

CEDERBERG MUNICIPALITY



2026/2027 TO 2028/2029 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK

May 2026



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PART 1: ANNUAL BUDGET

MAYOR'S REPORT

The Mayor's budget speech for the final 2026/27 Medium Term Budget Revenue and Expenditure Framework (MTREF) will be presented by the Executive Mayor, Councilor A Scheepers during the council meeting.



Cllr Azrial Scheepers
Executive Mayor



LEGISLATIVE BACKGROUND:

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

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

The Mayor complied with the above legislation as the draft budget was tabled to Council on 31 March 2026. In addition to this, the budget was advertised for public comments and the public was given opportunity to make comments or representation on the budget through different platforms of engagement. The closing date for public comments was 30 April 2026.

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

- (1) The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.
- (2) An annual budget—
 - (a) must be approved before the start of the budget year;
 - (b) is approved by the adoption by the council of a resolution referred to in section 17 (a) (i); and
 - (c) must be approved together with the adoption of resolutions as may be necessary—
 - (i) imposing any municipal tax for the budget year;
 - (ii) setting any municipal tariffs for the budget year;
 - (iii) approving measurable performance objectives for revenue from each source and for each vote in the budget;
 - (iv) approving any changes to the municipality's integrated development plan; and
 - (v) approving any changes to the municipality's budget-related policies.
- (3) The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant Provincial Treasury.

The Budget has been drafted in accordance with the requirements of MFMA Circular No 132 & 134. i.e. Municipal Budget Circular for the 2026/27 MTREF, the Division of Revenue Bill B5 of 2026 and the Provincial Gazette Extraordinary 9206 dated 12 March 2026.



COUNCIL RESOLUTIONS

It is recommended that:

1. Council approves the final 2026/2027 Annual Budget Report APPENDIX A.
2. Council approves the final tabled annual budget of Cederberg municipality for the financial year 2026/27 and the two outer years 2027/28 and 2028/29 as set out in APPENDIX B & C (Budget schedules A1 to A10 and supporting schedules SA1 to SA 38.)
3. Council approves the Quality Certificate signed by the Accounting Officer, as set out in APPENDIX D.
4. Council approves for implementation the revised budget related policies, as set out in APPENDIX E.
5. Council approves 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.
6. That Council approves the Service Level Standards set out in APPENDIX G.
7. That council approves the Procurement Plans as set out in APPENDIX H.
8. That Council approves the Budget Locking Certificate signed by the Accounting Officer, as set out in Annexure I.

EXECUTIVE SUMMARY

Sound financial management is crucial for Cederberg Municipality to stay financially viable and provide sustainable, economical, and equitable services. This year's planning and budgeting process reviewed priorities and allocating funds to meet critical service needs and comply with legislative requirements. This aligns with the Council's strategic objective to improve basic service delivery and infrastructure development.

1. The South African economy and inflation targets

GDP growth is expected to average 1.8 per cent from 2026 to 2028. Medium-term growth will be underpinned by household consumption supported by further gains in real purchasing power, moderately stronger wage growth, easing inflation, wealth gains from rising asset prices, improved consumer sentiment and better credit conditions. Continued investments in renewable energy and easing structural constraints are expected to support higher investment. Key factors for achieving faster economic growth and creating much-needed jobs include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.

Inflation is expected to increase from 3.2 per cent in 2025 to 3.4 per cent in 2026, driven by higher food prices (particularly meat due to supply disruptions linked to foot-and mouth disease). Inflation is forecast to ease to 3.3 per cent in 2027 and 3.2 per cent in 2028, but risks from geopolitical tensions, exchange rate volatility, administered prices and animal disease outbreaks remain elevated. The reduction of the inflation target to 3 per cent with a 1 percentage point tolerance band will structurally reduce inflation, helping to protect real income levels.

2. Local Government Allocations

According to MFMA circular 134, in the 2026/27 financial year, the overall direct allocations to local government amount to R182.3 billion, made up of R110.1 billion in the local government equitable share; R54.7 billion in direct conditional grants and R17.5 billion in the General fuel levy sharing with metros. These allocations alleviate some of the financial pressures, particularly in basic services, where the costs of providing services are rising. The overall direct allocations to local government grow by an annual average rate of 3.1 per cent and the local government equitable share and related allocations grow by 4.4 per cent over the 2026 MTEF period.

3. Revenue Management

Past years' increasing electricity tariffs continue to strain consumers' ability to afford this service. Municipalities (with the electricity function) as a result, at higher risk of non-technical losses, particularly related to theft and illegal bypassing.

Circular 132 indicates that many municipalities do not have dedicated Revenue Protection staff in place or have reduced their operational funding for Revenue Protection culminating in reduced collections and a related strain on cash flow and the ability to pay creditors. Municipalities are advised to prioritise Revenue Protection measures in 2026/27 and future MTREFs if not already implemented.

Conditional grant for smart prepaid meters

Cederberg Municipality benefited from the Eskom Debt Relief Programme by receiving a Schedule 6B in-kind/indirect grant, from National Treasury valued at R40 million to replace single phase electricity meters to prepaid smart meters. The project managed to replace 5 500 smart meters as phase one. Cederberg Municipality has received an additional R14 million for phase two implementation of the smart pre-paid meters. Phase two consist of the replacement of the remaining single-phase meters plus the three-phase meters.

4. Financial Risks and Challenges

The Municipality faces numerous risks and challenges. Although the municipality has managed these challenges well, there are still financial risks and challenges which impact directly on its operations and liquidity position. The costs and risks associated with the Regional Landfill Site in Vanrhynsdorp within the Matzikama Municipal area are considered significant to Cederberg Municipality. The Municipality is forced to allocate significant resources to the construction of a transfer station in Clanwilliam, drop-off facilities in Graafwater, Elands Bay and Lamberst Bay. This will have a huge impact on the cash flow and funded budget position of the municipality. Funding has been sourced from the MIG allocation, however, the municipality must use most of its own funding throughout the MTREF.

The Regional Landfill Site has been commissioned, and it is expected from the municipality to start with the repayment of the loan the West Coast District Municipality (WCDM) obtained from the Development Bank of Southern Africa (DBSA) which will cause more strain on the cash flow and budget funded position of Cederberg. During the current financial year, the Municipality has negotiated a temporary freeze on repayments of interest as well as the capital repayments. Management is currently in negotiations with WCDM, Matzikama and the DBSA regarding the restructuring of the loan repayment agreement. The municipality needs to carry most of the cost of constructing a transfer station together with drop-off points. The projected total capital budgetary expense is around R 40 million, while the operational expense is around R 12 million.

During the 2024/25 Audit, the AG has ruled that the VAT payable on Library and INEP grants should indeed be recognised as liabilities and are not provisions, nor are they contingent liabilities. This resulted in increased risk on the cash flow of the Municipality. The Municipality is expected to request South African Revenue Services (SARS) to perform a VAT audit for the period affected upon which it is hopeful to engage SARS for the possibility of a payment arrangement. The municipality reported

over R26 million as a liability to SARS which include the VAT, interest and penalties. Provision for this repayment has been made in the final budget.

The implementation of AARTO remains a risk as this will tremendously impact revenue generated from traffic fines, which is currently 10.23% of the revenue budget.

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

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

5. Balancing Development and Fiscal Sustainability

A: Setting Cost reflective tariffs

Municipal tariff setting must align with established budgetary principles, particularly those of cost reflectivity, transparency, sustainability, and accountability as promoted by national fiscal frameworks.

Consumption-based charges should be structured to recover only the direct and variable costs associated with service usage. This is to ensure fairness and promoting efficient resource consumption. Fixed costs, including salaries and wages, should be recovered through a fixed/basic charge to enhance pricing clarity and prevent cross-subsidisation distortions. This approach is consistent with National Treasury guidelines and reinforces the principle of sound financial management.

Considering the principles of financial sustainability and asset management, municipalities must ensure that tariffs generate sufficient revenue not only to cover operational costs but also to fund the ongoing need for maintenance, rehabilitation, and replacement of infrastructure.

6. Indigent Management

Cederberg Municipality has a high low-income households component as many households relies on farmwork. The management of its indigent households are critical to manage but also creates a unique challenge as the municipality must be able to restrict free basic services to national policy limits. Many households are falling closely outside that threshold and are therefore do not qualifying as an indigent household. The municipality is extending free basic services for water 6kL and electricity 50 kWh to pensioner homeowners who are exceeding the financial threshold residing in the property they owned as a subsidised service.

The indigent criteria have been kept reflecting that a households' monthly income may not exceed the maximum amount of R 7 000. This is slightly above 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.



The municipality has embarked on a process of installing flow water meters and smart prepaid meters to those households who qualify as Indigent households to ensure we adhere to the National Treasury regulations and guidelines.

The municipality is also in the process of procuring an indigent management system to vet all applicants and to minimize audit queries. This will ensure the validity of indigents and accurate revenue and reporting.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2026/27 Medium-term Revenue and Expenditure Framework:



Table 1: Consolidated Overview of the 2026/2027 MTREF

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Operating Revenue	388 842 336	449 615 415	503 674 464	514 609 788	539 629 769	539 629 769	562 661 665	633 414 065	661 740 964
Total Operating Expenditure	408 694 693	445 615 209	476 189 111	514 019 873	538 419 142	538 419 142	562 200 861	645 023 672	682 185 422
Surplus/(Deficit)	- 19 852 357	4 000 206	27 485 353	589 915	1 210 627	1 210 627	460 804	- 11 609 607	- 20 444 458
Capital Transfers and Subsidies (Monetary allocations)	25 342 709	26 460 935	37 780 985	39 848 176	33 896 211	33 896 211	79 596 478	101 421 683	54 492 556
Capital Transfers and Subsidies (Allocations in-kind)	-	5 550 229	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5 490 352	36 011 369	65 266 339	40 438 091	35 106 838	35 106 838	80 057 282	89 812 076	34 048 098
Total Capital Expenditure	30 252 751	41 662 116	53 751 410	78 459 243	73 864 139	73 864 139	110 667 478	125 221 683	75 742 556

Operating Revenue
R 562.662m

Total operating revenue has grown by 4.27% or R23.032 million for the 2026/27 financial year compared to the last 2025/26 Adjustments Budget. For the two outer years, operational revenue will increase by 12.57% in the 2027/2028 and 4.47% for 2028/2029 respectively, equating a total revenue growth of R122.111 million over the MTREF mainly due to increase in government grants.

Operating Expenditure
R 562.201m

Total operating expenditure for the 2026/2027 financial year has been appropriated at R562.201 million. When compared to the 2025/26 Adjustments Budget, operational expenditure has increased by 4.42% in the 2026/2027, by 14.73% in the 2027/2028 and decreases by 5.76% in the 2028/2029 budget year.

Operating Surplus
R461k

The first year in the MTREF translates into a budgeted operating surplus of R 461 thousand, however after taking into consideration capital funding, it translates into a budget surplus of R80.057 million. The budget surplus for the two outer years steadily increases to R89.812 million for 2027/28 and decreases to R 34.048 million in the last year of the MTREF. These surpluses will be used to fund capital expenditure and to further ensure cash backing of reserves and funds.

Capital Expenditure
R 110.667m

The capital budget of R110.667 million for 2026/2027 has increased by 49.83% when compared to the 2025/26 Adjustment Budget due mainly due to an increase in Government Grants. The capital program amounts to R125.222 million in the 2027/2028 financial year and decreases to R75.743 million in the 2028/2029 financial year. The combination of equitable and own income sources was used to fund the projects over the MTREF.

Own funds:
R31.071m
Government Grants:
R 79.596m

The major portion of the capital budget will be funded from Government grants and subsidies. Until such time that the Municipality exits the Debt Relief Program, it will make contributions to capital projects from own funding and not borrowings.



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 its debt collection department. During the current financial year, the municipality has also installed smart electricity pre-paid meters which is expected to increase the existing revenue base. It is also in the process of procuring smart water meters, which will be rolled out to the indigent group for the first phase.

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 95% annual collection rate for property rates and other key service charges;
- Implementation of the prescribed increase allowed by the National Electricity Regulator of South Africa (NERSA) at 9.01%
- 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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue										
Exchange Revenue										
Service charges - Electricity	110 605	127 401	152 838	168 694	175 977	175 977	175 977	185 513	207 970	236 012
Service charges - Water	29 820	32 781	32 696	34 221	34 944	34 944	34 944	35 218	37 522	38 723
Service charges - Waste Water Management	14 417	16 351	15 823	15 309	15 914	15 914	15 914	16 470	17 370	17 927
Service charges - Waste Management	14 385	14 106	14 604	14 318	14 677	14 677	14 677	15 852	16 980	17 863
Sale of Goods and Rendering of Services	4 443	4 560	5 318	4 781	5 008	5 008	5 008	6 115	6 411	6 717
Agency services	3 782	4 300	4 012	4 171	4 158	4 158	4 158	4 325	4 468	4 611
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)	9 776	8 117	7 362	7 265	6 511	6 511	6 511	6 766	7 030	7 312
Interest earned from Current and Non Current Assets	2 020	5 191	9 619	7 788	10 853	10 853	10 853	11 234	11 237	11 241
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	747	970	1 070	781	966	966	966	947	978	1 009
Licences and permits	2	11	2	2	2	2	2	2	2	2
Special rating levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-
Development Charges	394	382	53	55	55	55	55	55	57	59
Operational Revenue	552	464	543	356	401	401	401	394	398	402
Non-Exchange Revenue										
Property rates	70 382	73 693	74 997	76 578	80 951	80 951	80 951	83 139	85 883	88 632
Surcharges and Taxes	33	-	-	-	-	-	-	700	723	746
Fines, penalties and forfeits	10 570	32 934	56 370	45 587	54 330	54 330	54 330	57 548	59 447	61 349
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	108 753	110 938	105 686	109 882	110 390	110 390	110 390	103 728	158 980	152 521
Interest earned from Receivables (Non-Exchange)	-	4 208	4 500	4 743	4 222	4 222	4 222	4 389	4 562	4 741
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges	813	3 629	3 863	5 431	4 493	4 493	4 493	4 813	5 131	5 609
Gains on disposal of Fixed and Intangible Assets	-	-	1 428	400	400	400	400	10 000	5 000	3 000
Other Gains	7 346	9 580	12 889	14 248	15 377	15 377	15 377	15 453	3 265	3 265
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	388 842	449 615	503 674	514 610	539 630	539 630	539 630	562 662	633 414	661 741

Revenue generated from service charges remains the major source of revenue for the municipality amounting to R253.053 million (44.97%) of the total revenue.

The second largest revenue source is grants and subsidies totaling R103.728 million and mainly comprises of equitable share allocated through the Division of Revenue Act (DoRA), Municipal Infrastructure Grant (MIG), Integrated National Electrification Program (INEP), Regional Bulk Infrastructure Grant (RBIG), Upgrade of Informal Settlements Partnership Grant (UISPG) 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 R83.139 million. Other major sources of revenue include Interest from receivables, fines, penalties and forfeits, agency services and various other income sources.

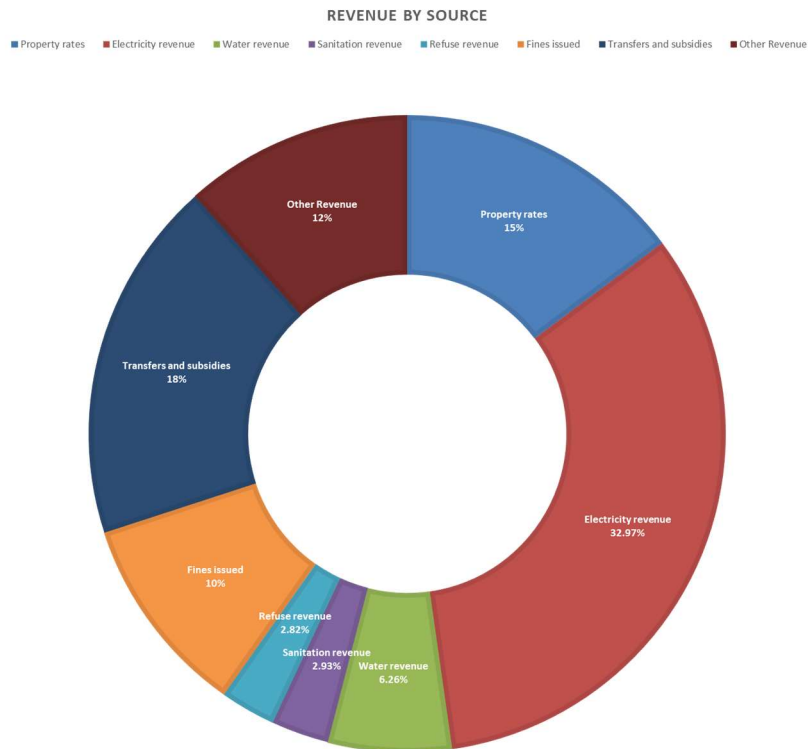


Figure 1: Revenue by Source

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 to ensure the full recovery costs associated with 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.

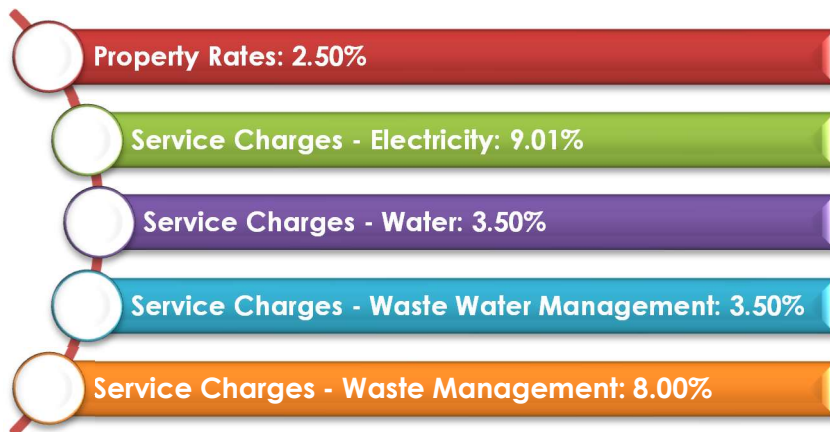
Municipalities must justify in their budget narratives and all increases in excess of the projected inflation target for 2026/2027, which is estimated at 3.70%, and pay careful attention to tariff increase across all consumer groups.

Revenue	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 8 - Electricity	210 811 605	229 550 981	259 908 442
Vote 9 - Waste Management	27 270 367	35 600 451	37 380 704
Vote 10 - Waste Water Management	37 037 000	56 304 000	54 497 000
Vote 11 - Water	47 050 083	63 875 119	66 152 155
Expenditure	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 8 - Electricity	187 335 588	205 094 996	230 386 478
Vote 9 - Waste Management	28 461 153	32 043 457	33 078 335
Vote 10 - Waste Water Management	28 548 449	30 808 189	33 139 594
Vote 11 - Water	39 482 420	42 485 297	45 765 077
Surplus (Deficit) - Electricity	23 476 017	24 455 985	29 521 964
Surplus (Deficit) - Waste Management	(1 190 786)	3 556 994	4 302 369
Surplus (Deficit) - Waste Water Management	8 488 551	25 495 811	21 357 406
Surplus (Deficit) - Water	7 567 663	21 389 822	20 387 078

Figure 2: Surplus/ Deficit per Service

The table above indicates the surplus/ deficit for the 2026/2027 MTREF. The only deficit per service department is during the 2026-2027 financial year for Waste Management Services. The remaining services are operating at a surplus for the MTREF.

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



From the A3A table, one can note that the service departments are operating at a surplus, except for waste management in Yr 1 of the MTREF. It should also be noted that revenue in the respective departments includes grant funding.

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. A new procurement process has been initialized for the new valuation roll that is to be implemented 01 July 2027.



The proposed tariff for property rates will be increased by 2.5% in the 2026/27 financial year. This is to maintain a balance in the total cost of the increase in the total client bill to the municipality and to alleviate the previous year's increases, especially with the implementation of the new and higher market related valuations of 2022. The municipality has gone through a benchmarking exercise and concluded that its property rate charges are significantly higher than municipalities within its category or within the West Coast district. To attract investors within its towns either for industrial development or holiday homes the municipality must ensure its property rates are fair, equitable and competitive within the district.

WATER TARIFF INCREASES



Cederberg Municipality faces similar challenges with regards to water supply, due to aged infrastructure, inadequate maintenance and repairs and the drought that were experienced in the Western Cape a few years ago. Cederberg is currently facing its own water quality challenges due to the current flooding experienced in the Western Cape. Water tariffs should be cost-reflective and the municipality should ensure that water complies with all applicable quality standards. The water

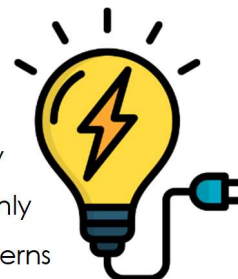
tariff structure must therefore ensure that:

- 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 proposed tariff increase of 3.50% for water will be implemented with effect from 1 July 2026.

SALE OF ELECTRICITY AND IMPACT OF TARIFF INCREASES

NERSA has announced a revised bulk electricity pricing structure. The Municipality has conducted a cost-reflective study of electricity, with tariffs submitted to NERSA for approval. The study identified that to be cost reflective, tariffs should increase by 13.5%. However, the Municipality decided to implement a proposed increase of only 9.01%. This decision considers numerous comments from consumers expressing concerns about the affordability of tariffs. The difference between the proposed rate by NERSA and that implemented by the municipality must be recovered within the MTREF period.



Despite increased costs, higher levels of unemployment and poverty in our community, the Municipality will continue to provide free basic services to our registered indigent residents (50 kWh per month). This has also been extended to pensioners (60 and above) who do not qualify as indigent consumers.

SANITATION AND IMPACT OF TARIFF INCREASES



A tariff increase of 3.50% for sanitation from 1 July 2026 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. Additional funding has also been made available for maintenance of the Treatment Plants and purchasing of pumps.

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

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 landfill site is cash backed. Currently solid waste removal is operating at a loss.



An increase of 8.00 % per cent increase in the waste removal tariff is proposed from 1 July 2026. The increase is slightly higher than the current inflation, however is attributed to ensuring that the Municipality are able to cover the additional costs associated with the transfer of refuse to the Regional Landfill site. The tariffs for refuse are currently not cost-reflective, however, the municipality can't levy the burden on its residents in one year. This will be phased in over the MTREF period with above average increases. A higher proposed monthly fixed charge will also be levied on consumers to contribute to the cost of utilising the Regional Landfill Site, which has come with its own set of challenges. The municipality must construct a transfer station and three drop-off facilities. It must also ensure it repays the loan obtained by the West Coast District Municipality from the Development Bank of Southern Africa (DBSA).

REVENUE FROM TRAFFIC FINES



Revenue from traffic fines was based on the results achieved since inception of the service provider's contract. The collection of fines has gradually increased. Though the revenue is increasing and providing alleviation from expenses, the municipality is aware that revenue from traffic fines is currently at risk due to the possible implementation of AARTO. However, with no set implementation date, revenue will only be adjusted when a realistic date is set.

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		669.75	705.25	722.88	755.41	755.41	755.41	2.5%	774.29	799.84	825.44
Electricity: Basic levy		428.70	493.44	556.11	626.96	626.96	626.96	9.0%	683.45	743.80	844.21
Electricity: Consumption		2 247.10	2 586.40	2 914.80	3 270.00	3 270.00	3 270.00	9.0%	3 564.63	3 879.38	4 403.10
Water: Basic levy		124.45	131.04	146.77	153.23	153.23	153.23	3.5%	158.59	163.83	169.07
Water: Consumption		501.00	340.65	347.55	362.70	362.70	362.70	3.5%	375.39	387.78	400.19
Sanitation		233.86	255.84	271.18	283.11	283.11	283.11	3.5%	293.02	302.69	312.37
Refuse removal		155.96	168.42	188.62	196.92	196.92	196.92	8.0%	212.67	219.48	226.72
Other											
sub-total		4 360.82	4 681.04	5 147.91	5 648.33	5 648.33	5 648.33	7.3%	6 062.05	6 496.80	7 181.11
VAT on Services											
Total large household bill:		4 360.82	4 681.04	5 147.91	5 648.33	5 648.33	5 648.33	7.3%	6 062.05	6 496.80	7 181.11
% increase/-decrease		-	7.3%	10.0%	9.7%	-	-	(24.6%)	7.3%	7.2%	10.5%
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		446.50	470.16	481.92	503.60	503.60	503.60	2.5%	516.19	533.23	550.29
Electricity: Basic levy		428.70	493.44	556.11	626.96	626.96	626.96	9.0%	683.45	743.80	844.21
Electricity: Consumption		1 163.30	1 293.20	1 457.40	1 635.00	1 635.00	1 635.00	9.0%	1 782.31	1 939.69	2 201.55
Water: Basic levy		124.45	131.04	146.77	153.23	153.23	153.23	3.5%	158.59	163.83	169.07
Water: Consumption		265.95	278.05	283.70	296.05	296.05	296.05	3.5%	306.41	316.52	326.65
Sanitation		233.86	255.84	271.18	283.11	283.11	283.11	3.5%	293.02	302.69	312.37
Refuse removal		155.96	168.42	188.62	196.92	196.92	196.92	8.0%	212.67	219.48	226.72
Other											
sub-total		2 818.72	3 090.15	3 385.70	3 694.87	3 694.87	3 694.87	7.0%	3 952.65	4 219.24	4 630.87
VAT on Services											
Total small household bill:		2 818.72	3 090.15	3 385.70	3 694.87	3 694.87	3 694.87	7.0%	3 952.65	4 219.24	4 630.87
% increase/-decrease		-	9.6%	9.6%	9.1%	-	-	(23.6%)	7.0%	6.7%	9.8%
Monthly Account for Household - 'Indigent' Household receiving free basic services											
Rates and services charges:											
Property rates		223.25	141.05	144.58	251.80	251.80	251.80	2.5%	258.10	266.61	275.15
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		583.21	671.27	648.42	732.00	732.00	732.00	9.0%	797.95	868.41	985.65
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		135.38	142.52	157.81	151.90	151.90	151.90	3.5%	157.22	162.40	167.60
Sanitation		38.95	42.61	45.16	47.15	47.15	47.15	3.5%	48.80	50.41	52.02
Refuse removal		125.78	32.45	36.34	37.94	37.94	37.94	8.0%	40.98	42.29	43.68
Other											
sub-total		1 106.56	1 029.89	1 032.31	1 220.79	1 220.79	1 220.79	6.7%	1 303.04	1 390.13	1 524.10
VAT on Services											
Total small household bill:		1 106.56	1 029.89	1 032.31	1 220.79	1 220.79	1 220.79	6.7%	1 303.04	1 390.13	1 524.10
% increase/-decrease		-	(6.9%)	0.2%	18.3%	-	-	(63.1%)	6.7%	6.7%	9.6%

OPERATING EXPENDITURE FRAMEWORK

Cederberg Municipality's expenditure framework for the 2026/27 budget and MTREF are informed by the following:

- Budgeting for an operating surplus.
- Achieving and maintaining the required funding levels over the MTREF .
- Maintaining a funded budget status 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.
- Continuation of rolled out projects to increase revenue especially with focus on the implementation of smart water and electricity meters.
- The budget assumptions will be revisited to review the operating deficits in the outer years.

EMPLOYEE RELATED COST

The budgeted allocation for employee related costs for the 2026/2027 financial year totals R 188.829 million (including remuneration of Councilors), which equals 33.59% 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 and the budget has been compiled in terms of this agreement. For the MTREF the increases were as follows:

- 2026-2027: 7.25% (4% + 0.75% + notch of 2.5%)
- 2027-2028: 7.75% (4% + 1.25% + notch of 2.5%)
- 2028-2029: 7.75% (4% + 1.25% + notch of 2.5%)

The inflation rate of 4% was used as the Circular indicates that should inflation be below 4%, it is deemed to be 4%.

Current and vacant positions were budgeted for as per the recently revised organogram of the municipality. The municipality went through a rigorous redesign of the organogram. Vacancies were also cut and or staggered during the final budget process, to ensure the affordability of the structure.

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 R 37.690 million for the 2026/2027 financial and equate to 6.70% of the total operating expenditure.

INTEREST

Finance charges consist primarily of the repayment of interest on interest charged for post-retirement benefits as well as interest charged for the rehabilitation of the landfill sites. Finance charges make up 2.22% (R12.470 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. The possibility of taking up loans will be considered upon successful exit of the Debt Relief Program.

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 8.76 %. The expenditure includes distribution losses which currently equaled 5.77% (Cederberg Municipality AFS, 2024/25) and is within acceptable norms. The total budget for 2026/27 amount R 161.484 million or 28.72% of the total operating expenditure.

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 expenditure group has been prioritized to ensure sustainability of Cederberg Municipality's infrastructure. For 2026/2027 the appropriation against this group of expenditure is R17.180 million. This has been reviewed with the final budget as prices of fuel have increased substantially due to the effect of the Middle East war on the purchase price of fuel.

CONTRACTED SERVICES

Contracted services relate 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. This also includes building projects as identified in the housing pipeline. 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 full-time basis. Contracted Services have significantly decreased mainly due to the decrease in the allocation Human Settlements, however in the outer years of the MTREF this is expected to increase. This expenditure group has also been identified as an area in which cost savings and efficiencies have been achieved in line with the approved cost containment policy.

OPERATIONAL COSTS

Operating costs comprise 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. Provision has been made for the operational cost component of the Regional Landfill site. The capital portion will be provided for upon conclusion of negotiations.

Cederberg Municipality continues to implement cost containment measures in 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 2026/27 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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure										
Employee related costs	124 488	130 819	138 386	164 632	160 570	160 570	160 570	181 982	192 711	206 957
Remuneration of councillors	5 697	6 081	6 355	6 831	6 634	6 634	6 634	6 847	7 189	7 549
Bulk purchases - electricity	92 504	105 503	124 217	141 209	148 477	148 477	148 477	161 484	175 743	199 468
Inventory consumed	10 728	10 927	13 314	14 186	17 246	17 246	17 246	17 180	17 662	18 227
Debt impairment	34 315	50 384	66 019	52 790	64 529	64 529	64 529	46 271	49 021	51 850
Depreciation, amortisation and impairment	49 615	42 207	33 693	33 534	36 371	36 371	36 371	37 690	40 175	40 949
Interest, Dividends and Rent on Land	13 042	16 030	15 150	12 415	12 719	12 719	12 719	12 470	13 412	14 674
Contracted services	53 319	55 518	40 502	45 175	50 927	50 927	50 927	40 505	89 037	81 608
Transfers and subsidies	728	198	164	750	788	788	788	850	878	906
Irrecoverable debts written off	-	-	-	-	-	-	-	13 680	13 680	13 680
Operational Cost and Other Cost	24 123	27 296	35 399	40 037	36 571	36 571	36 571	40 055	42 328	43 131
Disposal of Fixed and Intangible Assets	135	651	-	400	400	400	400	-	-	-
Other Losses	-	-	2 989	2 060	3 188	3 188	3 188	3 188	3 188	3 188
Total Expenditure	408 695	445 615	476 189	514 020	538 419	538 419	538 419	562 201	645 024	682 185

The following graph gives a breakdown of main expenditure categories for the 2026/2027 financial year:

EXPENDITURE BY TYPE

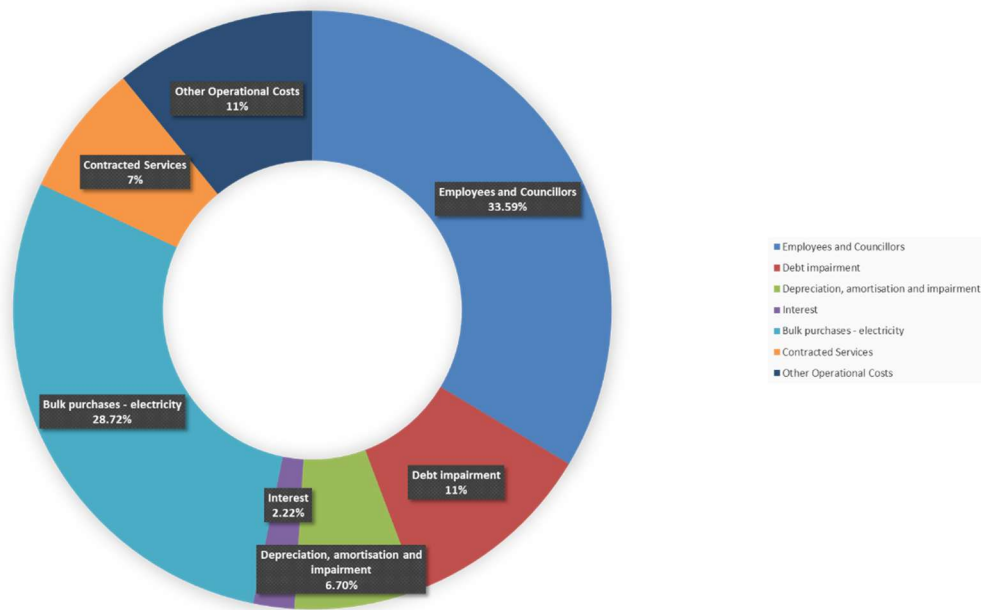


Figure 3: Expenditure by Type

TRANSFERS AND GRANTS

Transfer and grants consist of cash and non-cash transfers to others, organizations and or individuals. The provision for the 2026/27 MTREF is at R850 thousand and increases to R 878 thousand and R 906 thousand in the outer years. This type of expenditure will be utilized within a policy framework where organizations and individuals apply through a grant in aid policy for assistance by the Municipality. The increase is also in line with the SLA signed between Cederberg & the Tourism Bureau.

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 employees are related and other costs directly related to repairs and maintenance projects are not factored accurately.

Repairs & maintenance increased from R41.997 million in the 2025/2026 financial year to R44.211 million in 2026/2027 budget year. This translates into a ratio of 5.40% in relation to PPE and Investment



Property. Allocation to repairs & maintenance decreases slightly in Yr2 but increases again in the last year of the MTREF. This will be reviewed with the next budget cycle. It is also reliant on the financial recovery of the municipality to be further supplemented.

The municipality is still below Treasury's norm, but significant improvement is noticed from prior years.

