	6 502	6 801	7 107
Bulk purchases - electricity		11 359	11 636	9 905	9 520	7 405	10 296	7 361	9 199	8 362	9 253	7 978	11 626	113 900	131 762	152 472
Inventory consumed		653	708	783	1 078	950	494	877	1 372	929	1 099	991	1 238	11 172	11 685	12 216
Debt impairment		4 507	4 507	4 507	4 507	4 507	4 507	4 507	4 507	4 507	4 507	4 507	4 507	54 088	56 735	59 545
Depreciation and amortisation		2 620	2 643	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 597	31 438	32 879	34 574
Interest		994	994	994	994	994	994	994	994	994	994	994	994	11 926	13 137	14 625
Contracted services		712	1 063	1 483	1 482	2 037	1 041	1 550	3 542	3 729	2 662	3 431	5 001	27 732	34 225	32 266
Transfers and subsidies		12	7	2	3	1	–	19	1	–	12	14	74	220	230	241
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		612	1 857	1 160	4 224	2 450	2 652	3 147	1 459	4 930	1 116	4 692	9 413	37 712	37 423	36 426
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	7 360	7 360	7 360	7 360
Total Expenditure		33 439	35 105	33 792	36 906	39 392	35 560	33 793	36 450	38 866	34 434	37 636	55 786	451 159	490 406	526 148
Surplus/(Deficit)		35 386	7 986	(3 869)	(5 829)	(11 783)	12 439	(7 844)	(2 692)	5 525	(4 753)	(10 727)	(13 510)	330	(1 097)	(5 467)
Transfers and subsidies - capital (monetary allocations)		99	189	7 162	9 016	3 987	4 761	2 980	591	9 827	8 939	6 991	6 192	60 734	71 618	79 488
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		35 486	8 175	3 293	3 186	(7 796)	17 201	(4 864)	(2 100)	15 352	4 186	(3 735)	(7 319)	61 064	70 521	74 022
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		35 486	8 175	3 293	3 186	(7 796)	17 201	(4 864)	(2 100)	15 352	4 186	(3 735)	(7 319)	61 064	70 521	74 022
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		35 486	8 175	3 293	3 186	(7 796)	17 201	(4 864)	(2 100)	15 352	4 186	(3 735)	(7 319)	61 064	70 521	74 022
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	35 486	8 175	3 293	3 186	(7 796)	17 201	(4 864)	(2 100)	15 352	4 186	(3 735)	(7 319)	61 064	70 521	74 022

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 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote																
Vote 1 - Executive and Council		17 965	622	1 257	1 474	1 389	11 709	833	4 076	11 024	1 120	1 036	4 076	56 582	59 992	63 392
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		16 599	6 623	6 649	6 706	6 664	7 021	6 613	6 748	6 988	6 658	6 611	13 967	97 847	101 835	106 014
Vote 4 - Community Development Services		2 910	176	1 146	1 433	783	2 509	556	777	3 031	1 364	1 088	1 465	17 237	7 263	7 622
Vote 5 - Corporate and Strategic Services		66	19	25	59	42	63	19	35	63	53	22	23	489	504	520
Vote 6 - Planning and Development Services		321	49	83	282	180	307	49	140	304	245	63	71	2 095	2 284	2 409
Vote 7 - Public Safety		3 584	3 213	3 496	3 614	3 530	3 426	3 251	3 266	3 145	3 083	2 984	2 780	39 373	40 279	41 208
Vote 8 - Electricity		15 162	26 363	13 505	13 419	9 921	14 312	9 630	11 612	12 929	13 058	11 155	15 586	166 652	181 129	198 571
Vote 9 - Waste Management		2 393	1 293	1 316	1 364	1 328	2 003	1 285	1 520	1 954	1 328	1 327	1 499	18 611	24 467	26 508
Vote 10 - Waste Water Management		3 051	1 460	1 523	1 496	1 443	2 410	1 269	1 723	2 233	1 465	1 512	1 588	21 174	22 148	23 145
Vote 11 - Water		5 517	3 280	7 110	8 504	5 365	7 370	4 964	3 893	10 445	8 629	7 206	6 502	78 784	101 480	108 288
Vote 12 - Housing		1 230	61	785	981	484	1 261	348	335	1 709	950	754	882	9 780	9 238	12 012
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	6 542	6 542
Vote 14 - Sports and Recreation		127	120	189	759	467	368	111	227	392	668	142	28	3 600	3 765	3 938
Total Revenue by Vote		68 925	43 280	37 085	40 092	31 595	52 760	28 929	34 350	54 218	38 620	33 900	48 468	512 223	560 927	600 170
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		646	697	668	806	774	740	762	714	867	642	798	1 364	9 477	9 907	10 350
Vote 2 - Office of Municipal Manager		1 046	1 087	1 165	1 251	1 758	1 205	1 259	1 418	1 552	1 280	1 465	1 788	16 274	17 334	18 449
Vote 3 - Financial Administrative Services		4 384	4 745	4 742	5 620	6 232	5 165	5 370	5 286	6 258	4 933	6 093	15 087	73 914	78 399	83 266
Vote 4 - Community Development Services		850	837	880	908	1 323	929	920	917	937	875	911	961	11 246	10 405	11 250
Vote 5 - Corporate and Strategic Services		1 111	1 349	1 355	1 861	2 094	1 560	1 714	1 781	2 361	1 538	2 255	3 293	22 272	23 506	24 758
Vote 6 - Planning and Development Services		808	808	858	896	1 287	890	901	951	966	885	940	1 031	11 221	12 071	12 865
Vote 7 - Public Safety		3 866	3 926	4 050	4 127	4 718	4 034	4 132	4 485	4 546	4 263	4 469	4 853	51 468	53 331	55 263
Vote 8 - Electricity		12 980	13 298	11 637	11 386	9 667	12 025	9 187	11 200	10 372	11 103	9 955	13 869	136 679	156 406	178 992
Vote 9 - Waste Management		1 411	1 728	1 617	2 384	2 415	1 958	2 127	1 880	2 648	1 688	2 566	3 769	26 192	24 919	22 948
Vote 10 - Waste Water Management		1 394	1 491	1 489	1 743	1 883	1 589	1 662	1 648	1 881	1 547	1 844	2 282	20 452	22 327	24 573
Vote 11 - Water		2 316	2 452	2 468	2 893	3 285	2 624	2 755	2 733	3 039	2 554	2 987	3 652	33 757	36 285	39 016
Vote 12 - Housing		297	342	411	417	593	360	429	706	732	573	686	913	6 457	12 034	8 990
Vote 13 - Road Transport		1 265	1 287	1 331	1 443	1 716	1 329	1 403	1 501	1 483	1 402	1 470	1 635	17 265	18 070	19 035
Vote 14 - Sports and Recreation		1 067	1 060	1 122	1 173	1 648	1 152	1 173	1 232	1 222	1 152	1 197	1 288	14 485	15 411	16 390
Total Expenditure by Vote		33 439	35 105	33 792	36 906	39 392	35 560	33 793	36 450	38 866	34 434	37 636	55 786	451 159	490 406	526 148
Surplus/(Deficit) before assoc.		35 486	8 175	3 293	3 186	(7 796)	17 201	(4 864)	(2 100)	15 352	4 186	(3 735)	(7 319)	61 064	70 521	74 022
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	35 486	8 175	3 293	3 186	(7 796)	17 201	(4 864)	(2 100)	15 352	4 186	(3 735)	(7 319)	61 064	70 521	74 022

Table 42: MBRR SA27 - Budgeted monthly revenue and expenditure (functional classification)

WC012 Cederberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																
Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional																
Governance and administration		35 161	7 325	8 013	8 349	8 190	19 166	7 532	11 017	18 428	7 926	7 742	18 217	157 067	162 975	170 600
Executive and council		17 965	622	1 257	1 474	1 389	11 709	833	4 076	11 024	1 120	1 036	4 076	56 582	59 992	63 392
Finance and administration		17 196	6 703	6 755	6 874	6 801	7 456	6 699	6 941	7 404	6 807	6 706	14 142	100 485	102 983	107 208
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		6 887	3 086	5 113	6 210	4 767	6 880	3 783	4 016	7 568	5 696	4 656	4 714	63 376	55 231	59 222
Community and social services		2 380	117	1 068	1 337	696	2 144	491	622	2 684	1 279	1 017	1 314	15 149	6 684	7 016
Sport and recreation		127	120	189	759	467	368	111	227	392	668	142	28	3 600	3 765	3 938
Public safety		3 149	2 788	3 070	3 133	3 121	3 107	2 833	2 833	2 782	2 799	2 743	2 490	34 847	35 544	36 256
Housing		1 230	61	785	981	484	1 261	348	335	1 709	950	754	882	9 780	9 238	12 012
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		754	472	506	750	582	620	466	569	661	518	302	361	6 560	13 496	13 836
Planning and development		321	49	83	282	180	307	49	140	304	245	63	71	2 095	2 284	2 409
Road transport		433	423	423	468	401	313	416	429	357	273	239	290	4 465	11 212	11 427
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		26 123	32 397	23 454	24 783	18 056	26 096	17 148	18 748	27 561	24 480	21 200	25 175	285 221	329 225	356 512
Energy sources		15 162	26 363	13 505	13 419	9 921	14 312	9 630	11 612	12 929	13 058	11 155	15 586	166 652	181 129	198 571
Water management		5 517	3 280	7 110	8 504	5 365	7 370	4 964	3 893	10 445	8 629	7 206	6 502	78 784	101 480	108 288
Waste water management		3 051	1 460	1 523	1 496	1 443	2 410	1 269	1 723	2 233	1 465	1 512	1 588	21 174	22 148	23 145
Waste management		2 393	1 293	1 316	1 364	1 328	2 003	1 285	1 520	1 954	1 328	1 327	1 499	18 611	24 467	26 508
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		68 925	43 280	37 085	40 092	31 595	52 760	28 929	34 350	54 218	38 620	33 900	48 468	512 223	560 927	600 170
Expenditure - Functional																
Governance and administration		7 375	8 041	8 114	9 681	11 121	8 844	9 259	9 371	11 124	8 562	10 721	21 540	123 752	129 474	137 177
Executive and council		980	1 026	1 015	1 164	1 300	1 106	1 124	1 074	1 232	985	1 155	1 737	13 899	14 640	15 414
Finance and administration		6 308	6 929	7 007	8 420	9 681	7 640	8 038	8 196	9 786	7 482	9 464	19 689	108 639	113 535	120 377
Internal audit		87	87	92	97	140	97	97	101	106	95	102	114	1 215	1 298	1 386
Community and public safety		5 694	5 777	6 061	6 189	7 668	6 040	6 220	6 919	6 982	6 464	6 823	7 518	78 357	87 164	87 609
Community and social services		797	829	917	941	1 352	900	957	1 202	1 229	1 058	1 176	1 402	12 758	13 589	14 574
Sport and recreation		1 067	1 060	1 122	1 173	1 648	1 152	1 173	1 232	1 222	1 152	1 197	1 288	14 485	15 411	16 390
Public safety		3 534	3 546	3 612	3 659	4 076	3 628	3 662	3 780	3 799	3 681	3 764	3 916	44 657	46 129	47 655
Housing		297	342	411	417	593	360	429	706	732	573	686	913	6 457	12 034	8 990
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 155	2 196	2 279	2 486	3 187	2 354	2 445	2 538	2 651	2 372	2 574	2 952	30 190	31 977	33 904
Planning and development		872	894	936	1 029	1 422	996	1 025	1 053	1 170	977	1 107	1 327	12 809	13 733	14 634
Road transport		1 283	1 302	1 343	1 457	1 765	1 358	1 420	1 485	1 481	1 395	1 467	1 625	17 381	18 244	19 270
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		18 215	19 090	17 338	18 551	17 415	18 322	15 870	17 621	18 109	17 036	17 517	23 776	218 860	241 791	267 458
Energy sources		12 980	13 298	11 637	11 386	9 667	12 025	9 187	11 200	10 372	11 103	9 955	13 869	136 679	156 406	178 992
Water management		2 316	2 452	2 468	2 893	3 285	2 624	2 755	2 733	3 039	2 554	2 987	3 652	33 757	36 285	39 016
Waste water management		1 507	1 613	1 616	1 888	2 048	1 715	1 801	1 809	2 050	1 691	2 009	2 486	22 233	24 180	26 502
Waste management		1 411	1 728	1 617	2 384	2 415	1 958	2 127	1 880	2 648	1 688	2 566	3 769	26 192	24 919	22 948
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		33 439	35 105	33 792	36 906	39 392	35 560	33 793	36 450	38 866	34 434	37 636	55 786	451 159	490 406	526 148
Surplus/(Deficit) before assoc.		35 486	8 175	3 293	3 186	(7 796)	17 201	(4 864)	(2 100)	15 352	4 186	(3 735)	(7 319)	61 064	70 521	74 022
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	35 486	8 175	3 293	3 186	(7 796)	17 201	(4 864)	(2 100)	15 352	4 186	(3 735)	(7 319)	61 064	70 521	74 022

