

March 2025

CEDERBERG MUNICIPALITY
2025/2026 TO 2027/2028
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 2025/26 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.

In order to comply with legislation, the Mayor will table the draft budget to Council on 31 March 2025. After this, the budget will be advertised for public comments and the public will be given opportunity to make comments or representation on the budget through different platforms of engagement. The closing date for public comments is 30 April 2025.

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

It is recommended that:

1. Council approves for public consultation the draft annual budget Report APPENDIX A.
2. Council approves for public consultation the draft annual budget tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX B.
3. Council approves for public consultation the draft annual budget supporting tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX C.
4. Council approves the Quality Certificate signed by the Accounting Officer, as set out in APPENDIX D.
5. Council approves for consultation the revised budget related policies, as set out in APPENDIX E.
6. Council approves for public consultation the property rates and charges on properties, tariffs, tariff structures and service charges for water, electricity, refuse, sewerage and other municipal services, as set out in APPENDIX F.
7. That Council approves the Draft Service Level Standards set out in APPENDIX G.
8. That council approves the Procurement Plans as set out in APPENDIX H.
9. The Draft Budget for the period 2025/2026 is made available to the public for comment.

1.4 Executive Summary

1. The South African economy and inflation targets:

The National Treasury has lowered its 2024 economic growth forecast to 1.1 per cent, from the 1.3 per cent projected in the 2024 Budget Review, weighed down by stop-start economic growth and stubborn inflation in the first half of the year. The economy has since strengthened in response to the suspension of power cuts since March 2024, improved confidence following the formation of the government of national unity in June, better than-expected inflation outcomes in recent months and reduced borrowing costs. All these factors are expected to continue to support the economy over the period ahead.

GDP growth is projected to average 1.8 per cent from 2025 to 2027, up from 1.2 per cent in the preceding three years. The pace of growth is still being limited by persistent – though gradually easing – constraints, particularly in logistics infrastructure. Faster growth depends largely on maintaining macroeconomic stability, the continued implementation of structural economic reforms, improving state capabilities and supporting higher infrastructure investment.

2. National Treasury Fiscal Grant reductions:

Over the 2025 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.8 per cent to local government. Local government funding is projected to increase from R184.8 billion in 2025/26 to R197.9 billion in 2027/28. In 2025/26, this comprises R106.1 billion for the local government equitable share, R16.8 billion from the general fuel levy sharing with metros, and R61.8 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants.

3. Revenue Management:

The weak economic growth continues to impact municipal finances, and 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 necessitate municipalities 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, has been introduced in 2024/25 financial year. This grant presents an important opportunity for municipalities in the debt relief programme. The Municipality has gone through an extensive application process as prescribed and a R46 million has been allocated in the DoRA for the 2025/26 financial year.

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 Vanrhynsdorp and the contribution thereto as well as the construction of our own Refuse Transfer Station in Clanwilliam.

The Regional Landfill site is at practical completion. The obligations from the municipality are to budget for the interest repayment for the first two financial years. In addition to this, the municipality needs to carry most of the cost of constructing a transfer station together with drop-off points. Funding has been sourced from the MIG allocation throughout the MTREF.

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 of reviewing the indigent applications to ensure that revenue is collected and losses curbed.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2025/26 Medium-term Revenue and Expenditure Framework:

Table 1: Consolidated Overview of the 2025/2026 MTREF

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Total Operating Revenue	360 580 623,73	388 842 335,85	453 679 684,83	451 488 659,00	491 551 030,00	491 551 030,00	516 928 729,00	552 948 211,00	630 388 821,00
Total Operating Expenditure	388 239 224,95	408 694 692,82	445 077 810,52	451 159 155,00	491 366 872,00	491 366 872,00	515 661 864,00	552 920 181,00	642 483 481,00
<i>Surplus/(Deficit)</i>	<i>- 27 658 601,22</i>	<i>- 19 852 356,97</i>	<i>8 601 874,31</i>	<i>329 504,00</i>	<i>184 158,00</i>	<i>184 158,00</i>	<i>1 266 865,00</i>	<i>28 030,00</i>	<i>- 12 094 660,00</i>
Capital Transfers and Subsidies (Monetary allocations)	30 668 785,63	25 342 709,03	26 279 599,39	60 734 349,00	64 943 557,00	64 943 557,00	38 748 175,00	60 126 565,00	81 670 827,00
Capital Transfers and Subsidies (Allocations in-kind)	3 323 715,93	-	5 550 228,62	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	<i>6 333 900,34</i>	<i>5 490 352,06</i>	<i>40 431 702,32</i>	<i>61 063 853,00</i>	<i>65 127 715,00</i>	<i>65 127 715,00</i>	<i>40 015 040,00</i>	<i>60 154 595,00</i>	<i>69 576 167,00</i>
Total Capital Expenditure	38 283 563,83	30 252 750,87	41 662 116,02	80 568 025,00	88 748 203,00	88 748 203,00	75 729 242,00	60 126 565,00	81 670 827,00

Total operating revenue has grown by 5.16% or R25 378 million for the 2025/26 financial year compared to the last 2024/25 Adjustments Budget. For the two outer years, operational revenue will increase by 6.97% in the 2026/2027 and 14.01% for 2027/2028 respectively, equating a total revenue growth of R138 838 million over the MTREF mainly due to increase in grants.

Total operating expenditure for the 2024/2025 financial year has been appropriated at R515 662 million and translates into a budgeted surplus of R75 729 million after taking into consideration capital funding. When compared to the 2024/25 Adjustments Budget, operational expenditure has increased by 4.94% in the 2025/2026, by 7.23% in the 2026/2027 and by 16.2% in the 2027/2028 budget year.

The budget surplus for the two outer years steadily increases to R60 126 million for 2026/27 and increases to R81 671 million for 2027/28 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 R75 729 million for 2025/2026 has decreased by 14.67% when compared to the 2024/25 Adjustment Budget due to Municipality's ability to pay for goods and services from own funds. The capital program amounts to R60 126 million in the 2026/2027 financial year and R81 671 million in the 2027/2028 financial year. The combination of equitable and own income sources was 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 R 36 981 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 Cost of Supply Study prescribed increase allowed 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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue										
Exchange Revenue										
Service charges - Electricity	116 302	110 605	127 401	135 874	149 631	149 631	149 631	169 833	178 936	190 013
Service charges - Water	30 722	29 820	32 781	33 443	32 777	32 777	32 777	34 221	36 446	38 085
Service charges - Waste Water Management	12 004	14 417	16 351	15 305	14 664	14 664	14 664	15 309	16 306	17 038
Service charges - Waste Management	12 779	14 385	14 106	14 436	13 713	13 713	13 713	14 318	15 250	15 937
Sale of Goods and Rendering of Services	4 713	4 443	4 560	4 926	4 611	4 611	4 611	4 781	4 987	5 106
Agency services	3 672	3 782	4 300	4 465	3 995	3 995	3 995	4 171	4 359	4 468
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)	4 288	9 776	8 117	6 698	6 768	6 768	6 768	7 265	7 795	8 365
Interest earned from Current and Non Current Assets	750	2 020	5 191	1 150	7 486	7 486	7 486	7 788	11 373	11 573
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	829	747	970	784	748	748	748	781	816	837
Licences and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	566	946	846	527	336	336	336	342	357	366
Non-Exchange Revenue										
Property rates	52 404	70 382	73 693	75 998	74 729	74 729	74 729	77 973	83 043	86 781
Surcharges and Taxes	186	33	-	1	1	1	1	-	-	-
Fines, penalties and forfeits	9 181	10 570	32 934	34 907	45 587	45 587	45 587	45 587	47 639	48 830
Licences or permits	3	2	11	12	2	2	2	2	2	2
Transfer and subsidies - Operational	110 996	108 753	115 294	94 462	113 478	113 478	113 478	109 717	118 027	186 885
Interest earned from Receivables (Non-Exchange)	-	-	4 208	4 353	4 419	4 419	4 419	4 743	5 089	5 460
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	507	813	3 629	4 601	3 957	3 957	3 957	5 450	5 775	6 083
Gains on disposal of Assets	646	-	-	-	400	400	400	400	2 500	2 500
Other Gains	33	7 346	9 288	19 548	14 248	14 248	14 248	14 248	14 248	2 060
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	360 581	388 842	453 680	451 489	491 551	491 551	491 551	516 929	552 948	630 389

Revenue generated from service charges remain the major source of revenue for the municipality amounting to R233 681 million (45%) of the total revenue.

The second largest source is grants and subsidies totaling R109 717 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 15% or R77 973 million. Other major sources of revenue includes Interest from receivables, fines, penalties and forfeits, agency services and various other income sources

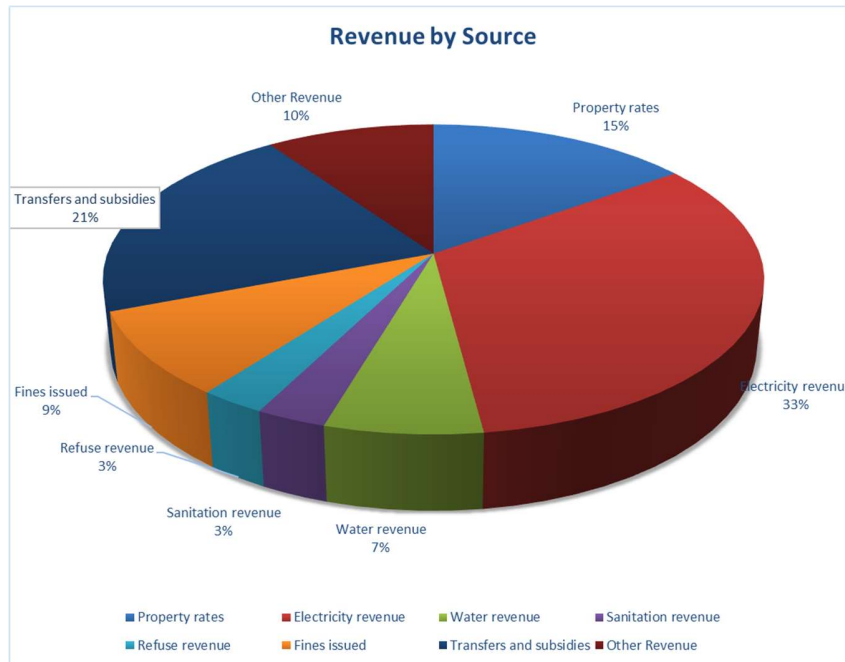


Figure 1: Revenue by Source

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 2025/2026, which is estimated at 4.4%, 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 2025/26.

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: 4.34%
- Service charges – Electricity: 13.50%
- Service charges – Water 4.40%
- Service charges - Waste Water Management: 4.40%
- Service charges - Waste Management: 4.40%

It is important to note that not all the above-mentioned tariffs are cost reflective. In addition Waste Management tariffs will increase with 4.40% but an availability charge will be implemented 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.

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 4.34% 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.

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 4.40% for water will be implemented with effect from 1 July 2025.

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. The COS identified that in order to be cost reflective, tariffs should be increased by 13.5%.

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 4.40% for sanitation from 1 July 2025 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 4.40 % per cent increase in the waste removal tariff is proposed from 1 July 2025. The higher increase is to ensure that the Municipality can establish The Regional Landfill site which is currently at practical completion.

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 from 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 3: Overall expected impact of tariff increases on households

WC012 Cederberg - Supporting Table SA14 Household bills											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		727,98	669,75	705,25	722,88	722,88	722,88	4,4%	754,68	788,64	808,36
Electricity: Basic levy		398,91	428,70	493,44	556,11	556,11	556,11	12,7%	626,96	660,56	701,45
Electricity: Consumption		2 090,86	2 247,10	2 586,40	2 914,80	2 914,80	2 914,80	12,7%	3 286,20	3 462,30	3 676,60
Water: Basic levy		135,27	124,45	131,04	146,77	146,77	146,77	4,4%	153,23	160,12	164,13
Water: Consumption		685,80	501,00	340,65	347,55	347,55	347,55	1,8%	353,70	379,05	388,65
Sanitation		214,54	233,86	255,84	271,18	271,18	271,18	4,4%	283,11	295,85	303,26
Refuse removal		143,08	155,96	168,42	188,62	188,62	188,62	4,4%	196,92	205,79	210,93
Other											
sub-total		4 396,44	4 360,82	4 681,04	5 147,91	5 147,91	5 147,91	9,8%	5 654,80	5 952,32	6 253,38
VAT on Services											
Total large household bill:		4 396,44	4 360,82	4 681,04	5 147,91	5 147,91	5 147,91	9,8%	5 654,80	5 952,32	6 253,38
% increase/decrease		-	(0,8%)	7,3%	10,0%	-	-	(1,3%)	9,8%	5,3%	5,1%
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		485,33	446,50	470,16	481,92	481,92	481,92	4,4%	503,12	525,76	538,91
Electricity: Basic levy		398,91	428,70	493,44	556,11	556,11	556,11	12,7%	626,96	660,56	701,45
Electricity: Consumption		1 045,43	1 163,30	1 293,20	1 457,40	1 457,40	1 457,40	12,7%	1 643,10	1 731,15	1 838,30
Water: Basic levy		135,27	124,45	131,04	146,77	146,77	146,77	4,4%	153,23	160,12	164,13
Water: Consumption		571,50	265,95	278,05	283,70	283,70	283,70	1,2%	287,05	309,40	317,25
Sanitation		214,54	233,86	255,84	271,18	271,18	271,18	4,4%	283,11	295,85	303,26
Refuse removal		143,08	155,96	168,42	188,62	188,62	188,62	4,4%	196,92	205,79	210,93
Other											
sub-total		2 994,06	2 818,72	3 090,15	3 385,70	3 385,70	3 385,70	9,1%	3 693,49	3 888,63	4 074,23
VAT on Services											
Total small household bill:		2 994,06	2 818,72	3 090,15	3 385,70	3 385,70	3 385,70	9,1%	3 693,49	3 888,63	4 074,23
% increase/decrease		-	(5,9%)	9,6%	9,6%	-	-	(4,9%)	9,1%	5,3%	4,8%
Monthly Account for Household - 'Indigent' Household receiving free basic services											
Rates and services charges:											
Property rates		145,60	223,25	141,05	144,58	144,58	144,58	4,4%	150,94	157,73	161,67
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		465,13	583,21	671,27	648,42	648,42	648,42	12,7%	731,04	770,22	817,89
Water: Basic levy		135,27	-	-	-	-	-	-	-	-	-
Water: Consumption		158,62	135,38	142,52	157,81	157,81	157,81	4,8%	165,45	172,82	177,23
Sanitation		35,73	38,95	42,61	45,16	45,16	45,16	4,4%	47,15	49,27	51,51
Refuse removal		115,39	125,78	32,45	36,34	36,34	36,34	4,4%	37,94	39,65	40,64
Other											
sub-total		1 055,74	1 106,56	1 029,89	1 032,31	1 032,31	1 032,31	9,7%	1 132,52	1 189,69	1 248,94
VAT on Services											
Total small household bill:		1 055,74	1 106,56	1 029,89	1 032,31	1 032,31	1 032,31	9,7%	1 132,52	1 189,69	1 248,94
% increase/decrease		-	4,8%	(6,9%)	0,2%	-	-	4 046,4%	9,7%	5,0%	5,0%

1.6 Operating Expenditure Framework

Cederberg Municipality's expenditure framework for the 2025/26 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 2025/2026 financial year totals R172 064 million (including remuneration of Councilors), which equals 33.37% of the total operating expenditure. A new *Salary and Wage Collective Agreement* for the period 01 July 2024 to 30 June 2029 has taken effect.

Current and vacant 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 R33 519 million for the 2025/2026 financial and equates to 6.50% of the total operating expenditure.

1.6.3 Interest

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 2.41% (R12 415 million. Cederberg Municipality has not reached its prudential limits for borrowing and care needs to be taken to ensure that annual finance charges remain within the affordability threshold of ratepayers and consumers considering the prevailing economic circumstances.

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 11.32 %. The expenditure includes distribution losses which currently equal 8.69% (Cederberg Municipality AFS, 2023/24) 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 2025/2026 the appropriation against this group of expenditure is at R14 033 million.

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, however on the outer years of the MTREF this is expected to increase. This group of expenditure has also been identified as an area in which cost savings and efficiencies have been achieved in line with the approved cost containment policy.

1.6.7 Operational 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 throughout the MTREF 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 2025/26 budget and MTREF (classified per main type of operating expenditure):

Table 4: Operating Expenditure by type

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure										
Employee related costs	132 380	124 488	130 819	149 110	142 683	142 683	142 683	165 232	176 516	187 480
Remuneration of councillors	5 000	5 697	6 081	6 502	6 506	6 506	6 506	6 831	7 139	7 317
Bulk purchases - electricity	93 891	92 504	105 503	113 900	126 850	126 850	126 850	141 209	148 778	157 987
Inventory consumed	8 332	10 728	10 927	11 172	12 915	12 915	12 915	14 033	14 694	15 096
Debt impairment	26 777	34 315	50 384	54 088	62 980	62 980	62 980	56 510	57 940	59 903
Depreciation and amortisation	27 107	49 615	41 916	31 438	32 967	32 967	32 967	33 519	34 806	36 133
Interest	13 017	13 042	14 961	11 926	12 792	12 792	12 792	12 415	12 188	13 148
Contracted services	57 006	53 319	56 827	27 732	48 182	48 182	48 182	44 541	55 428	118 614
Transfers and subsidies	244	728	198	220	220	220	220	750	774	788
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	23 620	24 123	26 796	37 712	42 811	42 811	42 811	38 162	42 197	43 557
Losses on disposal of Assets	-	135	666	-	400	400	400	400	400	400
Other Losses	865	-	-	7 360	2 060	2 060	2 060	2 060	2 060	2 060
Total Expenditure	388 239	408 695	445 078	451 159	491 367	491 367	491 367	515 662	552 920	642 483

The following graph gives a breakdown of main expenditure categories for the 2025/2026 financial year:

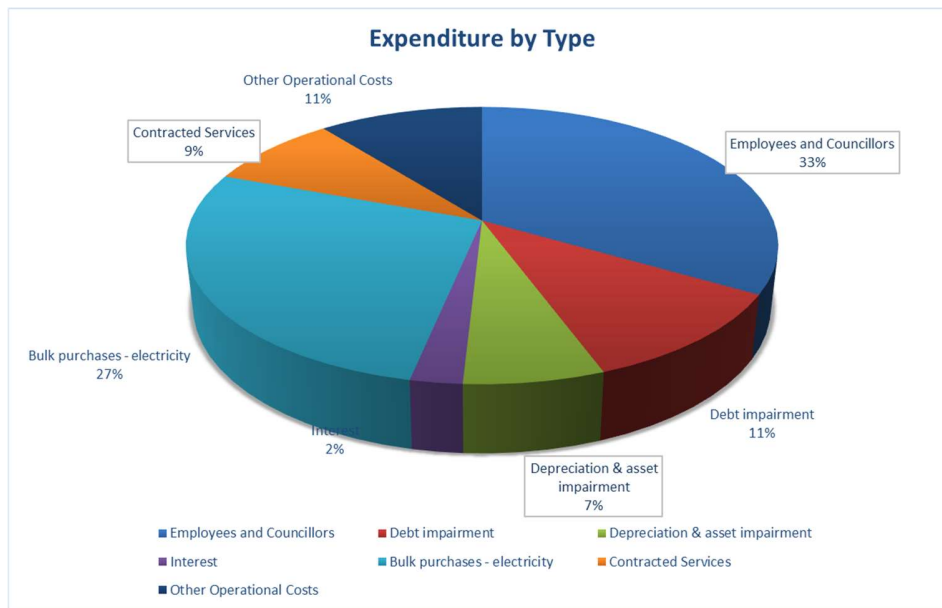


Figure 2: Expenditure by Type

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 2025/26 MTREF is at R750 thousand and increases to R774 thousand and R788 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 increased from R33 372 million in the 2024/2025 financial year to R38 730 million in 2025/2026 budget year. 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 5: Repairs and maintenance per asset class

WC012 Cederberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		15 936	15 275	16 724	19 313	18 650	18 650	21 475	22 921	23 967
Roads Infrastructure		7 045	6 664	7 928	9 583	8 369	8 369	10 102	10 799	11 369
Roads		82	28	20	32	80	80	86	92	98
Road Structures		6 963	6 635	7 909	9 550	8 289	8 289	10 017	10 706	11 271
Storm water Infrastructure		714	869	684	1 153	1 235	1 235	712	758	795
Storm water Conveyance		24	71	-	55	55	55	100	105	107
Attenuation		690	798	684	1 098	1 180	1 180	612	654	688
Electrical Infrastructure		744	797	668	1 245	1 952	1 952	2 575	2 693	2 758
LV Networks		744	797	668	1 245	1 952	1 952	2 575	2 693	2 758
Water Supply Infrastructure		1 147	1 140	1 101	954	1 378	1 378	1 270	1 421	1 457
Water Treatment Works		172	28	55	54	60	60	400	512	525
Distribution		975	1 112	1 046	900	1 319	1 319	870	909	932
Sanitation Infrastructure		5 375	5 223	5 655	5 516	5 024	5 024	5 831	6 221	6 534
Reticulation		5 073	5 049	5 549	5 401	4 911	4 911	5 641	6 022	6 330
Waste Water Treatment Works		302	174	106	115	112	112	190	199	204
Solid Waste Infrastructure		912	582	688	862	692	692	985	1 029	1 055
Landfill Sites		912	582	688	862	692	692	985	1 029	1 055
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		8 434	7 916	8 158	9 534	9 302	9 302	10 429	11 126	11 562
Community Facilities		6 706	6 623	6 960	8 160	7 639	7 639	8 655	9 238	9 586
Halls		901	1 093	812	1 070	1 002	1 002	1 174	1 192	1 054
Libraries		7	-	80	-	230	230	-	-	-
Cemeteries/Crematoria		16	9	23	55	40	40	-	-	-
Public Open Space		5 783	5 520	6 046	7 035	6 367	6 367	7 481	8 047	8 532
Sport and Recreation Facilities		1 729	1 294	1 198	1 374	1 663	1 663	1 774	1 887	1 977
Outdoor Facilities		1 729	1 294	1 198	1 374	1 663	1 663	1 774	1 887	1 977
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		291	19	58	780	895	895	1 190	1 244	1 275
Operational Buildings		291	19	58	780	895	895	1 190	1 244	1 275
Municipal Offices		291	19	58	780	895	895	1 190	1 244	1 275
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		41	59	151	148	166	166	210	219	225
Computer Equipment		41	59	151	148	166	166	210	219	225
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		83	74	3	256	110	110	562	587	602
Machinery and Equipment		83	74	3	256	110	110	562	587	602
Transport Assets		4 514	4 104	4 848	3 977	4 249	4 249	4 864	5 095	5 110
Transport Assets		4 514	4 104	4 848	3 977	4 249	4 249	4 864	5 095	5 110
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	29 299	27 447	29 942	34 008	33 372	33 372	38 730	41 193	42 742
R&M as a % of PPE & Investment Property		4.0%	4.0%	4.4%	3.9%	4.5%	4.5%	5.0%	5.1%	5.0%
R&M as % Operating Expenditure		7.5%	6.7%	6.7%	7.5%	6.8%	6.8%	7.9%	8.0%	7.7%

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 2025/2026 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 R18 486 million for the 2025/2026 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 6: Cost of providing free basic services:

WC012 Cederberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue											
Total Property Rates	6	56 207	78 506	82 215	84 825	83 777	83 777	83 777	87 407	93 091	97 282
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		3 803	8 124	8 522	8 827	9 048	9 048	9 048	9 434	10 048	10 501
Net Property Rates		52 404	70 382	73 693	75 998	74 729	74 729	74 729	77 973	83 043	86 781
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	116 366	112 681	128 726	138 469	152 566	152 566	152 566	173 163	182 445	193 739
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		64	2 076	1 324	2 595	2 935	2 935	2 935	3 330	3 509	3 726
Net Service charges - Electricity		116 302	110 605	127 401	135 874	149 631	149 631	149 631	169 833	178 936	190 013
Service charges - Water											
Total Service charges - Water	6	31 799	32 209	34 645	36 945	36 867	36 867	36 867	38 490	40 993	42 836
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)		1 078	2 389	1 864	3 502	4 090	4 090	4 090	4 269	4 547	4 751
Net Service charges - Water		30 722	29 820	32 781	33 443	32 777	32 777	32 777	34 221	36 446	38 085
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		15 408	18 064	19 360	20 542	20 848	20 848	20 848	21 766	23 182	24 224
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		3 404	3 647	3 009	5 237	6 184	6 184	6 184	6 457	6 876	7 186
Net Service charges - Waste Water Management		12 004	14 417	16 351	15 305	14 664	14 664	14 664	15 309	16 306	17 038
Service charges - Waste Management											
Total refuse removal revenue	6	13 319	14 963	16 039	18 065	17 957	17 957	17 957	18 748	19 968	20 867
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)		540	578	1 933	3 629	4 244	4 244	4 244	4 430	4 718	4 930
Net Service charges - Waste Management		12 779	14 385	14 106	14 436	13 713	13 713	13 713	14 318	15 250	15 937

1.7 Capital expenditure

The capital expenditure framework totals R 217 527 million over the MTREF, of which R 75 729 million is allocated for the 2025/26 financial year. Capital expenditure is displayed in several ways in the tables and figure below.