Table 5: Repairs and maintenance per asset class

WC012 Cederberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		15 275	16 724	17 002	22 197	24 612	24 612	23 877	25 259	26 723
Roads Infrastructure		6 664	7 928	8 536	10 004	11 511	11 511	12 638	13 454	14 325
Roads		-	-	-	-	-	-	-	-	-
Road Structures		6 664	7 928	8 536	10 004	11 511	11 511	12 638	13 454	14 325
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Stormwater Infrastructure		869	684	673	712	775	775	240	248	256
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		869	684	673	712	775	775	240	248	256
Electrical Infrastructure		797	668	1 584	2 625	3 119	3 119	2 161	2 230	2 302
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		797	668	1 584	2 625	3 119	3 119	2 161	2 230	2 302
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 140	1 101	1 226	1 270	1 361	1 361	1 275	1 319	1 364
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		28	55	24	400	255	255	365	377	389
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 112	1 046	1 201	870	1 106	1 106	910	942	975
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 223	5 655	4 859	6 601	6 851	6 851	6 864	7 280	7 723
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 049	5 549	4 738	5 591	5 816	5 816	6 242	6 638	7 060
Waste Water Treatment Works		174	106	121	1 010	1 035	1 035	622	642	663
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		582	688	124	985	995	995	700	726	753
Landfill Sites		582	688	124	985	995	995	700	726	753
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	7 924	8 186	8 364	10 243	10 370	10 370	12 107	12 524	13 182
Community Facilities	6 623	6 960	6 878	8 520	8 293	8 293	9 303	9 742	10 244
Halls	1 093	812	753	1 247	1 631	1 631	1 858	1 979	1 912
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	80	-	-	-	-	210	-	-
Cemeteries/Crematoria	9	23	10	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	5 489	6 017	6 050	7 258	6 662	6 662	7 235	7 764	8 332
Public Open Space	32	29	65	15	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 302	1 226	1 487	1 723	2 077	2 077	2 805	2 782	2 938
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 302	1 226	1 487	1 723	2 077	2 077	2 805	2 782	2 938
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	19	65	554	1 208	497	497	1 097	1 136	1 175
Operational Buildings	19	65	554	1 208	497	497	1 097	1 136	1 175
Municipal Offices	19	65	554	1 208	497	497	1 097	1 136	1 175
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		59	151	122	210	171	171	221	202	209
Computer Equipment		59	151	122	210	171	171	221	202	209
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		74	3	4	587	273	273	241	249	257
Machinery and Equipment		74	3	4	587	273	273	241	249	257
Transport Assets		4 104	4 848	5 103	5 064	6 074	6 074	6 667	6 758	6 901
Transport Assets		4 104	4 848	5 103	5 064	6 074	6 074	6 667	6 758	6 901
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 Repairs and Maintenance Expenditure	1	27 455	29 976	31 150	39 509	41 997	41 997	44 211	46 128	48 446
R&M as a % of PPE & Investment Property		3.6%	4.4%	4.4%	5.1%	5.7%	5.7%	5.4%	5.1%	5.2%
R&M as % Operating Expenditure		6.7%	6.7%	6.5%	7.7%	7.8%	7.8%	8.2%	8.2%	7.5%

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 basic services households are required to register in terms of Cederberg Municipality's Policy. It is estimated that between 2 000 and 2 500 households will receive subsidy on tariffs and rates in the 2026/2027 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 R17.614 million for the 2026/2027 financial year.

The benefits are as follows:

- 6kl free water
- 50kwh free electricity
- Between 40% and 30% rebate on property rates (depending on income)
- No basic charge for water - Sanitation usage subsidized
- Refuse consumption subsidized

Pensioners (older than 60) rebate thresholds are as follows:

- R0 – R5 000: 40% rebate
- R5 001 – R10 000: 30% rebate
- R10 001 and more: 20% rebate

Pensioners (75 and older):

- R0 - R10 000: 60% rebate

In addition to the above, from the 2026/2027 financial year, the municipality is also extending the following free basic services to pensioners (older than 60 and non-indigent)

- 6kl free water
- 50kwh free electricity

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 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 - Table A10 Basic service delivery measurement										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		1 675	1 320	2 244	2 244	2 394	2 394	2 196	2 196	2 196
Sanitation (free minimum level service)		1 640	1 305	2 292	2 145	2 394	2 394	2 145	2 145	2 145
Electricity/other energy (50kwh per household per month)		1 546	1 223	2 289	2 077	2 325	2 325	2 077	2 077	2 077
Refuse (removed at least once a week)		1 673	1 318	2 355	2 191	2 394	2 394	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)		(2 389)	(1 864)	(3 301)	(4 269)	(4 053)	(4 053)	(4 053)	(5 143)	(6 462)
Sanitation (free sanitation service to indigent households)		(3 647)	(3 009)	(4 999)	(6 457)	(6 121)	(6 121)	(6 121)	(6 335)	(8 314)
Electricity/other energy (50kwh per indigent household per month)		(2 076)	(1 324)	(2 363)	(3 308)	(3 232)	(3 232)	(3 232)	(6 348)	(12 130)
Refuse (removed once a week for indigent households)		(578)	(1 933)	(3 421)	(4 430)	(4 208)	(4 208)	(4 208)	(4 544)	(5 989)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	(8 690)	(8 131)	(14 084)	(18 464)	(17 614)	(17 614)	(17 614)	(22 370)	(32 895)
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		(8 124)	(8 522)	(8 811)	(9 263)	(9 498)	(9 498)	(9 498)	(9 717)	(10 036)
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		(8 124)	(8 522)	(8 811)	(9 263)	(9 498)	(9 498)	(9 498)	(9 717)	(10 036)



CAPITAL EXPENDITURE

The capital expenditure framework totals R 311.632 million over the MTREF, of which R 110.667 million is allocated for the 2026/27 financial year. Capital expenditure is displayed in several ways in the tables and figure below.

Table 7 illustrates the capital expenditure appropriated for multi- and single year per vote.

Table 7: Budgeted capital expenditure by vote

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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		9 356	2 185	261	4 235	5 428	5 428	5 428	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	1 200	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	10 986	5 465	5 465	5 465	8 360	17 295	14 731
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		731	-	-	13 927	-	-	-	-	14 646	15 303
Vote 12 - Housing		13 214	1 000	1 201	2 517	-	-	-	27 000	29 200	-
Vote 13 - Road Transport		-	-	1 720	6 000	6 000	6 000	6 000	15 874	14 267	16 210
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	23 300	3 185	4 382	37 664	16 893	16 893	16 893	51 234	75 408	46 245
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	30	82	82	82	-	-	-
Vote 3 - Financial Administrative Services		225	115	438	10	49	49	49	295	-	-
Vote 4 - Community Development Services		1 204	540	4 883	13 786	12 702	12 702	12 702	4 140	-	-
Vote 5 - Corporate and Strategic Services		239	1 261	950	950	791	791	791	1 550	-	-
Vote 6 - Planning and Development Services		16	1 227	4	1 476	1 476	1 476	1 476	80	-	-
Vote 7 - Public Safety		-	-	2 524	4 420	4 830	4 830	4 830	2 743	-	-
Vote 8 - Electricity		3 600	4 363	5 332	7 450	10 163	10 163	10 163	1 900	600	1 000
Vote 9 - Waste Management		3	12 997	3 011	3 000	1 925	1 925	1 925	2 130	6 000	4 500
Vote 10 - Waste Water Management		262	7 848	19 527	425	7 206	7 206	7 206	13 610	26 114	22 998
Vote 11 - Water		1 241	6 388	9 785	4 848	15 836	15 836	15 836	8 661	700	1 000
Vote 12 - Housing		117	2 063	2 155	2 000	16	16	16	22 000	16 400	-
Vote 13 - Road Transport		43	1 604	762	1 200	696	696	696	480	-	-
Vote 14 - Sports and Recreation		-	72	-	1 200	1 200	1 200	1 200	1 844	-	-
Capital single-year expenditure sub-total		6 953	38 477	49 369	40 795	56 971	56 971	56 971	59 434	49 814	29 498
Total Capital Expenditure - Vote		30 253	41 662	53 751	78 459	73 864	73 864	73 864	110 667	125 222	75 743

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 is prioritized to maintain service delivery to consumers at an acceptable level.

Many of the projects funded from internally generated funding include but is not limited to:

- Transfer Station Clanwilliam
- Drop-Off Facility Lamberts Bay
- Upgrade of Roads Cederberg
- Upgrade of Bulk Sewer Infrastructure
- Upgrade of Bulk Electrical Infrastructure

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. Various EIA studies need to be completed for the Municipality to continue with this project. Funding has been made available by National Treasury in the middle year of the MTREF. A portion of own funds is also attributed to the Desalination Plant to ensure progress as requested by the Department of Water and

Sanitation. **Table 8 & Figure 4** illustrates the funding mixed for capital projects and the percentage each funding source is contributing to the total capital budget for 2026/27. A component of own funding has also been allocated in the outer years for capital projects.

Table 8: Capital budget per funding source

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funded by:										
National Government	12 124	17 601	25 141	29 014	22 300	22 300	22 300	25 669	55 822	54 493
Provincial Government	13 219	8 679	12 640	10 834	11 597	11 597	11 597	53 928	45 600	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 910	15 383	15 970	38 611	39 968	39 968	39 968	31 071	23 800	21 250
Total Capital Funding	30 253	41 662	53 751	78 459	73 864	73 864	73 864	110 667	125 222	75 743

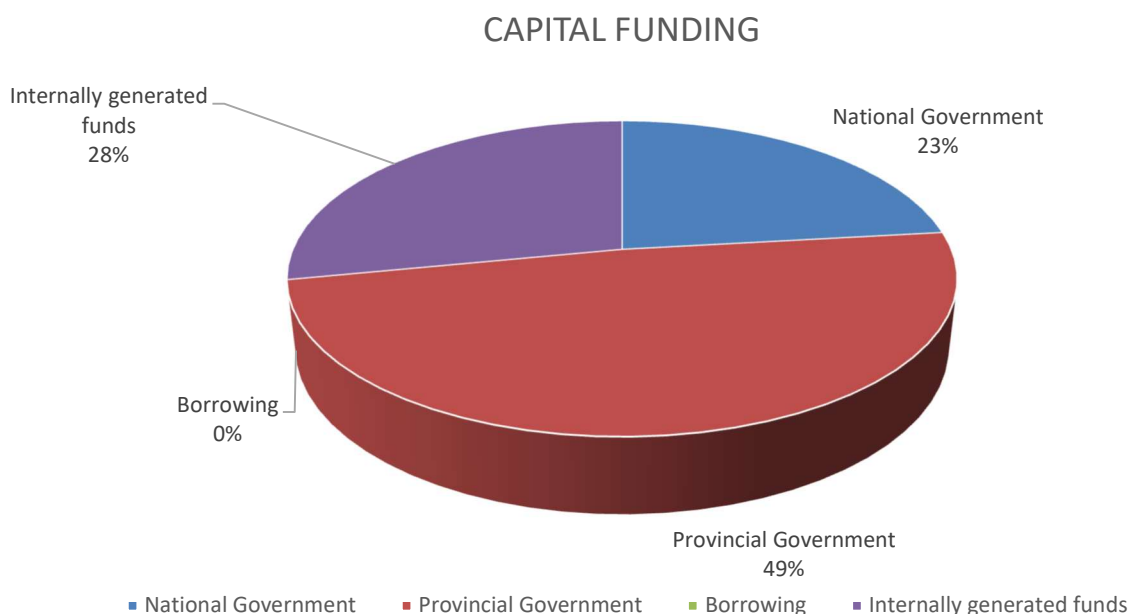


Figure 4: Capital budget per funding source

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 2026/27 budget and MTREF to be approved by the Council.

Table 9: MBRR A1 - Budget Summary

WC012 Cederberg - Table A1 Budget Summary										
Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	70 382	73 693	74 997	76 578	80 951	80 951	80 951	83 139	85 883	88 632
Service charges	169 227	190 639	215 962	232 542	241 512	241 512	241 512	253 053	279 842	310 525
Investment revenue	2 020	5 191	9 619	7 788	10 853	10 853	10 853	11 234	11 237	11 241
Transfer and subsidies - Operational	108 753	110 938	105 686	109 882	110 390	110 390	110 390	103 728	158 980	152 521
Other own revenue	38 460	69 155	97 411	87 820	95 924	95 924	95 924	111 507	97 472	98 823
Total Revenue (excluding capital transfers and contributions)	388 842	449 615	503 674	514 610	539 630	539 630	539 630	562 662	633 414	661 741
Employee costs	124 488	130 819	138 386	164 632	160 570	160 570	160 570	181 982	192 711	206 957
Remuneration of councillors	5 697	6 081	6 355	6 831	6 634	6 634	6 634	6 847	7 189	7 549
Depreciation, amortisation and impairment	49 615	42 207	33 693	33 534	36 371	36 371	36 371	37 690	40 175	40 949
Interest, Dividends and Rent on Land	13 042	16 030	15 150	12 415	12 719	12 719	12 719	12 470	13 412	14 674
Inventory consumed and bulk purchases	103 232	116 430	137 531	155 395	165 723	165 723	165 723	178 664	193 405	217 695
Transfers and subsidies	728	198	164	750	788	788	788	850	878	906
Other expenditure	111 893	133 849	144 909	140 463	155 615	155 615	155 615	143 698	197 253	193 456
Total Expenditure	408 695	445 615	476 189	514 020	538 419	538 419	538 419	562 201	645 024	682 185
Surplus/(Deficit)	(19 852)	4 000	27 485	590	1 211	1 211	1 211	461	(11 610)	(20 444)
Transfers and subsidies - capital (monetary allocations)	25 343	26 461	37 781	39 848	33 896	33 896	33 896	79 596	101 422	54 493
Transfers and subsidies - capital (in-kind)	-	5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5 490	36 011	65 266	40 438	35 107	35 107	35 107	80 057	89 812	34 048
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 490	36 011	65 266	40 438	35 107	35 107	35 107	80 057	89 812	34 048
Capital expenditure & funds sources										
Capital expenditure	30 253	41 662	53 751	78 459	73 864	73 864	73 864	110 667	125 222	75 743
Transfers recognised - capital	25 343	26 280	37 781	39 848	33 896	33 896	33 896	79 596	101 422	54 493
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 910	15 383	15 970	38 611	39 968	39 968	39 968	31 071	23 800	21 250
Total sources of capital funds	30 253	41 662	53 751	78 459	73 864	73 864	73 864	110 667	125 222	75 743
Financial position										
Total current assets	79 026	123 084	170 127	107 671	156 107	156 107	156 107	140 896	160 239	175 535
Total non current assets	757 906	684 008	706 070	782 618	741 825	741 825	741 825	814 803	899 850	934 643
Total current liabilities	117 376	105 357	117 279	89 460	106 679	106 679	106 679	73 131	74 832	76 701
Total non current liabilities	102 849	123 166	126 729	116 694	123 958	123 958	123 958	135 215	148 092	162 264
Community wealth/Equity	616 707	578 568	632 188	684 134	667 295	667 295	667 295	747 352	837 165	871 213
Cash flows										
Net cash from (used) operating	51 191	80 491	99 208	68 308	56 325	56 325	56 325	83 726	135 799	83 896
Net cash from (used) investing	(30 759)	(46 273)	(54 127)	(78 059)	(73 464)	(73 464)	(73 464)	(100 667)	(120 222)	(72 743)
Net cash from (used) financing	(3 470)	(1 738)	(1 741)	(306)	(278)	(278)	(278)	174	174	174
Cash/cash equivalents at the year end	28 778	61 258	104 598	37 066	87 181	87 181	87 181	70 414	86 165	97 492
Cash backing/surplus reconciliation										
Cash and investments available	28 778	61 258	104 598	37 066	87 181	87 181	87 181	70 414	86 165	97 492
Application of cash and investments	86 350	66 532	59 404	32 287	29 685	29 685	29 685	(8 911)	(12 359)	(16 185)
Balance - surplus (shortfall)	(57 573)	(5 274)	45 194	4 779	57 496	57 496	57 496	79 325	98 524	113 678
Asset management										
Asset register summary (WDV)	757 471	681 112	703 396	781 018	740 489	740 489		813 466	898 513	933 307
Depreciation	49 615	42 207	33 693	33 534	36 371	36 371		37 690	40 175	40 949
Renewal and Upgrading of Existing Assets	12 862	4 209	13 272	22 330	32 932	32 932		23 147	17 267	17 710
Repairs and Maintenance	27 455	29 976	31 150	39 509	41 997	41 997		44 211	46 128	48 446
Free services										
Cost of Free Basic Services provided	(8 690)	(8 131)	(14 084)	(18 464)	(17 614)	(17 614)		(17 614)	(22 370)	(32 895)
Revenue cost of free services provided	(8 124)	(8 522)	(8 811)	(9 263)	(9 498)	(9 498)		(9 498)	(9 717)	(10 036)
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 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 recognised are 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Government and administration		148 778	158 614	158 030	156 381	165 799	165 799	174 365	164 185	164 848
Executive and council		52 761	53 691	57 461	57 301	58 151	58 151	56 998	50 205	49 791
Finance and administration		96 017	104 923	100 568	99 080	107 648	107 648	117 367	113 980	115 057
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		46 758	48 307	76 870	75 497	77 183	77 183	125 789	160 794	117 224
Community and social services		6 362	7 920	11 253	17 681	16 891	16 891	9 504	8 407	8 315
Sport and recreation		2 960	3 031	3 171	3 205	3 263	3 263	4 393	3 892	4 116
Public safety		10 010	32 537	55 732	46 710	54 187	54 187	57 401	59 295	61 192
Housing		27 426	4 819	6 714	7 900	2 842	2 842	54 491	89 200	43 600
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		16 931	9 813	7 850	12 525	13 926	13 926	19 935	24 526	16 224
Planning and development		2 474	2 513	2 721	3 484	3 526	3 526	3 105	11 701	3 321
Road transport		14 457	7 299	5 129	9 041	10 400	10 400	16 830	12 825	12 903
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		201 718	264 893	298 705	310 055	316 618	316 618	322 169	385 331	417 938
Energy sources		133 460	162 641	187 369	199 403	208 545	208 545	210 812	229 551	259 908
Water management		34 692	43 250	49 926	62 859	53 693	53 693	47 050	63 875	66 152
Waste water management		18 490	31 660	38 780	24 061	31 218	31 218	37 037	56 304	54 497
Waste management		15 076	27 343	22 630	23 731	23 162	23 162	27 270	35 600	37 381
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	414 185	481 627	541 455	554 458	573 526	573 526	642 258	734 836	716 234
Expenditure - Functional										
Government and administration		113 819	122 078	121 536	132 041	134 449	134 449	130 981	134 062	140 682
Executive and council		11 790	13 539	13 521	14 571	15 305	15 305	12 237	12 838	11 753
Finance and administration		100 985	107 424	106 813	115 765	117 693	117 693	116 803	119 136	126 712
Internal audit		1 044	1 115	1 202	1 705	1 450	1 450	1 940	2 087	2 218
Community and public safety		56 305	65 436	89 350	85 301	95 398	95 398	105 707	148 128	152 715
Community and social services		8 850	9 409	9 560	12 785	13 434	13 434	14 919	15 361	15 738
Sport and recreation		12 034	12 695	12 709	14 664	14 683	14 683	15 932	16 811	17 927
Public safety		18 804	39 158	61 575	52 259	60 418	60 418	67 057	69 871	72 774
Housing		16 617	4 174	5 506	5 593	6 863	6 863	7 798	46 085	46 275
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		24 157	27 159	27 971	33 064	35 691	35 691	40 728	51 435	45 442
Planning and development		10 160	11 803	11 656	14 810	16 029	16 029	19 614	29 147	22 033
Road transport		13 997	15 356	16 314	18 254	19 663	19 663	21 114	22 288	23 409
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		214 414	230 941	237 332	263 614	272 881	272 881	284 785	311 399	343 347
Energy sources		125 988	152 780	154 920	172 961	181 617	181 617	187 336	205 095	230 386
Water management		53 088	39 390	33 545	34 007	38 767	38 767	39 482	42 485	45 765
Waste water management		20 087	20 930	22 791	28 051	28 202	28 202	29 506	31 776	34 117
Waste management		15 251	17 841	26 075	28 595	24 294	24 294	28 461	32 043	33 078
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	408 695	445 615	476 189	514 020	538 419	538 419	562 201	645 024	682 185
Surplus/(Deficit) for the year		5 490	36 011	65 266	40 438	35 107	35 107	80 057	89 812	34 048

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by functional classification)

- 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.
- Note that as a general principle the revenues for the Trading Services should exceed their expenditure.
- Other functions that show a deficit between revenue and expenditure are being financed from rates of revenues and other revenue sources.
- 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote										
Vote 1 - Executive and Council	1	52 761	53 391	57 461	57 301	58 151	58 151	56 998	50 205	49 791
Vote 2 - Office of Municipal Manager		-	300	500	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		93 105	101 583	96 265	95 972	104 053	104 053	104 513	107 546	110 591
Vote 4 - Community Development Services		8 299	8 034	13 558	18 822	18 175	18 175	9 790	8 443	8 351
Vote 5 - Corporate and Strategic Services		804	784	1 421	932	1 186	1 186	10 543	5 546	3 550
Vote 6 - Planning and Development Services		2 632	2 655	2 721	3 484	3 526	3 526	3 105	11 701	3 321
Vote 7 - Public Safety		13 804	39 136	59 822	51 917	59 469	59 469	63 751	64 615	66 683
Vote 8 - Electricity		133 460	162 641	187 369	199 403	208 545	208 545	210 812	229 551	259 908
Vote 9 - Waste Management		15 076	27 343	22 630	23 731	23 162	23 162	27 270	35 600	37 381
Vote 10 - Waste Water Management		18 490	31 660	38 734	24 061	30 018	30 018	37 037	56 304	54 497
Vote 11 - Water		34 692	43 250	49 926	62 859	53 693	53 693	47 050	63 875	66 152
Vote 12 - Housing		27 426	4 819	6 714	7 900	2 842	2 842	54 491	89 200	43 600
Vote 13 - Road Transport		10 675	3 000	1 163	4 870	7 442	7 442	12 505	8 357	8 292
Vote 14 - Sports and Recreation		2 960	3 031	3 171	3 205	3 263	3 263	4 393	3 892	4 116
Total Revenue by Vote	2	414 185	481 627	541 455	554 458	573 526	573 526	642 258	734 836	716 234
Expenditure by Vote to be appropriated										
Vote 1 - Executive and Council	1	8 171	8 750	8 998	9 901	9 588	9 588	9 181	9 607	8 336
Vote 2 - Office of Municipal Manager		13 730	16 226	14 851	13 126	14 620	14 620	4 996	5 318	5 634
Vote 3 - Financial Administrative Services		66 720	73 792	72 460	74 450	74 852	74 852	68 710	72 585	77 584
Vote 4 - Community Development Services		10 431	10 583	10 341	12 297	13 350	13 350	19 537	17 198	17 710
Vote 5 - Corporate and Strategic Services		23 332	20 379	22 282	31 566	32 201	32 201	43 155	44 164	46 628
Vote 6 - Planning and Development Services		8 572	11 090	11 223	13 538	14 527	14 527	15 219	24 693	17 249
Vote 7 - Public Safety		22 562	43 398	65 916	59 313	67 120	67 120	73 780	77 027	80 393
Vote 8 - Electricity		125 988	152 780	154 920	172 961	181 617	181 617	187 336	205 095	230 386
Vote 9 - Waste Management		15 251	17 841	26 075	28 595	24 294	24 294	28 461	32 043	33 078
Vote 10 - Waste Water Management		18 643	19 598	21 407	26 591	26 698	26 698	28 548	30 808	33 140
Vote 11 - Water		53 088	39 390	33 545	34 007	38 767	38 767	39 482	42 485	45 765
Vote 12 - Housing		16 617	4 174	5 506	5 593	6 863	6 863	7 798	46 085	46 275
Vote 13 - Road Transport		13 556	14 917	15 955	17 417	19 239	19 239	20 064	21 103	22 079
Vote 14 - Sports and Recreation		12 034	12 695	12 709	14 664	14 683	14 683	15 932	16 811	17 927
Total Expenditure by Vote	2	408 695	445 615	476 189	514 020	538 419	538 419	562 201	645 024	682 185
Surplus/(Deficit) for the year	2	5 490	36 011	65 266	40 438	35 107	35 107	80 057	89 812	34 048

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	110 605	127 401	152 838	168 694	175 977	175 977	175 977	185 513	207 970	236 012
Service charges - Water	2	29 820	32 781	32 696	34 221	34 944	34 944	34 944	35 218	37 522	38 723
Service charges - Waste Water Management	2	14 417	16 351	15 823	15 309	15 914	15 914	15 914	16 470	17 370	17 927
Service charges - Waste Management	2	14 385	14 106	14 604	14 318	14 677	14 677	14 677	15 852	16 980	17 863
Sale of Goods and Rendering of Services	2	4 443	4 560	5 318	4 781	5 008	5 008	5 008	6 115	6 411	6 717
Agency services	2	3 782	4 300	4 012	4 171	4 158	4 158	4 158	4 325	4 468	4 611
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)	2	9 776	8 117	7 362	7 265	6 511	6 511	6 511	6 766	7 030	7 312
Interest earned from Current and Non Current Assets	2	2 020	5 191	9 619	7 788	10 853	10 853	10 853	11 234	11 237	11 241
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	747	970	1 070	781	966	966	966	947	978	1 009
Licences and permits	2	2	11	2	2	2	2	2	2	2	2
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	394	382	53	55	55	55	55	55	57	59
Operational Revenue	2	552	464	543	356	401	401	401	394	398	402
Non-Exchange Revenue											
Property rates	2	70 382	73 693	74 997	76 578	80 951	80 951	80 951	83 139	85 883	88 632
Surcharges and Taxes	2	33	-	-	-	-	-	-	700	723	746
Fines, penalties and forfeits	2	10 570	32 934	56 370	45 587	54 330	54 330	54 330	57 548	59 447	61 349
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	108 753	110 938	105 686	109 882	110 390	110 390	110 390	103 728	158 980	152 521
Interest earned from Receivables (Non-Exchange)	2	-	4 208	4 500	4 743	4 222	4 222	4 222	4 389	4 562	4 741
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges	2	813	3 629	3 863	5 431	4 493	4 493	4 493	4 813	5 131	5 609
Gains on disposal of Fixed and Intangible Assets	2	-	-	1 428	400	400	400	400	10 000	5 000	3 000
Other Gains	2	7 346	9 580	12 889	14 248	15 377	15 377	15 377	15 453	3 265	3 265
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		388 842	449 615	503 674	514 610	539 630	539 630	539 630	562 662	633 414	661 741
Expenditure											
Employee related costs	2	124 488	130 819	138 386	164 632	160 570	160 570	160 570	181 982	192 711	206 957
Remuneration of councillors	2	5 697	6 081	6 355	6 831	6 634	6 634	6 634	6 847	7 189	7 549
Bulk purchases - electricity	2	92 504	105 503	124 217	141 209	148 477	148 477	148 477	161 484	175 743	199 468
Inventory consumed	2,8	10 728	10 927	13 314	14 186	17 246	17 246	17 246	17 180	17 662	18 227
Debt impairment	2,3	34 315	50 384	66 019	52 790	64 529	64 529	64 529	46 271	49 021	51 850
Depreciation, amortisation and impairment	2	49 615	42 207	33 693	33 534	36 371	36 371	36 371	37 690	40 175	40 949
Interest, Dividends and Rent on Land	2	13 042	16 030	15 150	12 415	12 719	12 719	12 719	12 470	13 412	14 674
Contracted services	2	53 319	55 518	40 502	45 175	50 927	50 927	50 927	40 505	89 037	81 608
Transfers and subsidies	2	728	198	164	750	788	788	788	850	878	906
Irrecoverable debts written off	2	-	-	-	-	-	-	-	13 680	13 680	13 680
Operational Cost and Other Cost	2	24 123	27 296	35 399	40 037	36 571	36 571	36 571	40 055	42 328	43 131
Disposal of Fixed and Intangible Assets	2	135	651	-	400	400	400	400	-	-	-
Other Losses	2	-	-	2 989	2 060	3 188	3 188	3 188	3 188	3 188	3 188
Total Expenditure		408 695	445 615	476 189	514 020	538 419	538 419	538 419	562 201	645 024	682 185
Surplus/(Deficit)		(19 852)	4 000	27 485	590	1 211	1 211	1 211	461	(11 610)	(20 444)
Transfers and subsidies - capital (monetary allocations)	6	25 343	26 461	37 781	39 848	33 896	33 896	33 896	79 596	101 422	54 493
Transfers and subsidies - capital (in-kind)	6	-	5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		5 490	36 011	65 266	40 438	35 107	35 107	35 107	80 057	89 812	34 048
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		5 490	36 011	65 266	40 438	35 107	35 107	35 107	80 057	89 812	34 048
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		5 490	36 011	65 266	40 438	35 107	35 107	35 107	80 057	89 812	34 048
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	5 490	36 011	65 266	40 438	35 107	35 107	35 107	80 057	89 812	34 048

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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		9 356	2 185	261	4 235	5 428	5 428	5 428	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	1 200	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	10 986	5 465	5 465	5 465	8 360	17 295	14 731
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		731	-	-	13 927	-	-	-	-	14 646	15 303
Vote 12 - Housing		13 214	1 000	1 201	2 517	-	-	-	27 000	29 200	-
Vote 13 - Road Transport		-	-	1 720	6 000	6 000	6 000	6 000	15 874	14 267	16 210
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	23 300	3 185	4 382	37 664	16 893	16 893	16 893	51 234	75 408	46 245
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	30	82	82	82	-	-	-
Vote 3 - Financial Administrative Services		225	115	438	10	49	49	49	295	-	-
Vote 4 - Community Development Services		1 204	540	4 883	13 786	12 702	12 702	12 702	4 140	-	-
Vote 5 - Corporate and Strategic Services		239	1 261	950	950	791	791	791	1 550	-	-
Vote 6 - Planning and Development Services		16	1 227	4	1 476	1 476	1 476	1 476	80	-	-
Vote 7 - Public Safety		-	-	2 524	4 420	4 830	4 830	4 830	2 743	-	-
Vote 8 - Electricity		3 600	4 363	5 332	7 450	10 163	10 163	10 163	1 900	600	1 000
Vote 9 - Waste Management		3	12 997	3 011	3 000	1 925	1 925	1 925	2 130	6 000	4 500
Vote 10 - Waste Water Management		262	7 848	19 527	425	7 206	7 206	7 206	13 610	26 114	22 998
Vote 11 - Water		1 241	6 388	9 785	4 848	15 836	15 836	15 836	8 661	700	1 000
Vote 12 - Housing		117	2 063	2 155	2 000	16	16	16	22 000	16 400	-
Vote 13 - Road Transport		43	1 604	762	1 200	696	696	696	480	-	-
Vote 14 - Sports and Recreation		-	72	-	1 200	1 200	1 200	1 200	1 844	-	-
Capital single-year expenditure sub-total		6 953	38 477	49 369	40 795	56 971	56 971	56 971	59 434	49 814	29 498
Total Capital Expenditure - Vote		30 253	41 662	53 751	78 459	73 864	73 864	73 864	110 667	125 222	75 743
Capital Expenditure - Functional											
Governance and administration		465	1 377	1 388	990	901	901	901	1 795	-	-
Executive and council		-	-	-	30	61	61	61	-	-	-
Finance and administration		465	1 377	1 388	960	840	840	840	1 795	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		14 536	3 675	10 763	23 923	18 748	18 748	18 748	57 728	45 600	-
Community and social services		1 204	540	5 898	15 456	14 173	14 173	14 173	5 683	-	-
Sport and recreation		-	72	-	1 200	1 200	1 200	1 200	1 844	-	-
Public safety		-	-	1 509	2 750	3 359	3 359	3 359	1 200	-	-
Housing		13 331	3 063	3 356	4 517	16	16	16	49 000	45 600	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9 415	5 016	2 706	11 711	12 925	12 925	12 925	16 484	14 267	16 210
Planning and development		9 372	3 412	264	5 711	6 925	6 925	6 925	130	-	-
Road transport		43	1 604	2 442	6 000	6 000	6 000	6 000	16 354	14 267	16 210
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		5 837	31 595	38 895	41 835	41 290	41 290	41 290	34 661	65 355	59 533
Energy sources		3 600	4 363	6 532	7 450	10 163	10 163	10 163	1 900	600	1 000
Water management		1 972	6 388	9 785	18 775	15 836	15 836	15 836	8 661	15 346	16 303
Waste water management		262	7 848	19 567	1 625	7 902	7 902	7 902	13 610	26 114	22 998
Waste management		3	12 997	3 011	13 986	7 390	7 390	7 390	10 490	23 295	19 231
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	30 253	41 662	53 751	78 459	73 864	73 864	73 864	110 667	125 222	75 743
Funded by:											
National Government		12 124	17 601	25 141	29 014	22 300	22 300	22 300	25 669	55 822	54 493
Provincial Government		13 219	8 679	12 640	10 834	11 597	11 597	11 597	53 928	45 600	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	25 343	26 280	37 781	39 848	33 896	33 896	33 896	79 596	101 422	54 493
Borrowing	6										
Internally generated funds		4 910	15 383	15 970	38 611	39 968	39 968	39 968	31 071	23 800	21 250
Total Capital Funding	7	30 253	41 662	53 751	78 459	73 864	73 864	73 864	110 667	125 222	75 743

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 by 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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	28 778	61 258	104 598	37 066	87 181	87 181	87 181	70 414	86 165	97 492
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	29 503	34 947	39 002	46 374	46 147	46 147	46 147	47 278	50 428	53 936
Receivables from non-exchange transactions	3	8 090	13 217	13 971	19 216	17 061	17 061	17 061	17 486	17 928	18 388
Current portion of non-current receivables	4	-	-	-	1 296	1 337	1 337	1 337	1 337	1 337	1 337
Inventory	5	1 047	1 173	1 329	1 173	1 329	1 329	1 329	1 329	1 329	1 329
VAT Receivable	6	4 510	5 038	3 052	2 546	3 052	3 052	3 052	3 052	3 052	3 052
Other current assets	7	7 098	7 451	8 176	-	-	-	-	-	-	-
Total current assets		79 026	123 084	170 127	107 671	156 107	156 107	156 107	140 896	160 239	175 535
Non current assets											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	74 313	74 265	73 790	74 159	73 741	73 741	73 741	73 692	73 643	73 594
Property, plant and equipment	10	682 314	606 140	629 107	706 744	666 402	666 402	666 402	739 579	824 768	859 659
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	-	-	-	-	-	-	-	-	-	-
Intangible assets	14	844	706	499	115	346	346	346	195	102	54
Trade and other receivables from exchange transactions	15	563	3 555	3 476	1 600	1 337	1 337	1 337	1 337	1 337	1 337
Non-current receivables from non-exchange transactions	15	(128)	(659)	(802)	-	-	-	-	-	-	-
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
Total non current assets		757 906	684 008	706 070	782 618	741 825	741 825	741 825	814 803	899 850	934 643
TOTAL ASSETS		836 932	807 091	876 197	890 288	897 933	897 933	897 933	955 699	1 060 089	1 110 178
LIABILITIES											
Current liabilities											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	1 942	1 969	476	13 706	13 706	13 706	13 706	-	-	-
Consumer deposits	19	2 920	3 177	3 350	3 338	3 424	3 424	3 424	3 598	3 772	3 946
Trade and other payables from exchange transactions	20	87 923	65 803	62 735	54 713	49 763	49 763	49 763	49 687	49 611	49 535
Trade and other payables from non-exchange transactions	21	11 849	16 426	12 831	(698)	-	-	-	-	-	-
Provision	22	10 502	15 931	13 729	15 374	15 113	15 113	15 113	16 560	18 163	19 934
VAT Payable	23	127	28	21 816	28	21 816	21 816	21 816	-	-	-
Other current liabilities	24	2 113	2 024	2 342	3 000	2 857	2 857	2 857	3 286	3 286	3 286
Total current liabilities		117 376	105 357	117 279	89 460	106 679	106 679	106 679	73 131	74 832	76 701
Non current liabilities											
Financial liabilities	25	16 529	476	-	-	-	-	-	-	-	-
Provision	26	52 681	61 033	70 741	72 437	77 120	77 120	77 120	84 079	91 678	99 967
Long term portion of trade payables	27	-	26 148	13 706	-	-	-	-	-	-	-
Other non-current liabilities	28	33 639	35 509	42 282	44 257	46 838	46 838	46 838	51 136	56 414	62 297
Total non current liabilities		102 849	123 166	126 729	116 694	123 958	123 958	123 958	135 215	148 092	162 264
TOTAL LIABILITIES		220 225	228 523	244 008	206 154	230 638	230 638	230 638	208 346	222 924	238 965
NET ASSETS		616 707	578 568	632 188	684 134	667 295	667 295	667 295	747 352	837 165	871 213
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	616 707	578 568	632 188	684 134	667 295	667 295	667 295	747 352	837 165	871 213
Reserves and funds	30	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		616 707	578 568	632 188	684 134	667 295	667 295	667 295	747 352	837 165	871 213

Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 is consistent with international standards of good financial management practice and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- 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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		63 298	66 481	71 202	70 911	76 984	76 984	76 984	81 435	83 951	86 416
Service charges		161 343	177 381	207 250	227 229	231 893	231 893	231 893	250 456	276 601	306 731
Other revenue		12 386	21 725	23 595	22 053	23 832	23 832	23 832	24 442	25 335	26 237
Transfers and Subsidies - Operational	1	112 772	117 607	101 344	109 882	106 981	106 981	106 981	103 728	158 980	152 521
Transfers and Subsidies - Capital	1	25 343	26 280	37 781	39 848	23 882	23 882	23 882	79 596	101 422	54 493
Interest		5 319	8 494	12 537	11 787	13 118	13 118	13 118	13 905	13 990	14 073
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(324 634)	(336 781)	(354 109)	(412 568)	(419 510)	(419 510)	(419 510)	(468 921)	(523 534)	(555 600)
Finance charges		(3 907)	(497)	(228)	(84)	(100)	(100)	(100)	(65)	(67)	(69)
Transfers and Subsidies	1	(728)	(198)	(164)	(750)	(755)	(755)	(755)	(850)	(878)	(906)
NET CASH FROM/(USED) OPERATING ACTIVITIES		51 191	80 491	99 208	68 308	56 325	56 325	56 325	83 726	135 799	83 896
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		70	697	3 348	400	400	400	400	10 000	5 000	3 000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(30 829)	(46 970)	(57 475)	(78 459)	(73 864)	(73 864)	(73 864)	(110 667)	(125 222)	(75 743)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(30 759)	(46 273)	(54 127)	(78 059)	(73 464)	(73 464)	(73 464)	(100 667)	(120 222)	(72 743)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		256	203	228	170	198	198	198	174	174	174
Payments											
Repayment of borrowing		(3 726)	(1 941)	(1 969)	(476)	(476)	(476)	(476)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 470)	(1 738)	(1 741)	(306)	(278)	(278)	(278)	174	174	174
NET INCREASE/ (DECREASE) IN CASH HELD		16 962	32 481	43 340	(10 057)	(17 417)	(17 417)	(17 417)	(16 767)	15 751	11 328
Cash/cash equivalents at the year begin:	2	11 815	28 778	61 258	47 123	104 598	104 598	104 598	87 181	70 414	86 165
Cash/cash equivalents at the year end:	2	28 778	61 258	104 598	37 066	87 181	87 181	87 181	70 414	86 165	97 492

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	28 778	61 258	104 598	37 066	87 181	87 181	87 181	70 414	86 165	97 492
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		28 778	61 258	104 598	37 066	87 181	87 181	87 181	70 414	86 165	97 492
Application of cash and investments											
Unspent conditional transfers		11 849	16 426	12 831	(698)	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	74 501	50 106	46 573	32 985	29 685	29 685	29 685	(8 911)	(12 359)	(16 185)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		86 350	66 532	59 404	32 287	29 685	29 685	29 685	(8 911)	(12 359)	(16 185)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(57 573)	(5 274)	45 194	4 779	57 496	57 496	57 496	79 325	98 524	113 678
Creditors transferred to Debt Relief - Non-Current portion		-	26 148	13 706	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(57 573)	20 874	58 900	4 779	57 496	57 496	57 496	79 325	98 524	113 678

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 2026/27 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CAPITAL EXPENDITURE										
Total New Assets	1	17 390	37 453	40 479	56 130	40 932	40 932	87 520	107 955	58 033
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	40	1 200	696	696	-	-	-
<i>Electrical Infrastructure</i>		127	-	-	2 000	2 000	2 000	400	600	1 000
<i>Water Supply Infrastructure</i>		2 478	6 366	8 769	20 183	8 417	8 417	54 911	60 246	15 303
<i>Sanitation Infrastructure</i>		11 936	7 209	15 563	-	5 022	5 022	10 585	24 614	22 248
<i>Solid Waste Infrastructure</i>		-	-	-	13 986	6 090	6 090	8 960	19 295	16 731
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		14 541	13 576	24 372	37 369	22 225	22 225	74 856	104 755	55 283
Community Facilities		1 317	530	4 883	13 786	12 702	12 702	3 500	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		1 317	530	4 883	13 786	12 702	12 702	3 500	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		245	1 262	997	950	753	753	990	-	-
Furniture and Office Equipment		57	85	360	180	465	465	1 145	-	-
Machinery and Equipment		1 231	3 256	2 243	1 875	3 021	3 021	3 556	1 200	1 750
Transport Assets		-	18 745	7 623	1 970	1 767	1 767	3 473	2 000	1 000
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	1 237	253	5 116	2 950	6 359	6 359	1 923	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		1 237	-	1 100	1 750	4 463	4 463	-	-	-
<i>Water Supply Infrastructure</i>		-	253	4 016	-	696	696	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		1 237	253	5 116	1 750	5 159	5 159	-	-	-
Community Facilities		-	-	-	1 200	1 200	1 200	700	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	1 223	-	-
Community Assets		-	-	-	1 200	1 200	1 200	1 923	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	11 625	3 956	8 156	19 380	26 573	26 573	21 224	17 267	17 710
<i>Roads Infrastructure</i>		9 356	3 430	2 702	11 671	12 864	12 864	15 874	14 267	16 210
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		1 665	259	5 356	2 250	2 250	2 250	1 500	-	-
<i>Water Supply Infrastructure</i>		704	245	-	3 109	6 651	6 651	150	-	-
<i>Sanitation Infrastructure</i>		-	22	-	-	1 000	1 000	2 000	1 000	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	1 300	1 300	500	2 000	1 500
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		11 625	3 956	8 058	17 030	24 065	24 065	20 024	17 267	17 710
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	98	2 350	2 508	2 508	1 200	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	98	2 350	2 508	2 508	1 200	-	-
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	30 253	41 662	53 751	78 459	73 864	73 864	110 667	125 222	75 743
Roads Infrastructure		9 356	3 430	2 702	11 671	12 864	12 864	15 874	14 267	16 210
Storm water Infrastructure		-	-	40	1 200	696	696	-	-	-
Electrical Infrastructure		2 930	259	6 456	6 000	8 713	8 713	1 900	600	1 000
Water Supply Infrastructure		3 182	6 864	12 785	23 292	15 764	15 764	55 061	60 246	15 303
Sanitation Infrastructure		11 936	7 232	15 563	-	6 022	6 022	12 585	25 614	22 248
Solid Waste Infrastructure		-	-	-	13 986	7 390	7 390	9 460	21 295	18 231
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		27 403	17 784	37 547	56 148	51 449	51 449	94 880	122 022	72 993
Community Facilities		1 317	530	4 883	14 986	13 902	13 902	4 200	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	1 223	-	-
Community Assets		1 317	530	4 883	14 986	13 902	13 902	5 423	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	98	2 350	2 508	2 508	1 200	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	98	2 350	2 508	2 508	1 200	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		245	1 262	997	950	753	753	990	-	-
Furniture and Office Equipment		57	85	360	180	465	465	1 145	-	-
Machinery and Equipment		1 231	3 256	2 243	1 875	3 021	3 021	3 556	1 200	1 750
Transport Assets		-	18 745	7 623	1 970	1 767	1 767	3 473	2 000	1 000
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		30 253	41 662	53 751	78 459	73 864	73 864	110 667	125 222	75 743
ASSET REGISTER SUMMARY - PPE (WDV)	5	757 471	681 112	703 396	781 018	740 489	740 489	813 466	898 513	933 307
Roads Infrastructure		97 389	90 352	87 587	95 529	94 624	94 624	104 939	113 658	124 234
Storm water Infrastructure		19 945	24 409	23 885	24 958	24 178	24 178	23 521	22 864	22 207
Electrical Infrastructure		122 590	66 670	69 372	73 539	73 880	73 880	71 612	68 150	65 171
Water Supply Infrastructure		164 412	126 879	129 102	161 401	139 068	139 068	184 709	234 778	239 047
Sanitation Infrastructure		158 727	159 951	172 213	165 768	167 224	167 224	172 161	189 741	203 277
Solid Waste Infrastructure		7 792	7 658	7 717	16 299	11 409	11 409	16 948	33 661	47 814
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		570 854	475 918	489 876	537 494	510 383	510 383	573 890	662 852	701 750
Community Assets		71 955	71 587	75 574	94 785	88 472	88 472	92 935	91 969	91 003
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		74 313	74 265	73 790	74 159	73 741	73 741	73 692	73 643	73 594
Other Assets		11 428	11 295	9 625	13 677	11 695	11 695	12 738	12 573	12 408
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		844	706	499	115	346	346	195	102	54
Computer Equipment		1 102	1 989	2 589	3 403	2 949	2 949	3 584	3 243	2 925
Furniture and Office Equipment		4 259	3 890	2 608	3 060	2 519	2 519	2 863	1 852	950
Machinery and Equipment		4 008	5 722	5 819	9 535	7 858	7 858	9 803	8 643	8 067
Transport Assets		9 309	26 320	32 169	35 372	31 680	31 680	32 921	32 791	31 710
Land		9 398	9 419	10 846	9 419	10 846	10 846	10 846	10 846	10 846
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	757 471	681 112	703 396	781 018	740 489	740 489	813 466	898 513	933 307
EXPENDITURE OTHER ITEMS		77 070	72 184	64 843	73 043	78 368	78 368	81 901	86 303	89 395

Depreciation	7	49 615	42 207	33 693	33 534	36 371	36 371	37 690	40 175	40 949
Repairs and Maintenance by Asset Class	3	27 455	29 976	31 150	39 509	41 997	41 997	44 211	46 128	48 446
Roads Infrastructure		6 664	7 928	8 536	10 004	11 511	11 511	12 638	13 454	14 325
Storm water Infrastructure		869	684	673	712	775	775	240	248	256
Electrical Infrastructure		797	668	1 584	2 625	3 119	3 119	2 161	2 230	2 302
Water Supply Infrastructure		1 140	1 101	1 226	1 270	1 361	1 361	1 275	1 319	1 364
Sanitation Infrastructure		5 223	5 655	4 859	6 601	6 851	6 851	6 864	7 280	7 723
Solid Waste Infrastructure		582	688	124	985	995	995	700	726	753
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		15 275	16 724	17 002	22 197	24 612	24 612	23 877	25 259	26 723
Community Facilities		6 623	6 960	6 878	8 520	8 293	8 293	9 303	9 742	10 244
Sport and Recreation Facilities		1 302	1 226	1 487	1 723	2 077	2 077	2 805	2 782	2 938
Community Assets		7 924	8 186	8 364	10 243	10 370	10 370	12 107	12 524	13 182
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		19	65	554	1 208	497	497	1 097	1 136	1 175
Housing		-	-	-	-	-	-	-	-	-
Other Assets		19	65	554	1 208	497	497	1 097	1 136	1 175
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		59	151	122	210	171	171	221	202	209
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		74	3	4	587	273	273	241	249	257
Transport Assets		4 104	4 848	5 103	5 064	6 074	6 074	6 667	6 758	6 901
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		77 070	72 184	64 843	73 043	78 368	78 368	81 901	86 303	89 395
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		42.5%	10.1%	24.7%	28.5%	44.6%	44.6%	20.9%	13.8%	23.4%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		25.9%	10.0%	39.4%	66.6%	90.5%	90.5%	61.4%	43.0%	43.2%
<i>R&M as a % of PPE & Investment Property</i>		3.6%	4.4%	4.4%	5.1%	5.7%	5.7%	5.4%	5.1%	5.2%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>		5.3%	5.0%	6.3%	7.9%	10.1%	10.1%	8.3%	7.1%	7.1%

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40% of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8% of PPE.
3. The Municipality meets the requirement that 40% of the capital budget should be allocated to renewal of existing assets, but does not yet meet the requirement of RME to be 8% of PPE as RME is only 5.4% of PPE.

Table 18: MBRR A10 - Basic Service Delivery Measurement

WC012 Cederberg - Table A10 Basic service delivery measurement										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		6 034	6 011	6 047	6 042	6 042	6 042	6 042	6 042	6 042
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>		6 034	6 011	6 047	6 042	6 042	6 042	6 042	6 042	6 042
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	6 034	6 011	6 047	6 042	6 042	6 042	6 042	6 042	6 042
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		5 148	5 154	5 172	5 171	5 171	5 171	5 171	5 171	5 171
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	5 172	5 171	5 171	5 171	5 171	5 171	5 171
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	5 172	5 171	5 171	5 171	5 171	5 171	5 171
Energy:										
Electricity (at least min.service level)		419	383	371	373	373	373	373	373	373
Electricity - prepaid (min.service level)		7 977	8 109	7 017	7 440	7 440	7 440	7 440	7 440	7 440
<i>Minimum Service Level and Above sub-total</i>		8 396	8 492	7 388	7 813	7 813	7 813	7 813	7 813	7 813
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	8 396	8 492	7 388	7 813	7 813	7 813	7 813	7 813	7 813
Refuse:										
Removed at least once a week		5 953	6 003	6 000	6 010	6 010	6 010	6 010	6 010	6 010
<i>Minimum Service Level and Above sub-total</i>		5 953	6 003	6 000	6 010	6 010	6 010	6 010	6 010	6 010
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	6 010	6 010	6 010	6 010	6 010	6 010
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		1 675	1 320	2 244	2 244	2 394	2 394	2 196	2 196	2 196
Sanitation (free minimum level service)		1 640	1 305	2 292	2 145	2 394	2 394	2 145	2 145	2 145
Electricity/other energy (50kwh per household per month)		1 546	1 223	2 289	2 077	2 325	2 325	2 077	2 077	2 077
Refuse (removed at least once a week)		1 673	1 318	2 355	2 191	2 394	2 394	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)		(2 389)	(1 864)	(3 301)	(4 269)	(4 053)	(4 053)	(4 053)	(5 143)	(6 462)
Sanitation (free sanitation service to indigent households)		(3 647)	(3 009)	(4 999)	(6 457)	(6 121)	(6 121)	(6 121)	(6 335)	(8 314)
Electricity/other energy (50kwh per indigent household per month)		(2 076)	(1 324)	(2 363)	(3 308)	(3 232)	(3 232)	(3 232)	(6 348)	(12 130)
Refuse (removed once a week for indigent households)		(578)	(1 933)	(3 421)	(4 430)	(4 208)	(4 208)	(4 208)	(4 544)	(5 989)
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	(8 690)	(8 131)	(14 084)	(18 464)	(17 614)	(17 614)	(17 614)	(22 370)	(32 895)
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		(8 124)	(8 522)	(8 811)	(9 263)	(9 498)	(9 498)	(9 498)	(9 717)	(10 036)
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	(8 124)	(8 522)	(8 811)	(9 263)	(9 498)	(9 498)	(9 498)	(9 717)	(10 036)



PART 2: SUPPORTING DOCUMENTATION

OVERVIEW OF THE ANNUAL BUDGET PROCESS

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 Steering Committee has been established and is functional. The final has also been reviewed by the Mayor and the Steercom and concerns were addressed where practically possible.

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 Integrated Development Plan (IDP) and budget-related policies. The Mayor therefore tabled a schedule of key deadlines with regard to the budgetary process and the review of the municipality's IDP.

Table 19: Schedule of key deadlines

TIME SCHEDULE FOR IDP PROCESS					
NO	ACTIVITY/TASK	RESPONSIBLE OFFICIAL	TARGET DATES		
			IDP	BUDGET	PMS
August 2025					
1	2024/25 4 th Quarter Performance (Section 52) Report tabled to Council	IDP/PMS		26/08/2025	26/08/2025
2	Submit monthly report on the budget for period ending 31 July 2025 within 10 working days to the Executive Mayor	CFO		14/08/2025	
3	Table Final Process Plan and IDP/PMS/Budget Time Schedule for approval by Council	IDP/PMS	30/08/2025		
4	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		28/08/2025	28/08/2025
5	Submit the Annual Performance Report and Annual Financial Statements to the Auditor-General	IDP/PMS CFO		30/08/2025	30/08/2025
September 2025					
6	Submit Process Plan & IDP/Budget key deadlines to Provincial Government and West Coast District Municipality	IDP/PMS	01/09/2025		
7	Advertisement of Process Plan & IDP/PMS/Budget Time Schedule on website/local newspaper/notice boards	IDP/PMS	05/09/2025		
8	Make public the 4 th Quarter 2024/25 Performance Report	IDP/PMS			05/09/2025
9	Submit the 4 th Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government	IDP/PMS			05/09/2025
10	Provincial Public Participation Forum	IDP/PMS			
11	Submit monthly report on the budget for period ending 31 August 2025 within 10 working days to the Executive Mayor	Manager Budget		12/09/2025	
12	Ward Committee consultation sessions on IDP/Public engagements	IDP/PMS & Public Participation	08-30/09/2025		
October 2025					
13	Submit 1 st Quarter Performance Report (Section 52) to Council	IDP/PMS		30/10/2025	30/10/2025
14	Submit monthly report on the budget for period ending 30 September 2025 within 10 working days to the Executive Mayor	Manager Budget		14/10/2025	
15	Submit the 1 st Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government	Manager Budget		21/10/2025	
November 2025					
16	Make public the 1 st Quarter Performance Report				03/11/2025
17	Submit monthly report on the budget for period ending 31 October 2025 within 10 working days to the Executive Mayor	Manager Budget		14/11/2025	
18	Strategic Workshop with Council	Municipal Manager	24-27/11/2025		
December 2025					
19	Provincial IDP Managers Forum	IDP/PMS	04&05/12/2025		
20	Provincial Public Participation Forum Meeting	IDP/PMS	04&05/12/2025		
21	Submit monthly report on the budget for period ending 30 November 2025 within 10 working days to the Executive Mayor	Manager Budget		12/12/2025	
January 2026					
22	Submit monthly report on the budget for period ending 31 December 2025 within 10 working days to the Executive Mayor	Manager Budget		15/01/2026	
23	Submit Mid-Year Performance Assessment Report to Executive Mayor	IDP/PMS			23/01/2026
24	Submit Mid-Year Budget Assessment to Executive Mayor	CFO		23/01/2026	
25	Submit 2nd Quarter Performance Report to Council	IDP/PMS			29/01/2026
26	Table Draft Annual Report 2024/25 to Council	Municipal Manager			29/01/2026
27	Submit Mid-Year Budget and Performance Report to Council	IDP/PMS CFO		29/01/2026	29/01/2026
28	Submit Mid-Year Budget and Performance Report to Provincial Treasury, National Treasury and Department of Local Government	Municipal Manager			29/01/2026
29	Submit the 2 nd Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government	IDP/PMS		30/01/2026	30/01/2026



February 2026					
30	Make public the Annual Report for comments	IDP/PMS			06/02/2026
31	Make public the Mid-Year Budget and Performance report	Municipal Manager			06/02/2026
32	Make public the 2nd Quarter Performance Report	IDP/PMS			06/02/2026
33	Mid-Year Performance Evaluations Senior Managers	Municipal Manager			10/02/2026
34	Submit monthly report on the budget for period ending 31 January 2026 within 10 working days to the Executive Mayor	Manager Budget		13/02/2026	
35	Council considers and adopts 2025/26 Adjustment Budget and potential revised 2025/26 SDBIP	Municipal Manager		26/02/2026	26/02/2026
March 2026					
36	Advertise the approved 2025/26 Adjustments Budget and submit budget and B Schedules to National Treasury and Provincial Treasury as required per legislation (within 10 working days)	Manager Budget		12/03/2026	
37	Submit monthly report on the budget for period ending 28 February 2026 within 10 working days to the Executive Mayor	Manager Budget		13/03/2026	
38	Budget Steering Committee Meeting	CFO		17/03/2026	
39	Table Draft IDP / BUDGET/ SDBIP & SDF to Council	Municipal Manager	31/03/2026	31/03/2026	31/03/2026
40	Table Oversight Report to Council	Municipal Manager			31/03/2026
April 2026					
41	Submit the draft IDP, SDBIP and budget to Department of Local Government, National, Provincial Treasury and West Coast	IDP/PMS CFO	03/04/2026	03/04/2026	03/04/2026
42	Revises the Draft IDP, SDBIP, budget, SDF and other required documents and provide at least 21 days for public comments and submissions	IDP/PMS CFO	03/04/2026	03/04/2026	03/04/2026
43	Make public the Oversight Report within 7 days of its adoption (MFMA-Sec129)	IDP/PMS			07/04/2026
44	Submit the Annual Report and Oversight Report to the provincial legislature as per circular (MFMA-Sec 132)	IDP/PMS			07/04/2026
45	Submit monthly report on the budget for period ending 31 March 2026 within 10 working days to the Executive Mayor	Manager Budget		16/04/2026	
46	Performance Evaluations Senior Managers	Municipal Manager & IDP/PMS			16/04/2026
47	Submit 3 rd Quarter Performance Report to Council	IDP/PMS			22/04/2026
48	Consult the Draft IDP, SDBIP and Budget with the Ward Committee	IDP/PMS CFO	07-29/04/2026	07-29/04/2026	07-29/04/2026
May 2026					
49	Closing of comments and representations on the Draft IDP, Budget & SDF	IDP/PMS & CFO	08/05/2026	08/05/2026	
50	Submit monthly report on the budget for period ending 30 April 2026 within 10 working days to the Executive Mayor	Manager Budget		15/05/2026	
51	Budget Steering Committee Meeting	CFO		14/05/2026	
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	22/05/2026	22/05/2026	
53	Council to adopt Revised IDP, Budget (at least 30 days before the start of the budget year)	Municipal Manager	28/05/2026	28/05/2026	

June 2026					
54	Provincial IDP Managers Forum	IDP/PMS	04 & 05/06/2026		
55	Make Public the 3 rd Quarter Performance Report				03/06/2026
56	Place the IDP, multi-year budget, all budget-related documents and all budget-related policies on the website	IDP/PMS CFO	03/06/2026	03/06/2026	
57	Submit a copy of the revised IDP to the MEC for LG (within 10 days of the adoption of the plan)	IDP/PMS	12/06/2026	12/06/2026	
58	Submit approved Budget to National and Provincial Treasuries (both printed and electronic formats)	CFO	12/06/2026	12/06/2026	
59	Submit a copy of the revised IDP to West Coast District Municipality	IDP/PMS	12/06/2026		
60	Submit the 3 rd Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government				05/06/2026
61	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	12/06/2026	12/06/2026	
62	Submit to the Executive Mayor the SDBIP and performance agreements for the budget year (no later than 14 days after the approval of an annual budget)	Municipal Manager			14/06/2026
63	Submit monthly report on the budget for period ending 31 May 2026 within 10 working days to the Executive Mayor	Manager Budget		12/06/2026	
64	Executive Mayor takes all reasonable steps to ensure that the SDBIP is approved (within 28 days after approval of the budget)	Municipal Manager			30/06/2026
65	Place the performance agreements on the website	IDP/PMS			30/06/2026
66	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			30/06/2026
July 2026					
67	Submit the SDBIP to National and Provincial Treasury within 10 working days of the approval of the plan			14/07/2026	
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			14/07/2026
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			14/07/2026
71	Submit monthly report on the budget for period ending 30 June 2026 within 10 working days to the Executive Mayor	Manager Budget		14/07/2026	
August 2026					
72	2025/2026 4 th Quarter Performance (Section 52) Report tabled to Council	IDP/PMS			27/08/2026
73	Submit monthly report on the budget for period ending 31 July 2026 within 10 working days to the Executive Mayor	Manager Budget		14/08/2026	
74	Table Final IDP/PMS/Budget Time Schedule for approval by Council	IDP/PMS	27/08/2026		
75	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		27/08/2026	27/08/2026
76	Submit the Annual Performance Report and Annual Financial Statements to the Auditor-General	IDP/PMS CFO		31/08/2026	31/08/2026

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 2026/2027 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.

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 (SDBIP).

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 2026/27 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	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year+1 2027/28	Budget Year+2 2028/29
R thousand												
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	SO1		213 258	268 787	300 701	317 098	325 033	325 033	335 771	403 315	427 410
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		93 105	101 583	96 265	95 972	104 053	104 053	104 513	107 546	110 591
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and accountable governance	SO3		55 435	56 866	60 572	59 744	60 927	60 927	59 577	51 359	50 973
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		29 035	6 438	8 556	9 211	4 195	4 195	56 499	91 274	45 740
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		23 114	47 788	74 169	71 768	78 498	78 498	75 623	76 062	78 235
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		238	164	1 193	665	819	819	10 276	5 279	3 283
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	414 185	481 627	541 455	554 458	573 526	573 526	642 258	734 836	716 234

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	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year+1 2027/28	Budget Year+2 2028/29
R thousand												
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	SO1		233 177	252 120	259 447	289 431	299 834	299 834	312 657	349 375	374 423
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		66 720	73 792	72 460	74 450	74 852	74 852	68 710	72 585	77 584
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and accountable governance	SO3		34 785	37 389	39 180	44 296	48 684	48 684	51 556	50 017	51 125
Facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	SO4		3 984	4 258	3 608	4 271	4 207	4 207	3 161	3 377	3 608
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		20 472	8 903	10 573	11 473	13 261	13 261	15 816	54 643	55 404
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		35 772	56 338	78 953	74 324	83 424	83 424	92 253	95 987	99 958
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		13 786	12 814	11 968	15 775	14 158	14 158	18 048	19 039	20 083
Allocations to other priorities												
Total Expenditure			1	408 695	445 615	476 189	514 020	538 419	538 419	562 201	645 024	682 185

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	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of municipal services	S01		15 252	36 611	41 597	54 706	55 355	55 355	51 265	79 622	75 743
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	S02		225	115	438	10	49	49	295	-	-
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and accountable governance	S03		229	1 261	935	980	832	832	1 500	-	-
Facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	S04		-	-	-	-	-	-	-	-	-
Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	Provide quality housing and ensure human dignity of our people	S05		13 331	3 063	3 359	4 557	56	56	49 080	45 600	-
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	S06		1 204	612	7 407	18 206	17 532	17 532	8 478	-	-
Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Provide training and capacity building	S07		10	-	15	-	41	41	50	-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	30 253	41 662	53 751	78 459	73 864	73 864	110 667	125 222	75 743

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ENGINEERING & PLANNING SERVICES										
Improve and Sustain basic services										
Water distribution and treatment										
<i>Access to all residents</i>	Project percentage	13.0%	8.8%	7.0%	6.6%	7.2%	7.2%	7.0%	6.6%	6.7%
Sewerage and Waste Management										
<i>To ensure a high quality</i>	Project percentage	4.9%	4.7%	4.8%	5.5%	5.2%	5.2%	5.2%	4.9%	5.0%
Solid Waste Disposal (landfill sites)										
<i>Access to Refuse Removal</i>	Project percentage	3.7%	4.0%	5.5%	5.6%	4.5%	4.5%	5.1%	5.0%	4.8%
Electricity Distribution										
<i>Provision of Electricity connections</i>	Project percentage	30.8%	34.3%	32.5%	33.6%	33.7%	33.7%	33.3%	31.8%	33.8%
Roads & Stormwater Management										
<i>To develop and maintain the urban road</i>	Project percentage	3.4%	3.4%	3.4%	3.6%	3.7%	3.7%	3.8%	3.5%	3.4%
COMMUNITY AND SOCIAL SERVICES										
Quality livings environment and human										
Housing & Informal Settlements										
<i>Improve livings condition through human</i>	Project percentage	4.1%	0.9%	1.2%	1.1%	1.3%	1.3%	1.4%	7.1%	6.8%
Sport & Recreation										
<i>Effective Sport Facilities</i>	Project percentage	5.1%	5.0%	4.7%	5.3%	5.2%	5.2%	5.5%	5.0%	4.9%
LED and tourism										
<i>Access to economic development</i>	Project percentage	2.5%	2.6%	2.4%	2.9%	3.0%	3.0%	3.5%	4.5%	3.2%
CORPORATE & STRATEGIC SERVICES										
Promote health and safety environment										
Health and safety of people										
<i>Ensure health and safety environment</i>	Project percentage	4.6%	8.8%	12.9%	10.2%	11.2%	11.2%	11.9%	10.8%	10.7%
FINANCIAL SERVICES										
Financial viability and Sustainability										
Financial Sustainability										
<i>Financial viable</i>	Project percentage	24.7%	24.1%	22.4%	22.5%	21.9%	21.9%	20.8%	18.5%	18.6%
General Council										
Governance & Administration										
<i>Provision of Democratic and accountable governance</i>	Project percentage	3.1%	3.3%	3.1%	3.2%	3.1%	3.1%	2.5%	2.3%	2.0%

Table 24: SA8 Performance indicators and benchmarks

WC012 Cederberg - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.1%	4.0%	3.6%	2.5%	2.5%	2.5%	2.5%	2.2%	2.1%	2.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.3%	4.0%	3.4%	2.5%	2.4%	2.4%	2.4%	2.3%	2.1%	2.2%
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	0.7	1.2	1.5	1.2	1.5	1.5	1.5	1.9	2.1	2.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.7	1.2	1.5	1.2	1.5	1.5	1.5	1.9	2.1	2.3
Liquidity Ratio	Monetary Assets/Current Liabilities	0.5	0.9	1.2	0.9	1.2	1.2	1.2	1.6	1.8	2.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	129.3%	124.9%	125.8%	125.6%	125.3%	125.3%	125.3%	128.1%	126.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		129.3%	124.9%	125.8%	125.6%	125.3%	125.3%	125.3%	128.1%	126.0%	123.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	22.6%	20.8%	18.3%	18.9%	17.6%	17.6%	17.6%	17.0%	15.1%	14.6%
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		305.5%	107.4%	60.0%	147.6%	57.1%	57.1%	57.1%	70.6%	57.6%	50.8%
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)	32.0%	29.1%	27.5%	32.0%	29.8%	29.8%	29.8%	32.3%	30.4%	31.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	33.5%	30.4%	28.7%	33.3%	31.0%	31.0%	35.0%	33.6%	31.6%	32.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7.1%	6.7%	6.2%	7.7%	7.8%	7.8%	8.2%	7.9%	7.3%	7.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.1%	13.0%	9.7%	8.9%	9.1%	9.1%	9.1%	8.9%	8.5%	8.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	37.3	31.0	41.0	37.8	39.7	39.7	38.8	39.5	44.7	46.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	7.7%	9.7%	8.1%	9.5%	8.6%	8.6%	8.6%	8.3%	7.7%	7.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.7	1.3	2.2	0.8	1.8	1.8	1.5	1.1	-	-



PERFORMANCE INDICATORS AND BENCHMARKS

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 as well as its participation in the Eskom Debt Relief Programme as rolled out by National Treasury.

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 is currently at 0%, as per Figure 4, below, as it has repaid all its outstanding borrowings. This 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 must be considered. The municipality is considerably low as the Debt Relief does not allow municipalities to take out additional loans.

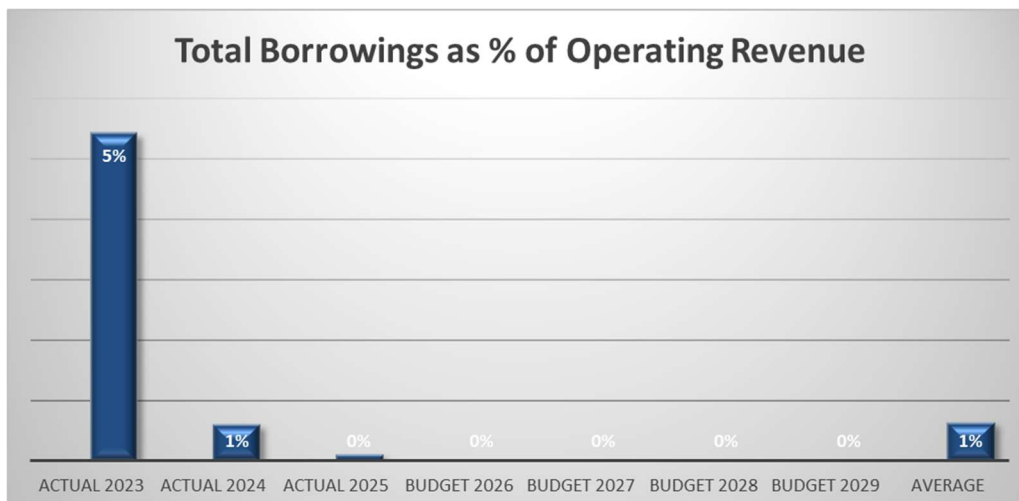


Figure 5: Borrowings as % of operating revenue

SAFETY OF CAPITAL

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

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 2025 - 1.79:1
- April 2026 - 2.05:1

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 or current/immediate obligations.

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 to 2:1. Figure 5, indicate the cash available as a % of the municipality's current liabilities.

The current ratio has been under the norm for the last ten financial years, but during the previous and current financial year it has managed to achieve targets within the norm.

- June 2025 - 1.79:1
- April 2026 - 2.05:1

The municipality is constantly working on maintaining and improving the cash flow which is expected to result in an increase over the MTREF as indicated in the graph below.