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 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Planning and Development Services		-	-	-	-	-	-	-	-	-	-	-	-	5 689	5 689	
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - Electricity		-	-	450	220	350	150	150	-	-	-	-	1 320	-	-	
Vote 9 - Waste Management		1 100	1 000	400	-	-	-	-	-	-	-	-	2 500	7 848	5 361	
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - Water		-	-	1 075	1 075	1 075	1 075	1 075	1 075	1 075	1 075	3 224	12 897	18 972	18 993	
Vote 12 - Housing		-	-	900	-	900	-	700	-	700	-	-	3 200	-	3 000	
Vote 13 - Road Transport		-	-	-	500	1 000	250	250	-	-	-	-	2 000	3 000	-	
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	2	1 100	1 000	2 825	1 795	3 325	1 475	2 175	1 075	1 775	1 075	1 075	3 224	21 917	35 509	33 042
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Financial Administrative Services		-	400	-	-	-	-	-	-	-	-	-	400	-	-	
Vote 4 - Community Development Services		250	600	300	1 000	1 500	1 000	1 600	130	1 200	1 200	386	987	10 153	-	
Vote 5 - Corporate and Strategic Services		-	-	150	-	-	480	-	441	-	-	-	-	1 071	300	
Vote 6 - Planning and Development Services		-	-	42	42	42	42	42	42	42	42	42	125	500	1 152	
Vote 7 - Public Safety		-	460	-	-	-	-	-	-	-	-	-	-	460	-	
Vote 8 - Electricity		2 000	712	2 050	1 030	1 340	3 330	1 150	1 500	1 000	-	-	-	14 112	7 826	
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - Waste Water Management		1 600	1 843	2 377	3 386	2 977	1 221	1 610	2 950	2 100	1 526	137	-	21 726	36 183	
Vote 11 - Water		-	1 193	1 526	1 069	770	326	326	326	326	326	326	978	7 493	1 000	
Vote 12 - Housing		-	700	600	-	500	-	-	600	336	-	-	-	2 736	-	
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	5 000	-	
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total	2	3 850	5 907	7 045	6 527	7 128	6 399	4 728	5 989	5 004	3 093	891	2 091	58 652	51 460	46 746
Total Capital Expenditure	2	4 950	6 907	9 870	8 322	10 453	7 874	6 902	7 063	6 778	4 168	1 965	5 315	80 568	86 969	79 788

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 2024/25											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional	1															
<i>Governance and administration</i>			400	150			480		441					1 471	300	300
Executive and council																
Finance and administration			400	150			480		441					1 471	300	300
Internal audit																
<i>Community and public safety</i>		250	1 760	1 800	1 000	2 900	1 000	2 300	730	2 236	1 200	386	987	16 549		6 012
Community and social services		250	600	300	1 000	1 500	1 000	1 600	130	1 200	1 200	386	987	10 153		
Sport and recreation																
Public safety			460											460		
Housing			700	1 500		1 400		700	600	1 036				5 936		6 012
Health																
<i>Economic and environmental services</i>				42	542	1 042	292	292	42	42	42	42	125	2 500	14 841	5 689
Planning and development				42	42	42	42	42	42	42	42	42	125	500	6 841	5 689
Road transport					500	1 000	250	250						2 000	8 000	
Environmental protection																
<i>Trading services</i>		4 700	4 747	7 878	6 780	6 511	6 102	4 311	5 851	4 501	2 926	1 538	4 202	60 048	71 829	67 787
Energy sources		2 000	712	2 500	1 250	1 690	3 480	1 300	1 500	1 000				15 432	7 826	4 303
Water management			1 193	2 601	2 144	1 844	1 401	1 401	1 401	1 401	1 401	1 401	4 202	20 389	19 972	18 993
Waste water management		1 600	1 843	2 377	3 386	2 977	1 221	1 610	2 950	2 100	1 526	137		21 726	36 183	39 130
Waste management		1 100	1 000	400										2 500	7 848	5 361
<i>Other</i>																
Total Capital Expenditure - Functional	2	4 950	6 907	9 870	8 322	10 453	7 874	6 902	7 063	6 778	4 168	1 965	5 315	80 568	86 969	79 788
Funded by:																
National Government		3 650	2 612	4 675	3 925	4 425	5 975	3 795	5 005	4 975	3 200	1 395	4 212	47 842	71 618	73 476
Provincial Government			1 450	3 026	976	2 170	326	1 026	926	1 362	326	326	978	12 893		6 012
District Municipality																
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)																
Transfers recognised - capital		3 650	4 062	7 701	4 901	6 594	6 301	4 821	5 931	6 337	3 526	1 721	5 190	60 734	71 618	79 488
Borrowing																
Internally generated funds		1 300	2 845	2 169	3 421	3 858	1 573	2 082	1 133	442	642	244	125	19 834	15 352	300
Total Capital Funding		4 950	6 907	9 870	8 322	10 453	7 874	6 902	7 063	6 778	4 168	1 965	5 315	80 568	86 969	79 788

Table 45: MBRR S30 - Budgeted monthly cash flow

WC012 Cederberg - Supporting Table SA30 Budgeted monthly cash flow																
MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source														1		
Property rates	13 680	5 105	5 104	5 107	5 093	5 093	5 091	5 100	5 083	5 081	5 080	4 985	69 603	72 548	75 561	
Service charges - electricity revenue	13 688	14 022	11 937	11 472	8 924	12 407	8 870	11 085	10 077	11 150	9 614	14 010	137 256	155 204	175 532	
Service charges - water revenue	2 340	2 720	2 402	2 652	2 486	2 432	2 736	2 572	2 630	2 857	2 611	1 966	30 405	31 689	33 001	
Service charges - sanitation revenue	1 175	1 187	1 191	1 150	1 110	1 120	1 002	1 138	1 020	1 152	1 200	1 019	13 464	14 030	14 609	
Service charges - refuse revenue	1 064	1 075	1 060	1 089	1 063	1 074	1 056	1 081	1 070	1 078	1 082	1 062	12 854	13 395	13 949	
Rental of facilities and equipment	65	65	65	65	65	65	65	65	65	65	65	65	784	820	858	
Interest earned - external investments	96	96	96	96	96	96	96	96	96	96	96	96	1 150	1 300	1 450	
Interest earned - outstanding debtors	321	321	321	321	321	321	321	321	321	321	321	321	3 853	3 932	4 015	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	262	232	255	260	260	258	236	236	231	233	228	207	2 897	2 957	3 018	
Licences and permits	-	-	-	12	-	-	-	-	-	-	-	-	12	13	13	
Agency services	433	423	423	468	401	313	416	429	357	273	239	290	4 465	4 670	4 885	
Transfers and Subsidies - Operational	29 992	1 038	2 099	2 461	2 319	19 548	1 390	6 805	18 404	1 869	1 730	6 805	94 462	105 514	107 423	
Other revenue	189	178	283	1 162	712	559	164	342	597	1 022	211	36	5 453	5 704	5 966	
Cash Receipts by Source	63 304	26 463	25 237	26 316	22 849	43 289	21 444	29 270	39 951	25 197	22 477	30 861	376 658	411 776	440 280	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	99	189	7 162	9 016	3 987	4 761	2 980	591	9 827	8 939	6 991	6 192	60 734	71 618	79 488	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, 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	
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	63 422	26 670	32 418	35 350	26 854	48 069	24 442	29 880	49 797	34 154	29 487	37 071	437 614	483 615	519 990	
Cash Payments by Type																
Employee related costs	11 436	11 155	11 802	11 942	17 883	12 417	12 190	12 190	12 190	11 665	11 907	12 149	148 924	157 684	168 533	
Remuneration of councillors	521	521	521	521	522	522	515	551	515	493	487	812	6 502	6 801	7 107	
Interest	24	24	24	24	24	24	24	24	24	24	24	24	290	140	109	
Bulk purchases - electricity	11 359	11 636	9 905	9 520	7 405	10 296	7 361	9 199	8 362	9 253	7 978	11 626	113 900	131 782	152 472	
Acquisitions - water & other inventory	653	708	783	1 078	950	494	877	1 372	929	1 099	991	1 238	11 172	11 685	12 216	
Contracted services	712	1 063	1 483	1 482	2 037	1 041	1 550	3 542	3 729	2 662	3 431	5 001	27 732	34 225	32 266	
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other	12	7	2	3	1	1	19	1	74	12	14	74	220	230	241	
Other expenditure	612	1 857	1 160	4 224	2 450	2 652	3 147	1 459	4 930	1 116	4 692	9 413	37 712	37 423	36 426	
Cash Payments by Type	25 328	26 971	25 681	28 794	31 273	27 447	25 681	28 338	30 754	26 323	29 524	40 337	346 452	379 969	409 369	
Other Cash Flows/Payments by Type																
Capital assets	4 950	6 907	9 870	8 322	10 453	7 874	6 902	7 063	6 778	4 168	1 965	5 315	80 568	86 969	79 788	
Repayment of borrowing	-	-	492	-	-	492	-	-	492	-	-	492	1 969	474	-	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	30 278	33 878	36 043	37 116	41 725	35 813	32 584	35 401	38 024	30 491	31 489	46 144	428 988	467 412	489 158	
NET INCREASE/(DECREASE) IN CASH HELD	33 144	(7 208)	(3 625)	(1 766)	(14 871)	12 256	(8 142)	(5 522)	11 773	3 663	(2 002)	(9 073)	8 625	16 203	30 832	
Cash/cash equivalents at the month/year begin:	1 530	34 674	27 465	23 840	22 074	7 203	19 459	11 317	5 795	17 568	21 231	19 228	1 530	10 155	26 358	
Cash/cash equivalents at the month/year end:	34 674	27 465	23 840	22 074	7 203	19 459	11 317	5 795	17 568	21 231	19 228	10 155	10 155	26 358	57 190	