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

Table 7: Budgeted capital expenditure by vote

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote	1										
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		2 699	9 356	2 185	-	1 478	1 478	1 478	3 661	4 674	3 661
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		47	-	-	1 320	1 200	1 200	1 200	-	-	-
Vote 9 - Waste Management		-	-	-	2 500	-	-	-	12 709	4 013	5 614
Vote 10 - Waste Water Management		4 795	-	-	-	-	-	-	-	-	-
Vote 11 - Water		17 800	731	-	12 897	12 897	12 897	12 897	13 927	13 948	14 646
Vote 12 - Housing		-	13 214	1 000	3 200	619	619	619	2 517	3 000	5 000
Vote 13 - Road Transport		-	-	-	2 000	2 000	2 000	2 000	6 000	-	-
Vote 14 - Sports and Recreation		870	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	26 211	23 300	3 185	21 917	18 194	18 194	18 194	38 814	25 635	28 922
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	115	400	609	609	609	310	-	-
Vote 4 - Community Development Services		150	1 204	540	10 153	6 269	6 269	6 269	11 436	7 412	7 412
Vote 5 - Corporate and Strategic Services		396	239	1 261	1 071	1 021	1 021	1 021	950	-	-
Vote 6 - Planning and Development Services		-	16	1 227	500	5	5	5	1 476	-	-
Vote 7 - Public Safety		475	-	-	460	3 646	3 646	3 646	1 970	-	-
Vote 8 - Electricity		392	3 600	4 363	14 112	8 528	8 528	8 528	7 450	-	-
Vote 9 - Waste Management		2 849	3	12 997	-	4 955	4 955	4 955	3 000	-	-
Vote 10 - Waste Water Management		173	262	7 848	21 726	24 825	24 825	24 825	425	24 079	41 087
Vote 11 - Water		4 611	1 241	6 388	7 493	12 381	12 381	12 381	5 498	-	-
Vote 12 - Housing		1 289	117	2 063	2 736	6 664	6 664	6 664	2 000	3 000	4 250
Vote 13 - Road Transport		-	43	1 604	-	1 652	1 652	1 652	1 200	-	-
Vote 14 - Sports and Recreation		1 736	-	72	-	-	-	-	1 200	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		12 073	6 953	38 477	58 652	70 554	70 554	70 554	36 915	34 491	52 749
Total Capital Expenditure - Vote		38 284	30 253	41 662	80 568	88 748	88 748	88 748	75 729	60 127	81 671

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 has now obtain a detailed cost estimate for the refurbishment of the plant as this was crucial in the addressing of findings related to the Auditor-General report of both 2022/2023 and 2023/2024 financial year.

Table 8: Capital budget per funding source

Vote Description R thousand	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funded by:										
National Government	30 669	12 124	17 601	47 842	46 837	46 837	46 837	29 014	54 127	72 421
Provincial Government	–	13 219	8 679	12 893	18 106	18 106	18 106	9 734	6 000	9 250
Other transfers and grants	–	–	–	–	–	–	–	–	–	–
Borrowing	314	–	–	–	–	–	–	–	–	–
Internally generated funds	7 301	4 910	15 383	19 834	23 805	23 805	23 805	36 981	–	–
Total Capital Funding	38 284	30 253	41 662	80 568	88 748	88 748	88 748	75 729	60 127	81 671

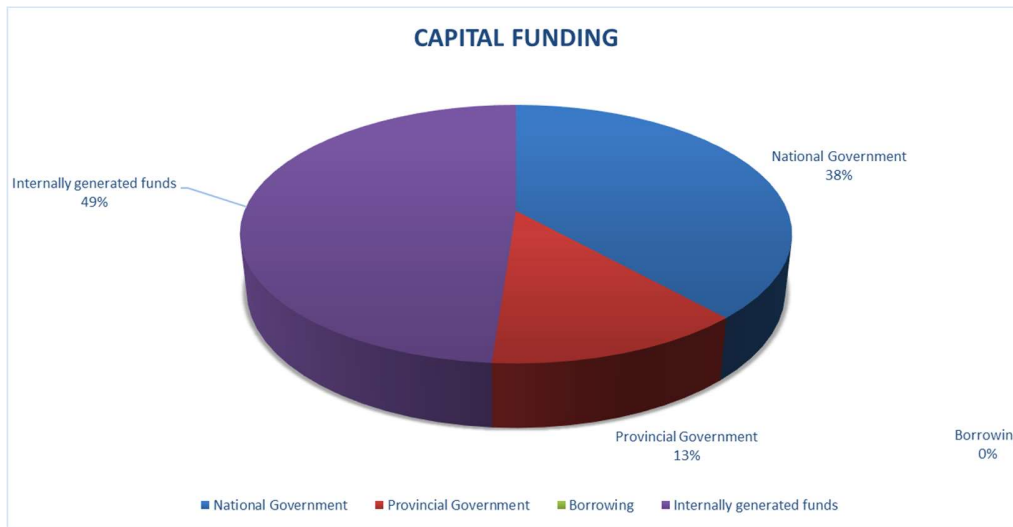


Figure 3: Capital budget per funding source

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 9: MBRR A1 - Budget Summary

WC012 Cederberg - Table A1 Budget Summary										
Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Financial Performance										
Property rates	52 404	70 382	73 693	75 998	74 729	74 729	74 729	77 973	83 043	86 781
Service charges	171 807	169 227	190 639	199 058	210 785	210 785	210 785	233 681	246 938	261 073
Investment revenue	750	2 020	5 191	1 150	7 486	7 486	7 486	7 788	11 373	11 573
Transfer and subsidies - Operational	110 996	108 753	115 294	94 462	113 478	113 478	113 478	109 717	118 027	186 885
Other own revenue	24 624	38 460	68 863	80 821	85 073	85 073	85 073	87 770	93 567	84 077
Total Revenue (excluding capital transfers and contributions)	360 581	388 842	453 680	451 489	491 551	491 551	491 551	516 929	552 948	630 389
Employee costs	132 380	124 488	130 819	149 110	142 683	142 683	142 683	165 232	176 516	187 480
Remuneration of councillors	5 000	5 697	6 081	6 502	6 506	6 506	6 506	6 831	7 139	7 317
Depreciation and amortisation	27 107	49 615	41 916	31 438	32 967	32 967	32 967	33 519	34 806	36 133
Interest	13 017	13 042	14 961	11 926	12 792	12 792	12 792	12 415	12 188	13 148
Inventory consumed and bulk purchases	102 223	103 232	116 430	125 072	139 765	139 765	139 765	155 242	163 472	173 083
Transfers and subsidies	244	728	198	220	220	220	220	750	774	788
Other expenditure	108 269	111 893	134 672	126 892	156 433	156 433	156 433	141 673	158 025	224 535
Total Expenditure	388 239	408 695	445 078	451 159	491 367	491 367	491 367	515 662	552 920	642 483
Surplus/(Deficit)	(27 659)	(19 852)	8 602	330	184	184	184	1 267	28	(12 095)
Transfers and subsidies - capital (monetary allocations)	30 669	25 343	26 280	60 734	64 944	64 944	64 944	38 748	60 127	81 671
Transfers and subsidies - capital (in-kind - all)	3 324	-	5 550	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	6 334	5 490	40 432	61 064	65 128	65 128	65 128	40 015	60 155	69 576
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 334	5 490	40 432	61 064	65 128	65 128	65 128	40 015	60 155	69 576
Capital expenditure & funds sources										
Capital expenditure	38 284	30 253	41 662	80 568	88 748	88 748	88 748	75 729	60 127	81 671
Transfers recognised - capital	30 669	25 343	26 280	60 734	64 944	64 944	64 944	38 748	60 127	81 671
Borrowing	314	-	-	-	-	-	-	-	-	-
Internally generated funds	7 301	4 910	15 383	19 834	23 805	23 805	23 805	36 981	-	-
Total sources of capital funds	38 284	30 253	41 662	80 568	88 748	88 748	88 748	75 729	60 127	81 671
Financial position										
Total current assets	63 403	76 985	121 914	54 183	110 946	110 946	110 946	106 762	140 245	178 208
Total non current assets	732 308	680 546	682 711	862 005	738 092	738 092	738 092	779 903	804 823	849 961
Total current liabilities	140 797	116 545	102 891	40 370	85 397	85 397	85 397	86 259	72 732	73 024
Total non current liabilities	86 219	102 849	123 166	135 968	119 945	119 945	119 945	116 694	128 470	141 703
Community wealth/Equity	568 694	538 137	578 568	739 850	643 696	643 696	643 696	683 711	743 866	813 442
Cash flows										
Net cash from (used) operating	47 549	51 191	80 491	90 941	76 012	76 012	76 012	67 831	86 997	110 970
Net cash from (used) investing	(40 391)	(30 759)	(46 273)	(80 568)	(88 348)	(88 348)	(88 348)	(75 329)	(57 627)	(79 171)
Net cash from (used) financing	(5 093)	(3 470)	(1 738)	(1 747)	(1 799)	(1 799)	(1 799)	(306)	170	170
Cash/cash equivalents at the year end	11 815	28 778	61 258	10 155	47 123	47 123	47 123	39 319	68 859	100 828
Cash backing/surplus reconciliation										
Cash and investments available	11 815	28 778	61 258	10 155	47 123	47 123	47 123	39 319	68 859	100 828
Application of cash and investments	104 398	56 355	52 611	12 002	34 286	34 286	34 286	(1 965)	(7 154)	(12 515)
Balance - surplus (shortfall)	(92 583)	(27 577)	8 647	(1 847)	12 837	12 837	12 837	41 284	76 013	113 343
Asset management										
Asset register summary (WDV)	732 308	680 474	681 112	861 933	736 493	736 493	736 493	778 303	803 224	848 362
Depreciation	27 107	49 615	41 916	31 438	32 967	32 967	32 967	33 519	34 806	36 133
Renewal and Upgrading of Existing Assets	8 200	12 862	4 209	11 363	19 784	19 784	19 784	21 146	4 674	3 661
Repairs and Maintenance	29 299	27 447	29 942	34 008	33 372	33 372	33 372	38 730	41 193	42 742
Free services										
Cost of Free Basic Services provided	5 085	8 690	8 131	14 963	17 453	17 453	17 453	18 486	19 650	20 593
Revenue cost of free services provided	3 803	8 124	8 522	8 827	9 048	9 048	9 048	9 434	10 048	10 501
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 10: 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
<i>Governance and administration</i>		115 631	148 778	164 107	157 067	151 427	151 427	157 730	167 623	174 714
Executive and council		49 959	52 761	53 691	56 582	54 092	54 092	57 279	59 943	62 586
Finance and administration		65 672	96 017	110 415	100 485	97 335	97 335	100 451	107 680	112 128
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		41 386	46 758	48 307	63 376	70 875	70 875	72 909	87 420	144 082
Community and social services		5 537	6 362	7 920	15 149	10 774	10 774	16 359	8 835	8 693
Sport and recreation		3 856	2 960	3 031	3 600	3 070	3 070	3 205	3 349	3 433
Public safety		8 793	10 010	32 537	34 847	45 445	45 445	45 445	47 490	48 678
Housing		23 200	27 426	4 819	9 780	11 587	11 587	7 900	27 745	83 278
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 432	16 931	9 813	6 560	8 963	8 963	11 866	12 320	21 359
Planning and development		2 684	2 474	2 513	2 095	2 168	2 168	3 484	2 585	12 681
Road transport		6 748	14 457	7 299	4 465	6 795	6 795	8 382	9 734	8 678
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		228 124	201 718	263 283	285 221	325 229	325 229	313 172	345 713	371 905
Energy sources		133 391	133 460	166 072	166 652	190 115	190 115	200 550	204 675	204 337
Water management		56 450	34 692	40 835	78 784	68 841	68 841	62 856	60 621	63 502
Waste water management		21 103	18 490	30 274	21 174	44 417	44 417	24 053	53 322	74 082
Waste management		17 179	15 076	26 102	18 611	21 855	21 855	25 712	27 094	29 984
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	394 573	414 185	485 510	512 223	556 495	556 495	555 677	613 075	712 060
Expenditure - Functional										
<i>Governance and administration</i>		113 226	113 819	121 832	123 752	127 410	127 410	130 896	133 716	140 602
Executive and council		12 694	11 790	13 539	13 899	13 767	13 767	14 558	15 357	15 965
Finance and administration		99 507	100 985	107 178	108 639	112 438	112 438	114 457	116 338	122 493
Internal audit		1 025	1 044	1 115	1 215	1 206	1 206	1 881	2 022	2 143
<i>Community and public safety</i>		67 398	56 305	65 436	78 357	83 185	83 185	87 605	109 853	165 154
Community and social services		10 802	8 850	9 409	12 758	11 825	11 825	12 012	13 000	13 559
Sport and recreation		13 283	12 034	12 695	14 485	13 303	13 303	15 311	16 372	17 274
Public safety		18 743	18 804	39 158	44 657	52 027	52 027	54 689	56 356	57 765
Housing		24 570	16 617	4 174	6 457	6 030	6 030	5 593	24 125	76 556
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 903	24 157	27 159	30 190	28 201	28 201	31 777	32 536	44 066
Planning and development		8 561	10 160	11 803	12 809	12 077	12 077	13 536	13 396	24 140
Road transport		14 342	13 997	15 356	17 381	16 124	16 124	18 241	19 140	19 926
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		184 712	214 414	230 650	218 860	252 571	252 571	265 383	276 814	292 662
Energy sources		113 222	125 988	152 780	136 679	164 848	164 848	174 166	177 437	188 031
Water management		32 596	53 088	39 390	33 757	31 613	31 613	34 953	37 275	39 529
Waste water management		19 651	20 087	20 930	22 233	25 795	25 795	27 340	29 247	31 019
Waste management		19 244	15 251	17 550	26 192	30 315	30 315	28 925	32 856	34 083
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	388 239	408 695	445 078	451 159	491 367	491 367	515 662	552 920	642 483
Surplus/(Deficit) for the year		6 334	5 490	40 432	61 064	65 128	65 128	40 015	60 155	69 576

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 11: 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - Executive and Council		49 959	52 761	53 391	56 582	54 092	54 092	57 279	59 943	62 586
Vote 2 - Office of Municipal Manager		39	-	300	-	500	500	-	-	-
Vote 3 - Financial Administrative Services		62 638	93 105	101 583	92 185	93 534	93 534	97 367	103 983	108 402
Vote 4 - Community Development Services		7 983	8 299	8 034	17 237	12 890	12 890	17 499	9 470	9 344
Vote 5 - Corporate and Strategic Services		547	804	784	489	1 110	1 110	863	2 977	2 986
Vote 6 - Planning and Development Services		2 684	2 632	2 655	2 095	2 168	2 168	3 484	2 585	12 681
Vote 7 - Public Safety		12 467	13 804	39 136	39 373	49 474	49 474	50 652	51 886	53 183
Vote 8 - Electricity		133 391	133 460	166 815	167 411	190 146	190 146	200 583	204 710	204 375
Vote 9 - Waste Management		17 179	15 076	27 051	19 590	21 856	21 856	25 713	27 095	29 985
Vote 10 - Waste Water Management		21 103	18 490	31 660	22 604	43 224	43 224	24 061	53 331	74 092
Vote 11 - Water		56 450	34 692	43 250	81 278	68 844	68 844	62 859	60 624	63 505
Vote 12 - Housing		23 200	27 426	4 819	9 780	11 587	11 587	7 900	27 745	83 278
Vote 13 - Road Transport		3 076	10 675	3 000	-	4 000	4 000	4 211	5 375	4 211
Vote 14 - Sports and Recreation		3 856	2 960	3 031	3 600	3 070	3 070	3 205	3 349	3 433
Total Revenue by Vote	2	394 573	414 185	485 510	512 223	556 495	556 495	555 677	613 075	712 060
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		7 667	8 171	8 750	9 477	9 313	9 313	9 901	10 392	10 754
Vote 2 - Office of Municipal Manager		13 737	13 730	16 226	16 274	15 728	15 728	14 598	15 763	16 768
Vote 3 - Financial Administrative Services		60 380	66 720	72 238	73 914	76 223	76 223	75 088	76 074	80 345
Vote 4 - Community Development Services		13 385	10 431	10 583	11 246	10 255	10 255	10 921	10 204	10 629
Vote 5 - Corporate and Strategic Services		23 647	23 332	21 688	22 272	24 140	24 140	28 814	30 521	31 774
Vote 6 - Planning and Development Services		9 621	8 572	11 090	11 221	11 342	11 342	13 058	12 854	23 550
Vote 7 - Public Safety		24 661	22 562	43 398	51 468	58 241	58 241	61 051	63 127	64 862
Vote 8 - Electricity		113 222	125 988	152 780	136 679	164 848	164 848	174 166	177 437	188 031
Vote 9 - Waste Management		19 244	15 251	17 550	26 192	30 315	30 315	28 925	32 856	34 083
Vote 10 - Waste Water Management		18 373	18 643	19 598	20 452	23 818	23 818	25 890	27 748	29 483
Vote 11 - Water		32 596	53 088	39 390	33 757	31 613	31 613	34 953	37 275	39 529
Vote 12 - Housing		24 570	16 617	4 174	6 457	6 030	6 030	5 593	24 125	76 556
Vote 13 - Road Transport		13 852	13 556	14 917	17 265	16 198	16 198	17 393	18 171	18 845
Vote 14 - Sports and Recreation		13 283	12 034	12 695	14 485	13 303	13 303	15 311	16 372	17 274
Total Expenditure by Vote	2	388 239	408 695	445 078	451 159	491 367	491 367	515 662	552 920	642 483
Surplus/(Deficit) for the year	2	6 334	5 490	40 432	61 064	65 128	65 128	40 015	60 155	69 576

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

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	116 302	110 605	127 401	135 874	149 631	149 631	149 631	169 833	178 936	190 013
Service charges - Water	2	30 722	29 820	32 781	33 443	32 777	32 777	32 777	34 221	36 446	38 085
Service charges - Waste Water Management	2	12 004	14 417	16 351	15 305	14 664	14 664	14 664	15 309	16 306	17 038
Service charges - Waste Management	2	12 779	14 385	14 106	14 436	13 713	13 713	13 713	14 318	15 250	15 937
Sale of Goods and Rendering of Services		4 713	4 443	4 560	4 926	4 611	4 611	4 611	4 781	4 987	5 106
Agency services		3 672	3 782	4 300	4 465	3 995	3 995	3 995	4 171	4 359	4 468
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)		4 288	9 776	8 117	6 698	6 768	6 768	6 768	7 265	7 795	8 365
Interest earned from Current and Non Current Assets		750	2 020	5 191	1 150	7 486	7 486	7 486	7 788	11 373	11 573
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		829	747	970	784	748	748	748	781	816	837
Licence and permits		-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		566	946	846	527	336	336	336	342	357	366
Non-Exchange Revenue											
Property rates	2	52 404	70 382	73 693	75 998	74 729	74 729	74 729	77 973	83 043	86 781
Surcharges and Taxes		186	33	-	1	1	1	1	-	-	-
Fines, penalties and forfeits		9 181	10 570	32 934	34 907	45 587	45 587	45 587	45 587	47 639	48 830
Licences and permits		3	2	11	12	2	2	2	2	2	2
Transfer and subsidies - Operational		110 996	108 753	115 294	94 462	113 478	113 478	113 478	109 717	118 027	186 885
Interest earned from Receivables (Non-Exchange)		-	-	4 208	4 353	4 419	4 419	4 419	4 743	5 089	5 460
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		507	813	3 629	4 601	3 957	3 957	3 957	5 450	5 775	6 083
Gains on disposal of Assets		646	-	-	-	400	400	400	400	2 500	2 500
Other Gains		33	7 346	9 288	19 548	14 248	14 248	14 248	14 248	14 248	2 060
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		360 581	388 842	453 680	451 489	491 551	491 551	491 551	516 929	552 948	630 389
Expenditure											
Employee related costs	2	132 380	124 488	130 819	149 110	142 683	142 683	142 683	165 232	176 516	187 480
Remuneration of councillors		5 000	5 697	6 081	6 502	6 506	6 506	6 506	6 831	7 139	7 317
Bulk purchases - electricity	2	93 891	92 504	105 503	113 900	126 850	126 850	126 850	141 209	148 778	157 987
Inventory consumed	8	8 332	10 728	10 927	11 172	12 915	12 915	12 915	14 033	14 694	15 096
Debt impairment	3	26 777	34 315	50 384	54 088	62 980	62 980	62 980	56 510	57 940	59 903
Depreciation and amortisation		27 107	49 615	41 916	31 438	32 967	32 967	32 967	33 519	34 806	36 133
Interest		13 017	13 042	14 961	11 926	12 792	12 792	12 792	12 415	12 188	13 148
Contracted services		57 006	53 319	56 827	27 732	48 182	48 182	48 182	44 541	55 428	118 614
Transfers and subsidies		244	728	198	220	220	220	220	750	774	788
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		23 620	24 123	26 796	37 712	42 811	42 811	42 811	38 162	42 197	43 557
Losses on disposal of Assets		-	135	666	-	400	400	400	400	400	400
Other Losses		865	-	-	7 360	2 060	2 060	2 060	2 060	2 060	2 060
Total Expenditure		388 239	408 695	445 078	451 159	491 367	491 367	491 367	515 662	552 920	642 483
Surplus/(Deficit)		(27 659)	(19 852)	8 602	330	184	184	184	1 267	28	(12 095)
Transfers and subsidies - capital (monetary allocations)	6	30 669	25 343	26 280	60 734	64 944	64 944	64 944	38 748	60 127	81 671
Transfers and subsidies - capital (in-kind - all)	6	3 324	-	5 550	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		6 334	5 490	40 432	61 064	65 128	65 128	65 128	40 015	60 155	69 576
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		6 334	5 490	40 432	61 064	65 128	65 128	65 128	40 015	60 155	69 576
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6 334	5 490	40 432	61 064	65 128	65 128	65 128	40 015	60 155	69 576
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	6 334	5 490	40 432	61 064	65 128	65 128	65 128	40 015	60 155	69 576

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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		2 699	9 356	2 185	--	1 478	1 478	1 478	3 661	4 674	3 661
Vote 7 - Public Safety		--	--	--	--	--	--	--	--	--	--
Vote 8 - Electricity		47	--	--	1 320	1 200	1 200	1 200	--	--	--
Vote 9 - Waste Management		--	--	--	2 500	--	--	--	12 709	4 013	5 614
Vote 10 - Waste Water Management		4 795	--	--	--	--	--	--	--	--	--
Vote 11 - Water		17 800	731	--	12 897	12 897	12 897	12 897	13 927	13 948	14 646
Vote 12 - Housing		--	13 214	1 000	3 200	619	619	619	2 517	3 000	5 000
Vote 13 - Road Transport		--	--	--	2 000	2 000	2 000	2 000	6 000	--	--
Vote 14 - Sports and Recreation		870	--	--	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--	--
Capital multi-year expenditure sub-total	7	26 211	23 300	3 185	21 917	18 194	18 194	18 194	38 814	25 635	28 922
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	115	400	609	609	609	609	310	--	--
Vote 4 - Community Development Services		150	1 204	540	10 153	6 269	6 269	6 269	11 436	7 412	7 412
Vote 5 - Corporate and Strategic Services		396	239	1 261	1 071	1 021	1 021	1 021	950	--	--
Vote 6 - Planning and Development Services		--	16	1 227	500	5	5	5	1 476	--	--
Vote 7 - Public Safety		475	--	--	460	3 646	3 646	3 646	1 970	--	--
Vote 8 - Electricity		392	3 600	4 363	14 112	8 528	8 528	8 528	7 450	--	--
Vote 9 - Waste Management		2 849	3	12 997	--	4 955	4 955	4 955	3 000	--	--
Vote 10 - Waste Water Management		173	262	7 848	21 726	24 825	24 825	24 825	425	24 079	41 087
Vote 11 - Water		4 611	1 241	6 388	7 493	12 381	12 381	12 381	5 498	--	--
Vote 12 - Housing		1 289	117	2 063	2 736	6 664	6 664	6 664	2 000	3 000	4 250
Vote 13 - Road Transport		--	43	1 604	--	1 652	1 652	1 652	1 200	--	--
Vote 14 - Sports and Recreation		1 736	--	72	--	--	--	--	1 200	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--	--
Capital single-year expenditure sub-total	7	12 073	6 953	38 477	58 652	70 554	70 554	70 554	36 915	34 491	52 749
Total Capital Expenditure - Vote		38 284	30 253	41 662	80 568	88 748	88 748	88 748	75 729	60 127	81 671
Capital Expenditure - Functional											
Governance and administration		397	465	1 377	1 471	1 630	1 630	1 630	1 260	--	--
Executive and council		--	--	--	--	--	--	--	--	--	--
Finance and administration		397	465	1 377	1 471	1 630	1 630	1 630	1 260	--	--
Internal audit		--	--	--	--	--	--	--	--	--	--
Community and public safety		4 520	14 536	3 675	16 549	17 198	17 198	17 198	19 123	13 412	16 662
Community and social services		150	1 204	540	10 153	7 469	7 469	7 469	13 106	7 412	7 412
Sport and recreation		2 606	--	72	--	--	--	--	1 200	--	--
Public safety		475	--	--	460	2 446	2 446	2 446	300	--	--
Housing		1 289	13 331	3 063	5 936	7 283	7 283	7 283	4 517	6 000	9 250
Health		--	--	--	--	--	--	--	--	--	--
Economic and environmental services		2 699	9 415	5 016	2 500	4 440	4 440	4 440	11 138	4 674	3 661
Planning and development		2 699	9 372	3 412	500	1 483	1 483	1 483	5 138	4 674	3 661
Road transport		--	43	1 604	2 000	2 957	2 957	2 957	6 000	--	--
Environmental protection		--	--	--	--	--	--	--	--	--	--
Trading services		30 667	5 837	31 595	60 048	65 481	65 481	65 481	44 209	42 040	61 347
Energy sources		439	3 600	4 363	15 432	9 728	9 728	9 728	7 450	--	--
Water management		22 411	1 972	6 388	20 389	25 277	25 277	25 277	19 425	13 948	14 646
Waste water management		4 968	262	7 848	21 726	25 520	25 520	25 520	1 625	24 079	41 087
Waste management		2 849	3	12 997	2 500	4 955	4 955	4 955	15 709	4 013	5 614
Other		--	--	--	--	--	--	--	--	--	--
Total Capital Expenditure - Functional	3	38 284	30 253	41 662	80 568	88 748	88 748	88 748	75 729	60 127	81 671
Funded by:											
National Government		30 669	12 124	17 601	47 842	46 837	46 837	46 837	29 014	54 127	72 421
Provincial Government		--	13 219	8 679	12 893	18 106	18 106	18 106	9 734	6 000	9 250
District Municipality		--	--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		--	--	--	--	--	--	--	--	--	--
Transfers recognised - capital	4	30 669	25 343	26 280	60 734	64 944	64 944	64 944	38 748	60 127	81 671
Borrowing	6	314	--	--	--	--	--	--	--	--	--
Internally generated funds		7 301	4 910	15 383	19 834	23 805	23 805	23 805	36 981	--	--
Total Capital Funding	7	38 284	30 253	41 662	80 568	88 748	88 748	88 748	75 729	60 127	81 671

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 14: MBRR A6 - Budgeted Financial Position