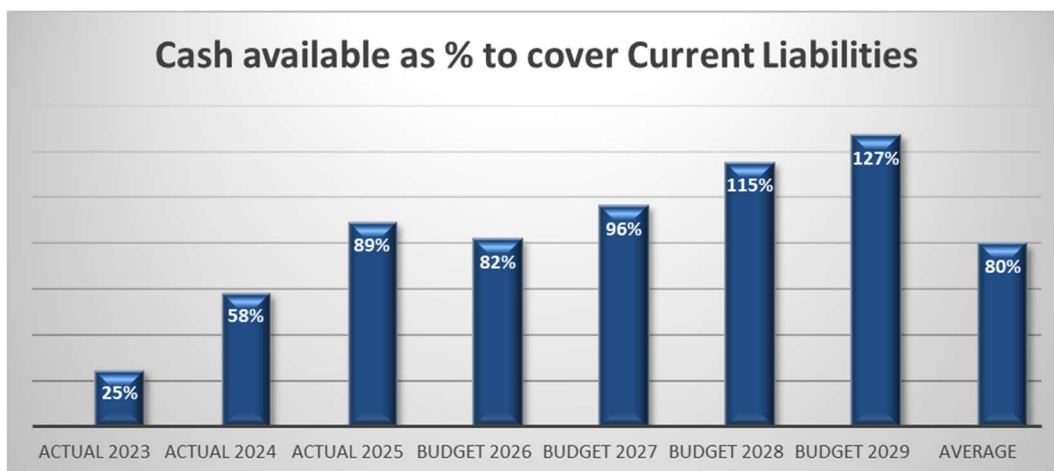


Figure 6: Current liabilities as % of cash

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.

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 2025/26 financial year. This is expected to stabilise and or increase in the new financial year. An average of 92.1% payment ratio was achieved as illustrated in Figure 6 below.

The municipality aims to achieve a collection rate of 95% and has accordingly budgeted as such for 2026/27. This is in line with the actual current collection rate of 2025/26, which is currently at 96.80%. This will be achieved by implementing more stringent credit control measures.

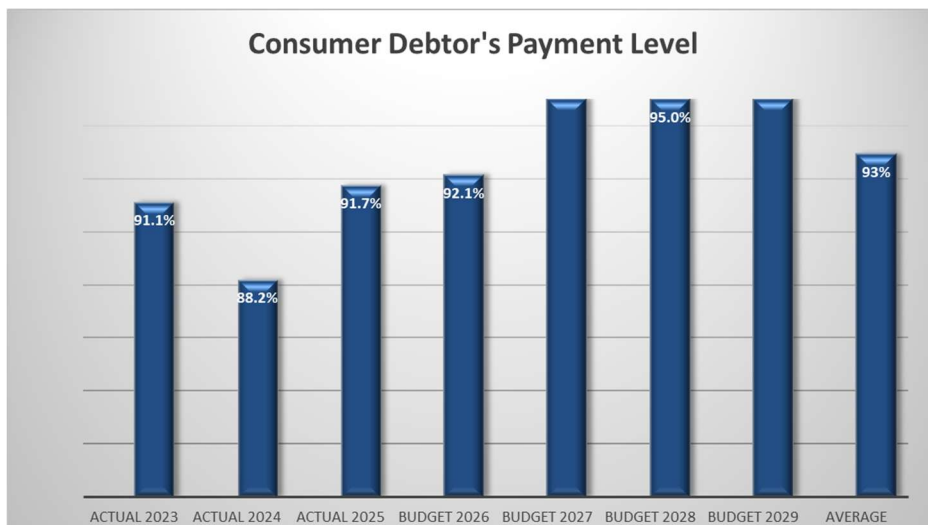


Figure 7: Consumer Debtor's Payment level

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.



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.

Figure 7 below indicates that over the period, the municipality was significantly below the norm of 2:1. However, with the approval of the 2026/27 MTREF the municipality aims to at least meet a ratio of 2.29:1 by 2029.

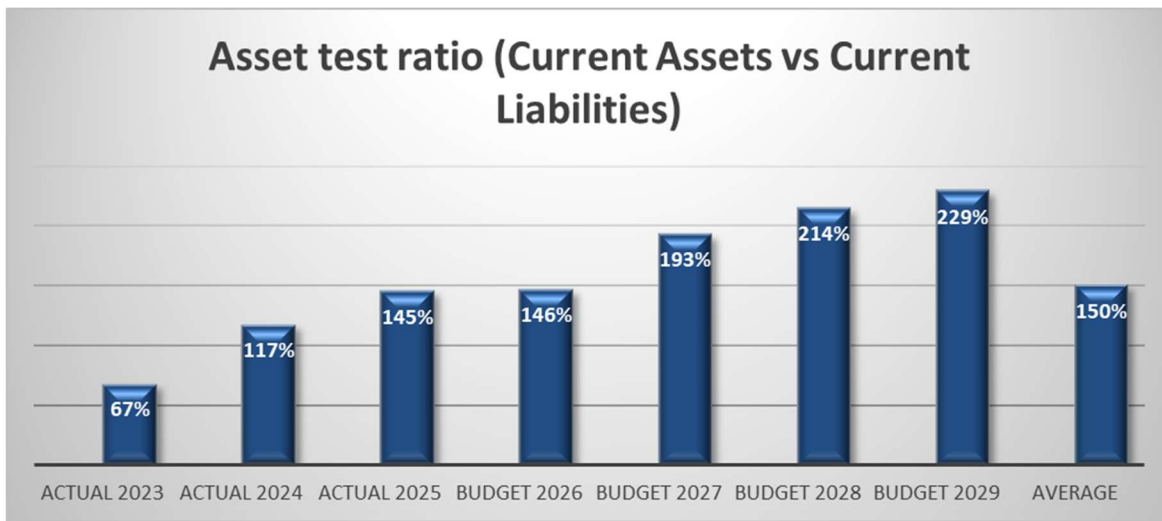


Figure 8: Asset test ratio

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.

Figure 8, below further states that the municipality have very little ability to incur capital expenditure by utilising accumulated cash resources for the 2026/27 MTREF.

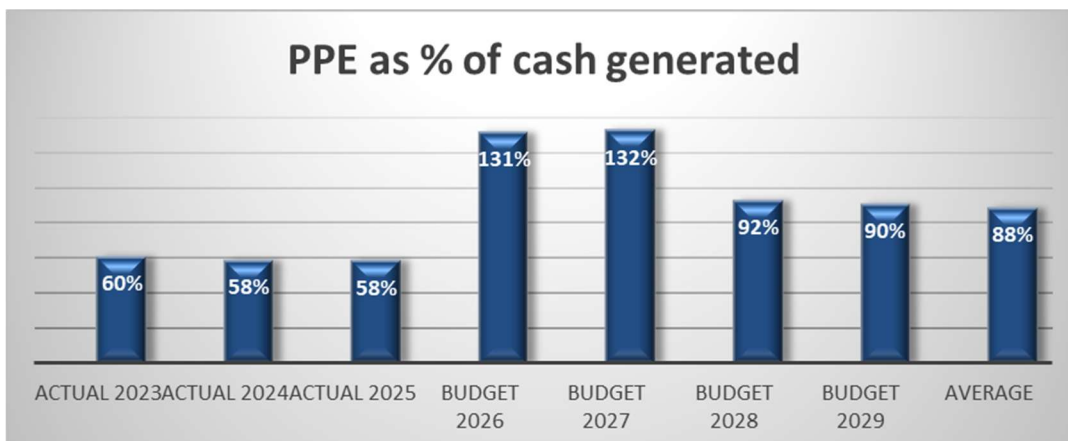


Figure 9: PPE as % of cash generated



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 2026/27 are 58 and based on budgeted figures it is projected to be 55 days by end of 2029 as illustrated in Figure 9, below.

As it is projected that the debtor's days will be 57 days in the 2025/26 financial year, the municipality has to maintain high standards to collect debt from each consumer group. Credit control procedures have to be implemented more stringent than currently is, in order for the municipality to decrease its debtor's days to below 30 days.

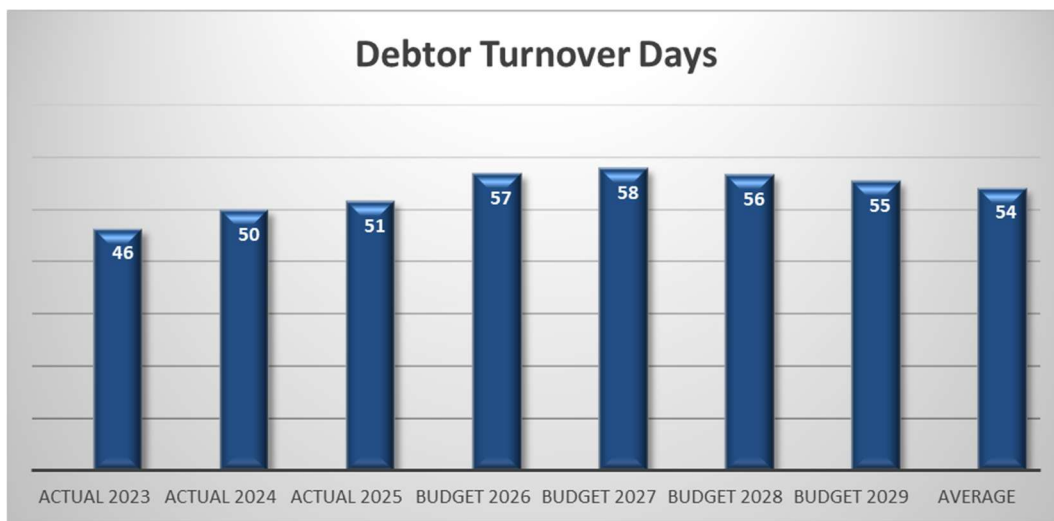


Figure 10: Debtor turnover days

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 Figure 10 below, the municipality is striving to maintain the funded budget status in the 2026/27 MTREF.

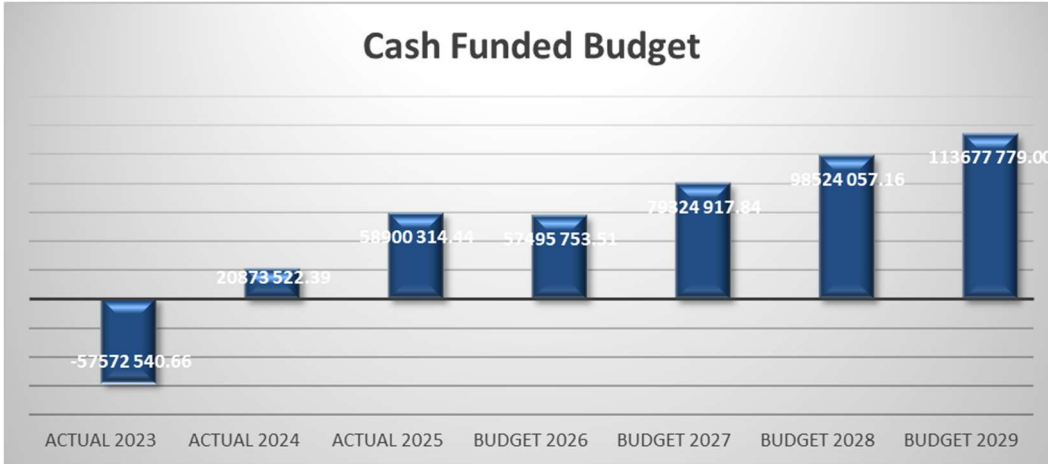


Figure 11: Cash Funded Budget

OVERVIEW OF BUDGET RELATED POLICIES

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

OVERVIEW OF BUDGET ASSUMPTIONS

EXTERNAL FACTORS

The recovery rate of service debtors and rates are budgeted at 95.0%. The recovery rate of fines, which is also considered a significant revenue source, is approximately 20.70%.

GENERAL INFLATION OUTLOOK AND ITS IMPACT ON THE MUNICIPAL ACTIVITIES

The revised inflation outlook for South Africa, as per MFMA circular 134, is indicated below in Figure 12 and has been taken into consideration in the compilation of the 2026/27 MTREF.

Table 1: Macroeconomic performance and projections, 2025 - 2029

Fiscal year	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate	Forecast		
CPI Inflation	4.4%	3.2%	3.4%	3.3%	3.2%

Figure 12: CPI projections

CREDIT RATING OUTLOOK

As of early 2026, South Africa's credit rating outlook is cautiously optimistic. The positive shift is driven by fiscal discipline, improved energy/logistics reforms, and reduced Eskom-related risks, though low growth potential remains a concern. Real GDP growth is forecast to strengthen, averaging 1.8 per cent over the medium-term, supported by a revival in investment as new infrastructure allocations take effect and reform implementation builds.

INTEREST RATES FOR BORROWING AND INVESTMENT OF FUNDS

Headline inflation declined to 4.4 per cent in the fourth quarter of 2024/25, resulting in average inflation of 3.2 per cent for the year. Consumer inflation is projected to average 3.4 per cent in 2026/27 to 3.3% in 2028, 3.2% in 2029.

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 95.0% 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.

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.

SALARY INCREASES

The Municipality implemented the existing 5-year Salary and Wage Collective Agreement. This has been affected since 01 July 2024. Details of the percentages are included in expenditure framework.

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 various 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.

OVERVIEW OF BUDGET FUNDING

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue										
Exchange Revenue										
Service charges - Electricity	110 605	127 401	152 838	168 694	175 977	175 977	175 977	185 513	207 970	236 012
Service charges - Water	29 820	32 781	32 696	34 221	34 944	34 944	34 944	35 218	37 522	38 723
Service charges - Waste Water Management	14 417	16 351	15 823	15 309	15 914	15 914	15 914	16 470	17 370	17 927
Service charges - Waste Management	14 385	14 106	14 604	14 318	14 677	14 677	14 677	15 852	16 980	17 863
Sale of Goods and Rendering of Services	4 443	4 560	5 318	4 781	5 008	5 008	5 008	6 115	6 411	6 717
Agency services	3 782	4 300	4 012	4 171	4 158	4 158	4 158	4 325	4 468	4 611
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)	9 776	8 117	7 362	7 265	6 511	6 511	6 511	6 766	7 030	7 312
Interest earned from Current and Non Current Assets	2 020	5 191	9 619	7 788	10 853	10 853	10 853	11 234	11 237	11 241
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	747	970	1 070	781	966	966	966	947	978	1 009
Licences and permits	2	11	2	2	2	2	2	2	2	2
Special rating levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-
Development Charges	394	382	53	55	55	55	55	55	57	59
Operational Revenue	552	464	543	356	401	401	401	394	398	402
Non-Exchange Revenue										
Property rates	70 382	73 693	74 997	76 578	80 951	80 951	80 951	83 139	85 883	88 632
Surcharges and Taxes	33	-	-	-	-	-	-	700	723	746
Fines, penalties and forfeits	10 570	32 934	56 370	45 587	54 330	54 330	54 330	57 548	59 447	61 349
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	108 753	110 938	105 686	109 882	110 390	110 390	110 390	103 728	158 980	152 521
Interest earned from Receivables (Non-Exchange)	-	4 208	4 500	4 743	4 222	4 222	4 222	4 389	4 562	4 741
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges	813	3 629	3 863	5 431	4 493	4 493	4 493	4 813	5 131	5 609
Gains on disposal of Fixed and Intangible Assets	-	-	1 428	400	400	400	400	10 000	5 000	3 000
Other Gains	7 346	9 580	12 889	14 248	15 377	15 377	15 377	15 453	3 265	3 265
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	388 842	449 615	503 674	514 610	539 630	539 630	539 630	562 662	633 414	661 741

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 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 subsidies 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. 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Investments										
Bank Repurchase Agreements										
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
Total Deposit Taking Institutions		-	-	-	-	-	-	-	-	-
Derivative Financial Assets										
Total Derivative Financial Assets		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)										
Total Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Total Interest Rate Swaps		-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks										
Total Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-
Municipal Bonds										
Total Municipal Bonds		-	-	-	-	-	-	-	-	-
National Government Securities										
Total National Government Securities		-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits										
Total Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-
Unamortised Debt Expense										
Total Unamortised Debt Expense		-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense										
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-
Total Investments		-	-	-	-	-	-	-	-	-



Table 27: MBRR SA16 - Investment particulars by maturity

WC012 Cederberg - Supporting Table SA16 Investment particulars by maturity														
Investments by Maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate +	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
Standard Bank Money Market/Call Account		Yrs	Call Investment	No	Variable	6.75%				226	1	-	-	237
Standard Bank 30 Day Call Account		Yrs	Call Investment	No	Variable	7.00%				135	1	-	-	136
Standard Bank Money Market/Call Account (48 hr)		Yrs	Call Investment	No	Variable	7.65%				173 398	1 035	(6 500)	-	167 933
Municipality sub-total										173 756		(6 500)	-	168 256
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	1									173 756		(6 500)	-	168 256

Table 28: MBRR SA17 Borrowing

WC012 Cederberg - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings										
Annuity and Bullet Loans										
Banks		2 262	476	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Annuity and Bullet Loans		2 262	476	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan										
Derivative Financial Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks		181	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Finance Lease Liability		181	-	-	-	-	-	-	-	-
Government Loans										
Intercompany/Parent-subsidary Transactions										
Local Registered Stock										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Registered Stock		-	-	-	-	-	-	-	-	-



Marketable Bonds									
Banks	-	-	-	-	-	-	-	-	-
Development Bank of South Africa	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-
General Public	-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation	-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds	-	-	-	-	-	-	-	-	-
Municipal Pension Funds	-	-	-	-	-	-	-	-	-
Other Public Pension Funds	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Public Investments Commissioners	-	-	-	-	-	-	-	-	-
Total Marketable Bonds	-	-	-	-	-	-	-	-	-
Non-annuity Loans									
Banks	-	-	-	-	-	-	-	-	-
Development Bank of South Africa	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-
General Public	-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation	-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds	-	-	-	-	-	-	-	-	-
Municipal Pension Funds	-	-	-	-	-	-	-	-	-
Other Public Pension Funds	-	-	-	-	-	-	-	-	-
Private Enterprises	14 085	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Public Investments Commissioners	-	-	-	-	-	-	-	-	-
Total Non-annuity Loans	14 085	-	-	-	-	-	-	-	-
Non-marketable Bonds									
Banks	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-
General Public	-	-	-	-	-	-	-	-	-
Municipal Pension Funds	-	-	-	-	-	-	-	-	-
Other Public Pension Funds	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Total Non-marketable Bonds	-	-	-	-	-	-	-	-	-
PPP Liabilities									
Banks	-	-	-	-	-	-	-	-	-
Development Bank of South Africa	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-
General Public	-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation	-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds	-	-	-	-	-	-	-	-	-
Municipal Pension Funds	-	-	-	-	-	-	-	-	-
Other Public Pension Funds	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Public Investments Commissioners	-	-	-	-	-	-	-	-	-
Total PPP Liabilities	-	-	-	-	-	-	-	-	-
Securities									
Banks	-	-	-	-	-	-	-	-	-
Development Bank of South Africa	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-
General Public	-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation	-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds	-	-	-	-	-	-	-	-	-
Municipal Pension Funds	-	-	-	-	-	-	-	-	-
Other Public Pension Funds	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Public Investments Commissioners	-	-	-	-	-	-	-	-	-
Total Securities	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-
Total Borrowings	16 529	476	-	-	-	-	-	-	-

CASH FLOW MANAGEMENT

Cash flow management and forecasting as in Figure 12, below 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 others 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).

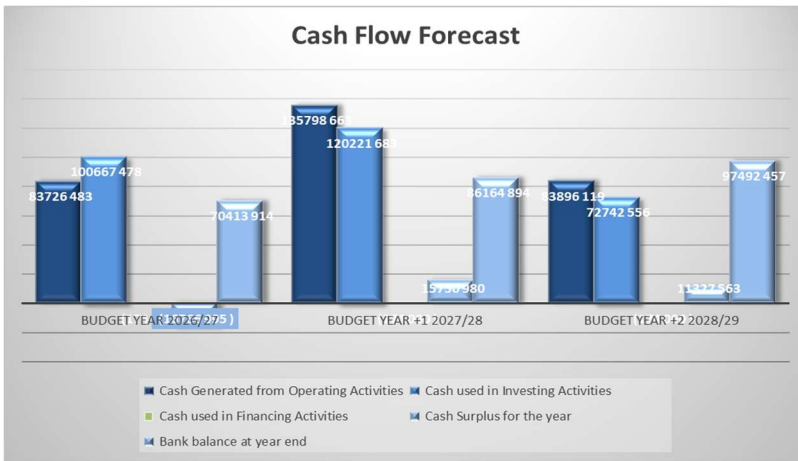


Figure 13: Cash flow forecast

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 are 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 29: MBRR A8 Cash backed reserves/accumulated surplus reconciliation

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	28 778	61 258	104 598	37 066	87 181	87 181	87 181	70 414	86 165	97 492
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		28 778	61 258	104 598	37 066	87 181	87 181	87 181	70 414	86 165	97 492
Application of cash and investments											
Unspent conditional transfers		11 849	16 426	12 831	(698)	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	74 501	50 106	46 573	32 985	29 685	29 685	29 685	(8 911)	(12 359)	(16 185)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		86 350	66 532	59 404	32 287	29 685	29 685	29 685	(8 911)	(12 359)	(16 185)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(57 573)	(5 274)	45 194	4 779	57 496	57 496	57 496	79 325	98 524	113 678
Creditors transferred to Debt Relief - Non-Current portion		-	26 148	13 706	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(57 573)	20 874	58 900	4 779	57 496	57 496	57 496	79 325	98 524	113 678

Table 31 indicates that Cederberg's budget is funded for the 2026/27 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.

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 30: MBRR SA10 Funding compliance measurement

WC012 Cederberg Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	28 778	61 258	104 598	37 066	87 181	87 181	87 181	70 414	86 165	97 492
Cash + investments at the yr end less applications - R'000	18(1)b	2	(57 573)	(5 274)	45 194	4 779	57 496	57 496	57 496	79 325	98 524	113 678
Cash year end/monthly employee/supplier payments	18(1)b	3	0.7	1.3	2.2	0.8	1.8	1.8	1.5	1.1	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	5 490	36 011	65 266	40 438	35 107	35 107	35 107	80 057	89 812	34 048
Service charge rev % change - macro CPI-X target exclusive	18(1)a,(2)	5	N.A.	4.3%	4.1%	0.2%	(1.7%)	(6.0%)	(6.0%)	(1.7%)	2.8%	3.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	35.3%	30.7%	29.0%	31.7%	30.5%	30.5%	30.5%	86.9%	87.2%	87.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	14.3%	19.1%	22.7%	17.1%	20.0%	20.0%	20.0%	13.8%	13.4%	13.0%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	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.	28.1%	10.0%	26.3%	(3.5%)	0.0%	0.0%	2.4%	5.4%	5.7%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	565.1%	(7.7%)	(40.2%)	(16.4%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	3.6%	4.4%	4.4%	5.1%	5.7%	5.7%	5.4%	5.1%	5.2%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	4.1%	0.6%	9.5%	3.8%	8.6%	8.6%	0.0%	1.7%	0.0%	0.0%



Supporting indicators											
% incr total service charges (incl prop rates)	18(1)a	0.0%	10.3%	10.1%	6.2%	4.3%	0.0%	0.0%	4.3%	8.8%	9.1%
% incr Property Tax	18(1)a	0.0%	4.7%	1.8%	2.1%	5.7%	0.0%	0.0%	2.7%	3.3%	3.2%
% incr Service charges - Electricity	18(1)a	0.0%	15.2%	20.0%	10.4%	4.3%	0.0%	0.0%	5.4%	12.1%	13.5%
% incr Service charges - Water	18(1)a	0.0%	9.9%	(0.3%)	4.7%	2.1%	0.0%	0.0%	0.8%	6.5%	3.2%
% incr Service charges - Waste Water Management	18(1)a	0.0%	13.4%	(3.2%)	(3.3%)	4.0%	0.0%	0.0%	3.5%	5.5%	3.2%
% incr Service charges - Waste Management	18(1)a	0.0%	(1.9%)	3.5%	(2.0%)	2.5%	0.0%	0.0%	8.0%	7.1%	5.2%
% incr in Sale of Goods and Rendering of Services	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	239 609	264 332	290 959	309 120	322 463	322 463	322 463	336 192	365 725	399 157
Service charges		239 609	264 332	290 959	309 120	322 463	322 463	322 463	336 192	365 725	399 157
Property rates		70 382	73 693	74 997	76 578	80 951	80 951	80 951	83 139	85 883	88 632
Service charges - electricity revenue		110 605	127 401	152 838	168 694	175 977	175 977	175 977	185 513	207 970	236 012
Service charges - water revenue		29 820	32 781	32 696	34 221	34 944	34 944	34 944	35 218	37 522	38 723
Service charges - sanitation revenue		14 417	16 351	15 823	15 309	15 914	15 914	15 914	16 470	17 370	17 927
Service charges - refuse removal		14 385	14 106	14 604	14 318	14 677	14 677	14 677	15 852	16 980	17 863
Agency services		3 782	4 300	4 012	4 171	4 158	4 158	4 158	4 325	4 468	4 611
Capital expenditure excluding capital grant funding		4 910	15 383	15 970	38 611	39 968	39 968	39 968	31 071	23 800	21 250
Cash receipts from ratepayers	18(1)a	237 027	265 586	302 047	320 193	332 709	332 709	332 709	356 333	385 886	419 384
Ratepayer & Other revenue	18(1)a	671 570	863 886	1 039 942	1 009 217	1 091 741	1 091 741	1 091 741	410 090	442 305	478 593
Change in consumer debtors (current and non-current)		N/A	13 032	4 587	12 839	(2 603)	-	-	1 556	3 592	3 968
Operating and Capital Grant Revenue	18(1)a	134 096	137 399	143 467	149 730	144 286	144 286	144 286	183 325	260 401	207 014
Capital expenditure - total	20(1)(vi)	30 253	41 662	53 751	78 459	73 864	73 864	73 864	110 667	125 222	75 743
Capital expenditure - renewal	20(1)(vi)	1 237	253	5 116	2 950	6 359	6 359	6 359	1 923	-	-
Supporting benchmarks											
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY											
DoRA capital grants total MFY											
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/advised national, provincial and district grants									-	-	-
Average annual collection rate (arrears inclusive)											
DoRA operating											
List operating grants											
DoRA capital											
List capital grants											
Trend											
Change in consumer debtors (current and non-current)		N/A	13 032	4 587	12 839	(2 603)	-	-	1 556	3 592	3 968
Total Operating Revenue											
Total Operating Revenue		388 842	449 615	503 674	514 610	539 630	539 630	539 630	562 662	633 414	661 741
Total Operating Expenditure											
Total Operating Expenditure		408 695	445 615	476 189	514 020	538 419	538 419	538 419	562 201	645 024	682 185
Operating Performance Surplus/(Deficit)											
Operating Performance Surplus/(Deficit)		(19 852)	4 000	27 485	590	1 211	1 211	1 211	461	(11 610)	(20 444)
Cash and Cash Equivalents (30 June 2012)											
Cash and Cash Equivalents									70 414		
Revenue											
% Increase in Total Operating Revenue			15.6%	12.0%	2.2%	4.9%	0.0%	0.0%	4.3%	12.6%	4.5%
% Increase in Property Rates Revenue			4.7%	1.8%	2.1%	5.7%	0.0%	0.0%	2.7%	3.3%	3.2%
% Increase in Electricity Revenue			15.2%	20.0%	10.4%	4.3%	0.0%	0.0%	5.4%	12.1%	13.5%
% Increase in Property Rates & Services Charges			10.3%	10.1%	6.2%	4.3%	0.0%	0.0%	4.3%	8.8%	9.1%
Expenditure											
% Increase in Total Operating Expenditure			9.0%	6.9%	7.9%	4.7%	0.0%	0.0%	4.4%	14.7%	5.8%
% Increase in Employee Costs			5.1%	5.8%	19.0%	(2.5%)	0.0%	0.0%	13.3%	5.9%	7.4%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)		0	194094.13	423199.8393	482793.0733	0	32113918	451038.1742	511185.25	600345.7134	68985605.67
Average Cost Per Councillor (Remuneration)		0	0	577731.6264	621027.2727	0	663380.1	603072.8182	622459.0909	0	686262
R&M % of PPE		3.6%	4.4%	4.4%	5.1%	5.7%	5.4%	5.4%	5.4%	5.1%	5.2%
Asset Renewal and R&M as a % of PPE		5.3%	5.0%	6.3%	7.9%	10.1%	10.1%	8.3%	8.3%	7.1%	7.1%
Debt Impairment % of Total Billable Revenue		14.3%	19.1%	22.7%	17.1%	20.0%	20.0%	20.0%	13.8%	13.4%	13.0%
Capital Revenue											
Internally Funded & Other (R'000)		4 910	15 383	15 970	38 611	39 968	39 968	39 968	31 071	23 800	21 250
Borrowing (R'000)		-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)		25 343	26 280	37 781	39 848	33 896	33 896	33 896	79 596	101 422	54 493
Internally Generated funds % of Non Grant Funding		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		83.8%	63.1%	70.3%	50.8%	45.9%	45.9%	45.9%	71.9%	81.0%	71.9%
Capital Expenditure											
Total Capital Programme (R'000)		30 253	41 662	53 751	78 459	73 864	73 864	73 864	110 667	125 222	75 743
Asset Renewal		12 862	4 209	13 272	22 330	32 932	32 932	-	23 147	17 267	17 710
Asset Renewal % of Total Capital Expenditure		42.5%	10.1%	24.7%	28.5%	44.6%	44.6%	0.0%	20.9%	13.8%	23.4%
Cash											
Cash Receipts % of Rate Payer & Other		35.3%	30.7%	29.0%	31.7%	30.5%	30.5%	30.5%	86.9%	87.2%	87.6%
Cash Coverage Ratio		0	0	0	0	0	0	0	0	-	-
Borrowing											
Most recent Credit Rating									0		
Capital Charges to Operating		4.1%	4.0%	3.6%	2.5%	2.5%	2.5%	2.5%	2.2%	2.1%	2.2%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves											
Uncommitted reserves after application of cash and investments		(57 573)	(5 274)	45 194	4 779	57 496	57 496	57 496	79 325	98 524	113 678
Free Services											
Free Basic Services as a % of Equitable Share		(639.4%)	(490.4%)	(918.1%)	(1204.4%)	(1149.0%)	(1149.0%)	(1213.1%)	(1213.1%)	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		(2.9%)	(2.5%)	(2.2%)	(2.3%)	(2.2%)	(2.2%)	(2.2%)	(2.1%)	(2.0%)	(2.0%)
High Level Outcome of Funding Compliance											
Total Operating Revenue		388 842	449 615	503 674	514 610	539 630	539 630	539 630	562 662	633 414	661 741
Total Operating Expenditure		408 695	445 615	476 189	514 020	538 419	538 419	538 419	562 201	645 024	682 185
Surplus/(Deficit) Budgeted Operating Statement		(19 852)	4 000	27 485	590	1 211	1 211	1 211	461	(11 610)	(20 444)
Surplus/(Deficit) Considering Reserves and Cash Backing		(57 573)	(5 274)	45 194	4 779	57 496	57 496	57 496	79 325	98 524	113 678
MTREF Funded (1) / Unfunded (0)											
MTREF Funded (1) / Unfunded (0)	15	0	0	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✘	15	✘	✘	✓	✓	✓	✓	✓	✓	✓	✓

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.

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.

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

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.

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.

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.

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.

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 2026/27 financial year.

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.

TRANSFERS/GRANTS REVENUE AS A PERCENTAGE OF GOVERNMENT TRANSFERS/GRANTS AVAILABLE

The purpose of this measure 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.

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.

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 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.

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.



EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS

Table 31: MBRR SA18 Transfer and Grant Receipts

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations										
EPWP Incentive		1 359	1 658	1 534	1 533	1 533	1 533	1 452	-	-
Finance Management		2 132	2 083	1 938	2 000	2 000	2 000	2 100	2 200	2 300
Integrated National Electrification Grant (VAT)		22 000	29 491	8 715	10 400	9 043	9 043	2 122	4 498	4 702
Local Government Equitable Share		60 377	67 058	71 545	75 765	75 765	75 765	79 368	83 100	85 108
Municipal Disaster Response Grant (VAT)		-	1 018	796	-	-	-	-	-	-
Municipal Infrastructure Grant (PMU)		605	894	880	913	913	913	922	987	1 057
Municipal Infrastructure Grant (VAT)		1 500	2 017	2 097	2 263	2 263	2 263	2 285	2 484	2 541
National Treasury - Audit Fees		-	-	746	-	-	-	-	-	-
Regional Bulk Infrastructure Grant (VAT)		110	(510)	-	2 089	-	-	-	2 197	2 296
Water Services Infrastructure Grant (VAT)		-	551	1 300	-	-	-	1 565	3 692	3 337
Total Monetary Allocations		88 084	104 260	89 550	94 963	91 518	91 518	89 814	99 159	101 340
Total Operating/National Government		88 084	104 260	89 550	94 963	91 518	91 518	89 814	99 159	101 340
Provincial Government										
Monetary Allocations										
Acceleration Of Housing (VAT)		-	-	-	-	-	-	-	-	-
CDW Support		152	151	45	151	151	151	157	157	157
Financial Management Capability Grant		1 058	1 053	991	2 500	2 500	2 500	-	-	-
Fire Services Capacity Building Grant (VAT)		-	-	-	130	130	130	157	-	-
Graduate Internship Grant		-	-	-	-	-	-	-	-	-
Human Settlement Development Grant (OPEX)		14 266	1 756	3 358	3 383	1 339	1 339	2 232	600	600
Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)		-	-	-	-	2 259	2 259	3 259	43 000	43 000
Library Services: MRFG		4 703	5 539	4 923	6 477	6 477	6 477	7 156	7 228	7 300
Loadshedding Relief Grant (Vat)		209	-	(84)	-	-	-	-	-	-
Municipal Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Energy Resilience Grant		-	500	(0)	-	-	-	-	-	-
Municipal Financial Recovery Services		-	1 000	-	-	-	-	-	-	-
Municipal Interventions Grant (VAT)		98	-	600	-	745	745	-	-	-
Municipal Library Support Grant		-	(189)	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant		-	300	-	-	-	-	-	-	-
Municipal Water Resilience Grant (VAT)		773	652	1 043	652	913	913	489	-	-
Non Motorised Transport Infrastructure Grant (VAT)		-	-	-	165	-	-	-	-	-
Public Employment Support Grant		-	-	-	-	-	-	-	-	-
Road Maintenance (Proclaimed)		-	-	-	1 260	1 260	1 260	175	8 640	124
Thusong Service Centre (Sustainability Operational Support)		150	119	-	200	200	200	196	196	-
Waste Management Compliance Grant (VAT)		-	-	67	-	-	-	-	-	-
Development of Sport and Recreation Facilities Grant (VAT)		-	-	-	-	-	-	94	-	-
Total Monetary Allocations		21 409	10 934	10 945	14 919	15 974	15 974	13 914	59 821	51 181
Total Operating/Provincial Government		21 409	10 934	10 945	14 919	15 974	15 974	13 914	59 821	51 181
District Municipalities										
Monetary Allocations										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
None		-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
None		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
None		-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total Operating	5	109 492	115 193	100 495	109 882	107 492	107 492	103 728	158 980	152 521



Capital										
National Government										
Monetary Allocations										
<i>Finance Management (Capital)</i>	-	-	62	-	-	-	-	-	-	-
<i>Integrated National Electrification Grant (INEG)</i>	-	-	-	-	-	-	-	-	-	-
<i>Municipal Disaster Response Grant</i>	-	6 787	5 304	-	-	-	-	-	-	-
<i>Municipal Infrastructure Grant (MIG)</i>	10 003	11 747	14 506	15 087	15 087	15 087	15 234	16 562	16 941	15 303
<i>Regional Bulk Infrastructure Grant</i>	731	-	-	13 927	-	-	-	-	14 646	-
<i>Water Services Infrastructure Grant</i>	-	3 262	8 664	-	-	-	10 435	24 614	22 248	-
Total Monetary Allocations	10 734	21 797	28 537	29 014	15 087	15 087	25 669	55 822	54 493	54 493
Total Capital/National Government	10 734	21 797	28 537	29 014	15 087	15 087	25 669	55 822	54 493	54 493
Provincial Government										
Monetary Allocations										
<i>Acceleration Of Housing (Capital)</i>	-	-	-	-	-	-	-	-	-	-
<i>Fire Services Capacity Building Grant</i>	-	-	-	870	870	870	1 043	-	-	-
<i>Human Settlement Development Grant (CAPEX)</i>	13 214	-	-	-	5 039	5 039	-	-	-	-
<i>Informal Settlements Upgrading Partnership Grant (ISUPG) (CAPEX)</i>	-	3 063	3 356	4 517	-	-	49 000	45 600	-	-
<i>Library Services MRF Capital</i>	-	-	-	-	-	-	-	-	-	-
<i>Loadshedding Relief Grant</i>	1 391	-	-	-	-	-	-	-	-	-
<i>Municipal Interventions Grant</i>	652	348	-	-	-	-	-	-	-	-
<i>Municipal Library Support Grant (Capital)</i>	-	-	-	-	-	-	-	-	-	-
<i>Municipal Water Resilience Grant</i>	2 227	4 348	6 957	4 348	4 087	4 087	3 261	-	-	-
<i>Non Motorised Transport Infrastructure Grant</i>	-	-	-	1 100	-	-	-	-	-	-
<i>Waster Management Compliance Grant</i>	-	-	448	-	-	-	-	-	-	-
<i>Development of Sport and Recreation Facilities Grant</i>	-	-	-	-	-	-	623	-	-	-
Total Monetary Allocations	17 484	7 758	10 760	10 834	9 996	9 996	53 927 825	45 600 000	-	-
Allocations In-kind										
<i>None</i>	-	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Total Capital/Provincial Government	17 484	7 758	10 760	10 834	9 996	9 996	53 928	45 600	-	-
District Municipalities										
Monetary Allocations										
<i>None</i>	-	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	-	-	-	-	-	-	-	-	-	-
Allocations In-kind										
<i>None</i>	-	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities	-	-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
<i>None</i>	-	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	-	-	-	-	-	-	-	-	-	-
Allocations In-kind										
<i>None</i>	-	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers	-	-	-	-	-	-	-	-	-	-
Total Capital	5	28 218	29 555	39 297	39 848	25 083	25 083	79 596	101 422	54 493
TOTAL RECEIPTS OF TRANSFERS AND GRANTS	137 710	144 749	139 792	149 730	132 575	132 575	183 325	260 401	207 014	207 014

Table 32: MBRR SA19 Planned Grant Expenditure

WC012 Cederberg - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
<i>EPWP Incentive</i>		1 359	1 658	1 534	1 533	1 533	1 533	1 452	-	-
<i>Finance Management</i>		2 083	2 132	1 938	2 000	2 000	2 000	2 100	2 200	2 300
<i>Integrated National Electrification Grant (VAT)</i>		20 665	27 829	11 712	10 400	9 043	9 043	2 122	4 498	4 702
<i>Local Government Equitable Share</i>		61 451	67 058	71 545	75 765	75 765	75 765	79 368	83 100	85 108
<i>Municipal Disaster Response Grant (VAT)</i>		-	41	1 190	-	1 948	1 948	-	-	-
<i>Municipal Infrastructure Grant (PMU)</i>		849	894	880	913	913	913	922	987	1 057
<i>Municipal Infrastructure Grant (VAT)</i>		1 518	2 017	2 097	2 263	2 263	2 263	2 285	2 484	2 541
<i>National Treasury - Audit Fees</i>		-	-	746	-	-	-	-	-	-
<i>Regional Bulk Infrastructure Grant (VAT)</i>		110	-	-	2 089	-	-	-	2 197	2 296
<i>Water Services Infrastructure Grant (VAT)</i>		116	369	826	-	459	459	1 565	3 692	3 337
Total Monetary Allocations		88 151	101 998	92 468	94 963	93 925	93 925	89 814	99 159	101 340
Total National Government		88 151	101 998	92 468	94 963	93 925	93 925	89 814	99 159	101 340
Provincial Government										
Monetary Allocations										
<i>Acceleration Of Housing (VAT)</i>		-	-	-	-	-	-	-	-	-
<i>CDW Support</i>		115	10	74	151	302	302	157	157	157
<i>Financial Management Capability Grant</i>		1 053	499	1 550	2 500	2 500	2 500	-	-	-
<i>Fire Services Capacity Building Grant (VAT)</i>		-	-	-	130	130	130	157	-	-
<i>Graduate Internship Grant</i>		-	-	-	-	-	-	-	-	-
<i>Human Settlement Development Grant (OPEX)</i>		14 076	1 756	3 358	3 383	1 339	1 339	2 232	600	600
<i>Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)</i>		-	-	-	-	2 259	2 259	3 259	43 000	43 000
<i>Library Services: MRFG</i>		4 703	4 903	5 308	6 477	6 477	6 477	7 156	7 228	7 300
<i>Loadshedding Relief Grant (Vat)</i>		-	198	-	-	-	-	-	-	-
<i>Municipal Capacity Building Grant</i>		250	-	-	-	-	-	-	-	-
<i>Municipal Energy Resilience Grant</i>		-	500	-	-	-	-	-	-	-
<i>Municipal Financial Recovery Services</i>		-	-	999	-	-	-	-	-	-
<i>Municipal Interventions Grant (VAT)</i>		158	253	500	-	845	845	-	-	-
<i>Municipal Library Support Grant</i>		8	-	-	-	-	-	-	-	-
<i>Municipal Service Delivery and Capacity Building Grant</i>		-	300	-	-	-	-	-	-	-
<i>Municipal Water Resilience Grant (VAT)</i>		-	520	1 243	652	1 153	1 153	489	-	-
<i>Non Motorised Transport Infrastructure Grant (VAT)</i>		-	-	-	165	-	-	-	-	-
<i>Public Employment Support Grant</i>		90	-	-	-	-	-	-	-	-
<i>Road Maintenance (Proclaimed)</i>		-	-	-	1 260	1 260	1 260	175	8 640	124
<i>Thusong Service Centre (Sustainability Operational Support)</i>		149	1	118	200	200	200	196	196	-
<i>Waster Management Compliance Grant (VAT)</i>		-	-	67	-	-	-	-	-	-
<i>Development of Sport and Recreation Facilities Grant (VAT)</i>		-	-	-	-	-	-	94	-	-
Total Monetary Allocations		20 603	8 940	13 218	14 919	16 465	16 465	13 914	59 821	51 181
Total Provincial Government		20 603	8 940	13 218	14 919	16 465	16 465	13 914	59 821	51 181
District Municipalities										
Monetary Allocations										
<i>None</i>		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
<i>None</i>		-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
<i>None</i>		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
<i>None</i>		-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		108 753	110 938	105 686	109 882	110 390	110 390	103 728	158 980	152 521



Capital									
National Government									
Monetary Allocations									
<i>Finance Management (Capital)</i>	-	-	62	-	-	-	-	-	-
<i>Integrated National Electrification Grant (INEG)</i>	-	-	-	-	-	-	-	-	-
<i>Municipal Disaster Response Grant</i>	-	275	4 918	-	4 152	4 152	-	-	-
<i>Municipal Infrastructure Grant (MIG)</i>	10 688	13 413	14 506	15 087	15 087	15 087	15 234	16 562	16 941
<i>Regional Bulk Infrastructure Grant</i>	731	-	-	13 927	-	-	-	14 646	15 303
<i>Water Services Infrastructure Grant</i>	704	4 094	5 654	-	3 060	3 060	10 435	24 614	22 248
Total Monetary Allocations	12 124	17 782	25 141	29 014	22 300	22 300	25 669	55 822	54 493
Total National Government	12 124	17 782	25 141	29 014	22 300	22 300	25 669	55 822	54 493
Provincial Government									
Monetary Allocations									
<i>Acceleration Of Housing (Capital)</i>	-	-	-	-	-	-	-	-	-
<i>Fire Services Capacity Building Grant</i>	-	-	-	870	870	870	1 043	-	-
<i>Human Settlement Development Grant (CAPEX)</i>	-	-	-	-	5 039	5 039	-	-	-
<i>Informal Settlements Upgrading Partnership Grant (ISUPG) (CAPEX)</i>	13 214	3 063	3 356	4 517	-	-	49 000	45 600	-
<i>Library Services MRF Capital</i>	-	10	-	-	-	-	-	-	-
<i>Loadshedding Relief Grant</i>	-	1 319	-	-	-	-	-	-	-
<i>Municipal Interventions Grant</i>	-	739	-	-	-	-	-	-	-
<i>Municipal Library Support Grant (Capital)</i>	5	-	-	-	-	-	-	-	-
<i>Municipal Water Resilience Grant</i>	-	3 548	8 837	4 348	5 688	5 688	3 261	-	-
<i>Non Motorised Transport Infrastructure Grant</i>	-	-	-	1 100	-	-	-	-	-
<i>Waster Management Compliance Grant</i>	-	-	448	-	-	-	-	-	-
<i>Development of Sport and Recreation Facilities Grant</i>	-	-	-	-	-	-	623	-	-
Total Monetary Allocations	13 219	8 679	12 640	10 834	11 597	11 597	53 928	45 600	-
Total Provincial Government	13 219	8 679	12 640	10 834	11 597	11 597	53 928	45 600	-
District Municipalities									
Monetary Allocations									
<i>None</i>	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	-	-	-	-	-	-	-	-	-
Allocations In-kind									
<i>None</i>	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities	-	-	-	-	-	-	-	-	-
Other Grant Providers									
Monetary Allocations									
<i>None</i>	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	-	-	-	-	-	-	-	-	-
Allocations In-kind									
<i>None</i>	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	25 343	26 461	37 781	39 848	33 896	33 896	79 596	101 422	54 493
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	134 096	137 399	143 467	149 730	144 286	144 286	183 325	260 401	207 014

Table 33: 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		3 310	3 243	5 505	-	2 587	2 587	-	-	-
Repayment of grants		-	-	-	-	(180)	(180)	-	-	-
Current year receipts		88 084	104 260	89 550	94 963	91 518	91 518	89 814	99 159	101 340
Conditions met - transferred to revenue		88 151	101 998	92 468	94 963	93 925	93 925	89 814	99 159	101 340
Conditions still to be met - transferred to liabilities		3 243	5 505	2 587	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		295	1 102	3 095	-	822	822	-	-	-
Repayment of grants		-	-	-	-	(331)	(331)	-	-	-
Current year receipts		21 409	10 934	10 945	14 919	15 974	15 974	13 914	59 821	51 181
Conditions met - transferred to revenue		20 603	8 940	13 218	14 919	16 465	16 465	13 914	59 821	51 181
Conditions still to be met - transferred to liabilities		1 102	3 095	822	-	-	-	-	-	-
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		108 753	110 938	105 686	109 882	110 390	110 390	103 728	158 980	152 521
Total operating transfers and grants - CTBM	2	4 345	8 600	3 409	-	-	-	-	-	-
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		2 392	1 003	5 017	-	8 413	8 413	-	-	-
Repayment of grants		-	-	-	-	(1 201)	(1 201)	-	-	-
Current year receipts		10 734	21 797	28 537	29 014	15 087	15 087	25 669	55 822	54 493
Conditions met - transferred to revenue		12 124	17 782	25 141	29 014	22 300	22 300	25 669	55 822	54 493
Conditions still to be met - transferred to liabilities		1 003	5 017	8 413	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		137	4 402	3 481	-	1 601	1 601	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Current year receipts		17 484	7 758	10 760	10 834	9 996	9 996	53 928	45 600	-
Conditions met - transferred to revenue		13 219	8 679	12 640	10 834	11 597	11 597	53 928	45 600	-
Conditions still to be met - transferred to liabilities		4 402	3 481	1 601	-	-	-	-	-	-
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		25 343	26 461	37 781	39 848	33 896	33 896	79 596	101 422	54 493
Total capital transfers and grants - CTBM	2	5 404	8 498	10 014	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		134 096	137 399	143 467	149 730	144 286	144 286	183 325	260 401	207 014
TOTAL TRANSFERS AND GRANTS - CTBM		9 749	17 098	13 423	-	-	-	-	-	-



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 and the tourism contribution in the Cederberg area.

Table 34: MBRR SA21 Transfers and grants made by the Municipality

WC012 Cederberg - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monetary Transfers to other municipalities											
<i>District Municipalities</i>	1	-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State											
<i>Departmental Agencies and Accounts Provincial Government</i>	3	-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
<i>Foreign Government and International Organisations</i>		-	-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions - Sport Councils</i>		9	3	15	15	14	14	14	-	-	-
<i>Non-Profit Institutions - Local Tourism Boards</i>		-	-	100	525	525	525	525	500	517	533
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Organisations		9	3	115	540	538	538	538	500	517	533
Monetary Transfers to Groups of Individuals											
<i>Households - Social Relief</i>		-	8	44	180	195	195	195	300	310	320
<i>Households - Severance Package</i>		370	188	-	-	-	-	-	-	-	-
<i>Households - Bursaries for non-employees</i>		350	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Groups Of Individuals:		719	196	44	180	195	195	195	300	310	320
TOTAL Monetary TRANSFERS AND GRANTS	6	728	198	159	720	733	733	733	800	826	853
In-Kind Transfers to other municipalities											
<i>District Municipalities</i>	1	-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
<i>Departmental Agencies and Accounts Provincial Government</i>	3	-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
<i>Foreign Government and International Organisations</i>	4	-	-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Households - Social Relief</i>	5	-	-	6	30	55	55	55	50	52	53
Total In-Kind Grants To Groups Of Individuals:		-	-	6	30	55	55	55	50	52	53
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	6	30	55	55	55	50	52	53
TOTAL TRANSFERS AND GRANTS	6	728	198	164	750	788	788	788	850	878	906



COUNCILOR AND EMPLOYEE BENEFITS

Table 35: 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Allowances and Service Related Benefits									
Basic Salary	-	-	-	-	-	-	-	-	-
Cell phone Allowance	421	386	406	415	475	475	503	528	555
Housing Allowance	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	140	240	190	252	480	480	258	271	285
Office-bearer Allowance	4 795	5 306	5 621	6 020	5 419	5 419	5 804	6 095	6 399
Out of pocket Expenses	-	-	-	-	-	-	-	-	-
Travelling Allowance	-	-	-	-	-	-	-	-	-
Use of Personal Facilities	-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits	5 356	5 931	6 218	6 686	6 374	6 374	6 566	6 894	7 239
Social Contributions									
Medical Aid Benefits	87	84	104	110	139	139	150	158	166
Pension Fund Contributions	255	66	33	35	121	121	131	138	145
Total Social Contributions	342	150	137	145	260	260	281	295	310
Total Councillors	5 697	6 081	6 355	6 831	6 634	6 634	6 847	7 189	7 549
% increase		6.7%	4.5%	7.5%	(2.9%)	-	3.2%	5.0%	5.0%
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	2 344	3 855	4 091	5 086	4 751	4 751	7 124	7 480	7 854
Bonuses	-	-	-	-	-	-	-	-	-
Allowance									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	108	103	194	257	176	176	150	158	165
Housing Benefits	-	-	-	-	-	-	-	-	-
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	90	220	322	418	370	370	431	453	475
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	198	323	515	675	545	545	581	610	641
Service Related Benefits									
Acting	-	-	-	-	-	-	-	-	-
Bonus	(132)	507	393	-	-	-	509	545	584
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Scarify	-	-	-	-	-	-	-	-	-
Standby Allowance	-	-	-	-	-	-	-	-	-
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	(132)	507	393	-	-	-	509	545	584
Total Salaries and Allowances	2 410	4 684	4 999	5 760	5 296	5 296	8 214	8 635	9 079
Social Contributions									
Bargaining Council	0	0	0	1	0	0	1	1	1
Group Life Insurance	13	-	-	-	14	14	27	28	30
Medical	38	46	78	120	69	69	96	101	106
Pension	125	137	196	265	142	142	172	181	190
Unemployment Insurance	3	2	5	9	6	6	11	12	13
Total Social Contributions	179	185	280	394	232	232	307	323	339
Post-retirement Benefit									
Medical	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	2 589	4 870	5 279	6 155	5 529	5 529	8 521	8 958	9 418
% increase		88.1%	8.4%	16.6%	(10.2%)	-	54.1%	5.1%	5.1%
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	78 366	79 789	84 115	100 929	98 579	98 579	108 951	114 182	122 504
Bonuses	6 241	6 365	6 791	8 016	7 004	7 004	8 668	9 339	10 079
Allowance									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	406	403	329	351	340	340	359	387	417
Housing Benefits	359	340	598	365	286	286	301	325	350
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	6 435	7 048	6 748	7 479	7 139	7 139	8 434	9 088	9 792
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	7 200	7 791	7 676	8 195	7 764	7 764	9 095	9 800	10 559
Service Related Benefits									
Acting	-	-	-	-	286	286	527	568	612
Bonus	-	-	-	-	-	-	-	-	-
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	571	1 704	1 738	1 297	1 892	1 892	2 033	2 189	2 357
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	532	493	504	562	563	563	620	683	752
Overtime	4 024	4 841	5 023	5 912	6 854	6 854	7 351	7 920	8 534
Scarify	389	454	481	523	513	513	550	593	639
Standby Allowance	2 879	3 595	4 140	4 527	5 180	5 180	5 556	5 966	6 420
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	8 396	11 086	11 887	12 821	15 288	15 288	16 636	17 939	19 314
Total Salaries and Allowances	100 202	105 011	110 468	129 960	128 636	128 636	143 350	151 260	162 456
Social Contributions									
Bargaining Council	42	43	46	55	53	53	60	65	70
Group Life Insurance	1 722	1 782	1 902	2 294	2 197	2 197	2 509	2 703	2 913
Medical	4 416	4 251	4 938	7 144	5 773	5 773	6 659	7 175	7 731
Pension	12 683	12 895	13 739	16 699	15 929	15 929	18 141	19 547	21 062
Unemployment Insurance	680	669	672	818	736	736	833	882	950
Total Social Contributions	19 543	19 639	21 297	27 010	24 687	24 687	28 202	30 372	32 726
Post-retirement Benefit									
Medical	2 154	1 300	1 343	1 507	1 718	1 718	1 909	2 121	2 357
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	2 154	1 300	1 343	1 507	1 718	1 718	1 909	2 121	2 357
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	121 899	125 950	133 108	158 478	155 041	155 041	173 461	183 753	197 539
% increase		3.3%	5.7%	19.1%	(2.2%)	-	11.9%	5.9%	7.5%
Total Parent Municipality	130 185	136 901	144 741	171 464	167 203	167 203	188 829	199 900	214 506
TOTAL SALARY, ALLOWANCES & BENEFITS	130 185	136 901	144 741	171 464	167 203	167 203	188 829	199 900	214 506
% increase		5.2%	5.7%	18.5%	(2.5%)	-	12.9%	5.9%	7.3%
TOTAL MANAGERS AND STAFF	124 488	130 819	138 386	164 632	160 570	160 570	181 982	192 711	206 957



Table 36: MBRR SA23 - Salaries, allowances and benefits

WC012 Cederberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		753 900	91 350	47 250			892 500
Chief Whip			–	–	–			–
Executive Mayor			928 200	–	–			928 200
Deputy Executive Mayor			716 100	–	93 450			809 550
Executive Committee			1 585 500	–	351 750			1 937 250
Total for all other councillors			1 820 700	190 050	268 800			2 279 550
Total Councillors	8	–	5 804 400	281 400	761 250			6 847 050
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 943 541	2 280	94 512	150 756		2 191 089
Chief Finance Officer			1 275 867	126 975	139 556	97 990		1 640 388
Director Community Development Services			1 208 395	145 353	153 821	92 582		1 600 151
Director Engineering Services			1 349 653	2 442	190 875	104 759		1 647 729
Director Corporate Services			1 346 426	2 280	30 162	62 479		1 441 347
								–
Total Senior Managers of the Municipality	8,10	–	7 123 882	279 330	608 926	508 566		8 520 704
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	12 928 282	560 730	1 370 176	508 566		15 367 754

Table 37: MBRR SA24 - Summary of personnel numbers

WC012 Cederberg - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
		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	–	10	11	–	10	11	–	11
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5									
Municipal Manager and Senior Managers	3	4	3	1	5	3	1	4	2	1
Other Managers	7	16	11	–	16	11	–	14	13	–
Professionals		12	12	–	12	12	–	9	9	–
Finance		5	5	–	5	5	–	4	4	–
Spatial/town planning		1	1	–	1	1	–	1	1	–
Information Technology		1	1	–	1	1	–	1	1	–
Roads		–	–	–	–	–	–	1	1	–
Electricity		3	3	–	3	3	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		1	1	–	1	1	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		1	1	–	1	1	–	2	2	–
Technicians		53	53	–	53	53	–	60	60	–
Finance		7	7	–	7	7	–	13	13	–
Spatial/town planning		3	3	–	3	3	–	3	3	–
Information Technology		1	1	–	1	1	–	1	1	–
Roads		4	4	–	4	4	–	4	4	–
Electricity		3	3	–	3	3	–	3	3	–
Water		1	1	–	1	1	–	2	2	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		1	1	–	1	1	–	1	1	–
Other		33	33	–	33	33	–	33	33	–
Clerks (Clerical and administrative)		27	26	1	27	26	1	27	26	1
Service and sales workers		73	70	3	73	70	3	73	70	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		4	4	–	4	4	–	3	3	–
Plant and Machine Operators		26	26	–	26	26	–	19	17	–
Elementary Occupations		125	118	–	125	118	–	147	121	1
TOTAL PERSONNEL NUMBERS	9	351	323	15	352	323	15	367	321	14
% increase					0.3%	–	–	4.3%	(0.6%)	(6.7%)
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10	37	37	–	37	37	–	44	40	–
Human Resources personnel headcount	8, 10	4	4	–	4	4	–	7	4	–



MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table 38: MBRR SA25 - Budgeted monthly revenue and expenditure

WC012 Cederberg - Supporting Table SA25 Budgeted monthly revenue and expenditure																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		18 190	15 022	14 394	13 124	12 727	13 274	13 659	14 136	14 861	14 279	14 327	27 520	185 513	207 970	236 012
Service charges - Water		2 911	1 995	2 299	3 047	3 183	3 158	3 997	3 125	3 117	2 928	6 027	(570)	35 218	37 522	38 723
Service charges - Waste Water Management		1 366	1 465	1 421	1 442	1 316	1 328	1 347	1 352	1 372	1 331	1 348	1 382	16 470	17 370	17 927
Service charges - Waste Management		1 320	1 313	1 319	1 318	1 313	1 301	1 307	1 327	1 326	1 316	1 311	1 381	15 852	16 980	17 863
Sale of Goods and Rendering of Services		637	395	467	1 063	648	808	395	268	377	302	227	527	6 115	6 411	6 717
Agency services		348	414	346	426	390	64	500	518	331	344	333	311	4 325	4 468	4 611
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)		534	522	517	532	536	544	543	589	598	612	605	635	6 766	7 030	7 312
Interest earned from Current and Non Current Assets		1 230	862	91	783	830	912	1 006	921	1 079	1 191	1 188	1 139	11 234	11 237	11 241
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		44	48	52	117	37	42	41	36	48	43	59	381	947	978	1 009
Licences and permits		0	0	0	0	0	0	0	0	1	0	0	0	2	2	2
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	28	28	-	-	-	-	-	-	-	55	57	59
Operational Revenue		42	2	11	64	11	12	8	6	123	51	42	23	394	398	402
Non-Exchange Revenue																
Property rates		16 706	5 877	5 979	5 996	5 997	6 001	6 002	5 990	6 053	5 432	6 230	6 876	83 139	85 883	88 632
Surcharges and Taxes		58	58	58	58	58	58	58	58	58	58	58	58	700	723	746
Fines, penalties and forfeits		1 751	1 747	1 701	1 917	1 931	1 902	11 803	4 044	1 282	4 058	9 371	16 040	57 548	59 447	61 349
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		39 781	3 030	1 262	1 585	3 572	25 210	1 694	1 821	20 839	1 331	3 162	441	103 728	158 980	152 521
Interest earned from Receivables (Non-Exchange)		365	366	355	246	372	376	371	389	391	392	386	380	4 389	4 562	4 741
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges		414	429	423	418	417	417	417	416	416	411	410	226	4 813	5 131	5 609
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	10 000	5 000	3 000	
Other Gains		272	272	272	272	272	272	272	272	272	272	272	12 461	15 453	3 265	3 265
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		85 971	33 817	30 967	32 436	33 640	55 678	43 420	35 268	52 543	34 350	45 358	79 211	562 662	633 414	661 741
Expenditure																
Employee related costs		13 314	13 222	14 362	14 562	22 513	14 529	15 221	14 570	14 529	14 577	14 970	15 613	181 982	192 711	206 957
Remuneration of councillors		521	518	549	546	546	840	568	517	567	567	567	540	6 847	7 189	7 549
Bulk purchases - electricity		9 008	19 501	14 754	10 298	10 908	10 915	11 064	12 474	11 083	12 175	11 888	27 415	161 484	175 743	199 468
Inventory consumed		684	1 152	1 042	1 719	1 648	1 084	1 408	1 014	2 437	1 198	1 138	2 657	17 180	17 662	18 227
Debt impairment		2 447	2 447	2 447	2 447	2 447	2 447	2 447	1 017	2 108	2 108	2 350	21 560	46 271	49 021	51 850
Depreciation, amortisation and impairment		3 343	3 343	3 343	3 343	3 343	3 346	3 343	1 980	2 427	2 427	2 639	4 810	37 690	40 175	40 949
Interest, Dividends and Rent on Land		1 105	1 106	1 108	1 106	1 124	1 130	1 118	712	708	708	708	1 837	12 470	13 412	14 674
Contracted services		963	2 868	1 140	2 359	5 029	2 987	2 987	4 255	2 952	4 842	4 842	7 202	40 505	89 037	81 608
Transfers and subsidies		4	4	4	54	4	4	4	54	54	4	604	54	850	878	906
Irrecoverable debts written off		1 140	1 140	1 140	1 140	1 140	1 140	1 140	1 140	1 140	1 140	1 140	1 140	13 680	13 680	13 680
Operational Cost and Other Cost		2 882	1 963	1 645	4 691	3 979	1 572	3 096	1 874	7 035	2 012	1 809	7 497	40 055	42 328	43 131
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	3 188	3 188	3 188	3 188
Total Expenditure		35 412	47 263	41 535	42 265	52 681	40 259	42 397	39 607	45 041	39 572	42 657	93 512	562 201	645 024	682 185
Surplus/(Deficit)		50 560	(13 446)	(10 568)	(9 829)	(19 041)	15 419	1 023	(4 339)	7 502	(5 221)	2 702	(14 301)	461	(11 610)	(20 444)
Transfers and subsidies - capital (monetary allocations)		266	266	314	266	266	266	266	52 322	3 268	278	9 050	12 770	79 596	101 422	54 493
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		50 825	(13 180)	(10 254)	(9 563)	(18 776)	15 685	1 289	47 984	10 770	(4 943)	11 751	(1 531)	80 057	89 812	34 048
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		50 825	(13 180)	(10 254)	(9 563)	(18 776)	15 685	1 289	47 984	10 770	(4 943)	11 751	(1 531)	80 057	89 812	34 048
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		50 825	(13 180)	(10 254)	(9 563)	(18 776)	15 685	1 289	47 984	10 770	(4 943)	11 751	(1 531)	80 057	89 812	34 048
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	50 825	(13 180)	(10 254)	(9 563)	(18 776)	15 685	1 289	47 984	10 770	(4 943)	11 751	(1 531)	80 057	89 812	34 048

Table 39: 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 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - Executive and Council		14 907	–	–	–	–	23 555	–	–	15 208	–	–	3 328	56 998	50 205	49 791
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Financial Administrative Services		18 633	7 484	6 790	7 611	7 561	7 976	7 722	7 633	7 889	7 362	8 452	9 400	104 513	107 546	110 591
Vote 4 - Community Development Services		623	628	821	921	1 342	841	860	839	933	848	906	228	9 790	8 443	8 351
Vote 5 - Corporate and Strategic Services		54	15	13	143	9	11	6	44	128	83	17	10 019	10 543	5 546	3 550
Vote 6 - Planning and Development Services		359	331	283	419	419	397	262	288	134	94	(68)	186	3 105	11 701	3 321
Vote 7 - Public Safety		2 215	2 293	2 062	2 499	2 479	2 270	12 465	4 724	1 780	4 558	9 872	16 533	63 751	64 615	66 683
Vote 8 - Electricity		25 575	15 453	14 930	13 510	14 792	13 528	14 411	14 533	16 242	14 771	14 855	38 212	210 812	229 551	259 908
Vote 9 - Waste Management		6 287	1 455	1 460	1 466	1 463	1 453	1 460	1 489	2 307	1 484	1 478	5 467	27 270	35 600	37 381
Vote 10 - Waste Water Management		8 185	1 631	1 594	1 621	1 498	1 512	1 531	5 074	6 104	1 532	2 079	4 675	37 037	56 304	54 497
Vote 11 - Water		8 764	2 375	2 737	3 430	3 568	3 545	4 383	3 523	4 566	3 346	6 848	(32)	47 050	63 875	66 152
Vote 12 - Housing		272	2 132	272	272	272	272	272	49 272	272	304	643	239	54 491	89 200	43 600
Vote 13 - Road Transport		–	–	–	–	–	–	–	–	–	–	9 158	3 347	12 505	8 357	8 292
Vote 14 - Sports and Recreation		363	286	321	810	503	584	313	172	247	248	166	380	4 393	3 892	4 116
Total Revenue by Vote		86 237	34 083	31 281	32 702	33 906	55 944	43 685	87 591	55 811	34 629	54 408	91 981	642 258	734 836	716 234
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		2 157	559	583	625	585	878	596	611	652	598	726	612	9 181	9 607	8 336
Vote 2 - Office of Municipal Manager		382	411	410	431	529	448	431	401	402	399	387	365	4 996	5 318	5 634
Vote 3 - Financial Administrative Services		4 261	5 197	4 582	6 107	8 158	5 855	5 352	4 899	6 587	3 973	4 451	9 288	68 710	72 585	77 584
Vote 4 - Community Development Services		1 369	1 399	1 569	1 670	2 261	1 562	1 590	1 224	1 636	1 554	2 044	1 660	19 537	17 198	17 710
Vote 5 - Corporate and Strategic Services		2 101	2 614	2 016	4 444	4 199	3 062	4 071	3 150	5 141	2 973	4 374	5 009	43 155	44 164	46 628
Vote 6 - Planning and Development Services		1 123	1 159	1 151	1 217	2 255	1 079	1 078	1 118	1 855	1 280	1 230	676	15 219	24 693	17 249
Vote 7 - Public Safety		4 169	4 846	4 375	4 696	5 593	4 320	4 582	6 682	5 522	5 647	5 901	17 446	73 780	77 027	80 393
Vote 8 - Electricity		10 637	21 095	16 398	11 875	14 486	12 664	13 170	12 152	11 441	12 052	12 470	38 895	187 336	205 095	230 386
Vote 9 - Waste Management		1 579	1 552	1 595	1 771	2 399	1 751	1 977	2 127	2 197	2 199	2 538	6 777	28 461	32 043	33 078
Vote 10 - Waste Water Management		1 899	2 145	2 374	2 163	2 828	2 251	2 727	2 591	2 722	2 996	2 531	1 321	28 548	30 808	33 140
Vote 11 - Water		2 819	2 988	3 133	3 126	3 971	3 142	3 425	1 364	2 654	2 599	2 585	7 676	39 482	42 485	45 765
Vote 12 - Housing		626	684	671	671	759	635	635	629	636	638	637	576	7 798	46 085	46 275
Vote 13 - Road Transport		1 209	1 508	1 480	2 131	2 397	1 417	1 421	1 477	2 329	1 398	1 424	1 873	20 064	21 103	22 079
Vote 14 - Sports and Recreation		1 081	1 106	1 197	1 340	2 262	1 195	1 341	1 183	1 267	1 265	1 358	1 338	15 932	16 811	17 927
Total Expenditure by Vote		35 412	47 263	41 535	42 265	52 681	40 259	42 397	39 607	45 041	39 572	42 657	93 512	562 201	645 024	682 185
Surplus/(Deficit) before assoc.		50 825	(13 180)	(10 254)	(9 563)	(18 776)	15 685	1 289	47 984	10 770	(4 943)	11 751	(1 531)	80 057	89 812	34 048
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	50 825	(13 180)	(10 254)	(9 563)	(18 776)	15 685	1 289	47 984	10 770	(4 943)	11 751	(1 531)	80 057	89 812	34 048