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		34 525	37 581	32 337	63 566	47 641	47 641	56 065	64 383	68 754
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14 817	14 986	17 923	33 041	30 435	30 435	11 712	7 826	4 303
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		14 817	14 986	17 923	33 041	30 435	30 435	11 712	7 826	4 303
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7 137	17 800	2 478	18 908	9 702	9 702	22 746	13 927	19 960
Dams and Weirs		7 137	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	5 826	5 826	3 913	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	17 800	2 478	18 908	3 876	3 876	18 833	13 927	19 960
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		12 570	4 795	11 936	11 618	7 504	7 504	19 107	34 783	39 130
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	11 936	-	-	-	-	-	-
Waste Water Treatment Works		12 570	4 795	-	11 618	7 504	7 504	19 107	34 783	39 130
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	2 500	7 848	5 361
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	2 500	7 848	5 361
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	-	1 514	1 317	2 576	492	492	10 153	-	-
Community Facilities	-	1 514	1 317	2 576	492	492	10 153	-	-
Halls	-	150	1 199	2 576	492	492	10 153	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	1 363	117	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	188	394	245	1 165	1 513	1 513	1 071	300	300	300
Computer Equipment	188	394	245	1 165	1 513	1 513	1 071	300	300	300
Furniture and Office Equipment	6	1 033	57	-	117	117	-	-	-	-
Furniture and Office Equipment	6	1 033	57	-	117	117	-	-	-	-
Machinery and Equipment	422	1 202	1 231	1 750	5 382	5 382	705	-	-	-
Machinery and Equipment	422	1 202	1 231	1 750	5 382	5 382	705	-	-	-
Transport Assets	-	3 324	-	5 000	17 571	17 571	1 210	-	-	-
Transport Assets	-	3 324	-	5 000	17 571	17 571	1 210	-	-	-
Land	30	-	-	-	-	-	-	-	-	-
Land	30	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	35 171	45 047	35 186	74 057	72 716	72 716	69 205	64 683	69 054

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
1										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		27	172	1 237	1 600	500	500	4 143	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	1 237	1 100	-	-	1 100	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	1 237	1 100	-	-	1 100	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		27	172	-	500	500	500	3 043	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		27	172	-	500	500	500	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	3 043	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	1 595	1 735	-	-	-	-	-	-	-
Community Facilities	36	-	-	-	-	-	-	-	-
Halls	36	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 559	1 735	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 559	1 735	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing asset	1	1 622	1 907	1 237	1 600	500	500	4 143	-	-
Renewal of Existing Assets as % of total capex		3.6%	3.6%	2.6%	1.9%	0.6%	0.6%	5.1%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		6.8%	7.0%	5.0%	5.4%	1.7%	1.7%	13.2%	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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class	1									
Infrastructure		7 628	6 293	11 625	10 338	10 720	10 720	7 220	22 286	10 734
Roads Infrastructure		351	2 699	9 356	5 538	4 730	4 730	2 500	14 841	5 689
Roads		351	2 699	9 356	5 538	4 730	4 730	2 500	14 841	5 689
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		120	234	1 565	3 600	3 397	3 397	2 620	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	1 763	1 763	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	500	409	409	-	-	-
LV Networks		120	234	1 565	3 100	1 226	1 226	2 620	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	3 360	704	200	2 142	2 142	-	6 045	5 045
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	183	183	-	-	-
Reservoirs		-	500	-	-	1 130	1 130	-	6 045	5 045
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	2 859	704	200	829	829	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		7 133	-	-	1 000	452	452	2 100	1 400	-
Pump Station		-	-	-	1 000	5	5	900	-	-
Reticulation		-	-	-	-	447	447	1 200	1 400	-
Waste Water Treatment Works		7 133	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		24	-	-	-	-	-	-	-	-
Landfill Sites		24	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	30	-	-	-	-	-	-	-	-
Operational Buildings	30	-	-	-	-	-	-	-	-
Municipal Offices	30	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	7 658	6 293	11 625	10 338	10 720	10 720	7 220	22 286	10 734
Upgrading of Existing Assets as % of total capex		17.2%	11.8%	24.2%	12.0%	12.8%	12.8%	9.0%	25.6%	13.5%
Upgrading of Existing Assets as % of deprecn"		32.3%	23.2%	47.0%	34.9%	37.5%	37.5%	23.0%	67.8%	31.0%

Table 49: MBRR SA34d - Depreciation by asset class

WC012 Cederberg - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Depreciation by Asset Class/Sub-class	1									
Infrastructure		19 960	23 213	20 910	25 366	24 631	24 631	27 122	28 706	30 757
Roads Infrastructure		5 204	5 193	5 123	5 603	5 325	5 325	5 527	5 629	5 857
Roads		5 204	5 193	5 123	5 603	5 325	5 325	5 527	5 629	5 857
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		550	550	550	550	552	552	550	550	550
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		550	550	550	550	552	552	550	550	550
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 085	4 000	3 973	5 376	5 006	5 006	6 155	6 398	6 526
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		4 085	4 000	3 973	5 376	5 006	5 006	6 155	6 398	6 526
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4 104	6 014	4 622	6 646	5 554	5 554	6 945	7 436	7 960
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	1 385	-	1	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		4 104	4 629	4 622	6 645	5 554	5 554	6 945	7 436	7 960
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3 746	5 785	6 100	5 886	6 553	6 553	6 888	7 649	8 688
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		3 746	5 785	6 100	5 886	6 553	6 553	6 888	7 649	8 688
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 271	1 672	543	1 305	1 641	1 641	1 057	1 044	1 176
Landfill Sites		2 271	1 672	543	1 305	1 641	1 641	1 032	915	915
Waste Transfer Stations		-	-	-	-	-	-	25	129	261
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	670	827	895	904	930	930	1 000	1 042	1 042
Community Facilities	137	132	132	229	162	162	234	276	276
Halls	16	16	16	92	45	45	117	159	159
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	71	71	71	72	72	72	72	72	72
Cemeteries/Crematoria	51	45	45	65	45	45	45	45	45
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	533	696	763	675	768	768	766	766	766
Indoor Facilities	0	-	-	-	-	-	-	-	-
Outdoor Facilities	532	696	763	675	768	768	766	766	766
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	52	52	52	53	53	53	53	53	53
Revenue Generating	52	52	52	53	53	53	53	53	53
Improved Property	52	52	52	53	53	53	53	53	53
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	134	134	133	135	135	135	134	134	134
Operational Buildings	134	134	133	135	135	135	134	134	134
Municipal Offices	134	134	133	135	135	135	134	134	134
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	222	210	200	205	201	201	198	196	109	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	222	210	200	205	201	201	198	196	109	
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Computer Software and Applications</i>	222	210	200	205	201	201	198	196	109	
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	
Computer Equipment	283	240	172	256	244	244	270	251	233	
Computer Equipment	283	240	172	256	244	244	270	251	233	
Furniture and Office Equipment	932	973	858	760	791	791	722	675	601	
Furniture and Office Equipment	932	973	858	760	791	791	722	675	601	
Machinery and Equipment	767	752	481	815	586	586	617	550	501	
Machinery and Equipment	767	752	481	815	586	586	617	550	501	
Transport Assets	667	704	1 013	1 123	1 034	1 034	1 322	1 272	1 144	
Transport Assets	667	704	1 013	1 123	1 034	1 034	1 322	1 272	1 144	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	23 687	27 107	24 715	29 617	28 605	28 605	31 438	32 879	34 574

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	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		-	-	-				
Vote 2 - Office of Municipal Manager		-	-	-				
Vote 3 - Financial Administrative Services		400	-	-				
Vote 4 - Community Development Services		10 153	-	-				
Vote 5 - Corporate and Strategic Services		1 071	300	300				
Vote 6 - Planning and Development Services		500	6 841	5 689				
Vote 7 - Public Safety		460	-	-				
Vote 8 - Electricity		15 432	7 826	4 303				
Vote 9 - Waste Management		2 500	7 848	5 361				
Vote 10 - Waste Water Management		21 726	36 183	39 130				
Vote 11 - Water		20 389	19 972	18 993				
Vote 12 - Housing		5 936	-	6 012				
Vote 13 - Road Transport		2 000	8 000	-				
Vote 14 - Sports and Recreation		-	-	-				
Total Capital Expenditure		80 568	86 969	79 788	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive and Council		9 477	9 907	10 350				
Vote 2 - Office of Municipal Manager		16 274	17 334	18 449				
Vote 3 - Financial Administrative Services		73 914	78 399	83 266				
Vote 4 - Community Development Services		11 246	10 405	11 250				
Vote 5 - Corporate and Strategic Services		22 272	23 506	24 758				
Vote 6 - Planning and Development Services		11 221	12 071	12 865				
Vote 7 - Public Safety		51 468	53 331	55 263				
Vote 8 - Electricity		136 679	156 406	178 992				
Vote 9 - Waste Management		26 192	24 919	22 948				
Vote 10 - Waste Water Management		20 452	22 327	24 573				
Vote 11 - Water		33 757	36 285	39 016				
Vote 12 - Housing		6 457	12 034	8 990				
Vote 13 - Road Transport		17 265	18 070	19 035				
Vote 14 - Sports and Recreation		14 485	15 411	16 390				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
Total future operational costs		451 159	490 406	526 148	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity		135 874	154 138	174 856				
Service charges - Water		33 443	34 981	36 555				
Service charges - Waste Water Management		15 305	16 009	16 730				
Service charges - Waste Management		14 436	15 100	15 780				
Agency services		4 926	5 152	5 389				
Sale of Goods and Rendering of Services		4 465	4 670	4 885				
Interest		-	-	-				
Interest earned from Receivables (Exchange)		6 698	6 899	7 105				
Interest earned from Current and Non Current Assets		1 150	1 300	1 450				
Dividends		-	-	-				
Rent on Land		-	-	-				
Rental from Fixed Assets		784	820	858				
Licences and permits		12	13	13				
Operational Revenue		527	551	576				
Non-Exchange Revenue								
Property rates		75 998	79 491	83 065				
Surcharges and Taxes		1	1	1				
Fines, penalties and forfeits		34 907	35 607	36 321				
Licences or permits		-	-	-				
Transfer and subsidies - Operational		94 462	105 514	107 423				
Interest earned from Receivables (Non-Exchange)		4 353	4 484	4 619				
Fuel Levy		-	-	-				
Operational Revenue (Non-Exchange)		4 601	5 031	5 507				
Gains on disposal of Assets		-	-	-				
Other Gains		19 548	19 548	19 548				
Discontinued Operations		-	-	-				
Total future revenue		451 489	489 309	520 681	-	-	-	-
Net Financial Implications		80 239	88 066	85 255	-	-	-	-