WC012 Cederberg - Table A6 Budgeted Financial Position											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		11 815	28 778	61 258	10 155	47 123	47 123	47 123	39 319	68 859	100 828
Trade and other receivables from exchange transactions	1	26 729	26 214	32 408	27 244	35 727	35 727	35 727	39 435	43 359	47 517
Receivables from non-exchange transactions	1	14 965	12 039	16 012	8 679	17 596	17 596	17 596	19 244	21 000	22 835
Current portion of non-current receivables		-	363	1 296	363	1 296	1 296	1 296	1 296	1 296	1 296
Inventory	2	1 454	1 047	1 173	1 047	1 173	1 173	1 173	1 173	1 173	1 173
VAT		8 438	8 544	9 766	6 696	8 030	8 030	8 030	6 294	4 558	4 558
Other current assets		0	0	-	-	-	-	-	-	-	-
Total current assets		63 403	76 985	121 914	54 183	110 946	110 946	110 946	106 762	140 245	178 208
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		74 399	74 324	74 265	74 207	74 212	74 212	74 212	74 159	74 106	74 053
Property, plant and equipment	3	656 865	605 306	606 140	787 281	661 830	661 830	661 830	703 888	728 970	774 227
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Intangible assets		1 044	844	706	445	451	451	451	256	147	81
Trade and other receivables from exchange transactions		-	72	1 600	72	1 600	1 600	1 600	1 600	1 600	1 600
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		732 308	680 546	682 711	862 005	738 092	738 092	738 092	779 903	804 823	849 961
TOTAL ASSETS		795 711	757 531	804 625	916 188	849 038	849 038	849 038	886 664	945 068	1 028 169
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		3 726	27 329	13 265	474	12 918	12 918	12 918	13 706	-	-
Consumer deposits		2 539	2 795	2 998	3 238	3 168	3 168	3 168	3 338	3 508	3 678
Trade and other payables from exchange transactions	4	113 857	61 547	53 859	23 141	51 533	51 533	51 533	51 533	51 533	51 533
Trade and other payables from non-exchange transactions	5	6 386	8 415	14 101	-	(698)	(698)	(698)	(698)	(698)	(698)
Provision		14 289	16 460	18 669	13 516	18 477	18 477	18 477	18 381	18 390	18 512
VAT		-	-	-	-	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		140 797	116 545	102 891	40 370	85 397	85 397	85 397	86 259	72 732	73 024
Non current liabilities											
Financial liabilities	6	4 385	2 443	476	-	-	-	-	-	-	-
Provision	7	81 834	86 320	96 542	108 120	106 239	106 239	106 239	116 694	128 470	141 703
Long term portion of trade payables		-	14 085	26 148	27 848	13 706	13 706	13 706	(0)	0	0
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		86 219	102 849	123 166	135 968	119 945	119 945	119 945	116 694	128 470	141 703
TOTAL LIABILITIES		227 016	219 394	226 057	176 338	205 342	205 342	205 342	202 953	201 202	214 727
NET ASSETS		568 694	538 137	578 568	739 850	643 696	643 696	643 696	683 711	743 866	813 442
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	568 694	538 137	578 568	739 850	643 696	643 696	643 696	683 711	743 866	813 442
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	568 694	538 137	578 568	739 850	643 696	643 696	643 696	683 711	743 866	813 442

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 15: MBRR A7 - Budgeted Cash Flow Statement

WC012 Cederberg - Table A7 Budgeted Cash Flows											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		47 818	63 298	66 481	69 603	66 882	66 882	66 882	71 813	76 566	79 925
Service charges		154 244	161 343	177 381	193 979	198 194	198 194	198 194	227 174	240 270	253 827
Other revenue		9 715	12 386	15 221	13 611	19 601	19 601	19 601	19 984	22 107	23 186
Transfers and Subsidies - Operational	1	101 337	112 772	124 110	94 462	106 404	106 404	106 404	109 717	118 027	186 885
Transfers and Subsidies - Capital	1	45 632	25 343	26 280	60 734	54 893	54 893	54 893	38 748	60 127	81 671
Interest		3 629	5 319	8 494	5 003	10 864	10 864	10 864	11 727	15 612	16 108
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(309 825)	(324 634)	(336 781)	(345 942)	(380 317)	(380 317)	(380 317)	(410 498)	(444 887)	(529 794)
Interest		(4 758)	(3 907)	(497)	(290)	(290)	(290)	(290)	(84)	(50)	(50)
Transfers and Subsidies	1	(244)	(728)	(198)	(220)	(220)	(220)	(220)	(750)	(774)	(788)
NET CASH FROM/(USED) OPERATING ACTIVITIES		47 549	51 191	80 491	90 941	76 012	76 012	76 012	67 831	86 997	110 970
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		4 487	70	697	-	400	400	400	400	2 500	2 500
Decrease (increase) in non-current receivables		32	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(44 910)	(30 829)	(46 970)	(80 568)	(88 748)	(88 748)	(88 748)	(75 729)	(60 127)	(81 671)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(40 391)	(30 759)	(46 273)	(80 568)	(88 348)	(88 348)	(88 348)	(75 329)	(57 627)	(79 171)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		221	256	203	221	170	170	170	170	170	170
Payments											
Repayment of borrowing		(5 314)	(3 726)	(1 941)	(1 969)	(1 969)	(1 969)	(1 969)	(476)	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 093)	(3 470)	(1 738)	(1 747)	(1 799)	(1 799)	(1 799)	(306)	170	170
NET INCREASE/(DECREASE) IN CASH HELD		2 065	16 962	32 481	8 625	(14 135)	(14 135)	(14 135)	(7 804)	29 540	31 969
Cash/cash equivalents at the year begin:		9 750	11 815	28 778	1 530	61 258	61 258	61 258	47 123	39 319	68 859
Cash/cash equivalents at the year end:	2	11 815	28 778	61 258	10 155	47 123	47 123	47 123	39 319	68 859	100 828

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

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available											
Cash/cash equivalents at the year end	1	11 815	28 778	61 258	10 155	47 123	47 123	47 123	39 319	68 859	100 828
Other current investments > 90 days		(0)	0	0	-	-	-	-	-	-	-
Non-current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		11 815	28 778	61 258	10 155	47 123	47 123	47 123	39 319	68 859	100 828
Application of cash and investments											
Unspent conditional transfers		6 386	8 415	14 101	-	(698)	(698)	(698)	(698)	(698)	(698)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	98 012	47 940	38 510	12 002	34 984	34 984	34 984	(1 267)	(6 456)	(11 817)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		104 398	56 355	52 611	12 002	34 286	34 286	34 286	(1 965)	(7 154)	(12 515)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(92 583)	(27 577)	8 647	(1 847)	12 837	12 837	12 837	41 284	76 013	113 343
Creditors transferred to Debt Relief - Non-Current portion		-	-	26 148	27 848	13 706	13 706	13 706	(0)	0	0
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(92 583)	(27 577)	34 795	26 001	26 543	26 543	26 543	41 284	76 013	113 343

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 2025/26 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 17: MBRR A9 - Asset Management

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	30 084	17 390	37 453	69 205	68 964	68 964	54 584	55 452	78 009
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	1 200	-	-
<i>Electrical Infrastructure</i>		23	127	-	11 712	-	-	2 000	-	-
<i>Water Supply Infrastructure</i>		17 800	2 478	6 366	22 746	24 031	24 031	18 444	19 948	23 896
<i>Sanitation Infrastructure</i>		4 795	11 936	7 209	19 107	19 890	19 890	-	24 079	41 087
<i>Solid Waste Infrastructure</i>		-	-	-	2 500	-	-	15 709	4 013	5 614
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		22 618	14 541	13 576	56 065	43 921	43 921	37 353	48 040	70 597
<i>Community Facilities</i>		1 514	1 317	530	10 153	10 197	10 197	11 436	7 412	7 412
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		1 514	1 317	530	10 153	10 197	10 197	11 436	7 412	7 412
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		394	245	1 262	1 071	1 026	1 026	950	-	-
Furniture and Office Equipment		1 033	57	85	-	452	452	50	-	-
Machinery and Equipment		1 202	1 231	3 256	705	3 273	3 273	1 875	-	-
Transport Assets		3 324	-	18 745	1 210	10 095	10 095	2 920	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	1 907	1 237	253	4 143	7 552	7 552	7 298	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	1 237	-	1 100	3 813	3 813	1 750	-	-
<i>Water Supply Infrastructure</i>		172	-	253	3 043	3 739	3 739	4 348	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		172	1 237	253	4 143	7 552	7 552	6 098	-	-
<i>Community Facilities</i>		-	-	-	-	-	-	1 200	-	-
<i>Sport and Recreation Facilities</i>		1 735	-	-	-	-	-	-	-	-
Community Assets		1 735	-	-	-	-	-	1 200	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
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 Upgrading of Existing Assets	6	6 293	11 625	3 956	7 220	12 232	12 232	13 848	4 674	3 661
<i>Roads Infrastructure</i>		2 699	9 356	3 430	2 500	4 435	4 435	11 098	4 674	3 661
<i>Storm water Infrastructure</i>		-	-	-	-	696	696	-	-	-
<i>Electrical Infrastructure</i>		234	1 565	259	2 620	5 645	5 645	2 250	-	-
<i>Water Supply Infrastructure</i>		3 360	704	245	-	357	357	500	-	-
<i>Sanitation Infrastructure</i>		-	-	22	2 100	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-

Infrastructure		6 293	11 625	3 956	7 220	11 132	11 132	13 848	4 674	3 661
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	1 100	1 100	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	1 100	1 100	-	-	-
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 Capital Expenditure	4	38 284	30 253	41 662	80 568	88 748	88 748	75 729	60 127	81 671
Roads Infrastructure		2 699	9 356	3 430	2 500	4 435	4 435	11 098	4 674	3 661
Storm water Infrastructure		-	-	-	-	696	696	1 200	-	-
Electrical Infrastructure		257	2 930	259	15 432	9 458	9 458	6 000	-	-
Water Supply Infrastructure		21 332	3 182	6 864	25 789	28 127	28 127	23 292	19 948	23 896
Sanitation Infrastructure		4 795	11 936	7 232	21 207	19 890	19 890	-	24 079	41 087
Solid Waste Infrastructure		-	-	-	2 500	-	-	15 709	4 013	5 614
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		29 083	27 403	17 784	67 429	62 605	62 605	57 298	52 714	74 259
Community Facilities		1 514	1 317	530	10 153	10 197	10 197	12 636	7 412	7 412
Sport and Recreation Facilities		1 735	-	-	-	-	-	-	-	-
Community Assets		3 248	1 317	530	10 153	10 197	10 197	12 636	7 412	7 412
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	1 100	1 100	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	1 100	1 100	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		394	245	1 262	1 071	1 026	1 026	950	-	-
Furniture and Office Equipment		1 033	57	85	-	452	452	50	-	-
Machinery and Equipment		1 202	1 231	3 256	705	3 273	3 273	1 875	-	-
Transport Assets		3 324	-	18 745	1 210	10 095	10 095	2 920	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		38 284	30 253	41 662	80 568	88 748	88 748	75 729	60 127	81 671
ASSET REGISTER SUMMARY - PPE (WDV)	5	732 308	680 474	681 112	861 933	736 493	736 493	778 303	803 224	848 362
Roads Infrastructure		93 156	97 369	90 352	93 767	89 344	89 344	95 068	94 345	92 546
Storm water Infrastructure		20 494	19 945	24 409	18 843	24 441	24 441	24 969	24 297	23 625
Electrical Infrastructure		105 775	70 413	66 411	161 193	71 778	71 778	73 530	69 138	64 739
Water Supply Infrastructure		165 693	139 129	127 138	190 046	147 195	147 195	161 321	171 562	185 070
Sanitation Infrastructure		152 679	158 727	159 951	174 705	172 976	172 976	165 425	181 293	213 509
Solid Waste Infrastructure		6 301	7 792	7 658	7 594	4 328	4 328	18 156	20 238	23 871
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		544 098	493 394	475 918	646 148	510 061	510 061	538 468	560 872	603 360
Community Assets		71 654	71 956	71 587	80 670	80 855	80 855	92 448	98 731	104 929
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		74 399	74 324	74 265	74 207	74 212	74 212	74 159	74 106	74 053
Other Assets		11 561	11 428	11 295	11 159	11 861	11 861	11 327	10 793	10 259
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		1 044	844	706	445	451	451	256	147	81
Computer Equipment		1 075	1 102	1 989	3 172	2 729	2 729	3 403	3 145	2 898
Furniture and Office Equipment		5 017	4 363	3 890	2 919	3 603	3 603	2 929	2 271	1 759
Machinery and Equipment		3 664	4 008	5 722	9 219	8 349	8 349	9 552	8 872	8 192
Transport Assets		10 399	9 618	26 320	24 595	34 953	34 953	36 343	34 868	33 412
Land		9 398	9 437	9 419	9 398	9 419	9 419	9 419	9 419	9 419
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	732 308	680 474	681 112	861 933	736 493	736 493	778 303	803 224	848 362

EXPENDITURE OTHER ITEMS		56 406	77 062	71 858	65 446	66 339	66 339	72 249	75 999	78 875
Depreciation	7	27 107	49 615	41 916	31 438	32 967	32 967	33 519	34 806	36 133
Repairs and Maintenance by Asset Class	3	29 299	27 447	29 942	34 008	33 372	33 372	38 730	41 193	42 742
Roads Infrastructure		7 045	6 664	7 928	9 583	8 369	8 369	10 102	10 799	11 369
Storm water Infrastructure		714	869	684	1 153	1 235	1 235	712	758	795
Electrical Infrastructure		744	797	668	1 245	1 952	1 952	2 575	2 693	2 758
Water Supply Infrastructure		1 147	1 140	1 101	954	1 378	1 378	1 270	1 421	1 457
Sanitation Infrastructure		5 375	5 223	5 655	5 516	5 024	5 024	5 831	6 221	6 534
Solid Waste Infrastructure		912	582	688	862	692	692	985	1 029	1 055
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		15 936	15 275	16 724	19 313	18 650	18 650	21 475	22 921	23 967
Community Facilities		6 706	6 623	6 960	8 160	7 639	7 639	8 655	9 238	9 586
Sport and Recreation Facilities		1 729	1 294	1 198	1 374	1 663	1 663	1 774	1 887	1 977
Community Assets		8 434	7 916	8 158	9 534	9 302	9 302	10 429	11 126	11 562
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		291	19	58	780	895	895	1 190	1 244	1 275
Housing		-	-	-	-	-	-	-	-	-
Other Assets		291	19	58	780	895	895	1 190	1 244	1 275
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		41	59	151	148	166	166	210	219	225
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		83	74	3	256	110	110	562	587	602
Transport Assets		4 514	4 104	4 848	3 977	4 249	4 249	4 864	5 095	5 110
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		56 406	77 062	71 858	65 446	66 339	66 339	72 249	75 999	78 875
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		21.4%	42.5%	10.1%	14.1%	22.3%	22.3%	27.9%	7.8%	4.5%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		30.2%	25.9%	10.0%	36.1%	60.0%	60.0%	63.1%	13.4%	10.1%
<i>R&M as a % of PPE & Investment Property</i>		4.0%	4.0%	4.4%	3.9%	4.5%	4.5%	5.0%	5.1%	5.0%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>		5.1%	5.9%	5.0%	5.3%	7.2%	7.2%	7.7%	5.7%	5.5%

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 18: MBRR A10 - Basic Service Delivery Measurement

WC012 Cederberg - Table A10 Basic service delivery measurement										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		5 832	6 034	6 011	6 011	6 047	6 047	6 011	6 011	6 011
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>		5 832	6 034	6 011	6 011	6 047	6 047	6 011	6 011	6 011
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	5 832	6 034	6 011	6 011	6 047	6 047	6 011	6 011	6 011
Sanitation/sewage:										
Flush toilet (connected to sewerage)		-	5 148	5 154	5 161	5 172	5 172	5 161	5 161	5 161
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	5 161	5 172	5 172	5 161	5 161	5 161
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	5 161	5 172	5 172	5 161	5 161	5 161
Energy:										
Electricity (at least min.service level)		482	419	383	371	371	371	371	371	371
Electricity - prepaid (min.service level)		7 578	7 977	8 109	6 781	7 017	7 017	6 781	6 781	6 781
<i>Minimum Service Level and Above sub-total</i>		8 060	8 396	8 492	7 152	7 388	7 388	7 152	7 152	7 152
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	8 060	8 396	8 492	7 152	7 388	7 388	7 152	7 152	7 152
Refuse:										
Removed at least once a week		-	5 953	6 003	6 000	6 001	6 001	6 000	6 000	6 000
<i>Minimum Service Level and Above sub-total</i>		-	5 953	6 003	6 000	6 001	6 001	6 000	6 000	6 000
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	6 000	6 001	6 001	6 000	6 000	6 000
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	1 675	1 320	2 196	2 244	2 244	2 196	2 196	2 196
Sanitation (free minimum level service)		-	1 640	1 305	2 145	2 292	2 292	2 145	2 145	2 145
Electricity/other energy (50kwh per household per month)		2 650	1 546	1 223	2 077	2 289	2 289	2 077	2 077	2 077
Refuse (removed at least once a week)		-	1 673	1 318	2 191	2 355	2 355	2 191	2 191	2 191
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		1 078	2 389	1 864	3 502	4 090	4 090	4 269	4 547	4 751
Sanitation (free sanitation service to indigent households)		3 404	3 647	3 009	5 237	6 184	6 184	6 457	6 876	7 186
Electricity/other energy (50kwh per indigent household per month)		64	2 076	1 324	2 595	2 935	2 935	3 330	3 509	3 726
Refuse (removed once a week for indigent households)		540	578	1 933	3 629	4 244	4 244	4 430	4 718	4 930
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	5 085	8 690	8 131	14 963	17 453	17 453	18 486	19 650	20 593
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		3 803	8 124	8 522	8 827	9 048	9 048	9 434	10 048	10 501
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	3 803	8 124	8 522	8 827	9 048	9 048	9 434	10 048	10 501

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 19: Schedule of key deadlines

TIME SCHEDULE FOR IDP REVIEW PROCESS					
NO	ACTIVITY/TASK	RESPONSIBLE OFFICIAL	TARGET DATES		
			IDP	BUDGET	PMS
AUGUST 2024					
1	2023/24 4 th Quarter Performance (Section 52) Report tabled to Council	IDP/PMS		26/08/2024	30/08/2024
2	Submit monthly report on the budget for period ending 31 July 2024 within 10 working days to the Executive Mayor	CFO		15/08/2024	
3	Table Final Process Plan and IDP/PMS/Budget Time Schedule for approval by Council	IDP/PMS	30/08/2024		
4	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		26/08/2024	30/08/2024
5	Submit the Annual Performance Report and Annual Financial Statements to the Auditor-General	IDP/PMS CFO		30/08/2024	30/08/2024
6	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		26/08/2024	30/08/2024
7	Submit the Annual Performance Report and Annual Financial Statements to the Auditor-General	IDP/PMS CFO		30/08/2024	30/08/2024
SEPTEMBER 2024					
8	Submit Process Plan & IDP/Budget key deadlines to Provincial Government and West Coast District Municipality	IDP/PMS	01/09/2024		
9	Advertisement of Process Plan & IDP/PMS/Budget Time Schedule on website/local newspaper/notice boards	IDP/PMS	06/09/2024		
10	Make public the 4 th Quarter 2023/24 Performance Report	IDP/PMS			06/09/2024
11	Submit the 4 th Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government	IDP/PMS			06/09/2024
12	Provincial Public Participation Forum	IDP/PMS			
13	Submit monthly report on the budget for period ending 31 August 2024 within 10 working days to the Executive Mayor	Manager Budget		13/09/2024	
14	Performance Evaluations Senior Managers	Municipal Manager & IDP/PMS			20/09/2024
15	Ward Committee consultation sessions on IDP/Public engagements	IDP/PMS & Public Participation	08-30/09/2024		
OCTOBER 2024					
16	Submit 1 st Quarter Performance Report (Section 52) to Council	IDP/PMS		30/10/2024	30/10/2024
17	Submit monthly report on the budget for period ending 30 September 2024 within 10 working days to the Executive Mayor	Manager Budget		14/10/2024	
18	Submit the 1 st Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government	Manager Budget		21/10/2024	
NOVEMBER 2024					
19	Make public the 1 st Quarter Performance Report				01/11/2024
20	Submit monthly report on the budget for period ending 31 October 2024 within 10 working days to the Executive Mayor	Manager Budget		14/11/2024	

21	Strategic Workshop with Council	Municipal Manager	22/11/2024		
DECEMBER 2024					
22	Provincial IDP Managers Forum	IDP/PMS	07&08/12/2024		
	Provincial Public Participation Forum Meeting	IDP/PMS	07&08/12/2024		
23	Submit monthly report on the budget for period ending 30 November 2024 within 10 working days to the Executive Mayor	Manager Budget		13/12/2024	
JANUARY 2025					
24	Submit monthly report on the budget for period ending 31 December 2024 within 10 working days to the Executive Mayor	Manager Budget		15/01/2025	
25	Submit Mid-Year Performance Assessment Report to Executive Mayor	IDP/PMS			25/01/2025
26	Submit Mid-Year Budget Assessment to Executive Mayor	CFO		25/01/2025	
27	Submit 2nd Quarter Performance Report to Council	IDP/PMS			31/01/2025
28	Table Draft Annual Report 2023/24 to Council	Municipal Manager			31/01/2025
29	Submit Mid-Year Budget and Performance Report to Council	IDP/PMS CFO		29/01/2025	29/01/2025
30	Submit Mid-Year Budget and Performance Report to Provincial Treasury, National Treasury and Department of Local Government	Municipal Manager			29/01/2025
31	Submit the 2 nd Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government			22/01/2025	22/01/2025

FEBRUARY 2025					
32	Make public the Annual Report for comments	IDP/PMS			07/02/2025
33	Make public the Mid-Year Budget and Performance report	Municipal Manager			07/02/2025
34	Make public the 2nd Quarter Performance Report				07/02/2025
35	Mid-Year Performance Evaluations Senior Managers	Municipal Manager			10/02/2025
36	Submit monthly report on the budget for period ending 31 January 2025 within 10 working days to the Executive Mayor	Manager Budget		14/02/2025	
37	Council considers and adopts 2024/25 Adjustment Budget and potential revised 2024/25 SDBIP	Municipal Manager		26/02/2025	26/02/2025

MARCH 2025					
38	Advertise the approved 2024/25 Adjustments Budget and submit budget and B Schedules to National Treasury and Provincial Treasury as required per legislation (within 10 working days)	Manager Budget		12/03/2025	
39	Submit monthly report on the budget for period ending 28 February 2025 within 10 working days to the Executive Mayor	Manager Budget		14/03/2025	
40	Budget Steering Committee Meeting	CFO		18/03/2025	
41	Table Draft IDP / BUDGET/ SDBIP & SDF to Council	Municipal Manager	31/03/2025	31/03/2025	31/03/2025
42	Table Oversight Report to Council	Municipal Manager			31/03/2025

APRIL 2025					
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43	Submit the draft IDP, SDBIP and budget to Department of Local Government, National, Provincial Treasury and West Coast District Municipality	IDP/PMS CFO	03/04/2025	01/04/2025	01/04/2025
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	03/04/2025	01/04/2025	01/04/2025
45	Make public the Oversight Report within 7 days of its adoption (MFMA-Sec129)	IDP/PMS			07/04/2025
46	Submit the Annual Report and Oversight Report to the provincial legislature as per circular (MFMA-Sec 132)	IDP/PMS			07/04/2025
47	Submit monthly report on the budget for period ending 31 March 2025 within 10 working days to the Executive Mayor	Manager Budget		14/04/2025	
48	Consult the Draft IDP, SDBIP and Budget with the Ward Committee	IDP/PMS CFO	07-31/04/2025	07-31/04/2025	07-31/04/2025
MAY 2025					
49	Closing of comments and representations on the Draft IDP, Budget & SDF	IDP/PMS & CFO	08/05/2025	08/05/2025	
50	Submit monthly report on the budget for period ending 30 April 2025 within 10 working days to the Executive Mayor	Manager Budget		15/05/2025	
51	Budget Steering Committee Meeting	CFO		20/05/2025	
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	09/05/2025	22/05/2025	
53	Submit 3 rd Quarter Performance Report to Council	IDP/PMS			28/05/2025
54	Council to adopt Revised IDP, Budget	Municipal	30/05/2025	28/05/2025	

	(at least 30 days before the start of the budget year)	Manager			
JUNE 2025					
55	Provincial IDP Managers Forum	IDP/PMS	07 & 06/06/2025		
56	Make Public the 3 rd Quarter Performance Report				03/06/2025
57	Place the IDP, multi-year budget, all budget-related documents and all budget-related policies on the website	IDP/PMS CFO	03/06/2025	13/06/2025	
58	Submit a copy of the revised IDP to the MEC for LG (within 10 days of the adoption of the plan)	IDP/PMS	06/06/2025	13/06/2025	
59	Submit approved Budget to National and Provincial Treasuries (both printed and electronic formats)	CFO	06/06/2025	13/06/2025	
60	Submit a copy of the revised IDP to West Coast District Municipality	IDP/PMS	06/06/2025		
61	Submit the 3 rd Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government				06/06/2025
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	06/06/2025	13/06/2025	
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			13/06/2025
64	Submit monthly report on the budget for period ending 31 May 2025 within 10 working days to the Executive Mayor	Manager Budget		13/06/2025	
65	Executive Mayor takes all reasonable steps to ensure that the SDBIP is approved (within	Municipal Manager			30/06/2025

	28 days after approval of the budget)				
66	Place the performance agreements on the website	IDP/PMS			30/06/2025
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			30/06/2025
JULY 2025					
68	Submit the SDBIP to National and Provincial Treasury within 10 working days of the approval of the plan			11/07/2025	
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			11/07/2025
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			11/07/2025
71	Submit monthly report on the budget for period ending 30 June 2025 within 10 working days to the Executive Mayor	Manager Budget		14/07/2025	
AUGUST 2025					
72	2024/2025 4 th Quarter Performance (Section 52) Report tabled to Council	IDP/PMS			29/08/2025
73	Submit monthly report on the budget for period ending 31 July 2025 within 10 working days to the Executive Mayor	Manager Budget		14/08/2025	
74	Table Final IDP/PMS/Budget Time Schedule	IDP/PMS	29/08/2025		

	for approval by Council				
75	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		29/08/2025	29/08/2025
76	Submit the Annual Performance Report and Annual Financial Statements to the Auditor-General	IDP/PMS CFO		29/08/2025	29/08/2025