Table 40: 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 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		33 632	7 540	6 965	8 021	7 851	31 768	7 946	7 860	23 406	7 621	8 640	23 116	174 365	164 185	164 848
Executive and council		14 907	-	-	-	-	23 555	-	-	15 208	-	-	3 328	56 998	50 205	49 791
Finance and administration		18 725	7 540	6 965	8 021	7 851	8 212	7 946	7 860	8 198	7 621	8 640	19 788	117 367	113 980	115 057
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		3 087	4 884	2 968	3 808	3 926	3 677	13 192	54 306	2 720	5 438	11 084	16 699	125 789	160 794	117 224
Community and social services		745	747	819	814	1 222	796	816	826	925	840	912	41	9 504	8 407	8 315
Sport and recreation		363	286	321	810	503	584	313	172	247	248	166	380	4 393	3 892	4 116
Public safety		1 707	1 719	1 556	1 913	1 928	2 025	11 791	4 036	1 276	4 046	9 363	16 040	57 401	59 295	61 192
Housing		272	2 132	272	272	272	272	272	49 272	272	304	643	239	54 491	89 200	43 600
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		708	745	629	845	809	461	762	806	465	438	9 423	3 845	19 935	24 526	16 224
Planning and development		359	331	283	419	419	397	262	288	134	94	(68)	186	3 105	11 701	3 321
Road transport		348	414	346	426	390	64	500	518	331	344	9 491	3 658	16 830	12 825	12 903
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		48 811	20 914	20 720	20 027	21 321	20 038	21 786	24 620	29 219	21 132	25 260	48 321	322 169	385 331	417 938
Energy sources		25 575	15 453	14 930	13 510	14 792	13 528	14 411	14 533	16 242	14 771	14 855	38 212	210 812	229 551	259 908
Water management		8 764	2 375	2 737	3 430	3 568	3 545	4 383	3 523	4 566	3 346	6 848	(32)	47 050	63 875	66 152
Waste water management		8 185	1 631	1 594	1 621	1 498	1 512	1 531	5 074	6 104	1 532	2 079	4 675	37 037	59 304	54 497
Waste management		6 287	1 455	1 460	1 466	1 463	1 453	1 460	1 489	2 307	1 484	1 478	5 467	27 270	35 600	37 381
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		86 237	34 083	31 281	32 702	33 906	55 944	43 685	87 591	55 811	34 629	54 408	91 981	642 258	734 836	716 234
Expenditure - Functional																
Governance and administration		9 333	8 995	7 903	12 183	13 616	10 689	10 681	9 306	13 267	8 471	10 518	16 017	130 981	134 062	140 682
Executive and council		2 401	807	839	891	870	1 169	881	865	891	849	965	809	12 237	12 838	11 753
Finance and administration		6 794	8 025	6 910	11 128	12 502	9 364	9 654	8 294	12 214	7 474	9 405	15 041	116 803	119 136	126 712
Internal audit		138	163	155	164	244	156	147	147	163	148	148	168	1 940	2 087	2 218
Community and public safety		6 508	7 246	6 909	7 426	9 644	6 781	7 218	9 042	8 196	8 257	8 574	19 907	105 707	148 128	152 715
Community and social services		1 032	1 078	1 121	1 222	1 670	1 048	1 094	968	1 303	1 162	1 175	2 045	14 919	15 361	15 738
Sport and recreation		1 081	1 106	1 197	1 340	2 262	1 195	1 341	1 183	1 267	1 265	1 358	1 338	15 932	16 811	17 927
Public safety		3 769	4 378	3 919	4 192	4 952	3 903	4 148	6 262	4 990	5 191	5 404	15 948	67 057	69 871	72 774
Housing		626	684	671	671	759	635	635	629	636	638	637	576	7 798	46 085	46 275
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 581	3 173	3 159	3 673	5 639	2 930	3 133	2 943	4 482	2 929	3 360	2 727	40 728	51 435	45 442
Planning and development		1 299	1 580	1 574	1 427	3 083	1 404	1 617	1 393	2 074	1 439	1 861	863	19 614	29 147	22 033
Road transport		1 282	1 593	1 585	2 246	2 556	1 526	1 515	1 550	2 407	1 491	1 499	1 864	21 114	22 288	23 409
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		16 990	27 848	23 564	18 984	23 783	19 860	21 365	18 316	19 096	19 915	20 205	54 860	284 785	311 399	343 347
Energy sources		10 637	21 095	16 398	11 875	14 486	12 664	13 170	12 152	11 441	12 052	12 470	38 895	187 336	205 095	230 386
Water management		2 819	2 988	3 133	3 126	3 971	3 142	3 425	1 364	2 654	2 599	2 585	7 676	39 482	42 485	45 765
Waste water management		1 954	2 213	2 439	2 212	2 927	2 302	2 793	2 674	2 804	3 065	2 612	1 512	29 506	31 716	34 117
Waste management		1 579	1 552	1 595	1 771	2 399	1 751	1 977	2 127	2 197	2 199	2 538	6 777	28 461	32 043	33 078
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		35 412	47 263	41 535	42 265	52 681	40 259	42 397	39 607	45 041	39 572	42 657	93 512	562 201	645 024	682 185
Surplus/(Deficit) before assoc.		50 825	(13 180)	(10 254)	(9 563)	(18 776)	15 685	1 289	47 984	10 770	(4 943)	11 751	(1 531)	80 057	89 812	34 048
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	50 825	(13 180)	(10 254)	(9 563)	(18 776)	15 685	1 289	47 984	10 770	(4 943)	11 751	(1 531)	80 057	89 812	34 048



Table 41: MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

WC012 Cederberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Planning and Development Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - Waste Management		-	-	-	-	1 300	550	4 082	3 200	2 750	1 950	2 500	(7 971)	8 360	17 295	14 731
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	14 646	15 303
Vote 12 - Housing		-	-	-	2 800	5 300	4 000	3 000	4 200	4 200	1 000	1 500	1 000	27 000	29 200	-
Vote 13 - Road Transport		-	-	-	150	500	800	1 350	1 150	1 200	2 250	2 100	6 374	15 874	14 267	16 210
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	2 950	7 100	5 350	8 432	8 550	8 150	5 200	6 100	(598)	51 234	75 408	46 245
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	20	-	20	-	-	-	-	255	295	-	-
Vote 4 - Community Development Services		-	-	-	-	-	215	20	250	55	-	100	3 500	4 140	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	150	100	100	1 200	1 550	-	-
Vote 6 - Planning and Development Services		-	-	-	-	15	-	-	65	-	-	-	-	80	-	-
Vote 7 - Public Safety		-	-	-	1 043	100	-	100	-	150	-	150	1 200	2 743	-	-
Vote 8 - Electricity		-	-	-	-	265	385	500	350	-	-	-	400	1 900	600	1 000
Vote 9 - Waste Management		-	-	-	1 030	-	-	300	500	500	300	400	(900)	2 130	6 000	4 500
Vote 10 - Waste Water Management		-	-	-	50	750	625	2 100	1 360	2 450	1 725	1 000	3 550	13 610	26 114	22 998
Vote 11 - Water		-	-	-	60	650	140	864	1 325	1 175	1 225	900	2 322	8 661	700	1 000
Vote 12 - Housing		-	-	2 000	4 000	4 200	3 000	1 500	500	2 000	2 000	500	2 300	22 000	16 400	-
Vote 13 - Road Transport		-	-	-	-	70	110	60	-	120	120	-	480	-	-	-
Vote 14 - Sports and Recreation		-	-	30	56	357	373	150	28	50	150	300	350	1 844	-	-
Capital single-year expenditure sub-total	2	-	-	2 030	6 239	6 427	4 848	5 614	4 378	6 650	5 620	3 450	14 177	59 434	49 814	29 498
Total Capital Expenditure	2	-	-	2 030	9 189	13 527	10 198	14 046	12 928	14 800	10 820	9 550	13 579	110 667	125 222	75 743



Table 42: MBRR SA29 - Budgeted monthly capital expenditure (functional classification)

WC012 Cederberg - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1	-	-	-	-	20	-	20	-	150	100	100	1 405	1 795	-	-
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	20	-	20	-	150	100	100	1 405	1 795	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	2 030	7 899	9 957	7 588	4 770	4 978	6 455	3 150	2 550	8 350	57 728	45 600	-
Community and social services		-	-	-	1 043	-	215	20	250	55	-	100	4 000	5 683	-	-
Sport and recreation		-	-	30	56	357	373	150	28	50	150	300	350	1 844	-	-
Public safety		-	-	-	-	100	-	100	-	150	-	150	700	1 200	-	-
Housing		-	-	2 000	6 800	9 500	7 000	4 500	4 700	6 200	3 000	2 000	3 300	49 000	45 600	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	150	585	910	1 410	1 215	1 320	2 370	2 100	6 424	16 484	14 267	16 210
Planning and development		-	-	-	-	15	-	-	65	-	-	-	50	130	-	-
Road transport		-	-	-	150	570	910	1 410	1 150	1 320	2 370	2 100	6 374	16 354	14 267	16 210
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	1 140	2 965	1 700	7 846	6 735	6 875	5 200	4 800	(2 600)	34 661	65 355	59 533
Energy sources		-	-	-	-	265	385	500	350	-	-	-	400	1 900	600	1 000
Water management		-	-	-	60	650	140	864	1 325	1 175	1 225	900	2 322	8 661	15 346	16 303
Waste water management		-	-	-	50	750	625	2 100	1 360	2 450	1 725	1 000	3 550	13 610	26 114	22 998
Waste management		-	-	-	1 030	1 300	550	4 382	3 700	3 250	2 250	2 900	(8 871)	10 490	23 295	19 231
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	-	-	2 030	9 189	13 527	10 198	14 046	12 928	14 800	10 820	9 550	13 579	110 667	125 222	75 743
Funded by:																
National Government		-	-	-	-	1 500	1 050	4 682	2 535	3 250	3 650	2 100	6 902	25 669	55 822	54 493
Provincial Government		-	-	2 000	7 843	9 800	7 323	5 039	5 200	6 200	3 500	2 300	4 722	53 928	45 600	-
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		-	-	2 000	7 843	11 300	8 373	9 721	7 735	9 450	7 150	4 400	11 624	79 596	101 422	54 493
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	30	1 346	2 227	1 825	4 325	5 193	5 350	3 670	5 150	1 955	31 071	23 800	21 250
Total Capital Funding		-	-	2 030	9 189	13 527	10 198	14 046	12 928	14 800	10 820	9 550	13 579	110 667	125 222	75 743



Table 43: MBRR S30 - Budgeted monthly cash flow

WC012 Cederberg - Supporting Table SA30 Budgeted monthly cash flow																	
MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework				
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Cash Receipts By Source		6 000	6 875	12 504	6 961	6 866	6 023	5 783	5 963	6 277	5 966	6 492	5 725	1	81 435	83 951	86 416
Property rates																	
Service charges - electricity revenue		18 891	19 351	16 473	15 832	12 316	17 123	12 241	15 299	13 907	15 388	13 268	19 335	189 424	211 842	239 810	
Service charges - water revenue		2 629	3 057	2 699	2 980	2 793	2 733	3 075	2 890	2 955	3 210	2 934	2 209	34 165	36 297	37 358	
Service charges - sanitation revenue		1 184	1 197	1 201	1 159	1 119	1 130	1 010	1 147	1 028	1 161	1 210	1 027	13 573	14 267	14 677	
Service charges - refuse revenue		1 101	1 112	1 096	1 126	1 099	1 111	1 092	1 117	1 107	1 115	1 119	1 098	13 294	14 195	14 886	
Rental of facilities and equipment		79	79	79	79	79	79	79	79	79	79	79	79	947	978	1 009	
Interest earned - external investments		936	936	936	936	936	936	936	936	936	936	936	936	11 234	11 237	11 241	
Interest earned - outstanding debtors		223	223	223	223	223	223	223	223	223	223	223	223	2 672	2 753	2 832	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		1 076	953	1 049	1 066	1 066	1 062	968	968	951	956	937	851	11 904	12 297	12 691	
Licences and permits		-	-	-	2	-	-	-	-	-	-	-	-	2	-	2	
Agency services		419	410	410	454	389	303	403	416	345	265	231	281	4 325	4 468	4 611	
Transfers and Subsidies - Operational		32 934	1 140	2 305	2 703	2 547	21 466	1 527	7 472	20 210	2 053	1 899	7 472	103 728	158 980	152 521	
Other revenue		251	237	378	1 548	948	745	218	455	795	1 361	281	47	7 264	7 589	7 924	
Cash Receipts by Source		65 723	35 569	39 353	35 070	30 381	52 933	27 555	36 965	48 813	32 712	29 610	39 282	473 966	558 856	585 979	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		130	247	9 386	11 816	5 225	6 240	3 905	775	12 879	11 715	9 163	8 115	79 596	101 422	54 493	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	10 000	10 000	5 000	3 000	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		15	15	15	15	15	15	15	15	15	15	15	15	174	174	174	
Vat Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		65 868	35 830	48 753	46 900	35 620	59 188	31 475	37 755	61 707	44 442	38 787	57 411	563 737	665 451	643 645	
Cash Payments by Type																	
Employee related costs		13 901	13 560	14 346	14 517	21 738	15 094	14 818	14 818	14 818	14 180	14 475	14 768	181 035	191 575	205 618	
Remuneration of councillors		549	549	549	549	550	550	543	580	542	519	513	855	6 847	7 189	7 549	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	65	65	67	69	
Bulk purchases - Electricity		16 104	16 497	14 044	13 497	10 499	14 597	10 436	13 042	11 856	13 118	11 311	16 483	161 484	175 743	199 468	
Acquisition inventory - water and other inventory		1 003	1 089	1 204	1 658	1 461	760	1 348	2 109	1 429	1 690	1 525	1 903	17 180	17 662	18 227	
Contracted services		1 040	1 553	2 166	2 164	2 975	1 520	2 263	5 174	5 446	3 888	5 011	7 304	40 505	89 037	81 608	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		46	28	7	13	4	4	72	4	287	46	53	286	850	878	906	
Other expenditure		650	1 972	1 232	4 486	2 602	2 817	3 342	1 550	5 237	1 185	4 983	9 998	40 055	42 328	43 131	
Cash Payments by Type		33 294	35 248	33 548	36 884	39 830	35 343	32 822	37 278	39 615	34 626	37 870	51 663	448 020	524 479	556 575	
Other Cash Flows/Payments by Type																	
Capital assets		888	4 565	2 549	14 463	11 086	6 998	1 730	6 476	31 094	11 982	9 960	8 875	110 667	125 222	75 743	
Retention (Capital)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	21 816	21 816	-	-	
Total Cash Payments by Type		34 182	39 813	36 097	51 347	50 916	42 341	34 552	43 753	70 709	46 608	47 830	82 354	580 504	649 700	632 318	
NET INCREASE/(DECREASE) IN CASH HELD		31 686	(3 982)	12 656	(4 447)	(15 296)	16 847	(3 077)	(5 998)	(9 003)	(2 166)	(9 043)	(24 944)	(16 767)	15 751	11 328	
Cash/cash equivalents at the month/year begin:		87 181	118 867	114 884	127 540	123 093	107 797	124 644	121 567	115 569	106 566	104 400	95 357	87 181	70 414	86 165	
Cash/cash equivalents at the month/year end:		118 867	114 884	127 540	123 093	107 797	124 644	121 567	115 569	106 566	104 400	95 357	70 414	70 414	86 165	97 492	



ANNUAL BUDGETS AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS – INTERNAL DEPARTMENTS

Refer to the SDBIP

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

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.



CAPITAL EXPENDITURE DETAILS

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

Table 44: 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		14 541	13 576	24 372	37 369	22 225	22 225	74 856	104 755	55 283
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	40	1 200	696	696	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	40	1 200	696	696	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		127	-	-	2 000	2 000	2 000	400	600	1 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		127	-	-	2 000	2 000	2 000	400	600	1 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 478	6 366	8 769	20 183	8 417	8 417	54 911	60 246	15 303
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	3 303	5 413	1 739	3 340	3 340	1 739	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	2 172	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		2 478	3 063	3 356	18 444	5 077	5 077	51 000	60 246	15 303
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		11 936	7 209	15 563	-	5 022	5 022	10 585	24 614	22 248
Pump Station		-	-	-	-	-	-	150	-	-
Reticulation		11 936	-	-	-	1 962	1 962	-	-	-
Waste Water Treatment Works		-	7 209	15 563	-	3 060	3 060	10 435	24 614	22 248
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	13 986	6 090	6 090	8 960	19 295	16 731
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	8 696	3 284	3 284	4 000	14 532	11 532
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	5 290	2 806	2 806	4 960	4 763	5 200
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	1 317	530	4 883	13 786	12 702	12 702	3 500	-	-
Community Facilities	1 317	530	4 883	13 786	12 702	12 702	3 500	-	-
Halls	1 199	530	4 883	13 786	12 702	12 702	3 500	-	-
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	117	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-



Computer Equipment		245	1 262	997	950	753	753	990	-	-
Computer Equipment		245	1 262	997	950	753	753	990	-	-
Furniture and Office Equipment		57	85	360	180	465	465	1 145	-	-
Furniture and Office Equipment		57	85	360	180	465	465	1 145	-	-
Machinery and Equipment		1 231	3 256	2 243	1 875	3 021	3 021	3 556	1 200	1 750
Machinery and Equipment		1 231	3 256	2 243	1 875	3 021	3 021	3 556	1 200	1 750
Transport Assets		-	18 745	7 623	1 970	1 767	1 767	3 473	2 000	1 000
Transport Assets		-	18 745	7 623	1 970	1 767	1 767	3 473	2 000	1 000
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	17 390	37 453	40 479	56 130	40 932	40 932	87 520	107 955	58 033



Table 45: 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
1										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		1 237	253	5 116	1 750	5 159	5 159	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 237	-	1 100	1 750	4 463	4 463	-	-	-
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	1 750	1 985	1 985	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	253	4 016	-	696	696	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	253	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	3 913	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	103	-	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	-	-	-	1 200	1 200	1 200	1 923	-	-
Community Facilities	-	-	-	1 200	1 200	1 200	700	-	-
Halls	-	-	-	-	-	-	450	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	1 200	1 200	1 200	250	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	1 223	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	1 223	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-



Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing asse	1	1 237	253	5 116	2 950	6 359	6 359	1 923	-	-
Renewal of Existing Assets as % of total capex		4.1%	0.6%	9.5%	3.8%	8.6%	8.6%	1.7%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		2.5%	0.6%	15.2%	8.8%	17.5%	17.5%	5.1%	0.0%	0.0%



Table 46: 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		11 625	3 956	8 058	17 030	24 065	24 065	20 024	17 267	17 710
Roads Infrastructure		9 356	3 430	2 702	11 671	12 864	12 864	15 874	14 267	16 210
Roads		9 356	3 430	2 702	11 671	12 864	12 864	15 874	14 267	16 210
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 565	259	5 356	2 250	2 250	2 250	1 500	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	1 631	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 565	259	3 725	2 250	2 250	2 250	1 500	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		704	245	-	3 109	6 651	6 651	150	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	245	-	2 609	6 523	6 523	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		704	-	-	500	128	128	150	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	22	-	-	1 000	1 000	2 000	1 000	-
Pump Station		-	5	-	-	-	-	-	-	-
Reticulation		-	17	-	-	1 000	1 000	2 000	1 000	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	1 300	1 300	500	2 000	1 500
Landfill Sites		-	-	-	-	1 300	1 300	500	2 000	1 500
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	-	-	98	2 350	2 508	2 508	1 200	-	-
Operational Buildings	-	-	98	2 350	2 508	2 508	1 200	-	-
Municipal Offices	-	-	98	2 350	2 508	2 508	1 200	-	-
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	11 625	3 956	8 156	19 380	26 573	26 573	21 224	17 267	17 710
<i>Upgrading of Existing Assets as % of total capex</i>		38.4%	9.5%	15.2%	24.7%	36.0%	36.0%	19.2%	13.8%	23.4%
<i>Upgrading of Existing Assets as % of deprecn"</i>		23.4%	9.4%	24.2%	57.8%	73.1%	73.1%	56.3%	43.0%	43.2%



Table 47: MBRR SA34d - Depreciation by asset class

WC012 Cederberg - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		46 193	38 451	29 196	28 716	31 142	31 142	31 373	33 060	34 094
Roads Infrastructure		5 123	5 357	5 380	5 486	5 566	5 566	5 559	5 548	5 634
Roads		5 123	5 357	5 380	5 486	5 566	5 566	5 559	5 548	5 634
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		550	626	652	683	664	664	657	657	657
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		550	626	652	683	664	664	657	657	657
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 973	4 002	4 013	4 239	4 205	4 205	4 168	4 062	3 979
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		3 973	4 002	4 013	4 239	4 205	4 205	4 168	4 062	3 979
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		29 905	19 341	8 679	9 086	9 711	9 711	9 420	10 177	11 034
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		25 182	14 718	4 169	3 000	4 300	4 300	3 000	3 000	3 000
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		4 723	4 622	4 510	6 086	5 411	5 411	6 420	7 177	8 034
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		6 100	6 445	6 401	7 208	7 298	7 298	7 648	8 034	8 712
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		6 100	6 445	6 401	7 208	7 298	7 298	7 648	8 034	8 712
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		543	2 680	4 071	2 014	3 698	3 698	3 921	4 582	4 078
Landfill Sites		543	2 680	4 071	1 806	3 520	3 520	2 820	2 820	2 020
Waste Transfer Stations		-	-	-	208	178	178	1 101	1 762	2 058
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	895	897	894	1 056	1 004	1 004	961	966	966
Community Facilities	132	132	132	283	239	239	192	194	194
Halls	16	16	16	166	117	117	75	77	77
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	50	50	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	763	765	763	773	765	765	769	772	772
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	763	765	763	773	765	765	769	772	772
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	52	52	52	53	49	49	49	49	49
Revenue Generating	52	52	52	53	49	49	49	49	49
Improved Property	52	52	52	53	49	49	49	49	49
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	133	134	133	134	150	150	157	165	165
Operational Buildings	133	134	133	134	150	150	157	165	165
Municipal Offices	133	134	133	134	150	150	157	165	165
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	200	201	207	336	153	153	151	93	48
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	200	201	207	336	153	153	151	93	48
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	200	201	207	336	153	153	151	93	48
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-



Computer Equipment		172	209	294	276	393	393	355	341	318
Computer Equipment		172	209	294	276	393	393	355	341	318
Furniture and Office Equipment		755	755	716	723	554	554	801	1 011	902
Furniture and Office Equipment		755	755	716	723	554	554	801	1 011	902
Machinery and Equipment		481	576	626	689	782	782	1 611	2 360	2 326
Machinery and Equipment		481	576	626	689	782	782	1 611	2 360	2 326
Transport Assets		733	933	1 574	1 551	2 144	2 144	2 232	2 130	2 081
Transport Assets		733	933	1 574	1 551	2 144	2 144	2 232	2 130	2 081
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	49 615	42 207	33 693	33 534	36 371	36 371	37 690	40 175	40 949



Table 48: MBRR SA35 - Future financial implications of the capital budget

WC012 Cederberg - Supporting Table SA35 Future financial implications of the capital budget								
Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		-	-	-				
Vote 2 - Office of Municipal Manager		-	-	-				
Vote 3 - Financial Administrative Services		295	-	-				
Vote 4 - Community Development Services		4 140	-	-				
Vote 5 - Corporate and Strategic Services		1 550	-	-				
Vote 6 - Planning and Development Services		80	-	-				
Vote 7 - Public Safety		2 743	-	-				
Vote 8 - Electricity		1 900	600	1 000				
Vote 9 - Waste Management		10 490	23 295	19 231				
Vote 10 - Waste Water Management		13 610	26 114	22 998				
Vote 11 - Water		8 661	15 346	16 303				
Vote 12 - Housing		49 000	45 600	-				
Vote 13 - Road Transport		16 354	14 267	16 210				
Vote 14 - Sports and Recreation		1 844	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		110 667	125 222	75 743	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive and Council		9 181	9 607	8 336				
Vote 2 - Office of Municipal Manager		4 996	5 318	5 634				
Vote 3 - Financial Administrative Services		68 710	72 585	77 584				
Vote 4 - Community Development Services		19 537	17 198	17 710				
Vote 5 - Corporate and Strategic Services		43 155	44 164	46 628				
Vote 6 - Planning and Development Services		15 219	24 693	17 249				
Vote 7 - Public Safety		73 780	77 027	80 393				
Vote 8 - Electricity		187 336	205 095	230 386				
Vote 9 - Waste Management		28 461	32 043	33 078				
Vote 10 - Waste Water Management		28 548	30 808	33 140				
Vote 11 - Water		39 482	42 485	45 765				
Vote 12 - Housing		7 798	46 085	46 275				
Vote 13 - Road Transport		20 064	21 103	22 079				
Vote 14 - Sports and Recreation		15 932	16 811	17 927				
Total future operational costs		562 201	645 024	682 185	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity		185 513	207 970	236 012				
Service charges - Water		35 218	37 522	38 723				
Service charges - Waste Water Management		16 470	17 370	17 927				
Service charges - Waste Management		15 852	16 980	17 863				
Agency services		4 325	4 468	4 611				
Sale of Goods and Rendering of Services		6 115	6 411	6 717				
Interest earned from Receivables (Exchange)		6 766	7 030	7 312				
Interest earned from Current and Non Current Assets		11 234	11 237	11 241				
Rental from Fixed Assets		947	978	1 009				
Licences and permits		2	2	2				
Development Charges		55	57	59				
Operational Revenue		394	398	402				
Property rates		83 139	85 883	88 632				
Surcharges and Taxes		700	723	746				
Fines, penalties and forfeits		57 548	59 447	61 349				
Transfer and subsidies - Operational		103 728	158 980	152 521				
Interest earned from Receivables (Non-Exchange)		4 389	4 562	4 741				
Operational Revenue - Service Charges		4 813	5 131	5 609				
Gains on disposal of Fixed and Intangible Assets		10 000	5 000	3 000				
Other Gains		15 453	3 265	3 265				
<i>List entity summary if applicable</i>								
Total future revenue		562 662	633 414	661 741	-	-	-	-
Net Financial Implications		110 207	136 831	96 187	-	-	-	-



Table 49: MBRR SA36 - Detailed capital expenditure per municipal vote

WC012 Cederberg - Supporting Table SA36 Detailed capital budget															
R thousand	Function	Project Description	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
							Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year+1 2027/28	Budget Year+2 2028/29
Parent municipality: List all capital projects grouped by Fundki															
Community and social services	MIG: CONSTRUCTION OF MULTI-PURPOSE CENTRE (PHASE 1) GRAAFWAT	S06	Community Facilities	Halls	4	1 199	492	4 883	8 562	7 478	7 478	-	-	-	
Community and social services	MRFG: OFFICE FURNITURE/EQUIPMENT	S06	Furniture and Office Equipment	Furniture and Office Equipment	All	-	10	-	-	-	-	-	-	-	
Community and social services	MLSS: OFFICE FURNITURE/EQUIPMENT	S06	Furniture and Office Equipment	Furniture and Office Equipment	All	5	-	-	-	-	-	-	-	-	
Community and social services	CONSTRUCTION OF MULTI-PURPOSE CENTRE (PHASE 1) GRAAFWATER	S06	Community Facilities	Halls	4	-	39	-	5 224	5 224	5 224	3 500	-	-	
Community and social services	VEHICLES	S06	Transport Assets	Transport Assets	All	-	-	1 015	800	286	286	500	-	-	
Community and social services	VEHICLES	S06	Transport Assets	Transport Assets	All	-	-	-	870	870	870	1 043	-	-	
Energy sources	ELECTRICITY: UPGRADE NETWORK CLANWILLIAM	S01	Electrical Infrastructure	LV Networks	3	-	-	1 200	-	-	-	-	-	-	
Energy sources	MACHINERY , EQUIPMENT	S01	Machinery and Equipment	Machinery and Equipment	2	670	999	-	1 450	1 450	1 450	-	-	-	
Energy sources	CLANWILLIAM: 11KV CABLE - MARK STREET	S01	Electrical Infrastructure	LV Networks	3	1 565	-	1 150	750	750	750	-	-	-	
Energy sources	GRAAFWATER: REFURBISH OVERHEADLINE EAST OF TOWN	S01	Electrical Infrastructure	LV Networks	4	534	-	1 100	1 750	1 750	1 750	-	-	-	
Energy sources	CITRUSDAL: REPLACE RMU IN VOORTREKKER STREET	S01	Electrical Infrastructure	LV Networks	2	703	-	-	-	-	-	-	-	-	
Energy sources	VEHICLES	S01	Transport Assets	Transport Assets	All	-	1 786	76	-	-	-	-	-	-	
Energy sources	LOADSHEDDING RELIEF GRANT: GENERATORS	S01	Machinery and Equipment	Machinery and Equipment	All	-	1 319	-	-	-	-	-	-	-	
Energy sources	WARD 3 STREETLIGHTS , SPOTLIGHTS	S01	Electrical Infrastructure	LV Networks	3	42	-	-	500	500	500	100	150	250	
Energy sources	WARD 2 STREETLIGHTS , SPOTLIGHTS	S01	Electrical Infrastructure	LV Networks	2	42	-	-	500	500	500	100	150	250	
Energy sources	WARD 5 STREETLIGHTS , SPOTLIGHTS	S01	Electrical Infrastructure	LV Networks	5	42	-	-	500	500	500	100	150	250	
Energy sources	MDRG: CLANWILLIAM DAMVAL CONTROL PANEL	S01	Electrical Infrastructure	LV Networks	3	-	259	1 375	-	-	-	-	-	-	
Energy sources	MDRG:CLANWILLIAM SUBSTATION , PERIMETER FENCE	S01	Electrical Infrastructure	MV Substations	3	-	-	1 631	-	-	-	-	-	-	
Energy sources	MDRG:ELANDBAY MINISUB REPLACEMENT	S01	Electrical Infrastructure	MV Substations	4	-	-	-	-	652	652	-	-	-	
Energy sources	MDRG: REPLACE 315kVA TRANSFORMER	S01	Electrical Infrastructure	MV Substations	2	-	-	-	-	1 348	1 348	-	-	-	
Energy sources	MDRG: REPLACE TRANSFORMER GHOLF COURSE WARD 3	S01	Electrical Infrastructure	MV Substations	3	-	-	-	-	478	478	-	-	-	
Energy sources	MDRG: REPLACE OVERHEADLINE GRAAFWATER	S01	Electrical Infrastructure	LV Networks	4	-	-	-	-	235	235	-	-	-	
Energy sources	WARD 4 STREETLIGHTS , SPOTLIGHTS	S01	Electrical Infrastructure	LV Networks	4	-	-	-	500	500	500	100	150	250	
Energy sources	LAMBERTS BAY: 11KV CABLE - RMU WATERWORKS , OVERIE	S01	Electrical Infrastructure	LV Networks	5	-	-	-	1 500	1 500	1 500	1 500	-	-	
Finance and administration	OFFICE FURNITURE/EQUIPMENT	S02	Furniture and Office Equipment	Furniture and Office Equipment	All	41	2	-	-	39	39	25	-	-	
Finance and administration	OFFICE FURNITURE , EQUIPMENT	S02	Machinery and Equipment	Machinery and Equipment	All	20	27	-	-	-	-	-	-	-	
Finance and administration	GENERATOR: SCM	S02	Machinery and Equipment	Machinery and Equipment	3	165	-	-	-	-	-	-	-	-	
Finance and administration	OFFICE FURNITURE , EQUIPMENT: FLEET	S02	Furniture and Office Equipment	Furniture and Office Equipment	All	-	1	10	10	10	10	-	-	-	
Finance and administration	OFFICE FURNITURE/EQUIPMENT	S07	Furniture and Office Equipment	Furniture and Office Equipment	4	10	-	15	-	41	41	50	-	-	
Finance and administration	IT EQUIPMENT , SOFTWARE	S03	Computer Equipment	Computer Equipment	All	229	913	935	950	725	725	950	-	-	
Finance and administration	OFFICE FURNITURE , EQUIPMENT	S02	Machinery and Equipment	Machinery and Equipment	All	-	85	-	-	-	-	-	-	-	
Finance and administration	WC MUNICIPAL INTERVENTIONS GRANT - SERVER	S03	Computer Equipment	Computer Equipment	All	-	348	-	-	-	-	-	-	-	
Finance and administration	VEHICLES	S02	Transport Assets	Transport Assets	All	-	-	54	-	-	-	250	-	-	
Finance and administration	OFFICE FURNITURE/EQUIPMENT	S02	Furniture and Office Equipment	Furniture and Office Equipment	All	-	-	214	-	-	-	-	-	-	
Finance and administration	COMPUTER EQUIPMENT	S02	Computer Equipment	Computer Equipment	All	-	-	62	-	-	-	-	-	-	
Finance and administration	UPGRADE SCM BUILDING	S02	Operational Buildings	Municipal Offices	3	-	-	98	-	-	-	-	-	-	
Housing	MIG: ABLUTION FACILITIES AND WASH THROUGH ELANDS B	S05	Community Facilities	Public Ablution Facilities	5	117	-	-	-	-	-	-	-	-	
Housing	ISUPG: CLANWILLIAM KHAYELITSHA WATER SERVICES	S05	Water Supply Infrastructure	Distribution	3	1 278	1 000	1 201	2 517	-	-	27 000	29 200	-	
Housing	ISUPG: CITRUSDAL RIVERVIEW	S05	Water Supply Infrastructure	Distribution	2	-	2 063	2 155	2 000	-	-	22 000	16 400	-	
Housing	ISUPG: CLANWILLIAM KHAYELITSHA SANITATION SERVICES	S05	Sanitation Infrastructure	Retiulation	3	11 936	-	-	-	-	-	-	-	-	
Planning and development	MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -	S01	Roads Infrastructure	Roads	2	816	1 724	-	-	-	-	-	-	-	
Planning and development	MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -GRAAFWATER	S01	Roads Infrastructure	Roads	4	8 539	(6)	-	-	-	-	-	-	-	
Planning and development	MIG: PH2 UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -GRAAFW	S01	Roads Infrastructure	Roads	3	-	467	261	4 235	5 428	5 428	-	-	-	
Planning and development	MIG PMU EQUIPMENT	S01	Computer Equipment	Computer Equipment	All	16	1	-	-	-	-	-	-	-	
Planning and development	UPGRADE ROADS AND STORMWATER INFRASTRUCTURE-GRAAFWATER OWN	S01	Roads Infrastructure	Roads	4	-	1 226	-	1 436	1 436	1 436	-	-	-	
Planning and development	OFFICE FURNITURE , EQUIPMENT	S05	Furniture and Office Equipment	Furniture and Office Equipment	All	-	-	4	40	12	12	40	-	-	
Public safety	OFFICE FURNITURE	S06	Furniture and Office Equipment	Furniture and Office Equipment	3	-	-	-	-	29	29	-	-	-	
Public safety	VEHICLES	S06	Transport Assets	Transport Assets	All	-	-	1 391	300	611	611	-	-	-	
Public safety	UPGRADE TRAFFIC OFFICES LAMBERTS BAY	S06	Operational Buildings	Municipal Offices	5	-	-	-	1 250	1 308	1 308	-	-	-	
Road transport	UPGRADE STORM WATER SYSTEM	S01	Roads Infrastructure	Roads	5	-	19	-	-	-	-	-	-	-	
Road transport	ROADS: EQUIPMENT WARD 5	S01	Machinery and Equipment	Machinery and Equipment	5	43	-	-	-	-	-	120	-	-	
Road transport	VEHICLES	S01	Transport Assets	Transport Assets	All	-	1 157	-	-	-	-	-	-	-	
Road transport	VEHICLES	S01	Transport Assets	Transport Assets	All	-	391	-	-	-	-	-	-	-	
Road transport	UPGRADE ROADS: CEDERBERG	S01	Roads Infrastructure	Roads	All	-	-	1 720	6 000	6 000	6 000	5 000	7 000	9 000	
Road transport	ROADS: EQUIPMENT WARD 3	S01	Machinery and Equipment	Machinery and Equipment	3	-	37	-	-	-	-	120	-	-	
Road transport	MDRG: UPGRADE ROADS	S01	Roads Infrastructure	Roads	3	-	-	721	-	-	-	-	-	-	