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	2024/25 Medium Term Revenue & Expenditure Framework				
							Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality:											
<i>List all capital projects grouped by Function</i>											
Finance and administration	OFFICE FURNITURE/EQUIPMENT		SO2	Furniture and Office Equipment	Furniture and Office Equipment	All	41	3	-	-	-
Finance and administration	OFFICE FURNITURE , EQUIPMENT		SO2	Machinery and Equipment	Machinery and Equipment	All	20	35	-	-	-
Finance and administration	GENERATOR: SCM		SO2	Machinery and Equipment	Machinery and Equipment	3	165	-	-	-	-
Finance and administration	OFFICE FURNITURE: FLEET		SO2	Furniture and Office Equipment	Furniture and Office Equipment	All	-	1	-	-	-
Community and social services	MIG: CONSTRUCTION OF MULTI-PURPOSE CENTRE (PHASE 1) GRAAFWAT		SO6	Community Facilities	Halls	4	1 199	492	7 551	-	-
Community and social services	MRFG: OFFICE FURNITURE/EQUIPMENT		SO6	Furniture and Office Equipment	Furniture and Office Equipment	All	-	13	-	-	-
Community and social services	MLSG: OFFICE FURNITURE/EQUIPMENT		SO6	Furniture and Office Equipment	Furniture and Office Equipment	All	5	-	-	-	-
Housing	MIG: ABLUTION FACILITIES AND WASH THROUGH ELANDS B		SO5	Community Facilities	Public Ablution Facilities	5	117	-	-	-	-
Housing	ISUPG: CLANWILLIAM KHAYELITSHA WATER SERVICES		SO5	Water Supply Infrastructure	Distribution	3	1 278	1 813	3 200	-	3 000
Public safety	INVERTER CLANWILLIAM TRAFFIC		SO6	Machinery and Equipment	Machinery and Equipment	3	-	20	-	-	-
Public safety	INVERTER CITRUSDAL TRAFFIC		SO6	Machinery and Equipment	Machinery and Equipment	2	-	20	-	-	-
Public safety	VEHICLES		SO6	Transport Assets	Transport Assets	All	-	-	460	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT		SO7	Furniture and Office Equipment	Furniture and Office Equipment	4	10	-	-	-	-
Finance and administration	IT EQUIPMENT , SOFTWARE		SO3	Computer Equipment	Computer Equipment	All	229	1 165	1 071	300	300
Planning and development	MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -		SO1	Roads Infrastructure	Roads	2	816	1 724	-	-	-
Planning and development	MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -GRAAFWATER		SO1	Roads Infrastructure	Roads	4	8 539	324	-	-	-
Planning and development	MIG: PH2 UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -GRAAFW		SO1	Roads Infrastructure	Roads	3	-	467	-	5 689	5 689
Planning and development	MIG PMU COMPUTER EQUIPMENT		SO1	Computer Equipment	Computer Equipment	All	16	1	-	-	-
Road transport	UPGRADE STORM WATER SYSTEM		SO1	Roads Infrastructure	Roads	5	-	25	-	-	-
Road transport	WARD 5 ROADS: EQUIPMENT		SO1	Machinery and Equipment	Machinery and Equipment	5	43	-	-	-	-
Road transport	VEHICLES		SO1	Transport Assets	Transport Assets	All	-	1 157	-	-	-
Road transport	VEHICLES		SO1	Transport Assets	Transport Assets	All	-	391	-	-	-
Waste water management	SEWERAGE: EQUIPMENT GRAAFWATER		SO1	Machinery and Equipment	Machinery and Equipment	4	-	6	-	-	-
Waste water management	SEWERAGE: EQUIPMENT LAMBERTS BAY		SO1	Machinery and Equipment	Machinery and Equipment	5	63	493	202	-	-
Waste water management	SEWERAGE: EQUIPMENT ELANDSBAY		SO1	Machinery and Equipment	Machinery and Equipment	5	39	240	156	-	-
Waste water management	SEWERAGE: EQUIPMENT CLW		SO1	Machinery and Equipment	Machinery and Equipment	3	39	-	93	-	-
Waste water management	SEWERAGE: EQUIPMENT CITRUSDAL		SO1	Machinery and Equipment	Machinery and Equipment	2	121	400	68	-	-
Waste water management	UPGRADE VAN RIOOLNETWORK CITRUSDAL		SO1	Sanitation Infrastructure	Pump Station	2	-	5	900	-	-
Waste water management	MIG: WWTW CLANWILLIAM		SO1	Sanitation Infrastructure	Waste Water Treatment Works	3	-	3 130	6 987	-	-
Waste water management	WSIG: WWTW CLANWILLIAM		SO1	Sanitation Infrastructure	Waste Water Treatment Works	3	-	3 913	8 696	34 783	39 130
Water management	REPLACE ASBESPLAAT BY PLATDAMME CLW		SO1	Water Supply Infrastructure	Reservoirs	3	-	500	-	-	-
Water management	VEHICLES		SO1	Transport Assets	Transport Assets	All	-	920	350	-	-
Water management	RBIG - LAMBERTS BAY REGIONAL WATER SUPPLY AND		SO1	Water Supply Infrastructure	Distribution	5	731	-	12 897	13 927	13 948
Water management	LAMBERTS BAY REGIONAL WATER SUPPLY (OWN)		SO1	Water Supply Infrastructure	Distribution	6	469	-	-	-	-
Water management	WATER: EQUIPMENT LAMBERTS BAY		SO1	Machinery and Equipment	Machinery and Equipment	5	31	39	-	-	-
Water management	WATER EQUIPMENT CLW		SO1	Machinery and Equipment	Machinery and Equipment	3	-	128	186	-	-
Water management	WATER: EQUIPMENT GRAAFWATER , EBAY		SO1	Machinery and Equipment	Machinery and Equipment	5	-	50	-	-	-
Water management	PLANT , EQUIPMENT CITRUSDAL		SO1	Machinery and Equipment	Machinery and Equipment	5	37	50	-	-	-
Water management	WSIG WATER PRESSURE MANAGEMENT CITRUSDAL		SO1	Water Supply Infrastructure	Distribution	2	704	-	-	-	-
Water management	UPGRADE WATER NETWORK: CLANWILLIAM		SO1	Water Supply Infrastructure	Distribution	3	-	133	-	-	-
Waste management	REFUSE: EQUIPMENT		SO1	Machinery and Equipment	Machinery and Equipment	All	3	-	-	-	-
Waste management	VEHICLES		SO1	Transport Assets	Transport Assets	All	-	5 395	-	-	-
Energy sources	ELECTRICITY: UPGRADE NETWORK CLANWILLIAM		SO1	Electrical Infrastructure	LV Networks	3	-	-	1 320	-	-
Energy sources	MACHINERY , EQUIPMENT		SO1	Machinery and Equipment	Machinery and Equipment	2	670	1 068	-	-	-
Energy sources	CLANWILLIAM: 11KV CABLE - MARK STREET		SO1	Electrical Infrastructure	LV Networks	3	1 565	-	1 300	-	-
Energy sources	GRAAFWATER: REFURBISH OVERHEADLINE EAST OF TOWN		SO1	Electrical Infrastructure	LV Networks	4	534	-	1 100	-	-

Energy sources	CITRUSDAL: REPLACE RMU IN VOORTREKKER STREET	SO1	Electrical Infrastructure	LV Networks	2	703	-	-	-	-
Energy sources	VEHICLES	SO1	Transport Assets	Transport Assets	All	-	2 102	-	-	-
Energy sources	LOADSHEDDING RELIEF GRANT: GENERATORS	SO1	Machinery and Equipment	Machinery and Equipment	All	-	1 391	-	-	-
Energy sources	INEP - BULK ELECTRICITY UPGRADE CLANWILLIAM	SO1	Electrical Infrastructure	LV Networks	3	17 796	30 435	11 712	7 826	4 303
Energy sources	WARD 3 STREETLIGHTS , SPOTLIGHTS	SO1	Electrical Infrastructure	LV Networks	3	42	-	-	-	-
Energy sources	WARD 2 STREETLIGHTS , SPOTLIGHTS	SO1	Electrical Infrastructure	LV Networks	2	42	-	-	-	-
Energy sources	WARD 5 STREETLIGHTS , SPOTLIGHTS	SO1	Electrical Infrastructure	LV Networks	5	42	-	-	-	-
Energy sources	ELECTRICITY : EQUIPMENT	SO1	Machinery and Equipment	Machinery and Equipment	2	-	20	-	-	-
Waste management	MIG: SPECIALISED WASTE VEHICLES	SO1	Transport Assets	Transport Assets	All	-	7 606	-	-	-
Sport and recreation	OFFICE FURNITURE/EQUIPMENT RESORTS LAMBERTS BAY	SO6	Furniture and Office Equipment	Furniture and Office Equipment	5	-	50	-	-	-
Sport and recreation	OFFICE FURNITURE/EQUIPMENT RESORTS CLANWILLIAM	SO6	Furniture and Office Equipment	Furniture and Office Equipment	3	-	50	-	-	-
Planning and development	UPGRADE ROADS AND STORMWATER INFRASTRUCTURE-GRAAFWATER OWN	SO1	Roads Infrastructure	Roads	4	-	1 233	500	1 152	-
Waste water management	UPGRADE VAN RIOOLNETWERK LAMBERTS BAY	SO1	Sanitation Infrastructure	Reticulation	5	-	447	1 200	-	-
Finance and administration	FINANCE: INVERTERS	SO2	Machinery and Equipment	Machinery and Equipment	All	-	86	-	-	-
Housing	ISUPG: CITRUSDAL RIVERVIEW	SO5	Water Supply Infrastructure	Distribution	2	-	2 063	2 736	-	3 012
Finance and administration	WC MUNICIPAL INTERVENTIONS GRANT - SERVER	SO3	Computer Equipment	Computer Equipment	All	-	348	-	-	-
Water management	MWRG: NEW BOREHOLE SCHEME IN LAMBERTS BAY	SO1	Water Supply Infrastructure	Boreholes	5	-	5 826	3 913	-	-
Water management	MWRG: REFURBISHMENT OF WADRIFT RESERVOIR	SO1	Water Supply Infrastructure	Reservoirs	5	-	1 130	-	-	-
Housing	ISUPG: CLANWILLIAM KHAYELITSHA SANITATION SERVICES	SO5	Sanitation Infrastructure	Reticulation	3	11 936	-	-	-	-
Community and social services	CONSTRUCTION OF MULTI-PURPOSE CENTRE (PHASE 1) GRAAFWATER	SO6	Community Facilities	Halls	4	-	-	2 603	-	-
Road transport	UPGRADE ROADS: CEDERBERG	SO1	Roads Infrastructure	Roads	All	-	-	2 000	3 000	-
Waste water management	WWTW CLANWILLIAM: CO-FUNDING	SO1	Sanitation Infrastructure	Waste Water Treatment Works	3	-	-	3 425	-	-
Water management	MWRG: CLANWILLIAM WTW FILTERS	SO1	Water Supply Infrastructure	Water Treatment Works	3	-	-	3 043	-	-
Waste management	CLANWILLIAM TRANSFER STATION	SO1	Solid Waste Infrastructure	Waste Transfer Stations	All	-	-	2 500	3 500	-
Road transport	UPGRADE MAIN ROAD: CLANWILLIAM	SO1	Roads Infrastructure	Roads	3	-	-	-	5 000	-
Waste water management	UPGRADE VAN RIOOLNETWERK CLANWILLIAM	SO1	Sanitation Infrastructure	Reticulation	3	-	-	-	1 400	-
Water management	UPGRADE CITRUSDAL BULK WATER SOURCE	SO1	Water Supply Infrastructure	Reservoirs	2	-	-	-	1 000	-
Water management	MIG: UPGRADE CITRUSDAL BULK WATER SOURCE	SO1	Water Supply Infrastructure	Reservoirs	2	-	-	-	5 045	5 045
Waste management	MIG: CLANWILLIAM TRANSFER STATION	SO1	Solid Waste Infrastructure	Waste Transfer Stations	All	-	-	-	4 348	5 361
Finance and administration	VEHICLES	SO2	Transport Assets	Transport Assets	All	-	-	400	-	-
Road transport	ROADS: EQUIPMENT CLANWILLIAM	SO1	Machinery and Equipment	Machinery and Equipment	3	-	43	-	-	-
Road transport	MDRG: UPGRADE ROADS	SO1	Roads Infrastructure	Roads	3	-	957	-	-	-
Waste water management	MDRG: PLANT , EQUIPMENT	SO1	Machinery and Equipment	Machinery and Equipment	2	-	705	-	-	-
Waste water management	MDRG: PLANT , EQUIPMENT	SO1	Machinery and Equipment	Machinery and Equipment	3	-	363	-	-	-
Waste water management	MDRG: CLANWILLIAM CUT-OFF WALL WWTW	SO1	Sanitation Infrastructure	Waste Water Treatment Works	3	-	261	-	-	-
Waste water management	SLUDGE BEDS	SO1	Sanitation Infrastructure	Waste Water Treatment Works	2	-	200	-	-	-
Water management	MDRG: UPGRADE BOSCHKLOOF BOREHOLE	SO1	Water Supply Infrastructure	Boreholes	2	-	183	-	-	-
Water management	MDRG: PLANT , EQUIPMENT	SO1	Machinery and Equipment	Machinery and Equipment	2	-	157	-	-	-
Water management	MDRG: PLANT , EQUIPMENT	SO1	Machinery and Equipment	Machinery and Equipment	3	-	49	-	-	-
Water management	MDRG: UPGRADE MAIN WATER PIPE CITRUSDAL	SO1	Water Supply Infrastructure	Distribution	2	-	696	-	-	-
Energy sources	MDRG: CLANWILLIAM DAMWAL CONTROL PANEL	SO1	Electrical Infrastructure	LV Networks	3	-	1 043	-	-	-
Energy sources	MDRG:CLANWILLIAM RMU UPGRADE	SO1	Electrical Infrastructure	LV Networks	3	-	157	-	-	-
Energy sources	MDRG:CLANWILLIAM MINISUB UPGRADE	SO1	Electrical Infrastructure	MV Substations	3	-	957	-	-	-
Energy sources	MDRG:CLANWILLIAM SWITCHGEAR UPGRADE	SO1	Electrical Infrastructure	LV Networks	3	-	26	-	-	-
Energy sources	MDRG:CLANWILLIAM SUBSTATION , PERIMETER FENCE	SO1	Electrical Infrastructure	MV Substations	3	-	806	-	-	-
Energy sources	MDRG: CLANWILLIAM MV CABLES BLOEKOMLAAN	SO1	Electrical Infrastructure	MV Networks	3	-	409	-	-	-
Parent Capital expenditure						48 049	83 937	80 568	86 969	79 788