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 way 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 2025/26 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 20: 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	SO1		232 015	213 258	272 670	291 763	328 951	328 951	319 600	352 360	387 458
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		62 638	93 105	101 583	92 185	93 534	93 534	97 367	103 983	108 402
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and accountable governance	SO3		52 786	55 435	56 866	58 929	57 039	57 039	59 653	60 821	63 486
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		25 068	29 035	6 438	10 995	12 875	12 875	9 211	29 106	84 668
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		21 858	23 114	47 788	58 060	63 284	63 284	69 180	64 033	65 271
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		207	238	164	291	812	812	665	2 770	2 773
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	394 573	414 185	485 510	512 223	556 495	556 495	555 677	613 075	712 060

Table 21: 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	SO1		204 233	233 177	251 829	242 787	274 580	274 580	291 389	303 180	330 225
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		60 380	66 720	72 238	73 914	76 223	76 223	75 088	76 074	80 345
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and accountable governance	SO3		38 500	34 785	37 390	40 626	40 211	40 211	41 635	42 611	44 600
Facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	SO4		3 000	3 984	4 258	4 625	3 599	3 599	4 021	4 315	4 564
Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing	Provide quality housing and ensure human dignity of our people	SO5		27 689	20 472	8 903	11 616	11 367	11 367	11 293	30 227	82 992
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		38 462	35 772	56 338	66 240	72 210	72 210	76 426	79 732	82 257
Develop and transform the institution to provide a people-centred human resources and administrative service to citizens,	Provide training and capacity building	SO7		15 976	13 786	14 122	11 350	13 177	13 177	15 808	16 781	17 502
Allocations to other priorities												
Total Expenditure			1	388 239	408 695	445 078	451 159	491 367	491 367	515 662	552 920	642 483

Table 22: 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	SO1		33 532	15 252	36 611	62 548	69 916	69 916	56 506	46 714	65 009
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		1	225	115	400	609	609	310	-	-
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and accountable governance	SO3		394	229	1 261	1 071	951	951	950	-	-
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	3 063	5 936	7 288	7 288	4 557	6 000	9 250
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		3 066	1 204	612	10 613	9 915	9 915	13 406	7 412	7 412
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		1	10	-	-	70	70	-	-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	38 284	30 253	41 662	80 568	88 748	88 748	75 729	60 127	81 671

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 23: SA7 - Measurable performance objectives

WC012 Cederberg - Supporting Table SA7 Measurable performance objectives										
Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ENGINEERING & PLANNING SERVICES										
Improve and Sustain basic services										
Water distribution and treatment										
Access to all residents	Project percentage	8,4%	13,0%	8,9%	7,5%	6,4%	6,4%	6,8%	6,7%	6,2%
Sewerage and Waste Management										
To ensure a high quality	Project percentage	5,1%	4,9%	4,7%	4,9%	5,2%	5,2%	5,3%	5,3%	4,8%
Solid Waste Disposal (landfill sites)										
Access to Refuse Removal	Project percentage	5,0%	3,7%	3,9%	5,8%	6,2%	6,2%	5,6%	5,9%	5,3%
Electricity Distribution										
Provision of Electricity connections	Project percentage	29,2%	30,8%	34,3%	30,3%	33,5%	33,5%	33,8%	32,1%	29,3%
Roads & Stormwater Management										
To develop and maintain the urban road	Project percentage	3,7%	3,4%	3,5%	3,9%	3,3%	3,3%	3,5%	3,5%	3,1%
COMMUNITY AND SOCIAL SERVICES										
Quality livings environment and human										
Housing & Informal Settlements										
Improve livings condition through human	Project percentage	6,3%	4,1%	0,9%	1,4%	1,2%	1,2%	1,1%	4,4%	11,9%
Sport & Recreation										
Effective Sport Facilities	Project percentage	6,2%	5,1%	5,0%	6,0%	5,1%	5,1%	5,3%	5,3%	4,8%
LED and tourism										
Access to economic development	Project percentage	2,2%	2,5%	2,7%	2,8%	2,5%	2,5%	2,6%	2,4%	3,8%
CORPORATE & STRATEGIC SERVICES										
Promote health and safety environment										
Health and safety of people										
Ensure health and safety environment	Project percentage	4,8%	4,6%	8,8%	9,9%	10,6%	10,6%	10,6%	10,2%	9,0%
FINANCIAL SERVICES										
Financial viability and Sustainability										
Financial Sustainability										
financial viable	Project percentage	25,6%	24,7%	24,1%	24,1%	22,9%	22,9%	22,2%	21,0%	19,1%
General Council										
Governance & Administration										
Provision of Democratic and accountable governance	Project percentage	3,5%	3,1%	3,3%	3,3%	3,0%	3,0%	3,2%	3,1%	2,8%

Table 24: SA8 Performance indicators and benchmarks

WC012 Cederberg - Supporting Table SA8 Performance indicators and benchmarks												
Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Borrowing Management												
Credit Rating												
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4,7%	4,1%	3,8%	3,1%	3,0%	3,0%	3,0%	2,5%	2,2%	2,0%	
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5,1%	4,3%	3,7%	3,1%	3,0%	3,0%	3,0%	2,5%	2,2%	2,1%	
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	0,5	0,7	1,2	1,3	1,3	1,3	1,3	1,2	1,9	2,4	
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,5	0,7	1,2	1,3	1,3	1,3	1,3	1,2	1,9	2,4	
Liquidity Ratio	Monetary Assets/Current Liabilities	0,3	0,5	0,9	0,9	1,0	1,0	1,0	0,9	1,5	2,0	
Revenue Management												
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	114,5%	129,3%	124,9%	129,2%	123,1%	123,1%	123,1%	125,4%	125,8%	
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		114,5%	129,3%	124,9%	129,2%	123,1%	123,1%	123,1%	125,4%	125,6%	125,4%	
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	27,5%	24,7%	22,3%	20,1%	20,5%	20,5%	20,5%	19,5%	18,2%	16,3%	
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		963,6%	213,9%	87,9%	227,9%	109,4%	109,4%	109,4%	131,1%	74,8%	51,1%	
Other Indicators												
	Total Volume Losses (kW) technical											
	Total Volume Losses (kW) non technical											
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)											
	% Volume (units purchased and generated less units sold)/units purchased and generated											
Water Volumes :System input	Bulk Purchase											
	Water treatment works											
	Natural sources											
	Total Volume Losses (kt)											
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)											
	% Volume (units purchased and generated less units sold)/units purchased and generated											
Employee costs	Employee costs/(Total Revenue - capital revenue)	36,7%	32,0%	28,8%	33,0%	29,0%	29,0%	29,0%	32,0%	31,9%	29,7%	
Remuneration	Total remuneration/(Total Revenue - capital revenue)	38,1%	33,5%	30,2%	34,5%	30,4%	30,4%	35,0%	33,3%	33,2%	30,9%	
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	8,1%	7,1%	6,6%	7,5%	6,8%	6,8%	7,9%	7,5%	7,4%	6,8%	
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11,1%	16,1%	12,5%	9,6%	9,3%	9,3%	9,3%	8,9%	8,5%	7,8%	
IDP regulation financial viability indicators												
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	39,8	37,3	65,1	35,2	38,3	38,3	40,3	33,1	34,2	39,0	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	13,8%	12,2%	13,5%	7,9%	12,2%	12,2%	12,2%	11,0%	10,4%	10,6%	
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,4	0,9	1,7	0,3	1,3	1,3	1,2	0,8	-	-	

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. The municipality is considerably low as the Debt Relief does not allow municipalities to take out additional loans.

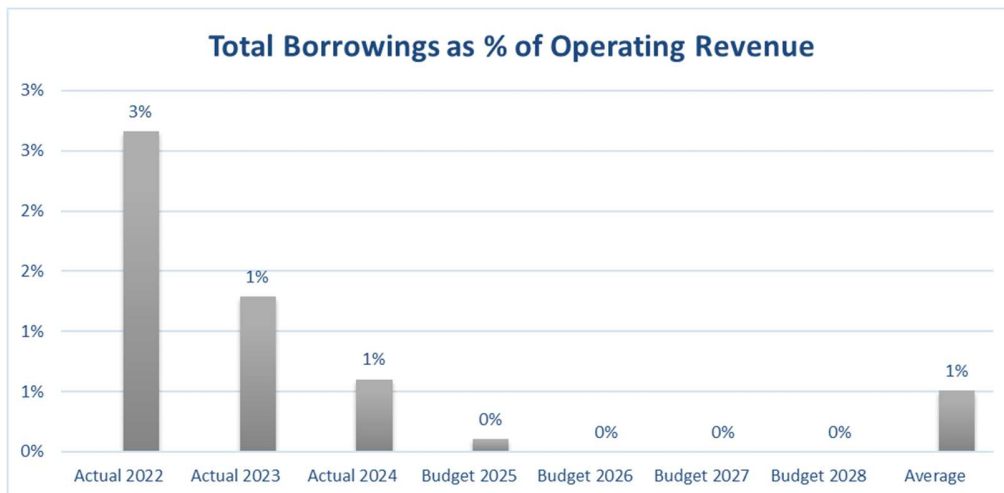


Figure 4: Borrowings as % of operating revenue

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:

- June 2024: 0.00:1
- February 2025: 1.14:1

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 1.5:1 - 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.

- June 2024: 1.1:1
- February 2025: 1.67:1

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.

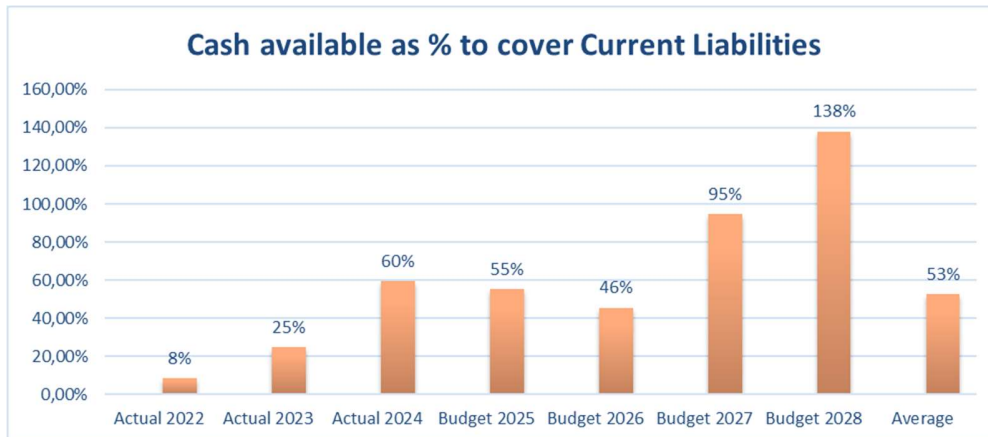


Figure 5: Current liabilities as % of cash

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 2024/25 financial year. This is expected to stabilise and or increase in the new financial year. An average of 89% payment ratio was achieved, only due to the outcome of indigent classification during the audit. The municipality is aiming to maintain the 92% collection and aim 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 2025/26. This is in line with the actual current collection rate of 2024/25. This will be achieved by implementing more stringent credit control measures.

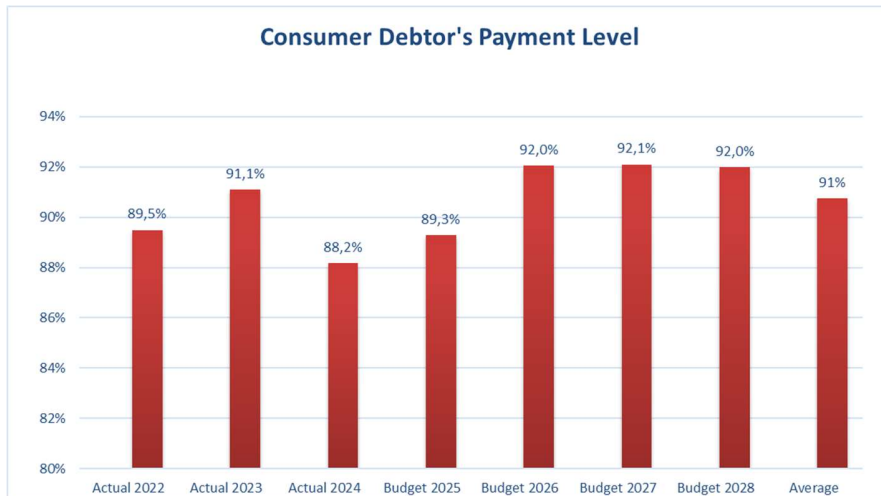


Figure 6: Consumer Debtor's Payment level

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 2025/26 MTREF the municipality aims to at least meet a ratio of 2.44:1 by 2028.

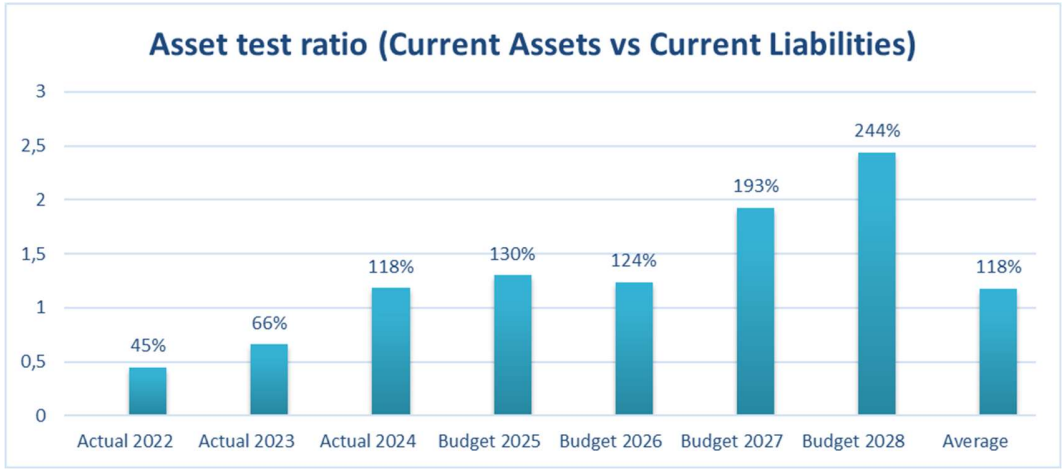


Figure 7: Asset test ratio

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.

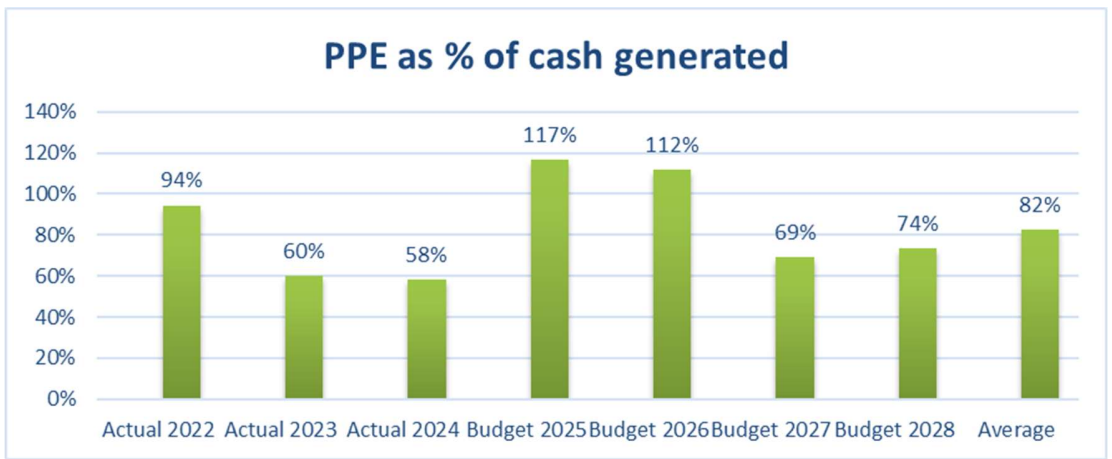


Figure 8: PPE as % of cash generated

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 2025/26 are 59 and based on budgeted figures it is projected to be 59 days by end of 2028.

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 striving to maintain the funded budget status in the 2025/26 MTREF.

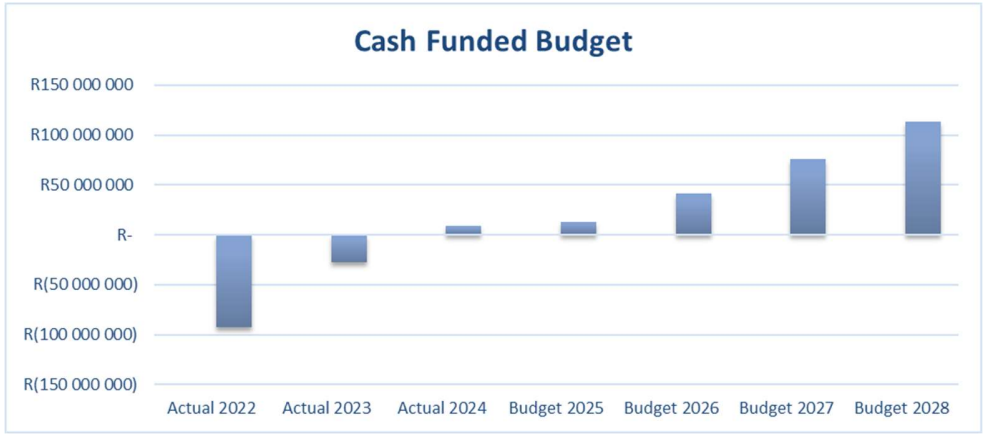


Figure 10: Cash Funded Budget

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 15%.

2.4.2 General inflation outlook and its impact on the municipal activities

The inflation outlook for South Africa is indicated below and has been taken into consideration in the compilation of the 2024/25 MTREF.

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	5.9%	4.6%	4.4%	4.5%	2.5%

Figure 11: CPI projections

2.4.3 Credit rating outlook

The credit outlook of South Africa remained under pressure, given the fact that the credit rating is currently being reviewed by major credit agencies. 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 4.4 per cent in 2025/26 to 4.5% in 2027, 2.5 per cent 2028

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 received the new Salary and Wage Collective Agreement. This has been effected from 01 July 2024.

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 25: Breakdown of operating revenue over MTREF

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue										
Exchange Revenue										
Service charges - Electricity	116 302	110 605	127 401	135 874	149 631	149 631	149 631	169 833	178 936	190 013
Service charges - Water	30 722	29 820	32 781	33 443	32 777	32 777	32 777	34 221	36 446	38 085
Service charges - Waste Water Management	12 004	14 417	16 351	15 305	14 664	14 664	14 664	15 309	16 306	17 038
Service charges - Waste Management	12 779	14 385	14 106	14 436	13 713	13 713	13 713	14 318	15 250	15 937
Sale of Goods and Rendering of Services	4 713	4 443	4 560	4 926	4 611	4 611	4 611	4 781	4 987	5 106
Agency services	3 672	3 782	4 300	4 465	3 995	3 995	3 995	4 171	4 359	4 468
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)	4 288	9 776	8 117	6 698	6 768	6 768	6 768	7 265	7 795	8 365
Interest earned from Current and Non Current Assets	750	2 020	5 191	1 150	7 486	7 486	7 486	7 788	11 373	11 573
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	829	747	970	784	748	748	748	781	816	837
Licences and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	566	946	846	527	336	336	336	342	357	366
Non-Exchange Revenue										
Property rates	52 404	70 382	73 693	75 998	74 729	74 729	74 729	77 973	83 043	86 781
Surcharges and Taxes	186	33	-	1	1	1	1	-	-	-
Fines, penalties and forfeits	9 181	10 570	32 934	34 907	45 587	45 587	45 587	45 587	47 639	48 830
Licences or permits	3	2	11	12	2	2	2	2	2	2
Transfer and subsidies - Operational	110 996	108 753	115 294	94 462	113 478	113 478	113 478	109 717	118 027	186 885
Interest earned from Receivables (Non-Exchange)	-	-	4 208	4 353	4 419	4 419	4 419	4 743	5 089	5 460
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	507	813	3 629	4 601	3 957	3 957	3 957	5 450	5 775	6 083
Gains on disposal of Assets	646	-	-	-	400	400	400	400	2 500	2 500
Other Gains	33	7 346	9 288	19 548	14 248	14 248	14 248	14 248	14 248	2 060
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	360 581	388 842	453 680	451 489	491 551	491 551	491 551	516 929	552 948	630 389

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 26: MBRR SA15 - Investment particulars by type

WC012 Cederberg - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		8 557	22 455	51 234	-	-	-	-	-	-
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	8 557	22 455	51 234	-	-	-	-	-	-
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:		8 557	22 455	51 234	-	-	-	-	-	-

Table 27: 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 realized	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment	Money Market	Variable	6,05%	0	0		22 455	3 534	(95 230)	103 750	34 509
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	6,25%	0	0		500	674	-	15 550	16 724
Municipality sub-total										22 955	(95 230)		119 300	51 234
Entities														
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	1									22 955	(95 230)		119 300	51 234

Table 28: MBRR SA17 Borrowing

WC012 Cederberg - Supporting Table SA17 Borrowing										
Borrowing - Categorized by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Annuity and Bullet Loans		4 385	2 443	476	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered sbck		-	-	-	-	-	-	-	-	-
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	4 385	2 443	476	-	-	-	-	-	-
Entities										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered sbck		-	-	-	-	-	-	-	-	-
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	4 385	2 443	476	-	-	-	-	-	-
Unspent Borrowing - Categorized by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered sbck		-	-	-	-	-	-	-	-	-
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 sbck		-	-	-	-	-	-	-	-	-
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 29: Budgeted cash flow statement

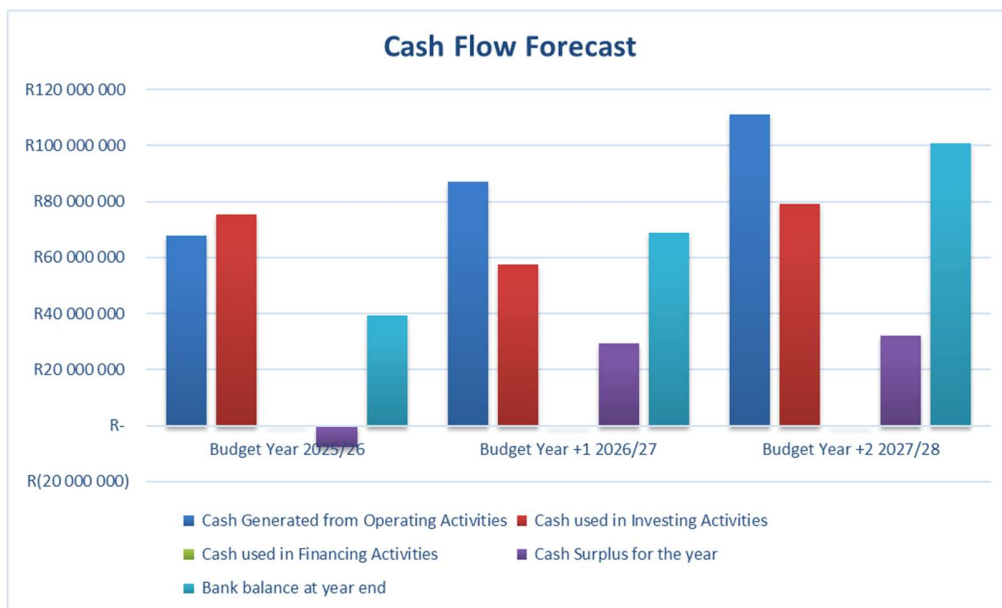


Figure 12: Cash flow forecast

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 30: MBRR A8 Cash backed reserves/accumulated surplus reconciliation

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	11 815	28 778	61 258	10 155	47 123	47 123	47 123	39 319	68 859	100 828
Other current investments > 90 days		(0)	0	0	-	-	-	-	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		11 815	28 778	61 258	10 155	47 123	47 123	47 123	39 319	68 859	100 828
Application of cash and investments											
Unspent conditional transfers		6 386	8 415	14 101	-	(698)	(698)	(698)	(698)	(698)	(698)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	98 012	47 940	38 510	12 002	34 984	34 984	34 984	(1 267)	(6 456)	(11 817)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		104 398	56 355	52 611	12 002	34 286	34 286	34 286	(1 965)	(7 154)	(12 515)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(92 583)	(27 577)	8 647	(1 847)	12 837	12 837	12 837	41 284	76 013	113 343
Creditors transferred to Debt Relief - Non-Current portion		-	-	26 148	27 848	13 706	13 706	13 706	(0)	0	0
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(92 583)	(27 577)	34 795	26 001	26 543	26 543	26 543	41 284	76 013	113 343

Table 31 indicates that Cederberg’s budget is funded for the 2025/26 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.

Table 31: MBRR SA10 Funding compliance measurement

WC012 Cederberg Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	11 815	28 778	61 258	10 155	47 123	47 123	47 123	39 319	68 859	100 828
Cash + investments at the yr end less applications - R'000	18(1)b	2	(92 583)	(27 577)	8 647	(1 847)	12 837	12 837	12 837	41 284	76 013	113 343
Cash year end/monthly employee/supplier payments	18(1)b	3	0,4	0,9	1,7	0,3	1,3	1,3	1,2	0,8	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	6 334	5 490	40 432	61 064	65 128	65 128	65 128	40 015	60 155	69 576
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	0,9%	4,3%	(1,9%)	(2,2%)	(6,0%)	(6,0%)	3,2%	(0,1%)	(0,6%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	38,0%	35,2%	29,9%	30,6%	29,4%	29,4%	29,4%	85,7%	86,2%	86,5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	11,9%	14,3%	19,1%	19,7%	22,1%	22,1%	22,1%	18,1%	17,6%	17,2%
Capital payments % of capital expenditure	18(1)c;19	8	117,3%	101,9%	112,7%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(7,4%)	28,7%	(27,0%)	50,5%	0,0%	0,0%	9,8%	9,5%	9,1%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,0%	2123,3%	(95,5%)	2123,3%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	4,0%	4,0%	4,4%	3,9%	4,5%	4,5%	5,0%	5,1%	5,0%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	5,0%	4,1%	0,6%	5,1%	8,5%	8,5%	0,0%	9,6%	0,0%	0,0%

2.5.4.1 Cash/cash equivalent position

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

2.5.4.2 Cash plus investments less application of funds

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

2.5.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. 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 2024/25 financial year.