Sport and recreation	OFFICE FURNITURE/EQUIPMENT RESORTS LAMBERTS BAY	S06	Furniture and Office Equipment	Furniture and Office Equipment	5	-	32	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation	OFFICE FURNITURE/EQUIPMENT RESORTS CLANWILLIAM	S06	Furniture and Office Equipment	Furniture and Office Equipment	3	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation	FENCING CEMETRIES: LAMBERTS BAY	S01	Community Facilities	Cemeteries/Crematoria	5	-	-	-	-	1 200	1 200	1 200	250	-	-	-	-	-	-	-	
Waste management	REFUSE: EQUIPMENT	S01	Machinery and Equipment	Machinery and Equipment	All	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management	VEHICLES	S01	Transport Assets	Transport Assets	All	-	5 392	635	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management	MIG: SPECIALISED WASTE VEHICLES	S01	Transport Assets	Transport Assets	All	-	7 665	2 375	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management	CLANWILLIAM TRANSFER STATION	S01	Solid Waste Infrastructure	Waste Transfer Stations	All	-	-	-	-	8 696	3 284	3 284	4 000	8 000	5 000	-	-	-	-	-	
Waste management	MIG: CLANWILLIAM TRANSFER STATION	S01	Solid Waste Infrastructure	Waste Transfer Stations	All	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management	LAMBERTSBAY DROP OFF FACILITY	S01	Solid Waste Infrastructure	Waste drop-off points	5	-	-	-	-	3 000	625	600	2 000	2 000	-	-	-	-	-	-	
Waste water management	SEWERAGE: EQUIPMENT GRAAFWATER	S01	Machinery and Equipment	Machinery and Equipment	4	-	6	169	100	122	122	100	100	150	-	-	-	-	-	-	
Waste water management	SEWERAGE: EQUIPMENT LAMBERTS BAY	S01	Machinery and Equipment	Machinery and Equipment	5	63	215	392	75	125	125	75	100	150	-	-	-	-	-	-	
Waste water management	SEWERAGE: EQUIPMENT ELANDSBAY	S01	Machinery and Equipment	Machinery and Equipment	5	39	15	34	100	156	156	100	100	150	-	-	-	-	-	-	
Waste water management	SEWERAGE: EQUIPMENT CLW	S01	Machinery and Equipment	Machinery and Equipment	3	39	-	226	-	-	-	-	-	150	100	150	-	-	-	-	
Waste water management	SEWERAGE: EQUIPMENT CITRUSDAL	S01	Machinery and Equipment	Machinery and Equipment	2	121	366	18	150	427	427	150	100	150	-	-	-	-	-	-	
Waste water management	UPGRADE VAN RIJOLNETWERK CITRUSDAL	S01	Sanitation Infrastructure	Sanitation Infrastructure	2	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	MIG: WWTW CLANWILLIAM	S01	Sanitation Infrastructure	Waste Water Treatment Works	3	-	1 130	6 987	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	MIG: WWTW CLANWILLIAM	S01	Sanitation Infrastructure	Waste Water Treatment Works	3	-	3 913	5 654	-	3 060	3 060	10 435	24 614	22 248	-	-	-	-	-	-	
Waste water management	UPGRADE VAN RIJOLNETWERK LAMBERTS BAY	S01	Sanitation Infrastructure	Retikulation	5	-	17	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	WWTW CLANWILLIAM: CO-FUNDING	S01	Sanitation Infrastructure	Waste Water Treatment Works	3	-	-	2 922	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	UPGRADE VAN RIJOLNETWERK CLANWILLIAM	S01	Sanitation Infrastructure	Retikulation	3	-	-	-	-	1 000	1 000	-	-	-	-	-	-	-	-	-	
Waste water management	MDRG: PLANT - EQUIPMENT	S01	Machinery and Equipment	Machinery and Equipment	2	-	-	315	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	MDRG: PLANT - EQUIPMENT	S01	Machinery and Equipment	Machinery and Equipment	3	-	-	732	-	-	-	48	48	-	-	-	-	-	-	-	
Waste water management	SLUDGE BEDS	S01	Sanitation Infrastructure	Waste Water Treatment Works	2	-	-	166	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	VEHICLES	S01	Transport Assets	Transport Assets	3	-	-	2 077	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	MDRG: UPGRADE STORMWATER CHANNELS LAMBERTS BAY	S01	Storm Water Infrastructure	Storm water Conveyance	5	-	-	40	-	696	696	-	-	-	-	-	-	-	-	-	
Waste water management	WARD 3 STORMWATER INFRASTRUCTURE	S01	Storm Water Infrastructure	Storm water Conveyance	3	-	-	-	-	1 200	-	-	-	-	-	-	-	-	-	-	
Water management	WATER EQUIPMENT CITR	S01	Machinery and Equipment	Machinery and Equipment	2	-	-	-	-	-	-	-	-	450	-	-	-	-	-	-	
Water management	REPAIR OF ROOF STRUCTURE JAN DISSEL	S01	Water Supply Infrastructure	Reservoirs	3	-	-	253	-	-	-	-	-	-	-	-	-	-	-	-	
Water management	VEHICLES	S01	Transport Assets	Transport Assets	All	-	2 414	-	-	-	-	-	-	650	-	-	-	-	-	-	
Water management	RBIG - LAMBERTS BAY REGIONAL WATER SUPPLY AND	S01	Water Supply Infrastructure	Distribution	5	731	-	-	13 927	-	-	-	-	-	-	-	-	-	-	-	
Water management	LAMBERTS BAY REGIONAL WATER SUPPLY (OWN)	S01	Water Supply Infrastructure	Distribution	6	469	-	-	-	2 000	2 000	2 000	1 000	-	-	-	-	-	-	-	
Water management	WATER: EQUIPMENT LAMBERS BAY	S01	Machinery and Equipment	Machinery and Equipment	5	31	32	15	-	-	-	-	-	150	-	-	-	-	-	-	
Water management	WATER EQUIPMENT CLW	S01	Machinery and Equipment	Machinery and Equipment	3	-	114	112	-	4	4	500	500	-	-	-	-	-	-	-	
Water management	WATER: EQUIPMENT GRAAFWATER: EBAY	S01	Machinery and Equipment	Machinery and Equipment	5	-	25	-	-	88	88	150	-	-	-	-	-	-	-	-	
Water management	PLANT: EQUIPMENT CITRUSDAL	S01	Machinery and Equipment	Machinery and Equipment	5	-	37	11	-	-	-	-	-	-	-	-	-	-	-	-	
Water management	MIG WATER PRESSURE MANAGEMENT CITRUSDAL	S01	Water Supply Infrastructure	Distribution	2	-	704	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water management	UPGRADE WATER NETWORK: CLANWILLIAM	S01	Water Supply Infrastructure	Distribution	3	-	-	-	-	500	128	128	150	-	-	-	-	-	-	-	
Water management	MWRG: NEW BOREHOLE SCHEME IN LAMBERTS BAY	S01	Water Supply Infrastructure	Boreholes	5	-	3 303	4 924	1 739	3 340	3 340	1 739	-	-	-	-	-	-	-	-	
Water management	MWRG: REFURBISHMENT OF VADRIFF RESERVOIR	S01	Water Supply Infrastructure	Reservoirs	5	-	245	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water management	MWRG: CLANWILLIAM WTW FILTERS	S01	Water Supply Infrastructure	Water Treatment Works	3	-	-	3 913	-	-	-	-	-	-	-	-	-	-	-	-	
Water management	WATER EQUIPMENT CDAL	S01	Machinery and Equipment	Machinery and Equipment	2	-	-	229	-	-	-	-	-	200	200	500	-	-	-	-	
Water management	MIG: BOREHOLE INSTALLATION AND GROUNDWATER QUALITY	S01	Water Supply Infrastructure	Boreholes	All	-	-	448	-	-	-	-	-	-	-	-	-	-	-	-	
Water management	MDRG: REPLACE MAIN WATER SUPPLY CLANWILLIAM	S01	Water Supply Infrastructure	Distribution	3	-	-	103	-	696	696	-	-	-	-	-	-	-	-	-	
Executive and council	OFFICE FURNITURE/EQUIPMENT	S03	Furniture and Office Equipment	Furniture and Office Equipment	All	-	-	-	-	61	61	-	-	-	-	-	-	-	-	-	
Public safety	OFFICE FURNITURE/EQUIPMENT	S06	Furniture and Office Equipment	Furniture and Office Equipment	All	-	-	-	-	100	212	212	-	-	-	-	-	-	-	-	
Public safety	NM/TIG: VEHICLE IMPOUND FACILITY	S06	Operational Buildings	Municipal Offices	5	-	-	-	1 100	-	-	-	-	-	-	-	-	-	-	-	
Water management	MWRG: CONSTRUCTION OF NEW 3.5ML RESERVOIR CITRUSDAL	S01	Water Supply Infrastructure	Reservoirs	2	-	-	-	2 174	1 913	1 913	-	-	-	-	-	-	-	-	-	
Water management	MWRG: REFURBISHMENT OF RESERVOIR PALEISHEUVEL	S01	Water Supply Infrastructure	Reservoirs	5	-	-	-	435	435	435	-	-	-	-	-	-	-	-	-	
Waste management	MIG: LAMBERTSBAY DROP OFF FACILITY	S01	Solid Waste Infrastructure	Waste drop-off points	5	-	-	-	2 290	2 181	2 181	4 360	2 763	3 200	-	-	-	-	-	-	
Community and social services	MACHINERY - EQUIPMENT	S06	Machinery and Equipment	Machinery and Equipment	All	-	-	-	-	315	315	-	-	-	-	-	-	-	-	-	
Public safety	UPGRADE TRAFFIC OFFICES CLANWILLIAM	S06	Operational Buildings	Municipal Offices	3	-	-	-	-	1 200	1 200	1 200	-	-	-	-	-	-	-	-	
Finance and administration	OFFICE FURNITURE, EQUIPMENT	S03	Furniture and Office Equipment	Furniture and Office Equipment	All	-	-	-	-	25	25	-	-	-	-	-	-	-	-	-	
Water management	CONSTRUCTION OF NEW 1.5ML RESERVOIR CITRUSDAL	S01	Water Supply Infrastructure	Reservoirs	2	-	-	-	-	4 175	4 175	-	-	-	-	-	-	-	-	-	
Planning and development	COMPUTER EQUIPMENT	S06	Computer Equipment	Computer Equipment	All	-	-	-	-	28	28	40	-	-	-	-	-	-	-	-	
Waste water management	FENCING SEWERAGE PUMPSTATION CITRUSDAL	S01	Sanitation Infrastructure	Pump Station	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	BOREHOLE INSTALLATION AND GROUNDWATER QUALITY - OWN FUNDS	S01	Water Supply Infrastructure	Boreholes	All	-	-	41	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	WARD 5 PLANT - EQUIPMENT	S01	Machinery and Equipment	Machinery and Equipment	5	-	-	-	-	60	60	450	-	-	-	-	-	-	-	-	
Waste water management	WARD 2 PLANT - EQUIPMENT	S01	Machinery and Equipment	Machinery and Equipment	2	-	-	-	-	146	146	-	-	-	-	-	-	-	-	-	
Waste water management	WARD 4 PLANT - EQUIPMENT	S01	Machinery and Equipment	Machinery and Equipment	4	-	-	-	-	97	97	-	-	-	-	-	-	-	-	-	
Waste water management	WARD 6 PLANT - EQUIPMENT	S01	Machinery and Equipment	Machinery and Equipment	6	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	
Waste water management	WARD 4 FENCING	S01	Solid Waste Infrastructure	Landfill Sites	4	-	-	-	-	500	500	500	2 000	1 500	-	-	-	-	-	-	-
Waste water management	WARD 5 FENCING	S01	Solid Waste Infrastructure	Landfill Sites	5	-	-	-	-	800	800	-	-	-	-	-	-	-	-	-	
Planning and development	OFFICE FURNITURE/EQUIPMENT	S03	Furniture and Office Equipment	Furniture and Office Equipment	All	-	-	-	-	21	21	50	-	-	-	-	-	-	-	-	
Housing	OFFICE FURNITURE/EQUIPMENT	S06	Furniture and Office Equipment	Furniture and Office Equipment	3	-	-	-	-	16	16	-	-	-	-	-	-	-	-	-	
Waste water management	HSDG CITRUSDAL	S01	Sanitation Infrastructure	Retikulation	2	-	-	-	-	754	754	-	-	-	-	-	-	-	-	-	
Waste water management	HSDG CLANWILLIAM	S01	Sanitation Infrastructure	Retikulation	3	-	-	-	-	1 208	1 208	-	-	-	-	-	-	-	-	-	
Water management	HSDG CITRUSDAL	S01	Water Supply Infrastructure	Distribution	2	-	-	-	-	1 512	1 512	-	-	-	-	-	-	-	-	-	
Water management	HSDG CLANWILLIAM	S01	Water Supply Infrastructure	Distribution	3	-	-	-	-	1 565	1 565	-	-	-	-	-	-	-	-	-	
Road transport	MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE -CLANWILLIAM	S01	Roads Infrastructure	Roads	3	-	-	-	-	-	-	10 874	7 267	7 210	-	-	-	-	-	-	
Road transport	ROADS: EQUIPMENT WARD 4	S01	Machinery and Equipment	Machinery and Equipment	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road transport	ROADS: EQUIPMENT WARD 2	S01	Machinery and Equipment	Machinery and Equipment	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water management	MWRG: CITRUSDAL WTW/PREFABRICATED RESERVOIR - 1ML	S01	Water Supply Infrastructure	Water Treatment Works	2	-	-	-	-	-	-	-	-	1 522	-	-	-	-	-	-	
Finance and administration	OFFICE FURNITURE, EQUIPMENT	S03	Furniture and Office Equipment	Furniture and Office Equipment	All	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and social services	OFFICE FURNITURE, EQUIPMENT	S06	Furniture and Office Equipment	Furniture and Office Equipment	All	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	OFFICE FURNITURE, EQUIPMENT	S03	Furniture and Office Equipment	Furniture and Office Equipment	All	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and social services	MACHINERY - EQUIPMENT	S06	Machinery and Equipment	Machinery and Equipment	All	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and social services	FENCING KATHY JOHNSON THUSONG	S06	Community Facilities	Halls	3	-	-	-	-	-	-	-	-	450	-	-	-	-	-	-	
Sport and recreation	MACHINERY - EQUIPMENT	S06	Machinery and Equipment	Machinery and Equipment	All	-	-	-	-	-	-	-	-	86	-	-	-	-	-	-	
Sport and recreation	UPGRADE OF MUNICIPAL BUILDINGS CITRUSDAL SPORT	S06	Sport and Recreation Facilities	Outdoor Facilities	5	-	-	-	-	-	-	-	-	100	-	-	-	-	-	-	
Sport and recreation	FENCING SPORTFIELD ELANDSBAY	S06	Sport and Recreation Facilities	Outdoor Facilities	4	-	-	-	-	-	-	-	-	500	-	-	-	-	-	-	
Sport and recreation	DSRF: UPGRADE SPORT FIELD - GRAAFWATER	S06	Sport and Recreation Facilities	Outdoor Facilities	4	-	-	-	-	-	-	-	-	623	-	-	-	-	-	-	
Water management	FENCING WATER RESERVOIRS	S01	Water Supply Infrastructure	Water Treatment Works	All	-	-	-	-	-	-	-	-	650	-	-	-	-	-	-	
Parent Capital expenditure						30 253	41 662	53 751	78 459	73 864	73 864	110 667	125 222	75 743							
Total Capital expenditure						30 253	41 662	53 751	78 459	73 864	73 864	110 667	125 222	75 743							



LEGISLATION COMPLIANCE STATUS

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

SERVICE DELIVERY AND IMPLEMENTATION PLAN

The final SDBIP is submitted with the Budget Documentation. This will be finalized upon the approval of the 2026/2027 MTREF at least 30 days before the start of the next financial year directly aligned and informed by the 2026/2027 MTREF.

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.

INTERNSHIP PROGRAM

The Municipality is participating in the Municipal Financial Management Internship program. Five positions are filled.

BUDGET AND TREASURY OFFICE

The Budget and Treasury Office have been established and functional.

AUDIT COMMITTEE

An Audit Committee has been established and is fully functional.

ANNUAL REPORT

The Annual report is compiled in terms of the MFMA and National Treasury requirements. The 2024/2025 Annual report has been tabled together with the budget at the Council meeting of 30 January 2026.



MFMA TRAINING

This round of MFMP Training has been completed and participants are waiting on their results.

POLICIES

Budget related policies have been reviewed and updated for submission with the approval of the 2026/2027 MTREF & outer two years.

OTHER SUPPORTING DOCUMENTS

Table 50: MBRR SA1 - Supporting detail to Budgeted Financial Performance

WC012 Cederberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28
R thousand										
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity										
Appliance Maintenance	6	-	-	-	-	-	-	-	-	-
Availability Charges		22 965	23 966	22 986	24 859	28 700	28 700	28 700	27 812	35 489
Connection/Reconnection		300	113	485	583	243	243	243	265	289
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-
Electricity Sales		89 416	104 646	131 730	146 559	150 265	150 265	150 265	163 783	184 321
Joint Pole Usage		-	-	-	-	-	-	-	-	-
Meter Compliance Testing		-	0	0	1	1	1	1	1	1
Meter Reading Fees		-	-	-	-	-	-	-	-	-
Notice Revenues		-	-	-	-	-	-	-	-	-
Temporary Service Plant		-	-	-	-	-	-	-	-	-
Total Service charges - Electricity		112 681	128 726	155 202	172 002	179 209	179 209	179 209	191 861	220 100
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)		(2 076)	(1 324)	(2 363)	(3 308)	(3 232)	(3 232)	(3 232)	(6 348)	(12 130)
Net Service charges - Electricity		110 605	127 401	152 838	168 694	175 977	175 977	175 977	185 513	207 970
Service charges - Water										
Agricultural and Rural Water Service	6	-	-	-	-	-	-	-	-	-
Availability Charges		9 975	10 559	11 862	12 380	12 461	12 461	12 461	12 897	14 472
Connection/Disconnection		162	95	148	132	208	208	208	215	222
Industrial Water		6	9	7	2	5	5	5	5	5
Meter Reading Fees		-	-	-	-	1	1	1	1	1
Sale		22 065	23 982	23 980	25 976	26 322	26 322	26 322	27 243	29 284
Urban Higher Level Service		-	-	-	-	-	-	-	-	-
Total Service charges - Water		32 209	34 645	35 997	38 490	38 997	38 997	38 997	40 361	43 984
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)		(2 389)	(1 864)	(3 301)	(4 269)	(4 053)	(4 053)	(4 053)	(5 143)	(6 662)
Net Service charges - Water		29 820	32 781	32 696	34 221	34 944	34 944	34 944	35 218	37 322
Service charges - Waste Water Management										
Agricultural and Rural	6	-	-	-	-	-	-	-	-	-
Availability Charges		2 969	2 776	2 917	3 049	3 043	3 043	3 043	3 150	3 609
Connection/Reconnection		1	-	-	-	-	-	-	-	-
Higher Level Service		-	-	-	-	-	-	-	-	-
Industrial Effluent		-	-	-	-	-	-	-	-	-
Industrial Waste Water		-	-	-	-	-	-	-	-	-
Pump/Removal of Waste Water		-	-	-	-	13	13	13	13	13
Sanitation Charges		15 094	16 584	17 905	18 717	18 979	18 979	18 979	19 642	22 062
Treatment of Effluent		-	-	-	-	-	-	-	-	-
Total Service charges - Waste Water Management		18 064	19 360	20 822	21 766	22 035	22 035	22 035	22 805	25 684
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		(3 647)	(3 009)	(4 599)	(6 457)	(6 121)	(6 121)	(6 121)	(6 335)	(8 314)
Net Service charges - Waste Water Management		14 417	16 351	16 223	15 309	15 914	15 914	15 914	16 470	17 370
Service charges - Waste Management										
Availability Charges	6	789	845	938	981	993	993	993	1 072	1 416
Carrier Bags		-	-	-	-	-	-	-	-	-
Disposal Facilities		-	-	-	-	-	-	-	-	-
Refuse Bags		-	-	-	-	-	-	-	-	-
Refuse Removal		14 174	15 194	17 086	17 767	17 892	17 892	17 892	19 324	21 553
Skip		-	-	-	-	-	-	-	-	-
Waste Bins		-	-	-	-	-	-	-	-	-
Total refuse removal revenue		14 963	16 039	18 025	18 748	18 885	18 885	18 885	20 396	22 969
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)		(578)	(1 933)	(3 421)	(4 430)	(4 208)	(4 208)	(4 208)	(4 544)	(5 989)
Net Service charges - Waste Management		14 385	14 106	14 604	14 318	14 677	14 677	14 677	15 852	16 980
Sale of Goods and Rendering of Services										
Academic Services		-	-	-	-	-	-	-	-	-
Advertisements		-	-	-	-	-	-	-	-	-
Amendment Fees		-	-	-	-	-	-	-	-	-
Application Fees for Land Usage		188	108	353	103	120	120	120	125	129
Building Plan Approval		890	979	1 256	1 050	1 050	1 050	1 050	1 666	1 721
Building Plan Clause Levy		-	-	-	-	-	-	-	-	-
Buyers Card		-	-	-	-	-	-	-	-	-
Camping Fees		2 670	2 723	2 632	2 881	2 983	2 983	2 983	3 332	3 527
Cemetery and Burial		125	140	156	141	224	224	224	209	216
Cleaning and Removal		23	2	4	4	4	4	4	4	4
Clearance Certificates		148	146	211	128	128	128	128	151	161
Computer Services		-	-	-	-	-	-	-	-	-
Day Care Fees		-	-	-	-	-	-	-	-	-
Demolition Application Fees		-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-
Domestic Services		-	-	-	-	-	-	-	-	-
Drainage Fees		-	-	-	-	-	-	-	-	-



Encroachment Fees	-	-	-	-	-	-	-	-	-	-
Entrance Fees	223	236	274	277	231	231	231	295	314	333
Escort Fees	1	2	5	6	5	5	5	6	7	7
Exempted Parking	-	-	-	-	-	-	-	-	-	-
Fire Services	6	24	29	13	60	60	60	60	62	64
Health Services	-	-	-	-	-	-	-	-	-	-
Housing (Boarding Services)	-	-	-	-	-	-	-	-	-	-
Immunisation Fees	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-
Library Fees	-	-	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-	-	-
Meal and Refreshment	-	-	-	-	-	-	-	-	-	-
Membership Fees	-	-	-	-	-	-	-	-	-	-
Objections and Appeals	-	-	-	-	-	-	-	-	-	-
Occupation Certificates	-	-	-	-	-	-	-	-	-	-
Parking Fees	-	-	-	-	-	-	-	-	-	-
Photocopies, Faxes and Telephone charges	10	12	9	8	8	8	8	9	9	9
Removal of Restrictions	-	-	-	-	-	-	-	-	-	-
Sale of Carbon Credits	-	-	-	-	-	-	-	-	-	-
Sale of Goods	158	188	189	169	194	194	194	257	266	274
Scrap, Waste & Other Goods	-	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-	-
Squatter Re-allocation	-	-	-	-	-	-	-	-	-	-
Stone and Gravel	-	-	-	-	-	-	-	-	-	-
Streets/Street Markets (Informal Traders)	-	-	-	-	-	-	-	-	-	-
Town Planning and Services	-	-	-	-	-	-	-	-	-	-
Traffic Control	-	-	-	-	-	-	-	-	-	-
Transport Fees	-	-	-	-	-	-	-	-	-	-
Valuation Services	1	1	0	1	1	1	1	1	1	1
Water Meter Protectors	-	-	-	-	-	-	-	-	-	-
Weighbridge Fees	-	-	-	-	-	-	-	-	-	-
Total Sales of Goods and Rendering of Services	4 443	4 560	5 318	4 781	5 068	5 068	5 068	6 115	6 411	6 717
Agency Services										
District Municipalities										
Eastern Cape	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-
KwaZulu/Natal	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-
Total District Municipalities	-	-	-	-	-	-	-	-	-	-
National										
AARTO	-	-	-	-	-	-	-	-	-	-
Department of Environmental Affairs	-	-	-	-	-	-	-	-	-	-
Total National	-	-	-	-	-	-	-	-	-	-
Provincial										
Eastern Cape	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-
KwaZulu/Natal	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-
Total Provincial	3 782	4 300	4 012	4 171	4 158	4 158	4 158	4 325	4 468	4 611
Total Agency Services	3 782	4 300	4 012	4 171	4 158	4 158	4 158	4 325	4 468	4 611
Interest - Deemed Interest										
Interest earned from Receivables (Exchange)										
Allies/Related Parties/Associated Companies	-	-	-	-	-	-	-	-	-	-
Electricity	-	743	1 827	1 958	1 734	1 734	1 734	1 803	1 874	1 947
Housing	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	0	0	1	1	1	1	1	1	1	1
Merchandising, Jobbing and Contracts	-	2	2	3	3	3	4	4	4	5
Property Rental Debtors	9	8	10	10	12	12	12	12	12	12
SARS	-	-	-	-	-	-	-	-	-	-
Service Charges	9 776	2 616	433	26	49	49	49	51	53	55
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-	-
Waste Management	-	949	1 115	1 142	1 135	1 135	1 135	1 179	1 225	1 273
Waste Water Management	-	1 386	1 597	1 653	1 559	1 559	1 559	1 618	1 681	1 753
Water	-	2 415	2 381	2 473	2 018	2 018	2 018	2 098	2 180	2 286
Shared Services	-	-	-	-	-	-	-	-	-	-
Total Interest earned from Receivables	9 776	8 117	7 382	7 265	6 511	6 511	6 511	6 766	7 030	7 312
Interest earned from Current and Non Current Assets										
Bank Accounts	367	469	648	568	633	633	633	630	630	630
Financial Assets	127	98	90	100	100	100	104	104	107	111
Short Term Investments and Call Accounts	4 526	4 526	8 861	7 129	10 120	10 120	10 500	10 500	10 500	10 500
Total Interest earned from Current and Non Current Assets	2 020	5 191	9 619	7 796	10 853	10 853	10 853	11 234	11 237	11 241
Dividends										
External Investment	-	-	-	-	-	-	-	-	-	-
Municipal Entities	-	-	-	-	-	-	-	-	-	-
Total Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land										
Land	-	-	-	-	-	-	-	-	-	-
Prospecting, Mining, Royalties	-	-	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-	-	-
Total Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets										
Market Related										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	477	642	720	618	672	672	672	673	696	718
Property Plant and Equipment	270	328	350	264	294	294	294	273	282	291
Total Market Related	747	970	1 070	781	966	966	966	947	978	1 009
Non-market Related										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Property Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Total Non-market Related	-	-	-	-	-	-	-	-	-	-
Total Rental from Fixed Assets	747	970	1 070	781	966	966	966	947	978	1 009
Licences and Permits										
Angling/Fishing	-	-	-	-	-	-	-	-	-	-
Atmospheric Emissions	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-
Dog	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-
Farming Fees	2	8	1	1	1	1	1	1	1	1
Game	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-
Hiking Trails	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Spring)	-	-	-	-	-	-	-	-	-	-
Market Porters	-	-	-	-	-	-	-	-	-	-
Road and Transport	1	3	2	1	1	1	1	1	1	1
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-	-
Total Licences or Permits	2	11	2	2	2	2	2	2	2	2
Special Rating Levies										
Agricultural Properties	-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties	-	-	-	-	-	-	-	-	-	-
Industrial Properties	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-
Residential Properties	-	-	-	-	-	-	-	-	-	-
Residential/Seasonal/Tile Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	-	-	-
Total Special Rating Levies	-	-	-	-	-	-	-	-	-	-



Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-
Development Charges	394	382	53	55	55	55	55	55	57	59
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Administrative Handling Fees	15	5	10	7	7	7	7	7	7	8
Arbor City Awards Competition	-	-	-	-	-	-	-	-	-	-
Bad Debt Recovered	-	-	-	-	-	-	-	-	-	-
Bonke Ka Botho Cleaning and Greening Award	-	-	-	-	-	-	-	-	-	-
Breakages and Losses Recovered	-	-	-	-	-	-	-	-	-	-
Bursary Repayment	-	-	-	-	-	-	-	-	-	-
Collection Charges	265	92	90	66	76	76	76	68	70	73
Commission	-	-	-	-	-	-	-	-	-	-
Discounts and Early Settlements	-	-	-	-	-	-	-	-	-	-
Incidental Cash Surpluses	29	4	4	1	1	1	1	1	1	1
Inspection Fees	6	31	23	14	50	50	50	50	52	53
Insurance Retaind	21	112	177	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Recovery Maintenance	-	-	-	-	-	-	-	-	-	-
Registration Fees	-	-	-	-	-	-	-	-	-	-
Request for Information	-	-	-	-	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	-	-	-	-	-
Skills Development Levy Refund	216	219	228	267	267	267	267	267	267	267
Staff and Councilors Recoveries	-	0	0	1	1	1	1	1	1	1
Total Operational Revenue	552	464	543	356	491	491	491	394	398	402
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Agricultural Properties	14 705	15 402	15 848	16 152	16 785	16 785	16 785	17 148	17 714	18 281
Business and Commercial Properties	17 085	17 220	17 791	18 066	20 134	20 134	20 134	20 437	21 111	21 787
Industrial Properties	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	7	7	7
Public Service Infrastructure Properties	42	-	-	-	-	-	-	42	6	6
Public Service Purpose Properties	3 491	4 396	4 046	4 596	4 828	4 828	4 828	5 305	5 481	5 657
Residential Properties	43 183	45 207	46 122	47 027	48 702	48 702	48 702	49 953	51 600	53 250
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	-	-	-
Total Property Rates	78 506	82 215	83 808	85 841	90 449	90 449	90 449	92 856	95 919	98 988
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	(8 124)	(8 522)	(8 811)	(9 263)	(9 498)	(9 498)	(9 498)	(9 717)	(10 036)	(10 395)
Net Property Rates	70 382	73 693	74 997	76 578	80 951	80 951	80 951	83 139	85 883	88 593
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Surcharges	-	-	-	-	-	-	-	-	-	-
Taxes	33	-	-	-	-	-	-	700	723	746
Total Surcharges and Taxes	33	-	-	-	-	-	-	700	723	746
Fines, Penalties and Forfeits	-	-	-	-	-	-	-	-	-	-
Fines	10 132	32 683	55 878	45 587	54 330	54 330	54 330	57 548	59 447	61 349
Forfeits	438	251	492	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Total Fines, Penalties and Forfeits	10 570	32 934	56 370	45 587	54 330	54 330	54 330	57 548	59 447	61 349
Licences or Permits	-	-	-	-	-	-	-	-	-	-
Angling/Fishing	-	-	-	-	-	-	-	-	-	-
Atmospheric Emission	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-
Dog	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-
Fencing Fees	-	-	-	-	-	-	-	-	-	-
Game	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-
Hiking Trails	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storage)	-	-	-	-	-	-	-	-	-	-
Marial/Porters	-	-	-	-	-	-	-	-	-	-
Road and Transport	-	-	-	-	-	-	-	-	-	-
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-	-
Total Licences or Permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	-	-	-	-	-	-	-	-	-	-
Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Government	-	-	746	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	746	-	-	-	-	-	-	-
Monetary Allocations	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	26 700	34 940	20 177	19 198	18 160	18 160	18 160	10 446	16 693	16 232
National Government	61 451	67 068	71 546	75 765	75 765	75 765	75 765	79 368	83 100	85 198
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Government	20 603	8 940	13 218	14 919	16 465	16 465	16 465	13 914	59 821	51 181
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	108 753	110 938	104 940	109 882	110 390	110 390	110 390	103 728	158 980	152 521
Total Transfer and subsidies - Operational	108 753	110 938	105 686	109 882	110 390	110 390	110 390	103 728	158 980	152 521
Interest earned from Receivables (Non-Exchange)	-	-	-	-	-	-	-	-	-	-
Property Rates	-	4 208	4 500	4 743	4 222	4 222	4 222	4 389	4 562	4 741
Service Charges	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-	-
Total Interest Receivables	-	4 208	4 500	4 743	4 222	4 222	4 222	4 389	4 562	4 741
Fuel Levy (RSC Replacement Grant)	-	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-
Electricity - Availability Charges	-	2 180	2 369	2 710	2 465	2 465	2 465	2 687	2 923	3 319
Waste Management - Availability Charges	-	49	49	1 200	623	623	623	708	744	744
Water - Availability Charges	-	594	509	642	593	593	593	614	633	652
Water - Availability Charges	813	855	835	879	812	812	812	840	867	894
Total Operational Revenue - Service Charges	813	3 629	3 863	5 431	4 493	4 493	4 493	4 813	5 131	5 609
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	1 016	400	400	400	400	10 000	5 000	3 000
Living resources	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	-	-	412	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	-	-	1 428	400	400	400	400	10 000	5 000	3 000
Other Gains	-	-	-	-	-	-	-	-	-	-
Debt waived	-	-	12 188	12 188	12 188	12 188	12 188	12 188	-	-
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Fair value assessment - Water stock	-	-	-	-	-	-	-	-	-	-
Increase to net-realizable Value	-	-	-	-	-	-	-	-	-	-
Total Inventory	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Leave Gratuily	-	-	-	-	-	-	-	-	-	-
Long Service Awards	606	375	-	380	375	375	375	375	375	375
Medical	6 720	1 671	-	1 680	2 813	2 813	2 813	2 813	2 813	2 813
Pension Funds	-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments	7 346	2 046	-	2 060	3 188	3 188	3 188	3 188	3 188	3 188
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Interest rate Swaps	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Investments	-	7 534	701	-	1	1	1	1	1	1
Living resources	-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	7 346	9 580	701	2 060	3 189	3 189	3 189	3 189	3 189	3 189
Foreign Exchange	-	-	-	-	-	-	-	76	76	76
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Gains	7 346	9 580	12 889	14 248	15 377	15 377	15 377	15 453	3 265	3 265