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

A draft SDBIP is also submitted with the Budget Documentation. This will be finalized upon the approval of the 2024/2025 MTREF at least 30 days before the start of the next financial year directly aligned and informed by the 2024/2025 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 there are no interns appointed, however the recruitment process is underway for the filling of the vacancies.

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 2023/2024 financial year, in collaboration with West Coast District Municipality.

2.14.8 Policies

Budget related policies has been reviewed and updated for final submission with the approval of the 2024/2025 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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Property rates											
Total Property Rates	6	52 074	56 207	78 506	82 130	82 515	82 515	82 515	84 825	88 725	92 716
Less Revenue Foregone (in excess of 50 kwh per indigent household per month) rebates and impermissible values in excess of section 17 of MPRA)		3 919	3 803	8 124	8 791	8 639	8 639	8 639	8 827	9 234	9 651
Net Property Rates		48 155	52 404	70 382	73 339	73 876	73 876	73 876	75 998	79 491	83 065
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	102 306	116 366	110 742	110 860	122 874	122 874	122 874	138 469	157 081	178 194
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		72	64	61	114	2 303	2 303	2 303	2 595	2 943	3 338
Net Service charges - Electricity		102 234	116 302	110 680	110 746	120 571	120 571	120 571	135 874	154 138	174 856
Service charges - Water											
Total Service charges - Water	6	29 709	31 799	32 209	34 087	34 089	34 089	34 089	36 945	38 644	40 383
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		1 137	1 078	2 389	3 629	3 116	3 116	3 116	3 502	3 663	3 828
Net Service charges - Water		28 572	30 722	29 820	30 458	30 973	30 973	30 973	33 443	34 981	36 555
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		14 258	15 408	18 064	20 447	19 172	19 172	19 172	20 542	21 487	22 454
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		4 801	3 404	3 647	5 787	4 969	4 969	4 969	5 237	5 478	5 724
Net Service charges - Waste Water Management		9 457	12 004	14 417	14 660	14 203	14 203	14 203	15 305	16 009	16 730
Service charges - Waste Management											
Total refuse removal revenue	6	11 342	13 319	14 969	16 174	15 989	15 989	15 989	18 065	18 896	19 747
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)		536	540	578	902	3 232	3 232	3 232	3 629	3 796	3 967
Net Service charges - Waste Management		10 806	12 779	14 391	15 272	12 757	12 757	12 757	14 436	15 100	15 780
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	86 530	92 896	87 277	98 668	93 529	93 529	93 529	102 934	108 604	116 177
Pension and UIF Contributions		12 816	14 085	13 491	17 166	14 654	14 654	14 654	16 338	17 481	18 704
Medical Aid Contributions		4 325	4 504	4 454	5 488	5 299	5 299	5 299	5 810	6 222	6 658
Overtime		3 349	4 214	4 024	4 615	5 420	5 420	5 420	5 779	6 189	6 622
Performance Bonus		74	174	(89)	-	-	-	-	-	-	-
Mobor Vehicle Allowance		5 667	7 320	6 526	7 474	7 099	7 099	7 099	7 307	7 826	8 374
Cellphone Allowance		474	544	513	620	632	632	632	571	611	654
Housing Allowances		420	355	359	418	332	332	332	385	412	441
Other benefits and allowances		4 632	5 135	5 045	6 045	6 104	6 104	6 104	6 586	7 053	7 546
Payments in lieu of leave		1 957	1 080	571	1 188	1 268	1 268	1 268	1 388	1 491	1 601
Long service awards		495	525	532	592	493	493	493	551	616	688
Post-retirement benefit obligations	4	3 064	1 549	2 154	2 409	1 300	1 300	1 300	1 463	1 646	1 853
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	123 803	132 380	124 857	144 683	136 130	136 130	136 130	149 110	158 151	169 317
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	123 803	132 380	124 857	144 683	136 130	136 130	136 130	149 110	158 151	169 317

Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	21 753	25 603	24 715	29 610	28 605	28 605	28 605	31 438	32 879	34 574
Lease amortisation	-	-	-	-	-	-	-	-	-	-
Capital asset impairment	1 935	1 503	-	1	-	-	-	-	-	-
Total Depreciation and amortisation	23 687	27 107	24 715	29 617	28 605	28 605	28 605	31 438	32 879	34 574
Bulk purchases - electricity										
Electricity bulk purchases	81 771	93 891	92 504	95 123	101 065	101 065	101 065	113 900	131 782	152 472
Total bulk purchases	81 771	93 891	92 504	95 123	101 065	101 065	101 065	113 900	131 782	152 472
Transfers and grants										
Cash transfers and grants	489	244	358	30	223	223	223	205	214	224
Non-cash transfers and grants	-	-	-	-	-	-	-	15	16	16
Total transfers and grants	489	244	358	30	223	223	223	220	230	241
Contracted Services										
Accounting and Auditing	1 922	4 825	1 664	1 511	3 002	3 002	3 002	2 839	2 881	3 023
Audit Committee	29	93	55	100	100	100	100	60	63	66
Building Contractors	-	21 754	14 026	-	3 443	3 443	3 443	3 820	9 150	6 000
Burial Services	17	6	13	-	15	15	15	20	21	22
Business and Financial Management	-	1 036	285	400	546	546	546	271	271	271
Catering Services	100	145	40	27	43	43	43	27	28	28
Collection	309	2 385	633	1 000	500	500	500	500	523	547
Commissions and Committees	17	9	16	39	39	39	39	25	26	27
Employee Wellness	-	1	0	100	19	19	19	50	52	55
Engineering Services (Civil)	84	1 079	30	702	1 217	1 217	1 217	100	105	109
Events Promotor	29	-	-	-	-	-	-	-	-	-
Fire Services	1 849	2 639	439	2 639	2 639	2 639	2 639	2 768	2 896	3 026
Human Resources	235	124	410	74	37	37	37	92	96	101
Hygiene Services	60	63	53	80	80	80	80	70	73	77
Inspection Fees	8	41	44	70	54	54	54	35	37	38
Laboratory Services	334	259	325	120	219	219	219	300	314	328
Legal Advice and Litigation	1 843	2 163	2 525	4 493	4 083	4 083	4 083	2 524	2 703	2 733
Maintenance of Buildings and Facilities	543	587	284	1 993	1 711	1 711	1 711	1 440	1 506	1 724
Maintenance of Equipment	3 350	5 300	4 791	4 514	5 907	5 907	5 907	3 843	4 120	4 308
Management of Informal Settlements	26	29	17	20	16	16	16	-	-	-
Medical Examinations	169	1	13	83	158	158	158	20	21	22
Meter Management	62	55	60	75	75	75	75	50	52	55
Occupational Health and Safety	106	1	19	50	2	2	2	50	52	55
Organisational	174	392	57	240	-	-	-	288	301	315
Personnel and Labour	629	312	96	600	299	299	299	500	523	547
Removal of Structures and Illegal Signs	-	-	-	-	-	-	-	50	52	55
Research and Advisory	716	3 767	1 630	4 656	3 204	3 204	3 204	1 300	1 360	1 421
Safeguard and Security	607	607	651	700	748	748	748	940	983	1 027
Security Services	3 044	7 568	6 738	7 950	6 319	6 319	6 319	3 600	3 766	3 935
Stage and Sound Crew	13	2	4	-	6	6	6	-	-	-
Town Planner	-	107	208	400	350	350	350	449	472	496
Traffic Fines Management	1 324	482	-	400	583	583	583	1 200	1 255	1 312
Translators, Scribes and Editors	-	-	1	9	9	9	9	-	-	-
Valuer and Assessors	311	1 173	397	600	562	562	562	500	523	547
Total contracted services	17 911	57 006	35 524	33 651	35 984	35 984	35 984	27 732	34 225	32 266