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, except for the Smart Meter Grant as it is Indirect and the Non-Motorised Transport Infrastructure as the information to classify the grant was received late. It will consult further with PT and NT regarding the mSCOA treatment.

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 32: MBRR SA18 Transfer and Grant Receipts

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		81 951	88 084	110 409	83 135	96 715	96 715	94 963	95 735	102 425
Local Government Equitable Share		55 044	60 377	67 058	71 545	71 545	71 545	75 765	79 593	83 179
Finance Management		2 023	2 132	2 132	2 000	1 925	1 925	2 000	2 100	2 200
EPWP Incentive		1 755	1 359	1 658	1 534	1 534	1 534	1 533	-	-
Municipal Infrastructure Grant (PMU)		816	605	894	880	880	880	913	974	1 010
Municipal Infrastructure Grant (VAT)		2 022	1 500	2 061	2 181	2 176	2 176	2 263	2 415	2 503
Regional Bulk Infrastructure Grant (VAT)		2 691	110	0	1 934	1 934	1 934	2 089	2 092	2 197
Water Services Infrastructure Grant (VAT)		600	-	587	1 304	1 304	1 304	-	3 612	6 163
Integrated National Electrification Grant (VAT)		17 000	22 000	35 000	1 757	13 469	13 469	10 400	4 949	5 173
Municipal Disaster Response Grant (VAT)		-	-	1 018	-	1 948	1 948	-	-	-
Provincial Government:		30 118	21 409	10 934	11 326	13 977	13 977	14 754	22 292	84 460
Road Maintenance (Proclaimed)		-	-	-	-	-	-	1 260	250	10 281
Library Services: MRFG		5 302	4 703	5 529	6 288	6 288	6 288	6 477	-	-
Thusong Service Centre (Sustainability Operational Supp		150	150	120	-	-	-	200	146	-
CDIW Support		151	152	151	151	151	151	151	151	151
Human Settlement Development Grant		21 728	14 266	1 593	3 844	3 688	3 688	3 383	21 745	74 028
Municipal Capacity Building Grant		650	-	-	-	-	-	-	-	-
Financial Management Support Grant		958	-	-	-	-	-	-	-	-
Public Employment Support Grant		1 100	-	-	-	-	-	-	-	-
Municipal Library Support Grant		78	-	-	-	-	-	-	-	-
Graduate Internship Grant		-	-	-	-	-	-	-	-	-
Financial Management Capability Grant		-	1 058	1 058	-	1 550	1 550	2 500	-	-
Municipal Interventions Grant (VAT)		-	98	52	-	600	600	-	-	-
Municipal Water Resilience Grant (VAT)		-	773	631	1 043	1 043	1 043	652	-	-
Loadshedding Relief Grant (Vat)		-	209	-	-	-	-	-	-	-
Waster Management Compliance Grant (VAT)		-	-	-	-	67	67	-	-	-
Acceleration Of Housing (VAT)		-	-	-	-	589	589	-	-	-
Municipal Energy Resilience Grant		-	-	500	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant		-	-	300	-	-	-	-	-	-
Municipal Financial Recovery Services		-	-	1 000	-	-	-	-	-	-
Fire Services Capacity Building Grant (VAT)		-	-	-	-	-	-	130	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	112 069	109 492	121 343	94 462	110 692	110 692	109 717	118 027	186 885
Capital Transfers and Grants										
National Government:		35 770	10 734	24 443	47 842	40 326	40 326	29 014	54 127	72 421
Municipal Infrastructure Grant (MIG)		13 482	10 003	13 743	14 537	14 506	14 506	15 087	16 100	16 688
Regional Bulk Infrastructure Grant		18 289	731	-	12 897	12 897	12 897	13 927	13 948	14 646
Water Services Infrastructure Grant		4 000	-	3 913	8 696	8 696	8 696	-	24 079	41 087
Integrated National Electrification Grant (INEG)		-	-	-	11 712	-	-	-	-	-
Municipal Disaster Response Grant		-	-	6 787	-	4 152	4 152	-	-	-
Finance Management (Capital)		-	-	-	-	75	75	-	-	-
Provincial Government:		127	17 484	7 790	12 893	14 687	14 687	9 734	6 000	9 250
Municipal Library Support Grant (Capital)		127	-	-	-	-	-	-	-	-
Human Settlement Development Grant (Capital)		-	13 214	3 063	-	-	-	-	-	-
Municipal Interventions Grant		-	652	348	-	-	-	-	-	-
Municipal Water Resilience Grant		-	2 227	4 370	6 957	6 957	6 957	4 348	-	-
Loadshedding Relief Grant		-	1 391	-	-	-	-	-	-	-
Library Services MRF Capital		-	-	10	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant (ISUPG)		-	-	-	5 936	3 355	3 355	4 517	6 000	9 250
Waster Management Compliance Grant		-	-	-	-	448	448	-	-	-
Acceleration Of Housing (Capital)		-	-	-	-	3 928	3 928	-	-	-
Fire Services Capacity Building Grant		-	-	-	-	-	-	870	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	35 897	28 218	32 233	60 734	55 013	55 013	38 748	60 127	81 671
TOTAL RECEIPTS OF TRANSFERS & GRANTS		147 966	137 710	153 576	155 196	165 705	165 705	148 465	178 154	268 556

Table 33: MBRR SA19 Planned Grant Expenditure

WC012 Cederberg - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		81 350	88 151	106 354	83 135	97 692	97 692	94 963	95 735	102 425
Local Government Equitable Share		55 044	61 451	67 058	71 545	71 545	71 545	75 765	79 593	83 179
Finance Management		2 023	2 083	2 132	2 000	1 925	1 925	2 000	2 100	2 200
EPWP Incentive		1 755	1 359	1 658	1 534	1 534	1 534	1 533	-	-
Municipal Infrastructure Grant (PMU)		816	849	894	880	880	880	913	974	1 010
Municipal Infrastructure Grant (VAT)		1 665	1 518	2 017	2 181	2 176	2 176	2 263	2 415	2 503
Regional Bulk Infrastructure Grant (VAT)		2 670	110	-	1 934	1 934	1 934	2 089	2 092	2 197
Water Services Infrastructure Grant (VAT)		377	116	551	1 304	1 304	1 304	-	3 612	6 163
Integrated National Electrification Grant (VAT)		17 000	20 665	32 003	1 757	13 469	13 469	10 400	4 949	5 173
Municipal Disaster Response Grant (VAT)		-	-	41	-	2 925	2 925	-	-	-
		-	-	-	-	-	-	-	-	-
Provincial Government:		29 647	20 603	8 940	11 326	15 786	15 786	14 754	22 292	84 460
Road Maintenance (Proclaimed)		0	-	-	-	-	-	1 260	250	10 281
Library Services: MRFG		5 302	4 703	4 903	6 288	6 288	6 288	6 477	-	-
Thusong Service Centre (Sustainability Operational Support)		138	149	1	-	119	119	200	146	-
CDW Support		72	115	10	151	302	302	151	151	151
Human Settlement Development Grant		21 728	14 076	1 766	3 844	3 715	3 715	3 383	21 745	74 028
Municipal Capacity Building Grant		96	250	-	-	-	-	-	-	-
Financial Management Support Grant		1 259	-	-	-	-	-	-	-	-
Public Employment Support Grant		1 010	90	-	-	-	-	-	-	-
Municipal Library Support Grant		2	8	-	-	-	-	-	-	-
Graduate Internship Grant		39	-	-	-	-	-	-	-	-
Financial Management Capacity Grant		-	1 053	499	-	1 550	1 550	2 500	-	-
Municipal Interventions Grant (VAT)		-	158	253	-	600	600	-	-	-
Municipal Water Resilience Grant (VAT)		-	-	520	1 043	1 556	1 556	652	-	-
Loadshedding Relief Grant (Vat)		-	-	198	-	-	-	-	-	-
Waster Management Compliance Grant (VAT)		-	-	-	-	67	67	-	-	-
Acceleration Of Housing (VAT)		-	-	-	-	589	589	-	-	-
Municipal Energy Resilience Grant		-	-	500	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant		-	-	300	-	-	-	-	-	-
Municipal Financial Recovery Services		-	-	-	-	1 000	1 000	-	-	-
Fire Services Capacity Building Grant (VAT)		-	-	-	-	-	-	130	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		110 996	108 753	115 294	94 462	113 478	113 478	109 717	118 027	186 885
Capital expenditure of Transfers and Grants										
National Government:		30 669	12 124	17 601	47 842	46 837	46 837	29 014	54 127	72 421
Municipal Infrastructure Grant (MIG)		10 153	10 688	13 413	14 537	14 506	14 506	15 087	16 100	16 688
Regional Bulk Infrastructure Grant		17 800	731	-	12 897	12 897	12 897	13 927	13 948	14 646
Water Services Infrastructure Grant		2 716	704	3 913	8 696	8 696	8 696	-	24 079	41 087
Integrated National Electrification Grant (INEG)		-	-	-	11 712	-	-	-	-	-
Municipal Disaster Response Grant		-	-	275	-	10 664	10 664	-	-	-
Finance Management (Capital)		-	-	-	-	75	75	-	-	-
Provincial Government:		-	13 219	8 679	12 893	18 106	18 106	9 734	6 000	9 250
Municipal Library Support Grant (Capital)		-	5	-	-	-	-	-	-	-
Human Settlement Development Grant (Capital)		-	-	-	-	-	-	-	-	-
Municipal Interventions Grant		-	-	739	-	-	-	-	-	-
Municipal Water Resilience Grant		-	-	3 548	6 957	10 375	10 375	4 348	-	-
Loadshedding Relief Grant		-	-	1 319	-	-	-	-	-	-
Library Services MRF Capital		-	-	10	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant (ISUPG)		-	13 214	3 063	5 936	3 355	3 355	4 517	6 000	9 250
Waster Management Compliance Grant		-	-	-	-	448	448	-	-	-
Acceleration Of Housing (Capital)		-	-	-	-	3 928	3 928	-	-	-
Fire Services Capacity Building Grant		-	-	-	-	-	-	870	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		30 669	25 343	26 280	60 734	64 944	64 944	38 748	60 127	81 671
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 665	134 096	141 574	155 196	178 422	178 422	148 465	178 154	268 556

Table 34: 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		77	601	534	-	3 974	3 974	-	-	-
Repayment of grants		(77)	-	(615)	-	(2 997)	(2 997)	-	-	-
Current year receipts		81 951	88 084	110 409	83 135	96 715	96 715	94 963	95 735	102 425
Conditions met - transferred to revenue		81 350	88 151	106 354	83 135	97 692	97 692	94 963	95 735	102 425
Conditions still to be met - transferred to liabilities		601	534	3 974	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		856	557	1 302	-	3 100	3 100	-	-	-
Repayment of grants		(771)	(61)	(195)	-	(1 291)	(1 291)	-	-	-
Current year receipts		30 118	21 409	10 934	11 326	13 977	13 977	14 754	22 292	84 460
Conditions met - transferred to revenue		29 647	20 603	8 940	11 326	15 786	15 786	14 754	22 292	84 460
Conditions still to be met - transferred to liabilities		557	1 302	3 100	-	-	-	-	-	-
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		110 996	108 753	115 294	94 462	113 478	113 478	109 717	118 027	186 885
Total operating transfers and grants - CTBM	2	1 158	1 836	7 074	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		149	5 102	3 712	-	5 850	5 850	(698)	(698)	(698)
Repayment of grants		(149)	-	(4 705)	-	(36)	(36)	-	-	-
Current year receipts		35 770	10 734	24 443	47 842	40 326	40 326	29 014	54 127	72 421
Conditions met - transferred to revenue		30 669	12 124	17 601	47 842	46 837	46 837	29 014	54 127	72 421
Conditions still to be met - transferred to liabilities		5 102	3 712	5 850	-	(698)	(698)	(698)	(698)	(698)
Provincial Government:										
Balance unspent at beginning of the year		-	127	4 391	-	3 502	3 502	-	-	-
Repayment of grants		-	-	-	-	(84)	(84)	-	-	-
Current year receipts		127	17 484	7 790	12 893	14 687	14 687	9 734	6 000	9 250
Conditions met - transferred to revenue		-	13 219	8 679	12 893	18 106	18 106	9 734	6 000	9 250
Conditions still to be met - transferred to liabilities		127	4 391	3 502	-	-	-	-	-	-
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		30 669	25 343	26 280	60 734	64 944	64 944	38 748	60 127	81 671
Total capital transfers and grants - CTBM	2	5 228	8 103	9 352	-	(698)	(698)	(698)	(698)	(698)
TOTAL TRANSFERS AND GRANTS REVENUE		141 665	134 096	141 574	155 196	178 422	178 422	148 465	178 154	268 556
TOTAL TRANSFERS AND GRANTS - CTBM		6 386	9 939	16 426	-	(698)	(698)	(698)	(698)	(698)

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 35: MBRR SA21 Transfers and grants made by the Municipality

WC012 Cederberg - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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>Social Relief</i>	3	93	-	8	75	75	75	75	150	150	150
<i>Wuppertal Support</i>		6	-	-	15	15	15	15	30	30	30
<i>Sport Councils</i>		-	9	3	15	15	15	15	15	16	16
<i>Tourism</i>		50	-	-	100	100	100	100	525	548	562
<i>Severance Package</i>		-	370	188	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		148	378	198	205	205	205	205	720	744	758
Cash Transfers to Organisations											
<i>Insert description</i>		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
<i>Bursaries for non-employees</i>		95	350	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		95	350	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	244	728	198	205	205	205	205	720	744	758
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	15	15	15	30	30	30
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	15	15	15	15	30	30	30
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	15	15	15	15	30	30	30
TOTAL TRANSFERS AND GRANTS	6	244	728	198	220	220	220	220	750	774	788

2.8 Councilor and employee benefits

Table 36: MBRR SA22 - Summary of councilor and staff benefits

WC012 Cederberg - Supporting Table SA22 Summary councilor and staff benefits										
Summary of Employee and Councilor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		R thousand								
Councillors (Political Office Bearers plus Other)	1	A	B	C	D	E	F	G	H	I
Basic Salaries and Wages		3 977	4 795	5 306	5 661	5 733	5 733	6 020	6 291	6 448
Pension and UIF Contributions		300	255	66	80	33	33	35	36	37
Medical Aid Contributions		100	87	84	89	105	105	110	115	118
Motor Vehicle Allowance		217	140	240	252	240	240	252	263	270
Cellphone Allowance		406	421	386	420	395	395	415	433	444
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 000	5 697	6 081	6 502	6 506	6 506	6 831	7 139	7 317
% increase	4		13,9%	6,7%	6,9%	0,1%	-	5,0%	4,5%	2,5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4 543	2 301	4 206	4 511	4 180	4 180	5 295	5 566	5 745
Pension and UIF Contributions		182	128	139	167	45	45	289	307	321
Medical Aid Contributions		-	38	46	55	23	23	128	136	142
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		174	(89)	156	-	-	-	-	-	-
Motor Vehicle Allowance	3	350	90	220	367	288	288	445	465	477
Cellphone Allowance	3	113	108	103	216	149	149	270	284	293
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	0	13	0	7	0	0	1	1	1
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		5 362	2 589	4 870	5 323	4 685	4 685	6 428	6 759	6 979
% increase	4		(51,7%)	88,1%	9,3%	(12,0%)	-	37,2%	5,1%	3,3%
Other Municipal Staff										
Basic Salaries and Wages		88 353	84 606	86 133	98 423	94 138	94 138	108 842	117 451	124 766
Pension and UIF Contributions		13 903	13 363	13 564	16 171	15 033	15 033	17 766	18 193	19 330
Medical Aid Contributions		4 504	4 416	4 251	5 755	5 867	5 867	7 261	7 420	7 883
Overtime		4 214	4 024	4 841	5 779	5 493	5 493	5 912	6 370	6 768
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	6 970	6 435	7 048	6 940	6 732	6 732	7 504	7 991	8 490
Cellphone Allowance	3	431	406	403	355	345	345	355	378	401
Housing Allowances	3	355	359	340	385	592	592	366	348	369
Other benefits and allowances	3	5 134	5 032	5 873	6 579	6 744	6 744	7 424	7 881	8 373
Payments in lieu of leave		1 080	571	1 704	1 388	1 208	1 208	1 304	1 409	1 522
Long service awards		525	532	493	551	504	504	562	627	699
Post-retirement benefit obligations	6	1 549	2 154	1 300	1 463	1 343	1 343	1 507	1 691	1 898
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		127 018	121 899	125 950	143 787	137 998	137 998	158 804	169 757	180 501
% increase	4		(4,0%)	3,3%	14,2%	(4,0%)	-	15,1%	6,9%	6,3%
Total Parent Municipality		137 380	130 185	136 901	155 612	149 189	149 189	172 064	183 655	194 797
TOTAL SALARY, ALLOWANCES & BENEFITS		137 380	130 185	136 901	155 612	149 189	149 189	172 064	183 655	194 797
% increase	4		(5,2%)	5,2%	13,7%	(4,1%)	-	15,3%	6,7%	6,1%
TOTAL MANAGERS AND STAFF	5,7	132 380	124 488	130 819	149 110	142 683	142 683	165 232	176 516	187 480

Table 37: 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								
Speaker	3		851 550	–	46 200			897 750
Chief Whip	4		–	–	–			–
Executive Mayor			878 850	–	46 200			925 050
Deputy Executive Mayor			677 250	–	30 450			707 700
Executive Committee			1 501 500	–	317 100			1 818 600
Total for all other councillors			2 110 500	144 900	226 800			2 482 200
Total Councillors	8	–	6 019 650	144 900	666 750			6 831 300
Senior Managers of the Municipality								
Municipal Manager (MM)	5		1 490 179	–	117 945	–		1 608 124
Chief Finance Officer			837 845	93 753	162 860	–		1 094 458
Director Community Development Services			837 845	93 753	162 860	–		1 094 458
Director Engineering Services			1 142 339	2 479	217 897	–		1 362 715
Director Corporate Services			987 166	227 171	54 153	–		1 268 490
Total Senior Managers of the Municipality	8,10	–	5 295 374	417 156	715 715	–		6 428 245
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	11 315 024	562 056	1 382 465	–		13 259 545

Table 38: MBRR SA24 - Summary of personnel numbers

WC012 Cederberg - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
		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	–	10	11	–	10
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees										
Municipal Manager and Senior Managers	3	4	4	–	4	3	1	5	3	1
Other Managers	7	16	15	1	16	11	–	16	11	–
Professionals		12	12	–	12	12	–	12	12	–
Finance		5	5	–	5	5	–	5	5	–
Spatial/town planning		1	1	–	1	1	–	1	1	–
Information Technology		1	1	–	1	1	–	1	1	–
Roads		–	–	–	–	–	–	–	–	–
Electricity		3	3	–	3	3	–	3	3	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		1	1	–	1	1	–	1	1	–
Refuse		–	–	–	–	–	–	–	–	–
Other		1	1	–	1	1	–	1	1	–
Technicians		50	50	–	53	53	–	53	53	–
Finance		7	7	–	7	7	–	7	7	–
Spatial/town planning		3	3	–	3	3	–	3	3	–
Information Technology		–	–	–	1	1	–	1	1	–
Roads		4	4	–	4	4	–	4	4	–
Electricity		1	1	–	3	3	–	3	3	–
Water		1	1	–	1	1	–	1	1	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		1	1	–	1	1	–	1	1	–
Other		33	33	–	33	33	–	33	33	–
Clerks (Clerical and administrative)		23	18	5	27	26	1	27	26	1
Service and sales workers		67	67	–	73	70	3	73	70	3
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		4	4	–	4	4	–	4	4	–
Plant and Machine Operators		24	24	–	26	26	–	26	26	–
Elementary Occupations		124	118	6	125	118	–	125	118	–
TOTAL PERSONNEL NUMBERS	9	335	312	23	351	323	15	352	323	15
% increase					4,8%	3,5%	(34,8%)	0,3%	–	–
Total municipal employees headcount	6, 10	41	41	–	41	41	–	41	41	–
Finance personnel headcount	8, 10	37	37	–	37	37	–	37	37	–
Human Resources personnel headcount	8, 10	4	4	–	4	4	–	4	4	–

2.9 Monthly targets for revenue, expenditure and cash flow

Table 39: MBRR SA25 - Budgeted monthly revenue and expenditure

WC012 Cederberg - Supporting Table SA25 Budgeted monthly revenue and expenditure																
Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		16 619	17 119	12 775	10 387	12 431	12 479	15 151	13 161	13 037	13 936	14 270	18 469	169 833	178 936	190 013
Service charges - Water		2 656	2 748	2 847	1 817	2 756	2 881	3 693	3 328	3 000	3 102	2 649	2 743	34 221	36 446	38 085
Service charges - Waste Water Management		1 481	1 363	1 353	1 280	1 256	1 250	1 188	1 185	1 244	1 184	1 260	1 266	15 309	16 306	17 038
Service charges - Waste Management		1 337	1 283	1 262	1 211	1 183	1 186	1 139	1 166	1 168	1 167	1 122	1 095	14 318	15 250	15 937
Sale of Goods and Rendering of Services		174	189	172	241	1 098	763	357	313	462	339	399	273	4 781	4 987	5 106
Agency services		291	437	369	381	399	53	655	380	341	298	295	273	4 171	4 359	4 468
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)		606	606	606	605	605	605	605	605	605	605	606	604	7 265	7 795	8 365
Interest earned from Current and Non Current Assets		253	577	440	458	448	4	1 093	615	10	1 812	1 066	1 013	7 788	11 373	11 573
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		39	44	39	110	69	38	35	42	46	40	47	233	781	816	837
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		34	6	6	15	4	76	33	1	32	79	6	50	342	357	366
Non-Exchange Revenue																
Property rates		14 797	5 786	5 759	5 811	5 754	5 764	5 763	5 720	5 733	5 731	5 760	5 594	77 973	83 043	86 781
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		32	3	5	49	174	315	66	144	561	199	1 027	43 011	45 587	47 639	48 830
Licences and permits		-	-	-	-	-	0	1	0	0	0	0	0	2	2	2
Transfer and subsidies - Operational		30 855	3 504	1 114	2 169	2 350	24 384	897	1 078	22 299	970	4 344	15 752	109 717	118 027	186 885
Interest earned from Receivables (Non-Exchange)		395	395	395	395	395	395	395	395	395	396	396	396	4 743	5 089	5 460
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		231	247	262	443	390	388	389	389	389	390	403	1 528	5 450	5 775	6 083
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	400	400	2 500	2 500
Other Gains		1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	3 076	14 248	14 248	2 060
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and cont		70 816	35 323	28 418	26 388	30 327	51 597	32 476	29 538	50 340	31 263	34 666	95 777	516 929	552 948	630 389
Expenditure																
Employee related costs		13 544	13 426	13 282	13 224	21 158	14 314	14 064	13 394	12 658	12 850	12 919	10 398	165 232	176 516	187 480
Remuneration of councillors		548	546	546	546	917	567	492	525	525	525	568	528	6 831	7 139	7 317
Bulk purchases - electricity		7 215	16 354	13 573	9 063	9 895	28	19 184	11 088	2 284	7 421	10 418	34 685	141 209	148 778	157 987
Inventory consumed		78	1 263	1 596	1 276	914	1 485	838	1 269	1 228	770	1 311	2 005	14 033	14 694	15 096
Debt impairment		2 046	2 046	2 046	2 046	2 046	2 046	2 046	2 046	13 804	8 655	8 655	9 027	56 510	57 940	59 903
Depreciation and amortisation		2 883	2 883	2 883	2 883	2 883	2 884	2 883	2 883	2 883	2 648	2 648	3 083	33 519	34 806	36 133
Interest		901	901	902	904	925	913	921	908	916	908	908	2 407	12 415	12 188	13 148
Contracted services		86	2 391	871	1 900	2 608	1 582	1 688	1 230	1 067	2 469	3 840	24 809	44 541	55 428	118 614
Transfers and subsidies		18	18	18	33	18	18	18	18	18	18	18	542	750	774	788
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		1 122	1 935	2 370	4 393	1 354	4 908	2 668	2 426	1 256	1 050	2 569	12 111	38 162	42 197	43 557
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	400	400	400	400
Other Losses		-	-	-	-	-	-	-	-	-	-	-	2 060	2 060	2 060	2 060
Total Expenditure		28 442	41 762	38 087	36 268	42 717	28 744	44 802	35 788	35 818	37 314	43 854	102 065	515 662	552 920	642 483
Surplus/(Deficit)		42 373	(6 439)	(9 669)	(9 880)	(12 389)	22 853	(12 326)	(6 250)	14 521	(6 051)	(9 188)	(6 288)	1 267	28	(12 095)
Transfers and subsidies - capital (monetary allocations)		615	5 603	1 585	2 627	3 155	452	72	(1 440)	3 504	1 133	347	21 095	38 748	60 127	81 671
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		42 989	(836)	(8 084)	(7 253)	(9 234)	23 305	(12 253)	(7 690)	18 025	(4 919)	(8 842)	14 806	40 015	60 155	69 576
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		42 989	(836)	(8 084)	(7 253)	(9 234)	23 305	(12 253)	(7 690)	18 025	(4 919)	(8 842)	14 806	40 015	60 155	69 576
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		42 989	(836)	(8 084)	(7 253)	(9 234)	23 305	(12 253)	(7 690)	18 025	(4 919)	(8 842)	14 806	40 015	60 155	69 576
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	42 989	(836)	(8 084)	(7 253)	(9 234)	23 305	(12 253)	(7 690)	18 025	(4 919)	(8 842)	14 806	40 015	60 155	69 576

Table 40: 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 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote																
Vote 1 - Executive and Council		29 947	-	-	-	-	22 852	-	-	4 503	-	-	(24)	57 279	59 943	62 586
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		15 499	8 294	6 659	7 562	7 029	6 176	7 292	6 946	6 153	8 172	7 383	10 201	97 367	103 983	108 402
Vote 4 - Community Development Services		645	7 038	721	2 844	1 315	1 089	907	1 015	855	626	703	(258)	17 499	9 470	9 344
Vote 5 - Corporate and Strategic Services		37	7	9	11	11	293	(168)	10	41	102	13	497	863	2 977	2 986
Vote 6 - Planning and Development Services		254	257	245	300	363	253	239	163	332	290	367	421	3 484	2 585	12 681
Vote 7 - Public Safety		375	525	465	519	661	452	806	600	991	570	1 354	43 333	50 652	51 886	53 183
Vote 8 - Electricity		18 021	18 508	14 178	11 844	13 837	13 883	16 556	14 573	14 443	15 352	15 745	33 643	200 583	204 710	204 375
Vote 9 - Waste Management		1 438	1 383	1 362	1 311	2 326	1 605	1 242	1 268	1 269	1 268	1 223	10 018	25 713	27 095	29 985
Vote 10 - Waste Water Management		1 672	1 554	1 544	1 472	1 447	1 441	1 379	1 376	8 939	1 376	1 451	411	24 061	53 331	74 092
Vote 11 - Water		2 844	2 936	3 037	2 128	3 066	3 192	4 003	3 639	13 020	3 412	3 272	18 310	62 859	60 624	63 505
Vote 12 - Housing		-	315	-	-	-	-	-	-	3 043	1 474	3 383	(315)	7 900	27 745	83 278
Vote 13 - Road Transport		616	-	1 716	888	2 469	116	-	(1 716)	-	(414)	-	536	4 211	5 375	4 211
Vote 14 - Sports and Recreation		84	109	66	135	958	695	293	226	256	168	118	97	3 205	3 349	3 433
Total Revenue by Vote		71 431	40 927	30 003	29 015	33 482	52 049	32 549	28 098	53 843	32 396	35 012	116 872	555 677	613 075	712 060
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		657	934	799	840	1 163	825	746	779	783	773	814	786	9 901	10 392	10 754
Vote 2 - Office of Municipal Manager		1 019	1 074	1 230	1 086	1 714	1 300	1 125	906	1 031	1 086	1 026	2 001	14 598	15 763	16 768
Vote 3 - Financial Administrative Services		4 183	6 716	5 002	6 123	6 792	7 374	5 768	4 720	7 079	5 785	5 915	9 631	75 088	76 074	80 345
Vote 4 - Community Development Services		713	830	891	907	1 460	1 272	1 073	1 188	749	634	785	418	10 921	10 204	10 629
Vote 5 - Corporate and Strategic Services		2 201	1 493	1 825	3 444	2 086	2 394	1 423	2 512	1 020	1 701	1 896	6 818	28 814	30 521	31 774
Vote 6 - Planning and Development Services		1 010	950	722	796	1 255	985	901	940	848	835	818	2 995	13 058	12 854	23 550
Vote 7 - Public Safety		2 473	2 503	2 567	2 657	3 396	3 151	3 292	2 517	13 508	9 277	8 170	7 539	61 051	63 127	64 862
Vote 8 - Electricity		8 832	18 136	15 295	10 964	12 624	2 141	21 124	13 154	2 342	9 308	12 426	47 821	174 166	177 437	188 031
Vote 9 - Waste Management		1 455	2 021	1 894	1 636	2 534	2 228	1 715	1 983	1 698	1 690	1 911	8 161	28 925	32 856	34 083
Vote 10 - Waste Water Management		1 565	1 662	2 111	2 050	2 521	2 075	2 167	1 984	2 112	1 784	2 350	3 509	25 890	27 748	29 483
Vote 11 - Water		1 773	2 243	2 357	2 590	3 145	2 154	2 570	2 469	2 135	2 043	2 430	9 045	34 953	37 275	39 529
Vote 12 - Housing		180	180	176	176	297	176	176	176	176	176	2 981	723	5 593	24 125	76 556
Vote 13 - Road Transport		1 203	1 821	2 002	1 747	1 719	1 317	1 288	1 259	1 140	1 107	1 201	1 590	17 393	18 171	18 845
Vote 14 - Sports and Recreation		1 177	1 199	1 215	1 251	2 011	1 352	1 436	1 200	1 197	1 115	1 131	1 027	15 311	16 372	17 274
Total Expenditure by Vote		28 442	41 762	38 087	36 268	42 717	28 744	44 802	35 788	35 818	37 314	43 854	102 065	515 662	552 920	642 483
Surplus/(Deficit) before assoc.		42 989	(836)	(8 084)	(7 253)	(9 234)	23 305	(12 253)	(7 690)	18 025	(4 919)	(8 842)	14 806	40 015	60 155	69 576
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	42 989	(836)	(8 084)	(7 253)	(9 234)	23 305	(12 253)	(7 690)	18 025	(4 919)	(8 842)	14 806	40 015	60 155	69 576

Table 41: 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 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional																
Governance and administration		45 518	8 351	6 777	7 764	7 222	29 791	7 491	7 254	10 950	8 311	7 544	10 757	157 730	167 623	174 714
Executive and council		29 947	-	-	-	-	22 852	-	-	4 503	-	-	(24)	57 279	59 943	62 586
Finance and administration		15 571	8 351	6 777	7 764	7 222	6 939	7 491	7 254	6 447	8 311	7 544	10 780	100 451	107 680	112 128
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		782	7 504	778	2 930	2 357	1 718	987	1 167	4 554	2 507	5 120	42 506	72 909	87 420	144 082
Community and social services		698	7 079	709	2 746	1 225	707	628	806	690	677	643	(251)	16 359	8 835	8 693
Sport and recreation		84	109	66	135	958	695	293	226	256	168	118	97	3 205	3 349	3 433
Public safety		-	-	2	48	174	315	66	136	565	189	975	42 974	45 445	47 490	48 678
Housing		-	315	-	-	-	-	-	-	3 043	1 474	3 383	(315)	7 900	27 745	83 278
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 161	695	2 330	1 569	3 230	422	894	(1 174)	673	173	662	1 231	11 866	12 320	21 359
Planning and development		254	257	245	300	363	253	239	163	332	290	367	421	3 484	2 585	12 681
Road transport		907	437	2 085	1 269	2 868	169	655	(1 337)	341	(116)	295	809	8 382	9 734	8 678
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		23 970	24 377	20 118	16 752	20 672	20 118	23 177	20 851	37 666	21 404	21 687	62 378	313 172	345 713	371 905
Energy sources		18 018	18 505	14 175	11 842	13 834	13 881	16 554	14 570	14 440	15 350	15 742	33 640	200 550	204 675	204 337
Water management		2 844	2 936	3 037	2 128	3 066	3 192	4 003	3 639	13 020	3 412	3 271	18 310	62 856	60 621	63 502
Waste water management		1 671	1 553	1 543	1 471	1 446	1 440	1 379	1 375	8 938	1 375	1 451	410	24 053	53 322	74 082
Waste management		1 437	1 383	1 362	1 311	2 326	1 605	1 242	1 267	1 268	1 268	1 223	10 018	25 712	27 094	29 984
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		71 431	40 927	30 003	29 015	33 482	52 049	32 549	28 098	53 843	32 396	35 012	116 872	555 677	613 075	712 060
Expenditure - Functional																
Governance and administration		8 212	10 344	8 888	11 577	11 846	12 488	9 526	9 449	10 354	9 470	9 914	18 829	130 896	133 716	140 602
Executive and council		1 011	1 328	1 175	1 209	1 726	1 260	1 206	987	1 148	1 177	1 130	1 200	14 558	15 357	15 965
Finance and administration		7 061	8 870	7 560	10 218	9 860	11 079	8 179	8 321	9 061	8 140	8 643	17 464	114 457	116 338	122 493
Internal audit		140	146	153	149	259	149	141	141	144	153	141	165	1 881	2 022	2 143
Community and public safety		4 344	4 395	4 482	4 619	6 611	5 206	5 348	4 545	15 062	10 937	12 657	9 400	87 605	109 853	165 154
Community and social services		842	852	873	885	1 393	919	799	994	576	684	862	2 333	12 012	13 000	13 559
Sport and recreation		1 177	1 199	1 215	1 251	2 011	1 352	1 436	1 200	1 197	1 115	1 131	1 027	15 311	16 372	17 274
Public safety		2 145	2 163	2 218	2 308	2 910	2 759	2 937	2 175	13 112	8 962	7 683	5 317	54 689	56 356	57 765
Housing		180	180	176	176	297	176	176	176	176	176	2 981	723	5 593	24 125	76 556
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 180	2 861	2 928	2 736	3 319	2 340	2 268	2 105	2 022	1 997	2 077	4 943	31 777	32 536	44 066
Planning and development		870	934	868	918	1 431	944	863	776	802	802	795	3 533	13 536	13 396	24 140
Road transport		1 311	1 927	2 059	1 818	1 888	1 396	1 405	1 329	1 221	1 194	1 283	1 410	18 241	19 140	19 926
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		13 707	24 163	21 789	17 335	20 941	8 710	27 660	19 689	8 380	14 911	19 206	68 892	265 383	276 814	292 662
Energy sources		8 832	18 136	15 295	10 964	12 624	2 141	21 124	13 154	2 342	9 308	12 426	47 821	174 166	177 437	188 031
Water management		1 773	2 243	2 357	2 590	3 145	2 154	2 570	2 469	2 135	2 043	2 430	9 045	34 953	37 275	39 529
Waste water management		1 648	1 763	2 243	2 145	2 638	2 188	2 252	2 083	2 205	1 870	2 440	3 865	27 340	29 247	31 019
Waste management		1 455	2 021	1 894	1 636	2 534	2 228	1 715	1 983	1 698	1 690	1 911	8 161	28 925	32 856	34 083
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		28 442	41 762	38 087	36 268	42 717	28 744	44 802	35 788	35 818	37 314	43 854	102 065	515 662	552 920	642 483
Surplus/(Deficit) before assoc.		42 989	(836)	(8 084)	(7 253)	(9 234)	23 305	(12 253)	(7 690)	18 025	(4 919)	(8 842)	14 806	40 015	60 155	69 576
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	42 989	(836)	(8 084)	(7 253)	(9 234)	23 305	(12 253)	(7 690)	18 025	(4 919)	(8 842)	14 806	40 015	60 155	69 576

Table 42: MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

WC012 Cederberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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		29	151	84	479	367	232	57	214	1 029	396	330	294	3 661	4 674	3 661
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		102	524	293	1 661	1 273	804	199	744	3 571	1 376	1 144	1 019	12 709	4 013	5 614
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		112	575	321	1 820	1 395	881	218	815	3 913	1 508	1 253	1 117	13 927	13 948	14 646
Vote 12 - Housing		20	104	58	329	252	159	39	147	707	273	227	202	2 517	3 000	5 000
Vote 13 - Road Transport		48	248	138	784	601	379	94	351	1 686	650	540	481	6 000	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	311	1 601	894	5 073	3 888	2 455	607	2 271	10 906	4 203	3 493	3 113	38 814	25 635	28 922
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		2	13	7	41	31	20	5	18	87	34	28	25	310	-	-
Vote 4 - Community Development Services		92	472	263	1 495	1 146	723	179	669	3 213	1 238	1 029	917	11 436	7 412	7 412
Vote 5 - Corporate and Strategic Services		8	39	22	124	95	60	15	56	267	103	86	76	950	-	-
Vote 6 - Planning and Development Services		12	61	34	193	148	93	23	86	415	160	133	118	1 476	-	-
Vote 7 - Public Safety		16	81	45	257	197	125	31	115	553	213	177	158	1 970	-	-
Vote 8 - Electricity		60	307	172	974	746	471	116	436	2 093	807	671	597	7 450	-	-
Vote 9 - Waste Management		24	124	69	392	301	190	47	176	843	325	270	241	3 000	-	-
Vote 10 - Waste Water Management		3	18	10	56	43	27	7	25	119	46	38	34	425	24 079	41 087
Vote 11 - Water		44	227	127	719	551	348	86	322	1 545	595	495	441	5 498	-	-
Vote 12 - Housing		16	83	46	261	200	126	31	117	562	217	180	160	2 000	3 000	4 250
Vote 13 - Road Transport		10	50	28	157	120	76	19	70	337	130	108	96	1 200	-	-
Vote 14 - Sports and Recreation		10	50	28	157	120	76	19	70	337	130	108	96	1 200	-	-
Capital single-year expenditure sub-total	2	296	1 523	850	4 824	3 698	2 334	577	2 160	10 372	3 997	3 322	2 960	36 915	34 491	52 749
Total Capital Expenditure	2	608	3 124	1 744	9 897	7 586	4 789	1 184	4 431	21 278	8 199	6 816	6 073	75 729	60 127	81 671

Table 43: MBRR SA29 - Budgeted monthly capital expenditure (functional classification)

WC012 Cederberg - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
Governance and administration		10	52	29	165	126	80	20	74	354	136	113	101	1 260	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		10	52	29	165	126	80	20	74	354	136	113	101	1 260	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		153	789	440	2 499	1 916	1 209	299	1 119	5 373	2 071	1 721	1 534	19 123	13 412	16 662
Community and social services		105	541	302	1 713	1 313	829	205	767	3 682	1 419	1 180	1 051	13 106	7 412	7 412
Sport and recreation		10	50	28	157	120	76	19	70	337	130	108	96	1 200	-	-
Public safety		2	12	7	39	30	19	5	18	84	32	27	24	300	-	-
Housing		36	186	104	590	452	286	71	264	1 269	489	407	362	4 517	6 000	9 250
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		89	459	257	1 456	1 116	704	174	652	3 129	1 206	1 002	893	11 138	4 674	3 661
Planning and development		41	212	118	671	515	325	80	301	1 444	556	462	412	5 138	4 674	3 661
Road transport		48	248	138	784	601	379	94	351	1 686	650	540	481	6 000	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		355	1 824	1 018	5 778	4 429	2 796	691	2 587	12 421	4 787	3 979	3 545	44 209	42 040	61 347
Energy sources		60	307	172	974	746	471	116	436	2 093	807	671	597	7 450	-	-
Water management		156	801	447	2 539	1 946	1 228	304	1 137	5 458	2 103	1 748	1 558	19 425	13 948	14 646
Waste water management		13	67	37	212	163	103	25	95	457	176	146	130	1 625	24 079	41 087
Waste management		126	648	362	2 053	1 574	993	246	919	4 414	1 701	1 414	1 260	15 709	4 013	5 614
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	608	3 124	1 744	9 897	7 586	4 789	1 184	4 431	21 278	8 199	6 816	6 073	75 729	60 127	81 671
Funded by:																
National Government		233	1 197	668	3 792	2 906	1 835	454	1 698	8 152	3 141	2 611	2 327	29 014	54 127	72 421
Provincial Government		78	402	224	1 272	975	616	152	570	2 735	1 054	876	781	9 734	6 000	9 250
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		311	1 598	893	5 064	3 882	2 450	606	2 267	10 887	4 195	3 487	3 107	38 748	60 127	81 671
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		297	1 526	852	4 833	3 705	2 339	578	2 164	10 391	4 004	3 328	2 966	36 981	-	-
Total Capital Funding		608	3 124	1 744	9 897	7 586	4 789	1 184	4 431	21 278	8 199	6 816	6 073	75 729	60 127	81 671

Table 44: MBRR S30 - Budgeted monthly cash flow

WC012 Cederberg - Supporting Table SA30 Budgeted monthly cash flow														Medium Term Revenue and Expenditure Framework		
MONTHLY CASH FLOWS	Budget Year 2025/26												Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June			
Cash Receipts By Source														1		
Property rates	5 291	6 062	11 027	6 139	6 055	5 311	5 100	5 258	5 536	5 261	5 725	5 048	5 048	71 813	76 566	79 925
Service charges - electricity revenue	16 865	17 276	14 707	14 134	10 995	15 287	10 929	13 658	12 416	13 738	11 845	17 261	17 261	169 111	178 357	189 204
Service charges - water revenue	2 674	3 109	2 745	3 031	2 841	2 780	3 127	2 940	3 006	3 265	2 984	2 246	2 246	34 749	37 047	38 672
Service charges - sanitation revenue	967	978	981	947	914	923	825	937	840	948	988	839	839	11 086	11 825	12 338
Service charges - refuse revenue	1 012	1 023	1 008	1 036	1 011	1 022	1 005	1 028	1 018	1 025	1 030	1 010	1 010	12 228	13 041	13 613
Rental of facilities and equipment	65	65	65	65	65	65	65	65	65	65	65	65	65	781	816	837
Interest earned - external investments	649	649	649	649	649	649	649	649	649	649	649	649	649	7 788	11 373	11 573
Interest earned - outstanding debtors	328	328	328	328	328	328	328	328	328	328	328	328	328	3 939	4 239	4 535
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	896	793	873	888	888	884	806	806	791	796	780	708	708	9 907	11 586	12 407
Licences and permits	-	-	-	2	-	-	-	-	-	-	-	-	-	2	2	2
Agency services	404	395	395	437	375	292	389	401	333	255	223	270	270	4 171	4 359	4 468
Transfers and Subsidies - Operational	34 836	1 206	2 438	2 859	2 694	22 705	1 615	7 904	21 376	2 171	2 009	7 904	7 904	109 717	118 027	186 885
Other revenue	177	167	266	1 092	668	525	154	321	560	960	198	33	33	5 122	5 344	5 472
Cash Receipts by Source	64 164	32 051	35 483	31 607	27 483	50 772	24 991	34 294	46 919	29 462	26 825	36 363	36 363	440 414	472 581	559 932
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	63	120	4 569	5 752	2 544	3 038	1 901	377	6 270	5 703	4 461	3 950	3 950	38 748	60 127	81 671
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	400	400	400	2 500	2 500
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	14	14	14	14	14	14	14	14	14	14	14	14	14	170	170	170
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	64 242	32 186	40 066	37 373	30 041	53 824	26 906	34 686	53 203	35 179	31 300	40 727	40 727	479 732	535 378	644 272
Cash Payments by Type																
Employee related costs	12 725	12 413	13 133	13 289	19 900	13 817	13 565	13 565	12 981	13 250	13 519	13 519	13 519	165 721	176 651	187 223
Remuneration of councillors	548	548	548	548	549	549	541	578	541	518	512	853	853	6 831	7 139	7 317
Interest	7	7	7	7	7	7	7	7	7	7	7	7	7	84	50	50
Bulk purchases - electricity	14 082	14 426	12 280	11 802	9 181	12 765	9 125	11 405	10 368	11 471	9 891	14 413	14 413	141 209	148 778	157 987
Acquisitions - water & other inventory	820	890	983	1 355	1 193	621	1 101	1 723	1 168	1 380	1 245	1 555	1 555	14 033	14 694	15 096
Contracted services	1 144	1 708	2 382	2 380	3 272	1 671	2 489	5 690	5 989	4 275	5 510	8 032	8 032	44 541	55 428	118 614
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	40	25	6	11	4	4	64	4	253	40	47	252	252	750	774	788
Other expenditure	620	1 879	1 174	4 274	2 479	2 684	3 184	1 477	4 989	1 129	4 748	9 525	9 525	38 162	42 197	43 557
Cash Payments by Type	29 985	31 894	30 514	33 666	36 584	32 118	30 076	34 448	36 878	31 801	35 210	(48 158)	(48 158)	411 332	445 711	530 632
Other Cash Flows/Payments by Type																
Capital assets	608	3 124	1 744	9 897	7 586	4 789	1 184	4 431	21 278	8 199	6 816	6 073	6 073	75 729	60 127	81 671
Repayment of borrowing	-	-	119	-	-	119	-	-	119	-	-	119	119	476	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	30 593	35 018	32 377	43 563	44 170	37 025	31 260	38 879	58 275	40 001	42 025	(41 965)	(41 965)	487 537	505 838	612 303
NET INCREASE/(DECREASE) IN CASH HELD	33 649	(2 832)	7 689	(6 189)	(14 130)	16 798	(4 354)	(4 193)	(5 072)	(4 822)	(10 726)	82 693	82 693	(7 804)	29 540	31 969
Cash/cash equivalents at the month/year begin:	47 123	80 772	77 940	85 629	79 440	65 310	82 108	77 754	73 561	68 489	63 667	52 941	52 941	47 123	39 319	68 859
Cash/cash equivalents at the month/year end:	80 772	77 940	85 629	79 440	65 310	82 108	77 754	73 561	68 489	63 667	52 941	135 634	135 634	39 319	68 859	100 828

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 45: 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure	1	22 618	14 541	13 576	56 065	43 921	43 921	37 353	48 040	70 597
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	1 200	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	1 200	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		23	127	-	11 712	-	-	2 000	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		23	127	-	11 712	-	-	2 000	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17 800	2 478	6 366	22 746	24 031	24 031	18 444	19 948	23 896
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	3 303	3 913	7 780	7 780	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		17 800	2 478	3 063	18 833	16 252	16 252	18 444	19 948	23 896
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 795	11 936	7 209	19 107	19 890	19 890	-	24 079	41 087
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	11 936	-	-	-	-	-	-	-
Waste Water Treatment Works		4 795	-	7 209	19 107	19 890	19 890	-	24 079	41 087
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	2 500	-	-	15 709	4 013	5 614
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	2 500	-	-	12 709	4 013	5 614
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	3 000	-	-
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	530	10 153	10 197	10 197	11 436	7 412	7 412
Community Facilities	1 514	1 317	530	10 153	10 197	10 197	11 436	7 412	7 412
Halls	150	1 199	530	10 153	6 269	6 269	11 436	7 412	7 412
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	-	-	3 928	3 928	-	-	-
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	394	245	1 262	1 071	1 026	1 026	950	-	-	-
Computer Equipment	394	245	1 262	1 071	1 026	1 026	950	-	-	-
Furniture and Office Equipment	1 033	57	85	-	452	452	50	-	-	-
Furniture and Office Equipment	1 033	57	85	-	452	452	50	-	-	-
Machinery and Equipment	1 202	1 231	3 256	705	3 273	3 273	1 875	-	-	-
Machinery and Equipment	1 202	1 231	3 256	705	3 273	3 273	1 875	-	-	-
Transport Assets	3 324	-	18 745	1 210	10 095	10 095	2 920	-	-	-
Transport Assets	3 324	-	18 745	1 210	10 095	10 095	2 920	-	-	-
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 new assets	1	30 084	17 390	37 453	69 205	68 964	68 964	54 584	55 452	78 009

Table 46: 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		172	1 237	253	4 143	7 552	7 552	6 098	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1 237	-	1 100	3 813	3 813	1 750	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	2 478	2 478	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	1 237	-	1 100	1 335	1 335	1 750	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		172	-	253	3 043	3 739	3 739	4 348	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		172	-	253	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	3 043	3 043	3 043	4 348	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	696	696	-	-	-
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	1 735	-	-	-	-	-	1 200	-	-
Community Facilities	-	-	-	-	-	-	1 200	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	1 200	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 735	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	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		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing asse	1	1 907	1 237	253	4 143	7 552	7 552	7 298	-	-
Renewal of Existing Assets as % of total capex		5,0%	4,1%	0,6%	5,1%	8,5%	8,5%	9,6%	0,0%	0,0%
Renewal of Existing Assets as % of deprecn"		7,0%	2,5%	0,6%	13,2%	22,9%	22,9%	21,8%	0,0%	0,0%

Table 47: 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		6 293	11 625	3 956	7 220	11 132	11 132	13 848	4 674	3 661
Roads Infrastructure		2 699	9 356	3 430	2 500	4 435	4 435	11 098	4 674	3 661
Roads		2 699	9 356	3 430	2 500	4 435	4 435	11 098	4 674	3 661
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	696	696	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	696	696	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		234	1 565	259	2 620	5 645	5 645	2 250	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	1 919	1 919	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		234	1 565	259	2 620	3 726	3 726	2 250	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3 360	704	245	-	357	357	500	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	183	183	-	-	-
Reservoirs		500	-	245	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		2 859	704	-	-	174	174	500	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	22	2 100	-	-	-	-	-
Pump Station		-	-	5	900	-	-	-	-	-
Reticulation		-	-	17	1 200	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	1 100	1 100	-	-	-
Operational Buildings	-	-	-	-	1 100	1 100	-	-	-
Municipal Offices	-	-	-	-	1 100	1 100	-	-	-
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 upgrading of existing assets	1	6 293	11 625	3 956	7 220	12 232	12 232	13 848	4 674	3 661
<i>Upgrading of Existing Assets as % of total capex</i>		16,4%	38,4%	9,5%	9,0%	13,8%	13,8%	18,3%	7,8%	4,5%
<i>Upgrading of Existing Assets as % of deprecn"</i>		23,2%	23,4%	9,4%	23,0%	37,1%	37,1%	41,3%	13,4%	10,1%

Table 48: MBRR SA34d - Depreciation by asset class

WC012 Cederberg - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		23 213	46 193	38 159	27 122	28 462	28 462	28 892	30 310	31 771
Roads Infrastructure		5 193	5 123	5 357	5 527	5 443	5 443	5 374	5 397	5 460
Roads		5 193	5 123	5 357	5 527	5 443	5 443	5 374	5 397	5 460
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		550	550	626	550	664	664	672	672	672
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		550	550	626	550	664	664	672	672	672
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 000	3 973	4 002	6 155	4 091	4 091	4 248	4 392	4 399
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		4 000	3 973	4 002	6 155	4 091	4 091	4 248	4 392	4 399
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 014	29 905	19 341	6 945	8 070	8 070	9 166	9 706	10 388
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		1 385	25 182	14 718	-	3 000	3 000	3 000	2 500	2 500
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		4 629	4 723	4 622	6 945	5 070	5 070	6 166	7 206	7 888
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 785	6 100	6 445	6 888	6 864	6 864	7 551	8 212	8 871
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 785	6 100	6 445	6 888	6 864	6 864	7 551	8 212	8 871
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 672	543	2 389	1 057	3 330	3 330	1 881	1 931	1 981
Landfill Sites		1 672	543	2 389	1 032	3 305	3 305	1 806	1 806	1 806
Waste Transfer Stations		-	-	-	25	25	25	75	125	175
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	827	895	897	1 000	929	929	1 043	1 129	1 214
Community Facilities	132	132	132	234	184	184	277	363	448
Halls	16	16	16	117	67	67	160	246	331
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	45	45	45	45	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	696	763	765	766	745	745	766	766	766
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	696	763	765	766	745	745	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	133	134	134	134	134	134	134	134
Operational Buildings	134	133	134	134	134	134	134	134	134
Municipal Offices	134	133	134	134	134	134	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		210	200	201	198	255	255	195	109	66
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		210	200	201	198	255	255	195	109	66
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		210	200	201	198	255	255	195	109	66
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		240	172	208	270	286	286	276	258	247
Computer Equipment		240	172	208	270	286	286	276	258	247
Furniture and Office Equipment		973	755	755	722	739	739	724	658	512
Furniture and Office Equipment		973	755	755	722	739	739	724	658	512
Machinery and Equipment		752	481	580	617	647	647	672	680	680
Machinery and Equipment		752	481	580	617	647	647	672	680	680
Transport Assets		704	733	930	1 322	1 462	1 462	1 530	1 475	1 456
Transport Assets		704	733	930	1 322	1 462	1 462	1 530	1 475	1 456
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	27 107	49 615	41 916	31 438	32 967	32 967	33 519	34 806	36 133