Operational Costs											
Advertising, Publicity and Marketing	250	236	160	367	356	356	356	224	234	245	
Assets less than the Capitalisation Threshold	458	427	451	805	1 000	1 000	1 000	807	844	882	
Audit fees	4 173	4 303	4 810	4 500	6 468	6 468	6 468	5 000	5 230	5 466	
Bank Charges	720	797	883	850	950	950	950	994	994	1 038	
Commission - Prepaid Electricity	1 853	1 996	854	1 020	1 020	1 020	1 020	1 350	1 412	1 476	
Computer Service	1 591	1 639	1 831	2 075	2 722	2 722	2 722	4 438	4 647	4 862	
Courier and Delivery Services	5	24	15	15	18	18	18	15	16	16	
Deeds	28	38	42	50	60	60	60	60	63	66	
Drivers Licences and Permits	226	231	241	220	220	220	220	220	230	241	
Dumping Fees (District Council)	-	-	-	-	-	-	-	8 500	6 200	3 000	
Entertainment	0	14	10	5	33	33	33	5	5	5	
Eskom Connection Fees	26	-	-	35	35	35	35	35	37	38	
Full Time Union Representative	131	130	135	142	139	139	139	160	167	175	
Hire Charges	668	1 276	1 714	1 978	1 783	1 783	1 783	1 387	1 450	1 514	
Insurance Underwriting (Excess Payments)	83	153	29	100	100	100	100	70	71	72	
Insurance Underwriting (Premiums)	1 076	1 139	1 561	1 500	2 000	2 000	2 000	1 100	1 151	1 203	
Licences (Motor Vehicle)	204	205	232	250	350	350	350	320	335	350	
Licences (Radio and Television)	-	5	19	1	1	1	1	1	1	1	
Municipal Services	2 493	4 406	4 287	5 396	5 278	5 278	5 278	5 945	6 879	7 959	
Operating Leases	855	528	550	689	509	509	509	502	525	548	
Printing, Publications and Books	625	724	593	630	638	638	638	562	587	613	
Professional Bodies, Membership and Subscription	1 260	1 404	1 472	1 573	1 491	1 491	1 491	1 606	1 680	1 755	
Radio and TV Transmissions	29	-	-	-	-	-	-	-	-	-	
Registration Fees	318	527	988	530	620	620	620	635	659	684	
Remuneration of Ward Committees	47	-	12	60	60	60	60	60	63	66	
Resettlement Cost	29	21	-	-	26	26	26	-	-	-	
Signage	4	11	22	36	76	76	76	101	106	110	
Skills Development Fund Levy	859	1 112	1 054	1 237	1 162	1 162	1 162	1 210	1 279	1 369	
SMS Bulk Message Service	-	2	-	23	23	23	23	10	10	11	
Software Licences	3	-	0	35	108	108	108	-	-	-	
Telephone, Fax, Telegraph and Telex	604	658	755	336	336	336	336	336	351	367	
Travel and Subsistence	280	287	319	582	545	545	545	449	467	486	
Uniform and Protective Clothing	636	681	477	485	759	759	759	904	946	988	
Workmen's Compensation Fund	610	647	607	800	800	800	800	750	785	820	
Total Operational Costs	1	20 147	23 620	24 123	26 328	29 686	29 686	29 686	37 712	37 423	36 426
Repairs and Maintenance by Expenditure Item	8										
Employee related costs	16 374	17 500	16 740	18 950	17 784	17 784	17 784	20 864	22 345	23 909	
Inventory Consumed	2 705	3 624	3 820	4 650	5 955	5 955	5 955	5 384	5 631	5 887	
Contracted Services	3 972	6 427	5 105	7 350	8 345	8 345	8 345	5 483	5 735	6 146	
Operational Costs	1 238	1 748	1 781	2 233	2 492	2 492	2 492	2 277	2 386	2 499	
Total Repairs and Maintenance Expenditure	9	24 289	29 299	27 447	33 207	34 576	34 576	34 576	34 008	36 098	38 441
Inventory Consumed											
Inventory Consumed - Water	757	803	758	1 000	1 000	1 000	1 000	800	837	875	
Inventory Consumed - Other	6 115	7 530	9 784	11 291	13 687	13 687	13 687	10 372	10 848	11 341	
Total Inventory Consumed & Other Material		6 873	8 332	10 542	12 291	14 687	14 687	11 172	11 685	12 216	

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
R thousand	1	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
Revenue																
Exchange Revenue																
Service charges - Electricity									135 874							135 874
Service charges - Water												33 443				33 443
Service charges - Waste Water Management											15 305					15 305
Service charges - Waste Management										14 436						14 436
Sale of Goods and Rendering of Services				190	135	12	1 012	35		6					3 537	4 926
Agency services								4 465								4 465
Interest																
Interest earned from Receivables (Exchange)				6 698												6 698
Interest earned from Current and Non Current Assets				1 150												1 150
Dividends																
Rent on Land																
Rental from Fixed Assets					594	128										63
Licences and permits									12							12
Operational Revenue				97		198	203	28								527
Non-Exchange Revenue																
Property rates				75 998												75 998
Surcharges and Taxes				1												1
Fines, penalties and forfeits					3			34 834		65			5			34 907
Licences or permits																
Transfer and subsidies - Operational		56 582		2 000	8 955	151	880		4 352	3 629	5 237	8 832	3 844			94 462
Interest earned from Receivables (Non-Exchange)				4 353												4 353
Fuel Levy																
Operational Revenue (Non-Exchange)								2 461		540	632	968				4 601
Gains on disposal of Assets																
Other Gains				7 360					12 188							19 548
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		56 582		87 847	9 686	489	2 095	39 373	154 940	18 611	21 174	43 248	3 844		3 600	451 489
Expenditure																
Employee related costs		1 172	12 375	25 172	10 627	10 737	9 862	13 236	10 673	11 005	6 500	15 120	2 530	7 912	12 187	149 110
Remuneration of councillors		6 502														6 502
Bulk purchases - electricity									113 900							113 900
Inventory consumed		5	29	446	71	188	309	626	2 080	1 385	790	2 378	48	1 993	826	11 172
Debt impairment				12 904				32 010	1 010	2 014	2 348	3 802				54 088
Depreciation and amortisation		15	5	703	291	709	143	134	6 470	1 711	6 965	7 273	4	6 204	811	31 438
Interest				11 928												11 928
Contracted services			2 868	5 025	50	4 587	659	4 878	1 680	1 220	1 050	900	3 844	525	445	27 732
Transfers and subsidies		105	100		15											220
Irrecoverable debts written off																
Operational costs		1 678	897	10 378	193	6 051	248	584	865	8 856	2 798	4 284	30	631	217	37 712
Losses on disposal of Assets																
Other Losses				7 360												7 360
Total Expenditure		9 477	16 274	73 914	11 246	22 272	11 221	51 468	136 679	26 192	20 452	33 757	6 457	17 265	14 485	451 150
Surplus/(Deficit)																
Transfers and subsidies - capital (monetary allocations)		47 105	(16 274)	23 933	(1 560)	(21 783)	(9 126)	(12 095)	18 262	(7 581)	722	9 491	(2 613)	(17 265)	(10 886)	330
Transfers and subsidies - capital (in-kind)					7 551				11 712			35 535	5 936			60 734
Surplus/(Deficit) after capital transfers & contributions		47 105	(16 274)	23 933	5 990	(21 783)	(9 126)	(12 095)	29 974	(7 581)	722	45 027	3 323	(17 265)	(10 886)	61 064

Table 54: MBRR SA3 - Supporting table to Budgeted Financial Position

WC012 Cederberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
<u>Trade and other receivables from exchange transactions</u>											
Electricity		21 444	23 070	19 963	25 009	19 963	19 963	19 963	21 023	22 718	25 166
Water		34 611	28 074	31 902	38 645	35 576	35 576	35 576	39 469	43 654	48 136
Waste		11 779	9 143	11 482	12 607	13 318	13 318	13 318	15 363	17 551	19 884
Waste Water		15 847	13 905	16 882	18 861	19 117	19 117	19 117	21 491	24 028	26 728
Other trade receivables from exchange transactions		10 436	10 203	16 311	24 490	23 343	23 343	23 343	30 541	37 991	45 700
Gross: Trade and other receivables from exchange transactions		94 116	84 395	96 540	119 612	111 316	111 316	111 316	127 888	145 942	165 615
Less: Impairment for debt		(69 262)	(57 666)	(70 373)	(97 799)	(84 924)	(84 924)	(84 924)	(100 645)	(117 808)	(136 548)
Impairment for Electricity		(8 209)	(8 080)	(7 285)	(15 573)	(7 885)	(7 885)	(7 885)	(8 877)	(10 496)	(12 856)
Impairment for Water		(27 824)	(21 119)	(24 497)	(32 829)	(28 145)	(28 145)	(28 145)	(31 840)	(35 817)	(40 083)
Impairment for Waste		(9 938)	(7 290)	(9 011)	(11 427)	(10 661)	(10 661)	(10 661)	(12 602)	(14 682)	(16 902)
Impairment for Waste Water		(13 799)	(11 590)	(14 151)	(16 928)	(16 234)	(16 234)	(16 234)	(18 489)	(20 898)	(23 467)
Impairment for other trade receivables from exchange transactions		(9 491)	(9 586)	(15 429)	(21 041)	(21 999)	(21 999)	(21 999)	(28 836)	(35 915)	(43 241)
Total net Trade and other receivables from Exchange Transactions		24 854	26 729	26 167	21 813	26 392	26 392	26 392	27 244	28 134	29 067
<u>Receivables from non-exchange transactions</u>											
Property rates		34 409	35 660	38 753	40 784	45 132	45 132	45 132	51 526	58 469	65 974
Less: Impairment of Property rates		(27 321)	(24 087)	(30 189)	(33 163)	(40 279)	(40 279)	(40 279)	(46 346)	(52 946)	(60 092)
Net Property rates		7 088	11 573	8 564	7 621	4 852	4 852	4 852	5 180	5 523	5 881
Other receivables from non-exchange transactions		27 637	20 227	27 854	40 283	59 432	59 432	59 432	91 748	124 737	158 412
Impairment for other receivables from non-exchange transactions		(23 341)	(16 834)	(24 378)	(36 890)	(55 949)	(55 949)	(55 949)	(88 250)	(121 221)	(154 880)
Net other receivables from non-exchange transactions		4 296	3 393	3 475	3 393	3 483	3 483	3 483	3 499	3 515	3 533
Total net Receivables from non-exchange transactions		11 384	14 965	12 039	11 014	8 335	8 335	8 335	8 679	9 038	9 414
Inventory											
<u>Water</u>											
Opening Balance		172	62	73	73	91	91	91	91	91	91
System Input Volume		648	814	776	1 000	1 000	1 000	1 000	800	837	875
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		648	814	776	1 000	1 000	1 000	1 000	800	837	875
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	(757)	(803)	(758)	(1 000)	(1 000)	(1 000)	(1 000)	(800)	(837)	(875)
Billed Authorised Consumption		(757)	(803)	(758)	(1 000)	(1 000)	(1 000)	(1 000)	(800)	(837)	(875)
Billed Metered Consumption		(757)	(803)	(758)	(1 000)	(1 000)	(1 000)	(1 000)	(800)	(837)	(875)
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		(757)	(803)	(758)	(1 000)	(1 000)	(1 000)	(1 000)	(800)	(837)	(875)
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Water Losses		-	-	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
Real losses		-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	-	-	-	-	-	-	-	-	-
Closing Balance Water		62	73	91	73	91	91	91	91	91	91
<u>Agricultural</u>											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-