Table 49: MBRR SA35 - Future financial implications of the capital budget

WC012 Cederberg - Supporting Table SA35 Future financial implications of the capital budget								
Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		-	-	-				
Vote 2 - Office of Municipal Manager		-	-	-				
Vote 3 - Financial Administrative Services		310	-	-				
Vote 4 - Community Development Services		11 436	7 412	7 412				
Vote 5 - Corporate and Strategic Services		950	-	-				
Vote 6 - Planning and Development Services		5 138	4 674	3 661				
Vote 7 - Public Safety		1 970	-	-				
Vote 8 - Electricity		7 450	-	-				
Vote 9 - Waste Management		15 709	4 013	5 614				
Vote 10 - Waste Water Management		425	24 079	41 087				
Vote 11 - Water		19 425	13 948	14 646				
Vote 12 - Housing		4 517	6 000	9 250				
Vote 13 - Road Transport		7 200	-	-				
Vote 14 - Sports and Recreation		1 200	-	-				
Total Capital Expenditure		75 729	60 127	81 671	-	-	-	-
Future operational costs by vote	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								
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								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		75 729	60 127	81 671	-	-	-	-

Table 50: 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	2025/26 Medium Term Revenue & Expenditure Framework			
							Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27
Parent municipality:										
<i>List all capital projects grouped by Function</i>										
Community and social services	MIG: CONSTRUCTION OF MULTI-PURPOSE CENTRE (PHASE 1) GRAAFWAT	SO6	Community Facilities	Halls	4	492	3 666	7 412	7 412	7 412
Community and social services	MRFG: OFFICE FURNITURE/EQUIPMENT	SO6	Furniture and Office Equipment	Furniture and Office Equipment	All	10	-	-	-	-
Community and social services	CONSTRUCTION OF MULTI-PURPOSE CENTRE (PHASE 1) GRAAFWATER	SO6	Community Facilities	Halls	4	39	2 603	4 024	-	-
Community and social services	VEHICLES	SO6	Transport Assets	Transport Assets	All	-	1 200	800	-	-
Community and social services	VEHICLES	SO6	Transport Assets	Transport Assets	All	-	-	870	-	-
Energy sources	ELECTRICITY: UPGRADE NETWORK CLANWILLIAM	SO1	Electrical Infrastructure	LV Networks	3	-	1 200	-	-	-
Energy sources	MACHINERY , EQUIPMENT	SO1	Machinery and Equipment	Machinery and Equipment	2	999	120	1 450	-	-
Energy sources	CLANWILLIAM: 11KV CABLE - MARK STREET	SO1	Electrical Infrastructure	LV Networks	3	-	1 150	750	-	-
Energy sources	GRAAFWATER: REFURBISH OVERHEADLINE EAST OF TOWN	SO1	Electrical Infrastructure	LV Networks	4	-	1 100	1 750	-	-
Energy sources	VEHICLES	SO1	Transport Assets	Transport Assets	All	1 786	150	-	-	-
Energy sources	LOADSHEDDING RELIEF GRANT: GENERATORS	SO1	Machinery and Equipment	Machinery and Equipment	All	1 319	-	-	-	-
Energy sources	WARD 3 STREETLIGHTS , SPOTLIGHTS	SO1	Electrical Infrastructure	LV Networks	3	-	-	500	-	-
Energy sources	WARD 2 STREETLIGHTS , SPOTLIGHTS	SO1	Electrical Infrastructure	LV Networks	2	-	-	500	-	-
Energy sources	WARD 5 STREETLIGHTS , SPOTLIGHTS	SO1	Electrical Infrastructure	LV Networks	5	-	-	500	-	-
Energy sources	MDRG: CLANWILLIAM DAMWAL CONTRQL PANEL	SO1	Electrical Infrastructure	LV Networks	3	259	1 376	-	-	-
Energy sources	MDRG:CLANWILLIAM SUBSTATION , PERIMETER FENCE	SO1	Electrical Infrastructure	MV Substations	3	-	1 919	-	-	-
Energy sources	MDRG:ELANDSBAY MINISUB REPLACEMENT	SO1	Electrical Infrastructure	MV Substations	4	-	652	-	-	-
Energy sources	MDRG: REPLACE 315KVA TRANSFORMER	SO1	Electrical Infrastructure	MV Substations	2	-	1 348	-	-	-
Energy sources	MDRG: REPLACE TRANSFORMER GHOLF COURSE WARD 3	SO1	Electrical Infrastructure	MV Substations	3	-	478	-	-	-
Energy sources	MDRG: REPLACE OVERHEADLINE GRAAFWATER	SO1	Electrical Infrastructure	LV Networks	4	-	235	-	-	-
Energy sources	WARD 4 STREETLIGHTS , SPOTLIGHTS	SO1	Electrical Infrastructure	LV Networks	4	-	-	500	-	-
Energy sources	LAMBERTS BAY: 11KV CABLE - RMU WATERWORKS , OVERHE	SO1	Electrical Infrastructure	LV Networks	5	-	-	1 500	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT	SO2	Furniture and Office Equipment	Furniture and Office Equipment	All	2	-	-	-	-
Finance and administration	OFFICE FURNITURE , EQUIPMENT	SO2	Machinery and Equipment	Machinery and Equipment	All	27	-	-	-	-
Finance and administration	OFFICE FURNITURE , EQUIPMENT: FLEET	SO2	Furniture and Office Equipment	Furniture and Office Equipment	All	1	34	10	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT	SO7	Furniture and Office Equipment	Furniture and Office Equipment	4	-	70	-	-	-
Finance and administration	IT EQUIPMENT , SOFTWARE	SO3	Computer Equipment	Computer Equipment	All	913	951	950	-	-
Finance and administration	FINANCE: INVERTERS	SO2	Machinery and Equipment	Machinery and Equipment	All	85	-	-	-	-
Finance and administration	WC MUNICIPAL INTERVENTIONS GRANT - SERVER	SO3	Computer Equipment	Computer Equipment	All	348	-	-	-	-
Finance and administration	VEHICLES	SO2	Transport Assets	Transport Assets	All	-	57	300	-	-
Finance and administration	OFFICE FURNITURE/EQUIPMENT	SO2	Furniture and Office Equipment	Furniture and Office Equipment	All	-	343	-	-	-
Finance and administration	COMPUTER EQUIPMENT	SO2	Computer Equipment	Computer Equipment	All	-	75	-	-	-
Finance and administration	UPGRADE SCM BUILDING	SO2	Operational Buildings	Municipal Offices	3	-	100	-	-	-
Housing	ISUPG: CLANWILLIAM KHAYELITSHA WATER SERVICES	SO6	Water Supply Infrastructure	Distribution	3	1 000	619	2 517	3 000	5 000
Housing	ISUPG: CITRUSDAL RIVERVIEW	SO6	Water Supply Infrastructure	Distribution	2	2 063	2 736	2 000	3 000	4 250
Housing	HSDG: CHEMICAL TOILETS CITRUSDAL RIVERVIEW	SO6	Community Facilities	Public Ablution Facilities	2	-	3 928	-	-	-
Planning and development	MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -	SO1	Roads Infrastructure	Roads	2	1 724	-	-	-	-
Planning and development	MIG: PH2 UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -GRAAFW	SO1	Roads Infrastructure	Roads	3	467	1 478	3 661	4 674	3 661
Planning and development	MIG PMU EQUIPMENT	SO1	Computer Equipment	Computer Equipment	All	1	-	-	-	-
Planning and development	UPGRADE ROADS AND STORMWATER INFRASTRUCTURE-GRAAFWATER OWN	SO1	Roads Infrastructure	Roads	4	1 226	-	1 436	-	-
Planning and development	#N/A	SO6	Furniture and Office Equipment	Furniture and Office Equipment	All	-	5	40	-	-
Public safety	VEHICLES	SO6	Transport Assets	Transport Assets	All	-	1 446	300	-	-
Public safety	UPGRADE TRAFFIC OFFICES LAMBERTS BAY	SO6	Operational Buildings	Municipal Offices	5	-	1 000	-	-	-
Road transport	UPGRADE STORM WATER SYSTEM	SO1	Roads Infrastructure	Roads	5	19	-	-	-	-
Road transport	VEHICLES	SO1	Transport Assets	Transport Assets	All	1 157	-	-	-	-
Road transport	VEHICLES	SO1	Transport Assets	Transport Assets	All	391	-	-	-	-
Road transport	UPGRADE ROADS: CEDERBERG	SO1	Roads Infrastructure	Roads	All	-	2 000	6 000	-	-
Road transport	ROADS: EQUIPMENT CLANWILLIAM	SO1	Machinery and Equipment	Machinery and Equipment	3	37	-	-	-	-
Road transport	MDRG: UPGRADE ROADS	SO1	Roads Infrastructure	Roads	3	-	957	-	-	-
Sport and recreation	OFFICE FURNITURE/EQUIPMENT RESORTS LAMBERTS BAY	SO6	Furniture and Office Equipment	Furniture and Office Equipment	5	32	-	-	-	-
Sport and recreation	OFFICE FURNITURE/EQUIPMENT RESORTS CLANWILLIAM	SO6	Furniture and Office Equipment	Furniture and Office Equipment	3	39	-	-	-	-

Sport and recreation	FENCING CEMETRIES: LAMBERTS BAY	SO1	Community Facilities	Cemeteries/Crematoria	5	-	-	1 200	-	-
Waste management	VEHICLES	SO1	Transport Assets	Transport Assets	All	5 392	2 580	-	-	-
Waste management	MIG: SPECIALISED WASTE VEHICLES	SO1	Transport Assets	Transport Assets	All	7 605	2 375	-	-	-
Waste management	CLANWILLIAM TRANSFER STATION	SO1	Solid Waste Infrastructure	Waste Transfer Stations	All	-	-	8 696	-	-
Waste management	MIG: CLANWILLIAM TRANSFER STATION	SO1	Solid Waste Infrastructure	Waste Transfer Stations	All	-	-	4 013	4 013	5 614
Waste management	LAMBERTSBAY DROP OFF FACILITY	SO1	Solid Waste Infrastructure	Waste drop-off points	5	-	-	3 000	-	-
Waste water management	SEWERAGE: EQUIPMENT GRAAFWATER	SO1	Machinery and Equipment	Machinery and Equipment	4	6	436	100	-	-
Waste water management	SEWERAGE: EQUIPMENT LAMBERTS BAY	SO1	Machinery and Equipment	Machinery and Equipment	5	215	477	75	-	-
Waste water management	SEWERAGE: EQUIPMENT ELANDSBAY	SO1	Machinery and Equipment	Machinery and Equipment	5	15	80	100	-	-
Waste water management	SEWERAGE: EQUIPMENT CLW	SO1	Machinery and Equipment	Machinery and Equipment	3	-	345	-	-	-
Waste water management	SEWERAGE: EQUIPMENT CITRUSDAL	SO1	Machinery and Equipment	Machinery and Equipment	2	366	198	150	-	-
Waste water management	UPGRADE VAN RIOOLNETWERK CITRUSDAL	SO1	Sanitation Infrastructure	Pump Station	2	5	-	-	-	-
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	-	24 079	41 087
Waste water management	UPGRADE VAN RIOOLNETWERK LAMBERTS BAY	SO1	Sanitation Infrastructure	Reclamation	5	17	-	-	-	-
Waste water management	WWTW CLANWILLIAM: CO-FUNDING	SO1	Sanitation Infrastructure	Waste Water Treatment Works	3	-	3 425	-	-	-
Waste water management	MDRG: PLANT , EQUIPMENT	SO1	Machinery and Equipment	Machinery and Equipment	2	-	316	-	-	-
Waste water management	MDRG: PLANT , EQUIPMENT	SO1	Machinery and Equipment	Machinery and Equipment	3	16	804	-	-	-
Waste water management	MDRG: CLANWILLIAM CUT-OFF WALL WWTW	SO1	Sanitation Infrastructure	Waste Water Treatment Works	3	-	783	-	-	-
Waste water management	SLUDGE BEDS	SO1	Sanitation Infrastructure	Waste Water Treatment Works	2	166	-	-	-	-
Waste water management	VEHICLES	SO1	Transport Assets	Transport Assets	3	-	2 280	-	-	-
Waste water management	MDRG UPGRADE STORMWATER CHANNELS LAMBERTS BAY	SO1	Storm Water Infrastructure	Storm water Conveyance	5	-	696	-	-	-
Waste water management	WARD 3 STORMWATER INFRASTRUCTURE	SO1	Storm Water Infrastructure	Storm Water Conveyance	3	-	-	1 200	-	-
Water management	REPAIR OF ROOF STRUCTURE JAN DISSEL	SO1	Water Supply Infrastructure	Reservoirs	3	253	-	-	-	-
Water management	VEHICLES	SO1	Transport Assets	Transport Assets	All	2 414	7	650	-	-
Water management	RBIG - LAMBERTS BAY REGIONAL WATER SUPPLY AND	SO1	Water Supply Infrastructure	Distribution	5	-	12 897	13 927	13 948	14 646
Water management	WATER: EQUIPMENT LAMBERS BAY	SO1	Machinery and Equipment	Machinery and Equipment	5	32	30	-	-	-
Water management	WATER EQUIPMENT CLW	SO1	Machinery and Equipment	Machinery and Equipment	3	114	156	-	-	-
Water management	WATER: EQUIPMENT GRAAFWATER , EBAY	SO1	Machinery and Equipment	Machinery and Equipment	5	25	-	-	-	-
Water management	PLANT , EQUIPMENT CITRUSDAL	SO1	Machinery and Equipment	Machinery and Equipment	5	1	-	-	-	-
Water management	UPGRADE WATER NETWORK: CLANWILLIAM	SO1	Water Supply Infrastructure	Distribution	3	-	-	500	-	-
Water management	MWRG: NEW BOREHOLE SCHEME IN LAMBERTS BAY	SO1	Water Supply Infrastructure	Boreholes	5	3 303	7 332	-	-	-
Water management	MWRG: REFURBISHMENT OF WADRIFT RESERVOIR	SO1	Water Supply Infrastructure	Reservoirs	5	245	-	-	-	-
Water management	MWRG: CLANWILLIAM WTW FILTERS	SO1	Water Supply Infrastructure	Water Treatment Works	3	-	3 043	4 348	-	-
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	3	-	49	-	-	-
Water management	MDRG: UPGRADE MAIN WATER PIPE CITRUSDAL	SO1	Water Supply Infrastructure	Distribution	2	-	174	-	-	-
Water management	WATER EQUIPMENT CDAL	SO1	Machinery and Equipment	Machinery and Equipment	2	-	263	-	-	-
Water management	WMC: BOREHOLE INSTALLATION AND GROUNDWATER QUALITY	SO1	Water Supply Infrastructure	Boreholes	All	-	448	-	-	-
Water management	MDRG: REPLACE MAIN WATER SUPPLY CLANWILLIAM	SO1	Water Supply Infrastructure	Distribution	3	-	696	-	-	-
Parent Capital expenditure						41 668	88 748	75 729	60 127	81 671
Entity Capital expenditure						-	-	-	-	-
Total Capital expenditure						41 668	88 748	75 729	60 127	81 671

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 submitted with the Budget Documentation. This will be finalized upon the approval of the 2025/2026 MTREF at least 30 days before the start of the next financial year directly aligned and informed by the 2025/2026 MTREF.

2.14.2 In year reporting

Reporting to National Treasury in electronic format was fully complied with monthly. 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. Five positions are filled.

2.14.4 Budget and Treasury Office

The Budget and Treasury Office has been established and functional.

2.14.5 Audit Committee

An Audit Committee has been established and is fully functional.

2.14.6 Annual Report

The Annual report is compiled in terms of the MFMA and National Treasury requirements. The 2023/2024 Annual report will be tabled together with the budget at the Council meeting of 31 March 2025.

2.14.7 MFMA Training

MFMP Training is currently underway and is expected to continue into the 2025/2026 financial year. The training is in collaboration with West Coast District Municipality.

2.14.8 Policies

Budget related policies has been reviewed and updated for submission with the approval of the 2025/2026 MTREF & outer two years.

2.15 Other supporting documents

Table 51: MBRR SA1 - Supporting detail to Budgeted Financial Performance

WC012 Cederberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue											
Total Property Rates	6	56 207	78 506	82 215	84 825	83 777	83 777	83 777	87 407	93 091	97 282
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		3 803	8 124	8 522	8 827	9 048	9 048	9 048	9 434	10 048	10 501
Net Property Rates		52 404	70 382	73 693	75 998	74 729	74 729	74 729	77 973	83 043	86 781
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	116 366	112 681	128 726	138 469	152 566	152 566	152 566	173 163	182 445	193 739
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		64	2 076	1 324	2 595	2 935	2 935	2 935	3 330	3 509	3 726
Net Service charges - Electricity		116 302	110 605	127 401	135 874	149 631	149 631	149 631	169 833	178 936	190 013
Service charges - Water											
Total Service charges - Water	6	31 799	32 209	34 645	36 945	36 867	36 867	36 867	38 490	40 993	42 836
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)		1 078	2 389	1 864	3 502	4 090	4 090	4 090	4 269	4 547	4 751
Net Service charges - Water		30 722	29 820	32 781	33 443	32 777	32 777	32 777	34 221	36 446	38 085
Service charges - Waste Water Management											
Total Service charges - Waste Water Management	6	15 408	18 064	19 360	20 542	20 848	20 848	20 848	21 766	23 182	24 224
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		3 404	3 647	3 009	5 237	6 184	6 184	6 184	6 457	6 876	7 186
Net Service charges - Waste Water Management		12 004	14 417	16 351	15 305	14 664	14 664	14 664	15 309	16 306	17 038
Service charges - Waste Management											
Total refuse removal revenue	6	13 319	14 963	16 039	18 065	17 957	17 957	17 957	18 748	19 968	20 867
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)		540	578	1 933	3 629	4 244	4 244	4 244	4 430	4 718	4 930
Net Service charges - Waste Management		12 779	14 385	14 106	14 436	13 713	13 713	13 713	14 318	15 250	15 937
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	92 896	86 907	90 339	102 934	98 318	98 318	98 318	114 138	123 017	130 511
Pension and UIF Contributions		14 085	13 491	13 703	16 338	15 078	15 078	15 078	18 055	18 500	19 651
Medical Aid Contributions		4 504	4 454	4 297	5 810	5 890	5 890	5 890	7 389	7 556	8 025
Overtime		4 214	4 024	4 841	5 779	5 493	5 493	5 493	5 912	6 370	6 768
Performance Bonus		174	(89)	166	-	-	-	-	-	-	-
Motor Vehicle Allowance		7 320	6 526	7 269	7 307	7 020	7 020	7 020	7 949	8 456	8 967
Cellphone Allowance		544	513	505	571	493	493	493	625	661	694
Housing Allowances		355	359	340	385	592	592	592	366	348	369
Other benefits and allowances		5 135	5 045	5 873	6 586	6 744	6 744	6 744	7 425	7 881	8 374
Payments in lieu of leave		1 080	571	1 704	1 388	1 208	1 208	1 208	1 304	1 409	1 522
Long service awards		525	532	493	551	504	504	504	562	627	699
Post-retirement benefit obligations	4	1 549	2 154	1 300	1 463	1 343	1 343	1 343	1 507	1 691	1 898
Entertainment		-	-	-	-	-	-	-	-	-	-
Scaroly		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	132 380	124 488	130 819	149 110	142 683	142 683	142 683	165 232	176 516	187 480
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	132 380	124 488	130 819	149 110	142 683	142 683	142 683	165 232	176 516	187 480

Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	25 603	24 433	26 276	31 438	27 967	27 967	27 967	30 019	31 806	33 133
Lease amortisation	-	-	-	-	-	-	-	-	-	-
Capital asset impairment	1 503	25 182	15 640	-	5 000	5 000	5 000	3 500	3 000	3 000
Total Depreciation and amortisation	27 107	49 615	41 916	31 438	32 967	32 967	32 967	33 519	34 806	36 133
Bulk purchases - electricity										
Electricity bulk purchases	93 891	92 504	105 503	113 900	126 850	126 850	126 850	141 209	148 778	157 987
Total bulk purchases	93 891	92 504	105 503	113 900	126 850	126 850	126 850	141 209	148 778	157 987
Transfers and grants										
Cash transfers and grants	244	728	198	205	205	205	205	720	744	758
Non-cash transfers and grants	-	-	-	15	15	15	15	30	30	30
Total transfers and grants	244	728	198	220	220	220	220	750	774	788
Contracted Services										
Accounting and Auditing	4 825	1 664	2 578	2 839	2 856	2 856	2 856	2 607	2 680	2 726
Audit Committee	93	55	57	60	60	60	60	60	60	60
Building Contractors	21 754	14 026	1 756	3 820	2 799	2 799	2 799	2 800	21 745	74 028
Burial Services	6	13	8	20	20	20	20	25	26	27
Business and Financial Management	1 036	285	255	271	485	485	485	485	551	559
Catering Services	145	40	7	27	55	55	55	25	25	25
Collection	2 385	633	46	500	-	-	-	-	-	-
Commissions and Committees	9	16	17	25	20	20	20	5	5	5
Communications	-	-	-	-	50	50	50	150	157	161
Electrical	-	17 796	27 829	-	13 469	13 469	13 469	10 400	4 949	5 173
Employee Wellness	1	0	18	50	102	102	102	50	52	54
Engineering Services (Civil)	1 079	30	1 227	100	40	40	40	-	-	-
Fire Services	2 639	439	830	2 768	1 668	1 668	1 668	1 000	1 045	1 071
Graphic Designer	-	-	-	-	64	64	64	45	47	48
Human Resources	124	410	30	92	52	52	52	84	87	90
Hygiene Services	63	53	56	70	275	275	275	70	73	75
Inspection Fees	41	44	36	35	55	55	55	75	78	80
Laboratory Services	259	325	274	300	360	360	360	400	418	428
Land and Quantity Surveyors	-	-	-	-	559	559	559	-	-	-
Legal Advice and Litigation	2 163	2 525	3 068	2 524	3 292	3 292	3 292	1 583	1 200	1 400
Maintenance of Buildings and Facilities	587	284	632	1 440	1 847	1 847	1 847	2 210	2 246	2 099
Maintenance of Equipment	5 300	4 791	5 489	3 843	5 454	5 454	5 454	6 677	6 004	16 179
Maintenance of Unspecified Assets	-	-	-	-	148	148	148	-	-	-
Management of Informal Settlements	29	17	-	-	-	-	-	-	-	-
Medical Examinations	1	13	101	20	92	92	92	250	261	268
Meter Management	55	60	16	50	50	50	50	100	105	107
Occupational Health and Safety	1	19	2	50	24	24	24	33	34	35
Organisational	392	57	-	288	288	288	288	-	-	-
Personnel and Labour	312	96	63	500	523	523	523	600	627	643
Photographer	-	-	-	-	35	35	35	35	37	37
Removal of Structures and Illegal Signs	-	-	-	50	-	-	-	-	-	-
Research and Advisory	3 767	1 630	2 809	1 300	3 011	3 011	3 011	3 500	1 045	1 071
Safeguard and Security	607	651	731	940	940	940	940	981	1 026	1 051
Security Services	7 568	6 738	6 957	3 600	3 520	3 520	3 520	3 520	3 678	3 770
Stage and Sound Crew	2	4	6	-	-	-	-	-	-	-
Town Planner	107	208	278	449	410	410	410	1 369	1 431	1 466
Traffic Fines Management	482	-	1 446	1 200	5 080	5 080	5 080	5 080	5 309	5 441
Translators, Scribes and Editors	-	1	-	-	50	50	50	-	-	-
Valuer and Assessors	1 173	397	206	500	430	430	430	323	427	435
Total contracted services	57 006	53 319	56 827	27 732	48 182	48 182	48 182	44 541	55 428	118 614

Operational Costs											
Advertising, Publicity and Marketing	236	160	218	224	187	187	187	296	309	317	
Assets less than the Capitalisation Threshold	427	451	468	807	848	848	848	1 392	1 454	1 490	
Audit fees	4 303	4 810	5 726	5 000	8 360	8 360	8 360	5 000	5 250	5 500	
Bank Charges	797	883	902	950	950	950	950	800	850	900	
Commission - Prepaid Electricity	1 996	854	1 174	1 350	1 350	1 350	1 350	1 409	1 473	1 510	
Computer Service	1 639	1 831	3 116	4 438	5 091	5 091	5 091	5 169	5 391	5 577	
Courier and Delivery Services	24	15	18	15	15	15	15	30	31	32	
Deeds	38	42	39	60	60	60	60	60	63	64	
Drivers Licences and Permits	231	241	263	220	220	220	220	230	241	251	
Dumping Fees (District Council)	-	-	-	8 500	8 500	8 500	8 500	5 441	7 921	7 921	
Entertainment	14	10	24	5	5	5	5	-	-	-	
Eskom Connection Fees	-	-	-	35	35	35	35	50	52	54	
Full Time Union Representative	130	135	139	160	160	160	160	140	146	150	
Hire Charges	1 276	1 714	729	1 387	777	777	777	851	882	768	
Insurance Underwriting (Excess Payments)	153	29	371	70	70	70	70	120	125	129	
Insurance Underwriting (Premiums)	1 139	1 561	1 685	1 100	1 100	1 100	1 100	1 500	1 568	1 607	
Licences (Motor Vehicle)	205	232	235	320	320	320	320	450	470	482	
Licences (Radio and Television)	5	19	(1)	1	1	1	1	1	1	1	
Municipal Services	4 406	4 287	5 590	5 945	7 314	7 314	7 314	8 246	8 688	9 226	
Operating Leases	528	550	514	502	502	502	502	502	524	537	
Printing, Publications and Books	724	593	541	562	582	582	582	564	589	603	
Professional Bodies, Membership and Subscription	1 404	1 472	1 354	1 606	1 606	1 606	1 606	1 640	1 740	1 850	
Radio and TV Transmissions	-	-	-	-	-	-	-	-	-	-	
Registration Fees	527	988	413	635	524	524	524	180	188	193	
Remuneration of Ward Committees	-	12	39	60	60	60	60	60	60	60	
Resettlement Cost	21	-	26	-	110	110	110	40	42	43	
Signage	11	22	17	101	101	101	101	194	203	208	
Skills Development Fund Levy	1 112	1 054	1 122	1 210	1 171	1 171	1 171	1 335	1 366	1 451	
SMS Bulk Message Service	2	-	-	10	-	-	-	20	21	21	
Software Licences	-	0	5	-	44	44	44	50	52	54	
Telephone, Fax, Telegraph and Telex	658	755	292	336	186	186	186	276	288	296	
Travel and Subsistence	287	319	389	449	665	665	665	590	615	630	
Uniform and Protective Clothing	681	477	631	904	1 147	1 147	1 147	742	776	795	
Workmen's Compensation Fund	647	607	757	750	750	750	750	783	818	839	
Total Operational Costs	1	23 620	24 123	26 796	37 712	42 811	42 811	42 811	38 162	42 197	43 557
Repairs and Maintenance by Expenditure Item	8										
Employee related costs	17 500	16 740	16 936	20 864	18 032	18 032	18 032	21 069	22 701	24 120	
Inventory Consumed	3 624	3 820	4 959	5 384	5 718	5 718	5 718	7 415	7 753	7 946	
Contracted Services	6 427	5 105	6 717	5 483	7 553	7 553	7 553	7 627	8 001	7 998	
Operational Costs	1 748	1 781	1 331	2 277	2 068	2 068	2 068	2 619	2 737	2 678	
Total Repairs and Maintenance Expenditure	9	29 299	27 447	29 942	34 008	33 372	33 372	33 372	38 730	41 193	42 742
Inventory Consumed											
Inventory Consumed - Water	803	944	622	800	800	800	800	850	900	950	
Inventory Consumed - Other	7 530	9 784	10 305	10 372	12 115	12 115	12 115	13 183	13 794	14 146	
Total Inventory Consumed & Other Material		8 332	10 728	10 927	11 172	12 915	12 915	12 915	14 033	14 694	15 096

Table 52: 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																
Revenue																
Exchange Revenue																
Service charges - Electricity									169 833							169 833
Service charges - Water												34 221				34 221
Service charges - Waste Water Management											15 309					15 309
Service charges - Waste Management										14 318						14 318
Sale of Goods and Rendering of Services			191	142	8	1 256	19			7					3 158	4 781
Agency services								4 171								4 171
Interest																
Interest earned from Receivables (Exchange)			39						1 958	1 142	1 653	2 473				7 265
Interest earned from Current and Non Current Assets			7 788													7 788
Dividends																
Rent on Land					620	105		8								781
Rent from Fixed Assets										1						47
License and permits																
Special rating levies																
Operational Revenue			73			199	55	14								342
Non-Exchange Revenue																
Property rates			77 973													77 973
Surcharges and Taxes																
Fines, penalties and forfeits					4			45 437	145			1				45 587
License and permits								2								2
Transfer and subsidies - Operational	57 279		4 500	9 322	151	2 173	130	13 730	5 032	6 457	7 010	3 383	549			109 717
Interest earned from Receivables (Non-Exchange)			4 743													4 743
Fuel Levy																
Operational Revenue (Non-Exchange)								2 729	1 200	642	879					5 450
Gains on disposal of Assets						400										400
Other Gains			2 060						12 188							14 248
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		57 279		97 367	10 087	863	3 484	49 782	200 583	21 700	24 061	44 584	3 383	549	3 205	516 929
Expenditure																
Employee related costs	1 077	12 446	28 661	10 026	15 277	10 545	16 062	11 305	13 563	7 753	15 855	2 178	7 792	12 692		165 232
Remuneration of councillors	6 831															6 831
Bulk purchases - electricity								141 209								141 209
Inventory consumed	5	25	482	69	325	15	1 100	2 750	2 115	985	2 648		2 825	990		14 033
Debt impairment			12 208					35 680	825	3 069	4 482	246				56 510
Depreciation and amortisation	10	3	725	299	716	57	169	4 660	2 815	7 666	9 430	4	6 163	802		33 519
Interest			12 415													12 415
Contracted services		1 290	6 879	275	5 629	2 139	7 155	12 675	1 600	1 302	1 083	3 383	500	632		44 541
Transfers and subsidies	210	525		15												750
Irrecoverable debts written off																
Operational costs	1 767	310	11 259	237	6 868	302	885	742	5 764	3 702	5 691	27	413	196		38 162
Losses on disposal of Assets			400													400
Other Losses			2 060													2 060
Total Expenditure		9 901	14 598	75 088	10 921	28 814	13 058	61 051	174 166	28 925	25 890	34 853	5 593	17 393	15 311	515 662
Surplus/(Deficit)		47 378	(14 598)	22 279	(834)	(27 951)	(9 574)	(11 269)	26 418	(7 225)	(1 829)	9 632	(2 210)	(16 844)	(12 106)	1 267
Transfers and subsidies - capital (monetary allocations)					7 412			870				18 275	4 517	3 661		38 748
Transfers and subsidies - capital (in-kind)																
Surplus/(Deficit) after capital transfers & contributions		47 378	(14 598)	22 279	6 578	(27 951)	(9 574)	(10 399)	26 418	(3 212)	(1 829)	27 907	2 307	(13 182)	(12 106)	40 015

Table 53: MBRR SA3 - Supporting table to Budgeted Financial Position

WC012 Cederberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'												
R thousand	Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework	Budget Year +1	Budget Year +2
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS												
Trade and other receivables from exchange transactions												
	Electricity		23 070	19 566	22 786	21 023	29 669	29 669	29 669	33 066	36 466	40 266
	Water		28 074	31 902	26 953	39 469	28 133	28 133	28 133	28 475	28 803	29 184
	Waste		9 143	11 459	11 764	15 363	15 028	15 028	15 028	18 063	21 281	24 660
	Waste Water		13 905	16 882	16 808	21 492	21 661	21 661	21 661	26 331	31 288	36 484
	Other trade receivables from exchange transactions		10 203	16 031	22 558	30 541	30 367	30 367	30 367	38 436	47 081	56 372
	Gross: Trade and other receivables from exchange transactions		84 395	95 840	100 869	127 888	124 858	124 858	124 858	144 371	164 918	186 965
	Less: Impairment for debt		(57 666)	(69 627)	(68 460)	(100 645)	(89 130)	(89 130)	(89 130)	(104 935)	(121 960)	(139 448)
	Impairment for Electricity		(8 080)	(6 803)	(6 510)	(8 877)	(11 116)	(11 116)	(11 116)	(11 928)	(12 606)	(13 514)
	Impairment for Water		(21 119)	(24 497)	(19 297)	(31 840)	(20 379)	(20 379)	(20 379)	(20 619)	(20 838)	(21 106)
	Impairment for Waste		(7 290)	(8 989)	(8 999)	(12 602)	(12 089)	(12 089)	(12 089)	(14 921)	(17 921)	(21 074)
	Impairment for Waste Water		(11 590)	(14 151)	(13 356)	(18 489)	(17 858)	(17 858)	(17 858)	(22 159)	(26 724)	(31 511)
	Impairment for other trade receivables from exchange transactions		(9 586)	(15 187)	(20 297)	(28 836)	(27 687)	(27 687)	(27 687)	(35 307)	(43 470)	(52 243)
	Total net Trade and other receivables from Exchange Transactions		26 729	26 214	32 408	27 244	35 727	35 727	35 727	39 435	43 359	47 517
Receivables from non-exchange transactions												
	Property rates		35 660	38 753	44 923	51 526	52 770	52 770	52 770	58 930	65 407	72 263
	Less: Impairment of Property rates		(24 087)	(30 189)	(33 798)	(46 346)	(40 138)	(40 138)	(40 138)	(44 726)	(49 529)	(54 635)
	Net Property rates		11 573	8 564	11 125	5 180	12 632	12 632	12 632	14 204	15 878	17 628
	Other receivables from non-exchange transactions		20 227	27 854	41 019	91 748	77 066	77 066	77 066	77 580	78 121	78 693
	Impairment for other receivables from non-exchange transactions		(16 834)	(24 378)	(36 133)	(88 250)	(72 103)	(72 103)	(72 103)	(72 540)	(72 999)	(73 486)
	Net other receivables from non-exchange transactions		3 393	3 475	4 886	3 499	4 964	4 964	4 964	5 040	5 122	5 207
	Total net Receivables from non-exchange transactions		14 965	12 039	16 012	8 679	17 596	17 596	17 596	19 244	21 000	22 835
Inventory												
Water												
	Opening Balance		62	73	91	86	86	86	86	86	86	86
	System Input Volume		814	962	618	805	800	800	800	850	900	950
	Water Treatment Works		-	-	-	-	-	-	-	-	-	-
	Bulk Purchases		814	962	618	805	800	800	800	850	900	950
	Natural Sources		-	-	-	-	-	-	-	-	-	-
	Authorised Consumption	6	(803)	(944)	(622)	(800)	(800)	(800)	(800)	(850)	(900)	(950)
	Billed Authorised Consumption		(803)	(944)	(622)	(800)	(800)	(800)	(800)	(850)	(900)	(950)
	Billed Metered Consumption		(803)	(944)	(622)	(800)	(800)	(800)	(800)	(850)	(900)	(950)
	Free Basic Water		-	-	-	-	-	-	-	-	-	-
	Subsidised Water		-	-	-	-	-	-	-	-	-	-
	Revenue Water		(803)	(944)	(622)	(800)	(800)	(800)	(800)	(850)	(900)	(950)
	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		-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
	Closing Balance Water		73	91	86	91	86	86	86	86	86	86
Agricultural												
	Opening Balance		-	-	-	-	-	-	-	-	-	-
	Acquisitions		-	-	-	-	-	-	-	-	-	-
	Issues	7	-	-	-	-	-	-	-	-	-	-
	Adjustments	8	-	-	-	-	-	-	-	-	-	-
	Write-offs	9	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
	Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables												
Standard Rated												
	Opening Balance		1 215	1 381	956	956	1 087	1 087	1 087	1 087	1 087	1 087
	Acquisitions		7 695	9 358	10 436	10 372	12 115	12 115	12 115	13 183	13 794	14 146
	Issues	7	(7 530)	(9 784)	(10 305)	(10 372)	(12 115)	(12 115)	(12 115)	(13 183)	(13 794)	(14 146)
	Adjustments	8	-	-	-	-	-	-	-	-	-	-
	Write-offs	9	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
	Closing balance - Consumables Standard Rated		1 381	956	1 087	956	1 087	1 087	1 087	1 087	1 087	1 087

Non current liabilities - Long Term portion of trade payables										
Electricity Bulk Purchases	-	14 085	-	-	-	-	-	-	-	-
Payables and Accruals - General	-	-	-	-	-	-	-	-	-	-
Water Bulk Purchases	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	26 148	27 848	13 706	13 706	13 706	(0)	0	0
Total Non current liabilities - Long Term portion of trade payables	-	14 085	26 148	27 848	13 706	13 706	13 706	(0)	0	0
Provisions - non-current										
Retirement benefits	30 948	28 614	30 105	36 198	33 541	33 541	33 541	37 332	41 757	46 887
Refuse landfill site rehabilitation	45 814	52 681	61 033	65 585	66 491	66 491	66 491	72 437	78 915	85 972
Long-service Awards	5 072	5 025	5 404	6 337	6 207	6 207	6 207	6 925	7 798	8 844
Total Provisions non-current	81 834	86 320	96 542	108 120	106 239	106 239	106 239	116 694	128 470	141 703
CHANGES IN NET ASSETS										
Accumulated surplus/(deficit)										
Accumulated surplus/(deficit) - opening balance	566 018	568 694	538 137	678 786	578 568	578 568	578 568	643 696	683 711	743 866
GRAP adjustments	(3 658)	-	-	-	-	-	-	-	-	-
Restated balance	562 360	568 694	538 137	678 786	578 568	578 568	578 568	643 696	683 711	743 866
Surplus/(Deficit)	6 334	5 490	40 432	61 064	65 128	65 128	65 128	40 015	60 155	69 576
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
Depreciation offsets	-	-	-	-	-	-	-	-	-	-
Other adjustments	(0)	(36 048)	(0)	(0)	0	0	0	(0)	(0)	(0)
Accumulated Surplus/(Deficit)	1 568 694	538 137	578 568	739 850	643 696	643 696	643 696	683 711	743 866	813 442
Reserves										
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-
Other reserves	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Total Reserves	2 -	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	568 694	538 137	578 568	739 850	643 696	643 696	643 696	683 711	743 866

Table 54: 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	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population												
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												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)	13											
< R2 050 per household per month												
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												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households												
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings												
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail of Free Basic Services (FBS) provided	Ref.	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity										
		Location of households for each type of FBS								
List type of FBS service		Formal settlements - (50 kwh per indigent household per month R '000)								
		64 315	2 076 061	1 324 425	2 595 000	2 935 000	2 935 000	3 330 000	3 509 000	3 726 000
		2 650	1 546	1 223	2 077	2 289	2 289	2 077	2 077	2 077
		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 R '000)								
		1 077 502	2 388 558	1 864 220	3 502 000	4 090 000	4 090 000	4 269 000	4 547 000	4 751 000
		-	1 675	1 320	2 196	2 244	2 244	2 196	2 196	2 196
		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 R '000)								
		3 403 708	3 646 974	3 009 063	5 237 000	6 184 000	6 184 000	6 457 000	6 876 000	7 186 000
		-	1 640	1 305	2 145	2 292	2 292	2 145	2 145	2 145
		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 R '000)								
		539 663	577 977	1 932 814	3 629 000	4 244 000	4 244 000	4 430 000	4 718 000	4 930 000
		-	1 673	1 318	2 191	2 355	2 355	2 191	2 191	2 191
		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 55: MBRR SA11 - Property Rates summary

WC012 Cederberg - Supporting Table SA11 Property rates summary										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Valuation:	1									
Date of valuation:		2021/09/01								
Financial year valuation used		2024/2025								
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes				Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes				Yes		
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)	5	60	60	60	60			60		
No. of properties	5			10 534	10 525	10 525	10 525	10 525	10 525	10 525
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		2	2	2	2	2	2	2	2	2
No. of valuation roll amendments										
No. of objections by rate payers				327	327	230	280	280	280	280
No. of appeals by rate payers				18	18	15	15	15	15	15
No. of successful objections	8			309	309	69	84	84	84	84
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5			13	13	98	98	98	98	98
Municipality owned property value (Rm)				250	250	250	250	250	250	250
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)				30%	30%					
Valuation reductions-nature reserves/park (Rm)				100%	100%	126	126	126	126	126
Valuation reductions-mineral rights (Rm)				-	-					
Valuation reductions-R15,000 threshold (Rm)				100	100	99	99	99	99	99
Valuation reductions-public worship (Rm)				-	-	123	123	123	123	123
Valuation reductions-other (Rm)				928	928	625	625	625	625	625
Total valuation reductions:		-	-	1 028	1 028	974	974	974	974	974
Total value used for rating (Rm)	5			8 439	8 446	8 505	8 505	8 505	8 505	8 505
Total land value (Rm)	5			-	-					
Total value of improvements (Rm)	5			-	-					
Total market value (Rm)	5			9 467	9 466	9 479	9 479	9 479	9 479	9 479
Rating:										
Residential rate used to determine rate for other categories? (Y/N)				Yes	Yes					
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)				Yes	Yes					
Special rating area used? (Y/N)				No	No					
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6				75 725	74 744	74 744	77 973	81 481	83 514
Rate revenue expected to collect (R'000)	6				69 364	67 061	67 061	69 957	73 105	74 929
Expected cash collection rate (%)					91,6%	89,7%	89,7%	92,0%	92,0%	92,0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)					1 092	1 209	1 209	1 263	1 263	1 263
Rebates, exemptions - pensioners (R'000)					7 735	140	140	146	146	146
Rebates, exemptions - bona fide farm. (R'000)					-	-	-	-	-	-
Rebates, exemptions - other (R'000)					-	7 688	7 688	8 026	8 026	8 026
Phase-in reductions/discouts (R'000)					-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	8 827	9 037	9 037	9 435	9 435	9 435

Table 56: 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 2024/25												
Valuation:												
No. of properties		588			6 663	1 654	59	1 066	495			
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)												
Base of valuation (select)		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			
Combination of rating types used? (Y/N)		Yes			Yes	Yes	Yes	Yes	Yes			
Flat rate used? (Y/N)		No			No	No	No	No	No			
Is balance rated by uniform rate/variable rate?		Variable			Variable	Variable	Variable	Variable	Variable			
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)						126						
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)					99							
Valuation reductions-public worship (Rm)							123					
Valuation reductions-other (Rm)	2				625							
Total valuation reductions:												
Total value used for rating (Rm)	6	1 015			2 548	4 360	12	473	98			
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6	1 015			3 273	4 486	135	473	98			
Rating:												
Average rate	3	0,018691			0,014458	0,003614	0,003614	0,018691	0,003614			
Rate revenue budget (R '000)		17 659			36 843	15 758	42	4 089	354			
Rate revenue expected to collect (R'000)		15 944			33 056	14 138	38	3 668	317			
Expected cash collection rate (%)	4	89,7%			89,7%	89,7%	89,7%	89,7%	89,7%			
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)					1 209							
Rebates, exemptions - pensioners (R'000)					140							
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)					7 688							
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,eductns,discs (R'000)												

Table 57: 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 2025/26												
Valuation:												
No. of properties		588			6 663	1 654	59	1 066	495			
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)												
Base of valuation (select)		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			
Combination of rating types used? (Y/N)		Yes			Yes	Yes	Yes	Yes	Yes			
Flat rate used? (Y/N)		No			No	No	No	No	No			
Is balance rated by uniform rate/variable rate?		Variable			Variable	Variable	Variable	Variable	Variable			
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)						126						
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)					99							
Valuation reductions-public worship (Rm)							123					
Valuation reductions-other (Rm)	2				625							
Total valuation reductions:												
Total value used for rating (Rm)	6	1 015			2 548	4 360	12	473	98			
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6	1 015			3 273	4 486	135	473	98			
Rating:												
Average rate	3	0,019514			0,015094	0,003773	0,003773	0,019514	0,003773			
Rate revenue budget (R'000)		18 376			38 464	16 451	44	4 269	369			
Rate revenue expected to collect (R'000)		16 487			34 510	14 760	39	3 830	331			
Expected cash collection rate (%)	4	89,7%			89,7%	89,7%	89,7%	89,7%	89,7%			
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)					1 263							
Rebates, exemptions - pensioners (R'000)					146							
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)					8 026							
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,eductns,discs (R'000)												

Table 58: 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	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates (rate in the Rand)	1								
Residential properties			0,0146	0,0134	0,0141	0,0147	0,0154	0,0164	0,0171
Residential properties - vacant land			0,0146	0,0134	0,0141	0,0147	0,0154	0,0164	0,0171
Formal/informal settlements									
Small holdings									
Farm properties - used			0,0036	0,0033	0,0035	0,0037	0,0038	0,0041	0,0043
Farm properties - not used			0,0036	0,0033	0,0035	0,0037	0,0038	0,0041	0,0043
Industrial properties			0,0188	0,0173	0,0182	0,0191	0,0199	0,0212	0,0221
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties			0,0188	0,0173	0,0182	0,0191	0,0199	0,0212	0,0221
Municipal properties									
Public service infrastructure			0,0036	0,0033	0,0035	0,0037	0,0038	0,0041	0,0043
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Property rates by usage									
Business and commercial properties			0,01882	0,01732	0,01824	0,01906	0,01989	0,02119	0,02214
Industrial properties			0,01882	0,01732	0,01824	0,01906	0,01989	0,02119	0,02214
Mining properties									
Residential properties			0,01456	0,01339	0,01410	0,01474	0,01539	0,01639	0,01713
Agricultural properties			0,00364	0,00335	0,00353	0,00368	0,00385	0,00410	0,00428
Public benefit organisations			0,00364	0,00335	0,00353	0,00368	0,00385	0,00410	0,00428
Public service purpose properties			0,01882	0,01732	0,01824	0,01906	0,01989	0,02119	0,02214
Public service infrastructure properties			0,00364	0,00335	0,00353	0,00368	0,00385	0,00410	0,00428
Vacant land									
Sport Clubs and Fields (Bibui 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	85 000	85 000
Indigent rebate or exemption			40%	40%	40%	40%	40%	40%	40%
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption			75%	75%	75%	75%	75%	75%	75%
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)					131	147	153	160	164
Service point- vacant land (Rands/month)					121	123	129	134	138
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	12
Water usage - Block 2 (c/k)		(fill in thresholds)			13	13	13	14	14
Water usage - Block 3 (c/k)		(fill in thresholds)			15	15	16	16	17
Water usage - Block 4 (c/k)		(fill in thresholds)			25	26	27	28	29
Water usage - Block 5 (c/k)		(fill in thresholds)							
Water usage - Block 6 (c/k)		(fill in thresholds)							
Other	2								

Table 60: 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		2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:								
<i>List all operational projects grouped by Function</i>								
	Project Management Unit	Improve and sustain basic service delivery and infrastructure development	SO1	899	940	2 179	1 229	11 296
	Finance	Strive for financial viability and economic sustainability	SO2	66 987	69 965	68 344	68 860	72 866
	Water Treatment	Improve and sustain basic service delivery and infrastructure development	SO1	20 458	9 445	10 448	10 427	10 748
	Solid Waste Disposal (Landfill Sites)	Improve and sustain basic service delivery and infrastructure development	SO1	17 550	30 315	28 925	32 856	34 083
	Town Planning, Building Regulations and Enforcement	Enable a resilient, sustainable, quality and inclusive living environment and human settlements	SO5	4 729	5 337	5 700	6 101	6 435
	Mayor and Council	Promote Good Governance, Community Development & Public Participation	SO3	8 750	9 313	9 901	10 392	10 754
	Supply Chain Management	Strive for financial viability and economic sustainability	SO2	4 220	4 861	5 037	5 419	5 750
	Informal Settlements	Enable a resilient, sustainable, quality and inclusive living environment and human settlements	SO5	40	12	2	2	2
	Administrative and Corporate Support	Develop and transform the institution to provide a people-centred human resources and services	SO7	14 122	13 177	15 808	16 781	17 502
	Human Resources	Promote Good Governance, Community Development & Public Participation	SO3	3 077	4 444	5 455	5 846	6 173
	Housing	Enable a resilient, sustainable, quality and inclusive living environment and human settlements	SO5	4 134	6 018	5 591	24 123	76 554
	Water Distribution	Improve and sustain basic service delivery and infrastructure development	SO1	18 932	22 168	24 505	26 847	28 780
	Administrative and Corporate Support	Promote Good Governance, Community Development & Public Participation	SO3	9 106	7 806	8 152	7 031	7 369
	Community Halls and Facilities	Facilitate social cohesion, safe and healthy communities	SO6	836	1 077	1 340	1 443	1 389
	Disaster Management	Facilitate social cohesion, safe and healthy communities	SO6	2 470	4 311	4 065	4 304	4 480
	Libraries and Archives	Facilitate social cohesion, safe and healthy communities	SO6	6 104	6 438	6 608	7 253	7 690
	Police Forces, Traffic and Street Parking Control	Facilitate social cohesion, safe and healthy communities	SO6	39 158	52 027	54 689	56 356	57 765
	Recreational Facilities	Facilitate social cohesion, safe and healthy communities	SO6	4 293	4 811	5 774	6 178	6 517
	Sports Grounds and Stadiums	Facilitate social cohesion, safe and healthy communities	SO6	1 707	1 644	1 654	1 731	1 799
	Information Technology	Promote Good Governance, Community Development & Public Participation	SO3	4 488	6 519	7 551	7 894	8 100
	Roads	Improve and sustain basic service delivery and infrastructure development	SO1	13 585	14 221	15 943	16 672	17 309
	Sewerage	Improve and sustain basic service delivery and infrastructure development	SO1	16 520	19 470	21 130	22 688	24 174
	Storm Water Management	Improve and sustain basic service delivery and infrastructure development	SO1	1 332	1 977	1 449	1 498	1 536
	Waste Water Treatment	Improve and sustain basic service delivery and infrastructure development	SO1	3 078	4 348	4 761	5 060	5 308
	Community Parks (including Nurseries)	Improve and sustain basic service delivery and infrastructure development	SO1	6 695	6 848	7 883	8 464	8 958
	Electricity	Improve and sustain basic service delivery and infrastructure development	SO1	152 780	164 848	174 166	177 437	188 031
	Governance Function	Promote Good Governance, Community Development & Public Participation	SO3	1 115	1 206	1 881	2 022	2 143
	Municipal Manager, Town Secretary and Chief Executive Officer	Promote Good Governance, Community Development & Public Participation	SO3	4 789	4 454	4 658	4 965	5 211
	Corporate Wide Strategic Planning (IDPs, LEAPs)	Promote Good Governance, Community Development & Public Participation	SO3	1 918	2 200	1 636	1 750	1 845
	Fleet Management	Strive for financial viability and economic sustainability	SO2	1 031	1 397	1 708	1 796	1 729
	Economic Development/Planning	Facilitate, expand and nurture sustainable economic growth and eradicate poverty	SO4	4 258	3 599	4 021	4 315	4 564
	Road and Traffic Regulation	Facilitate social cohesion, safe and healthy communities	SO6	1 771	1 903	2 297	2 468	2 618
	Legal Services	Promote Good Governance, Community Development & Public Participation	SO3	4 147	4 269	2 403	2 711	3 006
	Parent Operational expenditure			445 078	491 367	515 662	552 920	642 483
	Total Operational expenditure			445 078	491 367	515 662	552 920	642 483

2.15.1 Proposed tariff structure for the 2025/26 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:

A handwritten signature in black ink, consisting of a horizontal line that curves downwards and then loops back to the right, ending in a small vertical stroke.

Date: **31 March 2025**