Consumables										
Standard Rated										
Opening Balance		1 216	1 215	1 381	1 381	956	956	956	956	956
Acquisitions		6 115	7 695	9 358	11 291	13 687	13 687	13 687	10 372	10 848
Issues	7	(6 115)	(7 530)	(9 784)	(11 291)	(13 687)	(13 687)	(13 687)	(10 372)	(10 848)
Adjustments	8	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		1 215	1 381	956	1 381	956	956	956	956	956
Zero Rated										
Opening Balance		-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-
Finished Goods										
Opening Balance		-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-
Materials and Supplies										
Opening Balance		-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		-	-	-	-	-	-	-	-	-
Work-in-progress										
Opening Balance		-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-
Housing Stock										
Opening Balance		-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-
Land										
Opening Balance		-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		1 277	1 454	1 047	1 454	1 047	1 047	1 047	1 047	1 047
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)		979 925	1 025 955	1 076 343	1 175 713	1 160 280	1 160 280	1 160 280	1 240 848	1 327 817
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		343 003	369 090	394 029	424 228	422 380	422 380	422 380	453 567	486 197
Total Property, plant and equipment (PPE)	2	636 922	656 865	682 314	751 485	737 900	737 900	737 900	787 281	841 620

LIABILITIES										
Current liabilities - Financial liabilities										
Short term loans (other than bank overdraft)										
Current portion of long-term liabilities	5 179	3 726	1 942	1 984	1 969	1 969	1 969	474	-	-
Total Current liabilities - Financial liabilities	5 179	3 726	1 942	1 984	1 969	1 969	1 969	474	-	-
Trade and other payables from exchange transactions										
Trade and other payables from exchange transactions	95 039	113 853	86 018	103 198	23 141	23 141	23 141	23 141	23 141	23 141
Other trade payables from exchange transactions	8	5	1	5	1	1	1	1	1	1
Trade payables from Non-exchange transactions: Unspent conditional Grants	1 082	6 386	10 823	510	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Other	-	-	-	-	-	-	-	-	-	-
VAT	-	-	-	-	-	-	-	-	-	-
Total Trade and other payables from exchange transactions	96 129	120 243	96 841	103 713	23 141	23 141	23 141	23 141	23 141	23 141
Non current liabilities - Financial liabilities										
Borrowing	7 139	4 385	2 443	445	474	474	474	-	-	-
Other financial liabilities	163	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities	7 302	4 385	2 443	445	474	474	474	-	-	-
Non current liabilities - Long Term portion of trade payables										
Electricity Bulk Purchases	-	-	14 085	-	41 772	41 772	41 772	27 848	13 924	-
Payables and Accruals - General	-	-	14 085	-	-	-	-	-	-	-
Water Bulk Purchases	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	41 772	41 772	41 772	27 848	13 924	-
Provisions										
Retirement benefits	27 101	30 948	28 614	40 880	32 150	32 150	32 150	36 198	40 920	46 399
Refuse landfill site rehabilitation	45 321	45 814	52 681	55 995	58 778	58 778	58 778	65 588	73 185	81 670
Long-service Awards	4 953	5 072	5 025	5 883	5 490	5 490	5 490	6 337	7 326	8 471
Total Provisions	77 375	81 834	86 320	102 758	96 418	96 418	96 418	108 120	121 431	136 540
CHANGES IN NET ASSETS										
Accumulated surplus/(deficit)										
Accumulated surplus/(deficit) - opening balance	554 371	566 018	568 694	595 076	616 707	616 707	616 707	678 786	739 850	810 370
GRAP adjustments	(8 053)	(3 658)	-	-	-	-	-	-	-	-
Restated balance	546 318	562 360	568 694	595 076	616 707	616 707	616 707	678 786	739 850	810 370
Surplus/(Deficit)	19 700	6 334	48 013	47 981	62 079	62 079	62 079	61 064	70 521	74 022
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
Depreciation offsets	-	-	-	-	-	-	-	-	-	-
Other adjustments	0	(0)	(0)	0	(0)	(0)	(0)	0	0	0
Accumulated Surplus/(Deficit)	566 018	568 694	616 707	643 057	678 786	678 786	678 786	739 850	810 370	884 392
Reserves										
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-
Other reserves	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Total Reserves	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	566 018	568 694	616 707	643 057	678 786	678 786	678 786	739 850	810 370	884 392

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	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			42 567		47 499							
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)	1, 12											
No income			9.50%									
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400			5.10%									
R6 401 - R12 800												
R12 801 - R25 600			17.80%									
R25 601 - R51 200			25.40%									
R52 201 - R102 400			21.10%									
R102 401 - R204 800			10.60%									
R204 801 - R409 600			6.40%									
R409 601 - R819 200			3.00%									
> R819 200			1.10%									
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area			11 818		13 051							
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal			10 163		11 936							
Informal			450		1 132							
Total number of households			10 613		13 068							
Dwellings provided by municipality	4											
Dwellings provided by provincials												
Dwellings provided by private sector	5											
Total new housing dwellings												
Economic	6						4.9%	6.9%	6.0%	4.9%	4.6%	4.6%
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7								91.4%	91.6%	91.3%	91.0%
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
			Household service targets (000)								
<u>Water:</u>											
	8	Piped water inside dwelling	5 779	5 832	6 034	6 011	6 011	6 011	6 071	6 132	6 193
	10	Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
		Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
		Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	5 779	5 832	6 034	6 011	6 011	6 011	6 071	6 132	6 193
	9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--
		No water supply	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	5 779	5 832	6 034	6 011	6 011	6 011	6 071	6 132	6 193
<u>Sanitation/sewage:</u>											
		Flush toilet (connected to sewerage)	--	--	5 148	5 154	5 154	5 154	5 206	5 258	5 310
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--
		Chemical toilet	--	--	--	--	--	--	--	--	--
		Pit toilet (ventilated)	--	--	--	--	--	--	--	--	--
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	5 148	5 154	5 154	5 154	5 206	5 258	5 310
		Bucket toilet	--	--	--	--	--	--	--	--	--
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
		No toilet provisions	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	--	--	5 148	5 154	5 154	5 154	5 206	5 258	5 310
<u>Energy:</u>											
		Electricity (at least min.service level)	1 380	482	419	383	383	383	387	391	395
		Electricity - prepaid (min.service level)	6 497	7 578	7 977	8 109	8 109	8 109	8 190	8 272	8 355
		Minimum Service Level and Above sub-total	7 877	8 060	8 396	8 492	8 492	8 492	8 577	8 663	8 749
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	7 877	8 060	8 396	8 492	8 492	8 492	8 577	8 663	8 749
<u>Refuse:</u>											
		Removed at least once a week	--	--	5 953	6 003	6 003	6 003	6 063	6 124	6 185
		Minimum Service Level and Above sub-total	--	--	5 953	6 003	6 003	6 003	6 063	6 124	6 185
		Removed less frequently than once a week	--	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--	--
		No rubbish disposal	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	--	--	5 953	6 003	6 003	6 003	6 063	6 124	6 185

Municipal in-house services	Ref.		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
			Household service targets (000)								
<u>Water:</u>											
	8	Piped water inside dwelling	5 779	5 832	6 034	6 011	6 011	6 011	6 071	6 132	6 193
	10	Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
		Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
		Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	5 779	5 832	6 034	6 011	6 011	6 011	6 071	6 132	6 193
	9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--
		No water supply	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	5 779	5 832	6 034	6 011	6 011	6 011	6 071	6 132	6 193
<u>Sanitation/sewage:</u>											
		Flush toilet (connected to sewerage)	--	--	5 148	5 154	5 154	5 154	5 206	5 258	5 310
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--
		Chemical toilet	--	--	--	--	--	--	--	--	--
		Pit toilet (ventilated)	--	--	--	--	--	--	--	--	--
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	5 148	5 154	5 154	5 154	5 206	5 258	5 310
		Bucket toilet	--	--	--	--	--	--	--	--	--
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
		No toilet provisions	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	--	--	5 148	5 154	5 154	5 154	5 206	5 258	5 310
<u>Energy:</u>											
		Electricity (at least min.service level)	1 380	482	419	383	383	383	387	391	395
		Electricity - prepaid (min.service level)	6 497	7 578	7 977	8 109	8 109	8 109	8 190	8 272	8 355
		Minimum Service Level and Above sub-total	7 877	8 060	8 396	8 492	8 492	8 492	8 577	8 663	8 749
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	7 877	8 060	8 396	8 492	8 492	8 492	8 577	8 663	8 749
<u>Refuse:</u>											
		Removed at least once a week	--	--	5 953	6 003	6 003	6 003	6 063	6 124	6 185
		Minimum Service Level and Above sub-total	--	--	5 953	6 003	6 003	6 003	6 063	6 124	6 185
		Removed less frequently than once a week	--	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--	--
		No rubbish disposal	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	--	--	5 953	6 003	6 003	6 003	6 063	6 124	6 185

Detail of Free Basic Services (FBS) provided	Ref.	Location of households for each type of FBS	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Electricity		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	72 436	64 315	61 421	114 000	2 303 000	2 303 000	2 595 000	2 943 000	3 338 000
		Number of HH receiving this type of FBS	2 650	2 650	2 264	2 150	2 150	2 150	2 172	2 193	2 215
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Other (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-
Water		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	1 136 775	1 077 502	2 388 558	3 629 000	3 116 000	3 116 000	3 502 000	3 663 000	3 828 000
		Number of HH receiving this type of FBS	2 650	2 650	2 302	2 078	2 078	2 078	2 099	2 120	2 141
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Other (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-
Sanitation		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (free sanitation service to indigent households)	4 801 038	3 403 708	3 646 974	5 787 000	4 969 000	4 969 000	5 237 000	5 478 000	5 724 000
		Number of HH receiving this type of FBS	2 650	2 650	2 226	2 032	2 032	2 032	2 052	2 073	2 094
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Other (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-
Refuse Removal		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (removed once a week to indigent households)	535 854	539 663	577 977	902 000	3 232 000	3 232 000	3 629 000	3 796 000	3 967 000
		Number of HH receiving this type of FBS	2 650	2 650	2 299	2 075	2 075	2 075	2 096	2 117	2 138
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Other (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-

Table 56: MBRR SA11 - Property Rates summary

WC012 Cederberg - Supporting Table SA11 Property rates summary										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Valuation:										
Date of valuation:	1				2021/09/01					
Financial year valuation used					2022/2023					
Municipal by-laws s6 in place? (Y/N)	2				Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)					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		
Implementation time of new valuation roll (mths)					40			40		
No. of properties	5				10 534			10 696	10 696	10 696
No. of sectional title values	5				67					
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations					2			2	2	2
No. of valuation roll amendments										
No. of objections by rate payers					593	327		327	327	327
No. of appeals by rate payers					282	18		18	18	18
No. of successful objections	8				180	309		309	309	309
No. of successful objections > 10%	8									
Supplementary valuation					326					
Public service infrastructure value (Rm)	5				0	13	13	13	13	13
Municipality owned property value (Rm)					231	250	250	250	250	250
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)					30%	30%	30%	30%	30%	30%
Valuation reductions-nature reserves/park (Rm)					100%	100%	100%	100%	100%	100%
Valuation reductions-mineral rights (Rm)					-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)					100	100	100	100	100	100
Valuation reductions-public worship (Rm)					-	-	-	-	-	-
Valuation reductions-other (Rm)					921	928	928	928	928	928
Total valuation reductions:		-	-	-	1 020	1 028	1 028	1 028	1 028	1 028
Total value used for rating (Rm)	5				8 446	8 439	8 439	8 439	8 439	8 439
Total land value (Rm)	5				-	-	-	-	-	-
Total value of improvements (Rm)	5				-	-	-	-	-	-
Total market value (Rm)	5				9 466	9 467	9 467	9 467	9 467	9 467
Rating:										
Residential rate used to determine rate for other categories? (Y/N)					Yes					
Differential rates used? (Y/N)	5					Yes	Yes		Yes	Yes
Limit on annual rate increase (s20)? (Y/N)					Yes					
Special rating area used? (Y/N)					No					
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)					Yes			Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6				73 339	73 876	73 876	75 725	79 208	82 772
Rate revenue expected to collect (R'000)	6				67 105	67 523	67 523	69 364	72 317	75 323
Expected cash collection rate (%)					91.5%	91.4%	91.4%	91.6%	91.3%	91.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)					781	928	928	1 092	1 143	1 195
Rebates, exemptions - pensioners (R'000)					6 761	7 711	7 711	7 735	8 091	8 456
Rebates, exemptions - bona fide farm. (R'000)					-	-	-	-	-	-
Rebates, exemptions - other (R'000)					-	-	-	-	-	-
Phase-in reductions/discounts (R'000)					-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	7 542	8 639	8 639	8 827	9 234	9 651

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)
Current Year 2023/24												
Valuation:												
No. of properties		599	-	-	6 895	1 762	61	1 071	308			
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)												
Frequency of valuation (select)												
Method of valuation used (select)		Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.
Phasing-in properties s21 (number)		No	No	No	No	No	No	No	No	No	No	No
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)					99 930 000							
Valuation reductions-public worship (Rm)							193 377 000					
Valuation reductions-other (Rm)	2				610 546 300	123 767 000						
Total valuation reductions:												
Total value used for rating (Rm)	6	945 129 000			2 629 658 700	4 344 557 000	11 650 000	495 600 000	12 647 000			
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6	945 129 000			3 340 135 000	4 468 324 000	205 027 000	495 600 000	12 647 000			
Rating:												
Average rate	3	0.01823528			0.01410492	0.00352623	0.00352623	0.01823528	0.00352623			
Rate revenue budget (R'000)		17 234 692			37 091 126	15 319 907	41 081	4 412 938	44 596			
Rate revenue expected to collect (R'000)		15 752 508			33 901 289	14 002 395	37 548	4 033 425	40 761			
Expected cash collection rate (%)	4	91.4%			91.4%	91.4%	91.4%	91.4%	91.4%			
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)					928							
Rebates, exemptions - pensioners (R'000)					7 711							
Rebates, exemptions - bona fide firm (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates, exemptions, reductions, discounts (R'000)												

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 (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2024/25												
Valuation:												
No. of properties		599			6 895	1 762	61	1 071	300			
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)												
Frequency of valuation (select)												
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)		No	No	No	No	No	No	No	No	No	No	No
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)					99 930 000							
Valuation reductions-R15,000 threshold (Rm)							193 377 000					
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2				610 546 300	123 767 000						
Total valuation reductions:												
Total value used for rating (Rm)	6	945 129 000			2 629 658 700	4 344 557 000	11 650 000	495 600 000	12 647 000			
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6	945 129 000			3 340 135 000	4 468 324 000	205 027 000	495 600 000	12 647 000			
Rating:												
Average rate	3	0.01869116			0.01445754	0.00361438	0.00361438	0.01869116	0.00361438			
Rate revenue budget (R '000)		17 656 000			38 018 000	15 703 000	42 000	4 523 000	46 000			
Rate revenue expected to collect (R'000)	4	16 182 056			34 824 488	14 383 948	38 472	4 143 068	42 136			
Expected cash collection rate (%)		91.6%			91.6%	91.6%	91.6%	91.6%	91.6%			
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)					1 092							
Rebates, exemptions - pensioners (R'000)					7 735							
Rebates, exemptions - bona fide firm (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates, exemptions, reductions, discounts (R'000)												

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	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Property rates (rate in the Rand)	1								
Residential properties						0.01410492	0.01445754	0.01512259	0.01581822
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used						0.00352623	0.00361438	0.00378065	0.00395456
Farm properties - not used									
Industrial properties									
Business and commercial properties						0.01823528	0.01869116	0.01955095	0.02045030
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties						0.01823528	0.01869116	0.01955095	0.02045030
Municipal properties						exempt	exempt	exempt	exempt
Public service infrastructure						0.00352623	0.00361438	0.00378065	0.00395456
Privately owned towns serviced by the owner									
State trust land						-			
Restitution and redistribution properties									
Protected areas						exempt	exempt	exempt	exempt
National monuments properties						exempt	exempt	exempt	exempt
Property rates by usage									
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)									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate					85 000	85 000	85 000	85 000	85 000
Indigent rebate or exemption						40%	40%	40%	40%
Pensioners/social grants rebate or exemption						20%,30%,40%	20%,30%,40%	20%,30%,40%	20%,30%,40%
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption					1	1	1	1	1
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)						131	147	154	160
Service point - vacant land (Rands/month)						121	135	141	148
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)				13	13	13	14
Water usage - Block 3 (c/k)		(fill in thresholds)				15	15	16	16
Water usage - Block 4 (c/k)		(fill in thresholds)				25	26	27	28
Water usage - Block 5 (c/k)		(fill in thresholds)							
Water usage - Block 6 (c/k)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)						43	45	47	49
Service point - vacant land (Rands/month)						141	149	156	163
Waste water - flat rate tariff (c/k)						213	226	236	247
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							
Volumetric charge - Block 4 (c/k)		(fill in structure)							
Other	2								

Electricity tariffs								
Domestic								
Basic charge/ fixed fee (Rands/month)					493	517	586	666
Service point - vacant land (Rands/month)					329	371	421	478
FBE	(how is this targeted?)				2	2	2	3
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)				3	3	3	4
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)				3	3	3	4
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)				3	3	4	4
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)							
Other								
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/ fixed fee					32	36		
80l bin - once a week								
250l bin - once a week					136	152		

Table 60: 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

References
1. Total agreement period from commencement until end
2. Annual value

Table 61: MBRR SA38 - Consolidated detailed operational projects

WC012 Cederberg - Supporting Table SA38 Consolidated detailed operational projects								
R thousand	Function	Project Description	Own Strategic Objectives	Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality:								
<i>List all operational projects grouped by Function</i>								
	Project Management Unit	Improve and sustain basic service delivery and infrastructure development	S01	850	906	886	1 018	1 084
	Finance	Strive for financial viability and economic sustainability	S02	62 362	73 140	67 876	71 960	76 412
	Water Treatment	Improve and sustain basic service delivery and infrastructure development	S01	6 112	6 296	7 256	7 670	8 165
	Solid Waste Disposal (Landfill Sites)	Improve and sustain basic service delivery and infrastructure development	S01	15 281	17 906	26 192	24 919	22 948
	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	S05	3 855	5 033	5 159	5 499	5 856
	Mayor and Council	Promote Good Governance, Community Development & Public Participation	S03	8 171	9 240	9 477	9 907	10 350
	Supply Chain Management	Strive for financial viability and economic sustainability	S02	3 549	4 339	4 693	5 022	5 368
	Informal Settlements	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	S05	18	87	12	12	13
	Administrative and Corporate Support	Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	S07	13 786	14 215	11 350	11 969	12 623
	Human Resources	Promote Good Governance, Community Development & Public Participation	S03	5 326	3 690	4 684	4 991	5 311
	Housing	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	S05	16 599	6 618	6 445	12 022	8 977
	Water Distribution	Improve and sustain basic service delivery and infrastructure development	S01	21 541	24 553	26 501	28 616	30 851
	Administrative and Corporate Support	Promote Good Governance, Community Development & Public Participation	S03	7 321	8 977	8 578	7 544	8 047
	Community Halls and Facilities	Facilitate social cohesion, safe and healthy communities	S06	1 119	1 209	1 196	1 310	1 537
	Disaster Management	Facilitate social cohesion, safe and healthy communities	S06	1 873	4 452	4 914	5 175	5 445
	Libraries and Archives	Facilitate social cohesion, safe and healthy communities	S06	5 858	6 858	6 648	7 105	7 592
	Police Forces, Traffic and Street Parking Control	Facilitate social cohesion, safe and healthy communities	S06	18 845	43 035	44 657	46 129	47 655
	Recreational Facilities	Facilitate social cohesion, safe and healthy communities	S06	4 460	4 831	5 088	5 428	5 786
	Sports Grounds and Stadiums	Facilitate social cohesion, safe and healthy communities	S06	1 772	1 746	1 840	1 920	2 006
	Information Technology	Promote Good Governance, Community Development & Public Participation	S03	4 220	4 037	6 238	6 546	6 824
	Roads	Improve and sustain basic service delivery and infrastructure development	S01	12 111	14 518	15 484	16 217	17 107
	Sewerage	Improve and sustain basic service delivery and infrastructure development	S01	15 787	16 782	16 448	17 393	18 400
	Storm Water Management	Improve and sustain basic service delivery and infrastructure development	S01	1 444	1 266	1 781	1 853	1 928
	Waste Water Treatment	Improve and sustain basic service delivery and infrastructure development	S01	2 868	3 502	4 003	4 934	6 173
	Community Parks (including Nurseries)	Improve and sustain basic service delivery and infrastructure development	S01	5 802	7 057	7 557	8 063	8 598
	Electricity	Improve and sustain basic service delivery and infrastructure development	S01	108 316	122 377	136 679	156 406	178 992
	Governance Function	Promote Good Governance, Community Development & Public Participation	S03	1 044	1 193	1 215	1 298	1 386
	Municipal Manager, Town Secretary and Chief Executive	Promote Good Governance, Community Development & Public Participation	S03	3 620	5 214	4 422	4 733	5 064
	Corporate Wide Strategic Planning (IDPs, LEDs)	Promote Good Governance, Community Development & Public Participation	S03	1 471	1 975	2 138	2 265	2 399
	Fleet Management	Strive for financial viability and economic sustainability	S02	1 082	1 276	1 345	1 418	1 486
	Economic Development/Planning	Facilitate, expand and nurture sustainable economic growth and eradicate poverty	S04	3 984	4 283	4 625	4 951	5 295
	Road and Traffic Regulation	Facilitate social cohesion, safe and healthy communities	S06	1 886	1 779	1 897	2 027	2 163
	Legal Services	Promote Good Governance, Community Development & Public Participation	S03	3 612	4 683	3 874	4 086	4 306
	Parent Operational expenditure			365 946	427 077	451 159	490 406	526 148
	Total Operational expenditure			365 946	427 077	451 159	490 406	526 148

2.15.1 Proposed tariff structure for the 2024/25 financial year:

Kindly refer to Appendix C


2.16 Manager's quality certificate

Municipal Manager Quality Certificate

I, **Gerrit Matthyse**, 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 draft annual budget and supporting documents are consistent with the Integrated Development Plan of the Municipality,

Print Name: **Gerrit Matthyse**

Municipal Manager of **CEDERBERG MUNICIPALITY**

Signature: 

Date: **14 May 2024**