Discontinued Operations											
Total Revenue											
EXPENDITURE ITEMS:	388 842	449 615	503 674	514 610	539 630	539 630	539 630	562 662	633 414	661 741	
Employee related costs											
Salaries and Allowances											
Basic Salary	80 709	83 623	88 206	106 015	103 330	103 330	103 330	116 075	121 662	130 358	
Bonuses	6 241	6 365	6 791	8 016	7 004	7 004	7 004	8 668	9 339	10 079	
Allowance											
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-	-	
Cellular and Telephone	513	505	523	607	515	515	515	509	545	583	
Housing Benefits	359	340	598	365	286	286	286	301	325	350	
Non-pensionable	-	-	-	-	-	-	-	-	-	-	
Travel or Motor Vehicle	6 526	7 269	7 070	7 897	7 508	7 508	7 508	8 865	9 540	10 267	
Voluntary Work	-	-	-	-	-	-	-	-	-	-	
Total Allowance	7 398	8 113	8 191	8 869	8 309	8 309	8 309	9 676	10 410	11 200	
Service Related Benefits											
Aging	-	-	-	-	286	286	286	527	568	612	
Bonus	(132)	507	393	-	-	-	-	509	545	584	
Danger Allowance	-	-	-	-	-	-	-	-	-	-	
Entertainment	-	-	-	-	-	-	-	-	-	-	
Fire Brigade	-	-	-	-	-	-	-	-	-	-	
In-kind Benefits	-	-	-	-	-	-	-	-	-	-	
Leave Pay	571	1 704	1 738	1 297	1 892	1 892	1 892	2 033	2 189	2 357	
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-	-	
Long Service Award	532	493	504	562	563	563	563	620	663	752	
Overtime	4 024	4 841	5 023	5 912	6 854	6 854	6 854	7 351	7 920	8 534	
Scarcity	389	454	481	523	513	513	513	550	593	639	
Standby Allowance	2 879	3 595	4 140	4 527	5 180	5 180	5 180	5 556	5 986	6 420	
Tools Allowance	-	-	-	-	-	-	-	-	-	-	
Uniform-Special-Protective Clothing	-	-	-	-	-	-	-	-	-	-	
Leave gratuity	-	-	-	-	-	-	-	-	-	-	
Long Term Service Award	-	-	-	-	-	-	-	-	-	-	
Total Service Related Benefits	8 264	11 594	12 280	12 821	15 288	15 288	15 288	17 145	18 484	19 898	
Total Salaries and Allowances	102 612	109 695	115 467	135 721	133 932	133 932	133 932	151 564	159 895	171 535	
Social Contributions											
Bargaining Council	42	44	46	55	53	53	53	61	66	71	
Group Life Insurance	1 735	1 782	1 902	2 294	2 211	2 211	2 211	2 536	2 732	2 943	
Medical	4 454	4 297	5 016	7 264	5 842	5 842	5 842	6 754	7 275	7 836	
Pension	12 808	13 032	13 335	16 965	16 071	16 071	16 071	18 313	19 728	21 252	
Unemployment Insurance	683	671	678	827	742	742	742	844	894	963	
Total Social Contributions	19 722	19 825	21 576	27 465	24 919	24 919	24 919	28 589	30 695	33 065	
Post-retirement Benefit											
Medical	2 154	1 300	1 343	1 507	1 718	1 718	1 718	1 909	2 121	2 357	
Other Benefits	-	-	-	-	-	-	-	-	-	-	
Pension	-	-	-	-	-	-	-	-	-	-	
Total Post-retirement Benefit	2 154	1 300	1 343	1 507	1 718	1 718	1 718	1 909	2 121	2 357	
Sub-Total	124 468	130 619	138 386	164 632	160 570	160 570	160 570	181 982	192 711	206 957	
Less: Employees costs capitalised by PPE	-	-	-	-	-	-	-	-	-	-	
Total Employee Related Cost	124 468	130 619	138 386	164 632	160 570	160 570	160 570	181 982	192 711	206 957	
Remuneration of Councillors											
Allowances and Service Related Benefits											
Basic Salary	-	-	-	-	-	-	-	-	-	-	
Cell phone Allowance	421	386	406	415	475	475	475	503	528	555	
Housing Allowance	-	-	-	-	-	-	-	-	-	-	
In-kind Benefits	-	-	-	-	-	-	-	-	-	-	
Market Related Non-pensionable Allowance	-	-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance	140	240	190	252	480	480	480	258	271	285	
Office-bearer Allowance	4 795	5 306	5 621	6 020	5 419	5 419	5 419	5 804	6 095	6 399	
Out of pocket Expenses	-	-	-	-	-	-	-	-	-	-	
Traveling Allowance	-	-	-	-	-	-	-	-	-	-	
Use of Personal Facilities	-	-	-	-	-	-	-	-	-	-	
Total Allowances and Service Related Benefits	5 356	5 931	6 218	6 886	6 374	6 374	6 374	6 566	6 894	7 239	
Social Contributions											
Medical Aid Benefits	87	84	104	110	139	139	139	150	158	166	
Pension Fund Contributions	255	66	33	35	121	121	121	131	138	145	
Total Social Contributions	342	150	137	145	260	260	260	281	295	310	
Total Remuneration of Councillors	5 697	6 081	6 355	6 831	6 634	6 634	6 634	6 847	7 189	7 549	
Bulk Purchases - Electricity											
ESKOM	92 504	105 503	124 217	141 209	148 477	148 477	148 477	161 484	175 743	199 468	
Independent Power Producers											
Green Electricity											
Green Charges	-	-	-	-	-	-	-	-	-	-	
Green Rights and Certificates	-	-	-	-	-	-	-	-	-	-	
Total Green Electricity	-	-	-	-	-	-	-	-	-	-	
Renewable Cogem, etc	-	-	-	-	-	-	-	-	-	-	
Total Independent Power Producers	-	-	-	-	-	-	-	-	-	-	
Self Generation	-	-	-	-	-	-	-	-	-	-	
Capitalisation Electricity Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-	
Total Bulk Purchases - Electricity	92 504	105 503	124 217	141 209	148 477	148 477	148 477	161 484	175 743	199 468	
Inventory Consumed											
Agricultural	-	-	-	-	-	-	-	-	-	-	
Consumables	9 784	10 305	12 456	13 336	16 396	16 396	16 396	16 230	16 681	17 214	
Finished Goods	-	-	-	-	-	-	-	-	-	-	
Housing Stock	-	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	-	
Materials and Supplies	-	-	-	-	-	-	-	-	-	-	
Water	944	622	857	850	850	850	850	950	981	1 013	
Sub-total	10 728	10 927	13 314	14 186	17 246	17 246	17 246	17 180	17 662	18 227	
Less: Capitalisation of inventory consumed	-	-	-	-	-	-	-	-	-	-	
Total Inventory Consumed	10 728	10 927	13 314	14 186	17 246	17 246	17 246	17 180	17 662	18 227	
Debt Impairment											
Trade and Other Receivables from Exchange Transactions											
Electricity	255	942	(303)	(37)	1 920	1 920	1 920	544	564	714	
Shared Services	-	-	-	-	-	-	-	-	-	-	
Waste Management	1 637	1 593	2 607	2 991	3 000	3 000	3 000	343	574	776	
Waste Water Management	2 886	2 571	3 090	4 402	3 450	3 450	3 450	(196)	6	157	
Water	3 913	(300)	3 333	71	3 550	3 550	3 550	(2 393)	(2 151)	(1 963)	
Non-Specific-Accounts	-	-	-	-	-	-	-	(2 050)	(2 050)	(2 050)	
Total Trade and Other Receivables from Exchange Transactions	8 790	4 807	8 726	7 427	11 920	11 920	11 920	(3 793)	(3 098)	(2 407)	
Other Receivables from Non-exchange Revenue											
Property Rates											
Property Rates General	16 421	18 090	11 823	11 683	11 520	11 520	11 520	4 420	4 969	5 598	
Agricultural Properties	-	-	-	-	-	-	-	-	-	-	
Business and Commercial Properties	-	-	-	-	-	-	-	-	-	-	
Industrial Properties	-	-	-	-	-	-	-	-	-	-	
Mining Properties	-	-	-	-	-	-	-	-	-	-	
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-	
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-	
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-	
Residential Properties	-	-	-	-	-	-	-	-	-	-	
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-	
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-	
Vacant Land	-	-	-	-	-	-	-	-	-	-	
Total Property Rates	16 421	18 090	11 823	11 683	11 520	11 520	11 520	4 420	4 969	5 598	
Service Charges											
Service Charges General	-	-	-	-	-	-	-	-	-	-	
Electricity	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Water	-	-	-	-	-	-	-	-	-	-	
Total Service Charges	-	-	-	-	-	-	-	-	-	-	
Non Specific Accounts	9 104	27 486	45 470	33 680	41 089	41 089	41 089	45 643	47 150	48 658	
Total Other Receivables from Non-exchange Revenue	25 525	45 576	57 293	45 363	52 609	52 609	52 609	50 064	52 119	54 257	
Total Debt Impairment											

Depreciation, Amortisation and Impairment											
Amortisation											
Intangible Assets	200	201	207	336	153	153	153	151	93	48	
Total Amortisation	200	201	207	336	153	153	153	151	93	48	
Depreciation											
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	
Community Assets	897	899	897	1 059	1 007	1 007	1 007	964	969	969	
Computer Equipment	172	209	294	276	393	393	393	355	341	318	
Electrical Infrastructure	3 973	4 002	4 013	4 239	4 205	4 205	4 205	4 168	4 062	3 979	
Furniture and Office Equipment	753	753	714	720	551	551	551	798	1 008	899	
Heritage Assets	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	
Investment Property	52	52	52	53	49	49	49	49	49	49	
Land	-	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	481	576	626	689	782	782	782	1 611	2 360	2 326	
Other Assets	133	134	133	134	150	150	150	157	165	165	
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	
Roads Infrastructure	5 123	5 357	5 380	5 486	5 566	5 566	5 566	5 559	5 548	5 634	
Sanitation Infrastructure	6 100	6 445	6 401	7 208	7 298	7 298	7 298	7 648	8 034	8 712	
Solid Waste Infrastructure	1 265	1 758	2 038	1 514	1 598	1 598	1 598	2 521	3 182	2 678	
Storm water Infrastructure	550	626	652	683	664	664	664	657	657	657	
Transport Assets	733	933	1 574	1 551	2 144	2 144	2 144	2 232	2 130	2 081	
Water Supply Infrastructure	4 723	4 622	4 510	6 086	5 411	5 411	5 411	6 420	7 177	8 034	
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	
Total Depreciation	24 955	26 387	27 284	29 698	29 818	29 818	29 818	33 139	35 682	36 591	
Capital Impairment Losses and Reversals											
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	
Construction Work-in-progress	-	-	-	-	-	-	-	-	-	-	
Heritage Assets	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	-	
Investment Property	-	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	-	
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-	
Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	
Community Assets	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	
Land	(722)	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	-	
Other Assets	-	-	-	-	-	-	-	-	-	-	
Rails Infrastructure	-	-	-	-	-	-	-	-	-	-	
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure	-	922	2 032	500	2 100	2 100	2 100	1 400	1 400	1 400	
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure	25 182	14 718	4 169	3 000	4 300	4 300	4 300	3 000	3 000	3 000	
Zoo, Marine and Non-biological Assets	-	-	-	-	-	-	-	-	-	-	
Total Property, Plant and Equipment	24 460	15 640	6 291	3 598	6 400	6 400	6 400	4 400	4 400	4 400	
Total Capital Impairment Losses and Reversals	24 460	15 640	6 291	3 598	6 400	6 400	6 400	4 400	4 400	4 400	
Total Depreciation, Amortisation and Impairment	49 615	42 207	33 693	33 934	36 371	36 371	36 371	37 690	40 175	40 949	
Interest, Dividends and Rent on Land											
Dividends Paid	-	-	-	-	-	-	-	-	-	-	
Interest Paid	13 042	16 030	15 150	12 415	12 719	12 719	12 719	12 470	13 412	14 674	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Total Interest, Dividends and Rent on Land	13 042	16 030	15 150	12 415	12 719	12 719	12 719	12 470	13 412	14 674	
Contracted Services											
Consultants and Professional Services	8 252	11 770	11 335	13 327	14 755	14 755	14 755	13 219	11 032	11 419	
Contractors	38 092	36 333	19 158	22 243	24 082	24 082	24 082	13 388	24 015	15 847	
Outsourced Services	6 975	7 415	10 009	8 606	12 089	12 089	12 089	13 388	53 990	54 341	
Total Contracted Services	53 319	55 518	40 502	45 175	50 927	50 927	50 927	40 585	89 037	81 606	
Transfers and Subsidies											
Capital											
Allocations In-kind	-	-	-	-	-	-	-	-	-	-	
Monetary Allocations	-	-	-	-	-	-	-	-	-	-	
Total Capital	-	-	-	-	-	-	-	-	-	-	
Operational											
Allocations In-kind	-	-	6	30	55	55	55	50	52	53	
Monetary Allocations	728	198	159	720	733	733	733	800	826	853	
Total Operational	728	198	164	750	788	788	788	850	878	906	
Total Transfers and Subsidies	728	198	164	750	788	788	788	850	878	906	
Bad debt written Off											
Irrecoverable Debts Written Off	-	-	-	-	-	-	-	-	-	-	
Exchange	-	-	-	-	-	-	-	-	-	-	
Electricity	-	-	-	-	-	-	-	117	117	117	
Non Specific Accounts	-	-	-	-	-	-	-	2 090	2 090	2 090	
Waste Water Management	-	-	-	-	-	-	-	2 426	2 426	2 426	
Water	-	-	-	-	-	-	-	3 280	3 280	3 280	
Total Exchange	-	-	-	-	-	-	-	12 859	12 859	12 859	
Non-exchange											
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-	
Property Rates	-	-	-	-	-	-	-	821	821	821	
Service Charges	-	-	-	-	-	-	-	-	-	-	
Total Non-exchange	-	-	-	-	-	-	-	821	821	821	
Total Irrecoverable Debts Written Off	-	-	-	-	-	-	-	13 680	13 680	13 680	
Operational Cost and Other Cost											
Operational Cost											
Achievements and Awards	-	-	-	-	-	-	-	-	-	-	
Advertising, Publicity and Marketing	160	218	230	321	442	442	442	313	322	332	
Assets less than the Capitalisation Threshold	451	468	742	1 487	1 596	1 596	1 596	1 294	1 337	1 380	
Atmospheric Emission Licence	-	-	-	-	-	-	-	-	-	-	
Bank Charges, Facility and Card Fees	883	902	731	773	828	828	828	830	857	885	
Bargaining Council	-	-	-	-	-	-	-	-	-	-	
Bond Issue Amortisation Costs	-	-	-	-	-	-	-	-	-	-	
Brokers Fees	-	-	-	-	-	-	-	-	-	-	
Bursaries (Employees)	-	-	-	-	-	-	-	-	-	-	
Cash Discount	-	-	-	-	-	-	-	-	-	-	
Claiming Services	-	-	-	-	-	-	-	-	-	-	
Commission	854	1 174	1 379	1 409	1 409	1 409	1 409	1 460	1 508	1 556	
Communication	774	291	176	287	327	327	327	230	238	245	
Contribution to Provisions	-	-	-	-	-	-	-	-	-	-	
Copy Right Fees	-	-	-	-	-	-	-	-	-	-	
Cost relating to the Sale of Houses	-	-	-	-	-	-	-	-	-	-	
Courier and Delivery Services	15	18	21	30	30	30	30	-	-	-	
Deeds	42	39	34	60	60	60	60	60	62	64	
Drivers Licences and Permits	241	263	210	230	230	230	230	250	258	267	
Dumping Fees (District Council)	-	-	4 168	5 441	500	500	500	2 870	4 448	4 590	
Electricity Compliance Certificate	-	-	-	-	-	-	-	-	-	-	
Entertainment	10	24	8	10	32	32	32	-	-	-	
Entrance Fees	-	-	-	-	-	-	-	-	-	-	
Environmental Levy	-	-	-	-	-	-	-	-	-	-	
Eskom Connection Fees	-	-	-	50	50	50	50	27	27	28	
External Audit Fees	4 810	5 726	7 219	5 000	5 000	5 000	5 000	5 500	6 000	6 500	
External Computer Service	1 831	3 121	4 634	6 335	6 693	6 693	6 693	7 398	6 475	6 668	
Fines and Penalties	-	591	250	-	-	-	-	-	-	-	
Firearm Handling Fees	-	-	-	-	-	-	-	-	-	-	
Freight Services	-	-	-	-	-	-	-	-	-	-	
Full Time Union Representative	135	139	127	167	167	167	167	150	155	160	
Hire Charges	1 714	729	366	851	1 203	1 203	1 203	1 167	1 161	1 092	
Honoraria (Volunteer Workers)	-	-	-	-	-	-	-	-	-	-	
Indigent Relief	-	-	-	-	-	-	-	-	-	-	

Insurance Underwriting	1 590	2 056	1 277	1 620	1 700	1 700	1 700	1 950	2 014	2 079
Capitalisation of (Net) Fuel Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-
Land Reclamation Costs	-	-	-	-	-	-	-	-	-	-
Leaverships and Internships	-	-	-	-	-	-	-	-	-	-
Levies Paid - Water Resource Management Charges	-	-	-	-	-	-	-	-	-	-
Licences	232	235	365	650	600	600	600	500	517	533
Management Fee	-	-	-	-	-	-	-	-	-	-
Municipal Services	4 287	5 590	6 637	8 246	7 485	7 485	7 485	8 140	8 859	10 056
Office Decorations	-	-	-	-	-	-	-	-	-	-
Parking Fees	-	-	-	-	-	-	-	-	-	-
Permits	-	-	0	-	-	-	-	-	-	-
Personal Agency Fees (Personnel Recruitment Costs)	-	-	-	-	-	-	-	-	-	-
Printing, Publications and Books	593	541	592	539	599	599	599	670	592	611
Professional Bodies, Membership and Subscription	1 472	1 354	1 455	1 650	1 635	1 635	1 635	1 610	1 663	-
Registration Fees	988	413	795	530	672	672	672	515	532	549
Remuneration to Sedon 79 Committee Members	-	-	-	-	-	-	-	-	-	-
Repayment of Forfeited Deposits	-	-	-	-	-	-	-	-	-	-
Resettlement Cost	-	26	83	40	42	42	42	25	26	27
Rewards Incentives	-	-	-	-	-	-	-	-	-	-
Road Worthy Test	-	-	-	-	-	-	-	-	-	-
Samples and Specimens	-	-	-	-	-	-	-	-	-	-
Search Fees	-	-	-	-	-	-	-	-	-	-
Sealing Allowance for Traditional Leaders	-	-	-	-	-	-	-	-	-	-
Services and Land Surveys	-	-	-	-	-	-	-	-	-	-
Signage	22	17	36	194	217	217	217	153	168	163
Skills Development Fund Levy	1 054	1 122	1 178	1 317	1 283	1 283	1 283	1 404	1 497	1 613
Small Differences Tolerances	-	-	-	-	-	-	-	-	-	-
Storage of Assets and Goods	-	-	-	-	-	-	-	-	-	-
Storage of Files (Archiving)	-	-	-	-	-	-	-	-	-	-
Supplier Development Programme	-	-	-	-	-	-	-	-	-	-
System Access and Information Fees	-	-	-	-	-	-	-	-	-	-
Taking over Contractual Obligations	-	-	-	-	-	-	-	-	-	-
Toll Gate Fees	-	-	-	-	-	-	-	-	-	-
Transport Provided as Part of Departmental Activities	-	-	-	-	-	-	-	-	-	-
Travel Agency and Visas	-	-	-	-	-	-	-	-	-	-
Travel and Subsistence	319	389	464	664	1 146	1 146	1 146	938	945	972
Uniform and Protective Clothing	477	631	1 031	792	1 168	1 168	1 168	1 100	1 126	1 162
Vehicle Tracking	-	-	-	-	-	-	-	-	-	-
Ward Committees	12	39	16	60	53	53	53	-	-	-
Warrantees and Guarantees	-	-	-	-	-	-	-	-	-	-
Well Fuel	-	-	-	-	-	-	-	-	-	-
Witness Fees	-	-	-	-	-	-	-	-	-	-
Workmens Compensation Fund	607	757	794	783	900	900	900	900	930	959
Total Operational Cost	23 573	26 782	35 018	39 536	36 070	36 070	36 070	39 453	41 706	42 489
Operating Leases	-	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Properties	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Other Assets	550	514	381	502	502	502	502	602	621	641
Transport Assets	-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Operational Leases	550	514	381	502	502	502	502	602	621	641
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Statutory Payments other than Income Taxes	-	-	-	-	-	-	-	-	-	-
Total Operational Cost and Other Cost	24 123	27 296	35 399	40 037	36 571	36 571	36 571	40 055	42 328	43 131
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	135	651	-	400	400	400	400	-	-	-
Total Disposal of Fixed and Intangible Assets	135	651	-	400	400	400	400	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Decrease in net-realizable Value	-	-	-	-	-	-	-	-	-	-
Total Inventory	-	-	-	-	-	-	-	-	-	-
Water Losses	-	-	-	-	-	-	-	-	-	-
Apparent Losses	-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption	-	-	-	-	-	-	-	-	-	-
Total Apparent Losses	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
Real Losses	-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
Total Real Losses	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
Total Water Losses	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Leave Grantly	-	-	-	-	-	-	-	-	-	-
Long Service Awards	-	-	112	380	375	375	375	375	375	375
Medical	-	-	2 813	1 680	2 813	2 813	2 813	2 813	2 813	2 813
Pension Funds	-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments	-	-	2 924	2 060	3 188	3 188	3 188	3 188	3 188	3 188
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Interest rate Swaps	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	-	-	2 924	2 060	3 188	3 188	3 188	3 188	3 188	3 188
Foreign Exchange	-	-	64	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Losses	-	-	2 989	2 060	3 188	3 188	3 188	3 188	3 188	3 188
Total Expenditure	488 695	445 615	476 189	514 020	538 419	538 419	538 419	562 201	645 024	682 185
Surplus/(Deficit)	(19 852)	4 000	27 485	599	1 211	1 211	1 211	461	(11 610)	(20 444)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Government	12 124	17 782	25 141	29 014	22 300	22 300	22 300	25 669	55 822	54 493
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Governments	13 219	8 679	12 640	10 834	11 597	11 597	11 597	53 928	45 600	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (monetary allocations)	25 343	26 461	37 781	39 848	33 896	33 896	33 896	79 596	101 422	54 493



Transfers and subsidies - capital (in-kind)											
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	2 244	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-	-
Non Profit Institutions	-	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-	-
Provincial Governments	-	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	3 306	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)		5 550									
Surplus(Deficit) after capital transfers and contributions	5 490	36 011	65 266	40 438	35 107	35 107	35 107	35 107	80 057	89 812	34 048
Income Tax											
Continuing Operations	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-
Total Income Tax	-	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit) after income tax	5 490	36 011	65 266	40 438	35 107	35 107	35 107	35 107	80 057	89 812	34 048
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit) attributable to municipality	5 490	36 011	65 266	40 438	35 107	35 107	35 107	35 107	80 057	89 812	34 048
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-
Inter-company/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit) for the year	5 490	36 011	65 266	40 438	35 107	35 107	35 107	35 107	80 057	89 812	34 048
Repairs and Maintenance by Expenditure Item											
Employee related costs	16 740	16 936	17 240	20 726	21 306	21 306	21 306	21 306	23 256	25 058	27 000
Inventory consumed	3 820	4 959	5 745	7 418	8 295	8 295	8 295	8 295	8 633	8 917	9 202
Contracted Services	5 105	6 717	6 412	8 392	9 268	9 268	9 268	9 268	9 515	9 248	9 342
Operational Cost and Other Cost	1 790	1 365	1 753	2 973	3 128	3 128	3 128	3 128	2 807	2 904	2 902
Total Repairs and Maintenance Expenditure	27 455	29 976	31 150	39 509	41 997	41 997	41 997	41 997	44 211	46 128	48 446

Table 51: 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		-	-	-	-	-	-	-	185 513	-	-	-	-	-	-	185 513
Service charges - Water		-	-	-	-	-	-	-	-	-	-	35 218	-	-	-	35 218
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	16 470	-	-	-	-	16 470
Service charges - Waste Management		-	-	-	-	-	-	-	-	15 852	-	-	-	-	-	15 852
Sale of Goods and Rendering of Services		-	-	243	209	9	1 953	66	-	7	-	-	-	-	3 627	6 115
Agency services		-	-	-	-	-	-	4 325	-	-	-	-	-	-	-	4 325
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)		-	-	68	-	-	-	-	1 803	1 179	1 618	2 098	-	-	-	6 786
Interest earned from Current and Non Current Assets		-	-	11 234	-	-	-	-	-	-	-	-	-	-	-	11 234
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	773	109	-	15	-	1	-	-	-	-	49	947
Licences and permits		-	-	-	-	-	-	2	-	-	-	-	-	-	-	2
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	55	-	-	-	-	-	-	-	-	55
Operational Revenue		-	-	76	-	268	-	50	-	-	-	-	-	-	-	394
Non-Exchange Revenue																
Property rates		-	-	83 139	-	-	-	-	-	-	-	-	-	-	-	83 139
Surcharges and Taxes		-	-	-	-	-	-	700	-	-	-	-	-	-	-	700
Fines, penalties and forfeits		-	-	-	4	-	-	57 392	151	-	-	-	-	-	-	57 548
Licences or permits		-	-	-	-	-	-	-	-	-	-	1	-	-	-	1
Transfer and subsidies - Operational		56 998	-	2 100	8 804	157	1 097	157	8 469	5 198	7 900	5 632	5 491	1 631	94	103 728
Interest earned from Receivables (Non-Exchange)		-	-	4 389	-	-	-	-	-	-	-	-	-	-	-	4 389
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges		-	-	-	-	-	-	-	2 687	672	614	840	-	-	-	4 813
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	10 000	-	-	-	-	-	-	-	-	-	10 000
Other Gains		-	-	3 264	-	-	-	-	12 188	1	-	-	-	-	-	15 453
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		56 998	-	104 513	9 790	10 543	3 105	62 708	210 812	22 910	26 602	43 789	5 491	1 631	3 769	562 662
Expenditure																
Employee related costs		229	4 786	28 546	17 382	23 104	12 555	18 563	13 559	12 291	10 041	17 452	2 278	8 903	12 292	181 392
Remuneration of councillors		6 847	-	-	-	-	-	-	-	-	-	-	-	-	-	6 847
Bulk purchases - electricity		-	-	-	-	-	-	-	161 494	-	-	-	-	-	-	161 494
Inventory consumed		5	30	605	335	388	53	1 549	2 300	2 954	1 397	2 914	-	3 376	1 274	17 180
Debt impairment		-	-	2 330	-	-	-	45 643	544	343	(196)	(2 393)	-	-	-	46 271
Depreciation, amortisation and impairment		8	3	818	227	689	55	167	4 568	5 230	8 436	10 032	4	6 666	787	37 690
Interest, Dividends and Rent on Land		-	-	12 470	-	-	-	-	-	-	-	-	-	-	-	12 470
Contracted services		-	60	5 054	684	9 387	2 150	6 870	4 200	1 975	1 692	1 175	5 491	570	1 197	40 505
Transfers and subsidies		350	-	-	500	-	-	-	-	-	-	-	-	-	-	850
Irrecoverable debts written off		-	-	2 911	-	-	-	-	117	2 426	3 280	4 945	-	-	-	13 680
Operational Cost and Other Cost		1 742	117	12 788	409	9 587	407	987	564	3 242	3 899	5 357	25	548	382	40 055
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	3 188	-	-	-	-	-	-	-	-	-	-	-	3 188
Total Expenditure		9 181	4 996	68 710	19 537	43 155	15 219	73 780	187 336	28 461	28 548	39 482	7 798	20 064	15 932	562 201
Surplus(Deficit)		47 817	(4 996)	35 804	(9 747)	(32 613)	(12 114)	(11 073)	23 476	(5 551)	(1 946)	4 307	(2 307)	(18 433)	(12 163)	461
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	1 043	-	4 360	10 435	3 261	49 000	10 874	623	79 596
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit) after capital transfers & contributions		47 817	(4 996)	35 804	(9 747)	(32 613)	(12 114)	(10 029)	23 476	(1 191)	8 489	7 568	46 693	(7 559)	(11 539)	80 057



Investment Property										
Investment Property at Cost / Fair Value	75 097	75 101	74 623	74 159	73 741	73 741	73 741	74 623	74 623	74 623
Less: Accumulated Depreciation	(783)	(836)	(833)	-	-	-	-	(931)	(980)	(1 029)
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Investment Property	74 313	74 265	73 790	74 159	73 741	73 741	73 741	73 692	73 643	73 594
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation	893 354	965 776	1 009 055	1 101 414	1 113 306	1 113 306	1 113 306	1 223 974	1 349 195	1 424 938
Leases recognised as Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	(401 577)	(406 654)	(429 849)	(418 133)	(459 618)	(459 618)	(459 618)	(494 108)	(531 141)	(568 993)
Less: Accumulated Impairment	-	-	(3 680)	(500)	(5 780)	(5 780)	(5 780)	(5 780)	(5 780)	(5 780)
Total Property, Plant and Equipment	491 776	559 122	575 526	682 781	647 908	647 908	647 908	724 086	812 274	850 165
Construction Work-in-progress										
Acquisitions	-	-	10 732	73 485	67 859	67 859	67 859	101 503	122 022	72 993
Opening Balance	190 537	97 843	97 843	97 843	108 575	108 575	108 575	77 788	77 788	77 788
Prior period corrections	-	-	-	-	-	-	-	-	-	-
Transfer to Heritage asset	-	-	-	-	-	-	-	-	-	-
Transfer to Intangible Assets	-	-	-	-	-	-	-	-	-	-
Transfer to Investment property	-	-	-	-	-	-	-	-	-	-
Transfer to PPE	-	-	-	(93 540)	(98 647)	(98 647)	(98 647)	(101 503)	(122 022)	(72 993)
Less: Accumulated Impairment	-	(50 925)	(54 994)	(53 825)	(59 294)	(59 294)	(59 294)	(62 294)	(65 294)	(68 294)
Total Construction Work-in-progress	190 537	47 918	53 561	23 963	18 494	18 494	18 494	15 494	12 494	9 494
Biological Assets										
Biological Assets at Cost / Fair Value	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Biological Assets	-	-	-	-	-	-	-	-	-	-
Living resources										
Living resources at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Living resources	-	-	-	-	-	-	-	-	-	-
Heritage Assets										
Heritage Assets at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets										
Intangible Assets at Cost / Revaluation	2 351	2 401	2 398	2 401	2 398	2 398	2 398	2 398	2 398	2 398
Less: Accumulated Amortisation	(1 507)	(1 695)	(1 899)	(2 286)	(2 052)	(2 052)	(2 052)	(2 203)	(2 296)	(2 344)
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Intangible Assets	844	706	499	115	346	346	346	195	102	54
Trade and other receivables from exchange transactions										
Electricity	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Service Charges	563	3 555	3 476	1 600	1 337	1 337	1 337	1 337	1 337	1 337
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Trade and other Receivables from Exchange Transactions	563	3 555	3 476	1 600	1 337	1 337	1 337	1 337	1 337	1 337
Non-current Receivables from Non-exchange Transactions										
Associates	-	-	-	-	-	-	-	-	-	-
Bursary Obligations	-	-	-	-	-	-	-	-	-	-
Car	-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Loans	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Intracompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Joint Ventures	-	-	-	-	-	-	-	-	-	-
Operating Lease	-	-	-	-	-	-	-	-	-	-
Property Rates	(128)	(659)	(802)	-	-	-	-	-	-	-
Public Organisation	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-
Subsidiaries	-	-	-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transactions	(128)	(659)	(802)	-	-	-	-	-	-	-
Other non-current assets										
Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset	-	-	-	-	-	-	-	-	-	-
Intracompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary	-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
Total Other non-current assets	-	-	-	-	-	-	-	-	-	-
Total Non Current Assets	757 996	884 008	706 070	782 618	741 825	741 825	741 825	814 803	899 850	934 643
TOTAL ASSETS	838 932	897 091	876 197	890 288	897 933	897 933	897 933	955 699	1 060 089	1 110 178
Liabilities										
Current Liabilities										
Bank Overdraft										
ABSA	-	-	-	-	-	-	-	-	-	-
First National Bank	-	-	-	-	-	-	-	-	-	-
Nedbank	-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank	-	-	-	-	-	-	-	-	-	-
Standard Bank	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Total Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Financial Liabilities										
Concessionary Loan	-	-	-	13 706	13 706	13 706	13 706	-	-	-
Short-term Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities	332	181	-	-	-	-	-	-	-	-
Current portion of Non-current Borrowings	1 610	1 787	476	-	-	-	-	-	-	-
Current portion of Operating Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	1 942	1 969	476	13 706	13 706	13 706	13 706	-	-	-
Consumer Deposits										
Building Plans	-	-	-	-	-	-	-	-	-	-
Buying Card	-	-	-	-	-	-	-	-	-	-
Electricity	(973)	(467)	(582)	-	-	-	-	-	-	-
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-
Library Books	-	-	-	-	-	-	-	-	-	-
Posters	4	8	6	8	6	6	6	6	6	6
Refuse	-	-	-	-	-	-	-	-	-	-
Rental Properties	122	171	119	171	119	119	119	119	119	119
Sewer	-	-	-	-	-	-	-	-	-	-
Street Closure	-	-	-	-	-	-	-	-	-	-
Valuation Appeal	-	-	-	-	-	-	-	-	-	-
Water	3 168	3 464	3 808	3 159	3 299	3 299	3 299	3 473	3 647	3 821
Wayleave	-	-	-	-	-	-	-	-	-	-
Total Consumer Deposits	2 920	3 177	3 350	3 338	3 424	3 424	3 424	3 598	3 772	3 946



Trade and Other Payable Exchange Transactions										
Accrued Interest	35	18	1	18	1	1	1	1	1	1
Advance Payments	3 056	3 088	3 113	3 088	3 113	3 113	3 113	3 113	3 113	3 113
Alliances, Related Parties and Associated Companies	-	-	-	-	-	-	-	-	-	-
Agency Fees Payable	-	-	-	-	-	-	-	-	-	-
Auditor-General of South Africa	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Compensation Commission (COID)	-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts	741	890	950	890	950	950	950	950	950	950
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Dividends Declared	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	25 387	24 231	27 675	24 231	27 675	27 675	27 675	27 675	27 675	27 675
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Leave Accrual	-	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Overtime	358	407	395	407	395	395	395	395	395	395
Payables and Accruals	54 498	31 637	23 667	20 548	10 695	10 695	10 695	10 619	10 543	10 467
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-
Retentions	1 033	1 300	2 072	1 300	2 072	2 072	2 072	2 072	2 072	2 072
Standby	262	307	356	307	356	356	356	356	356	356
Tender documentation	-	-	-	-	-	-	-	-	-	-
Unallocated Deposits	70	711	668	711	668	668	668	668	668	668
Water Inventory Bulk Purchases	4	34	-	34	-	-	-	-	-	-
VAT Payables Output Tax Accrual	10 069	9 879	11 008	9 879	11 008	11 008	11 008	11 008	11 008	11 008
VAT Payables Output Tax Provision for Doubtful Debt Impairment	(7 590)	(6 699)	(7 169)	(6 699)	(7 169)	(7 169)	(7 169)	(7 169)	(7 169)	(7 169)
Total Trade and Other Payable Exchange Transactions	87 923	65 803	62 735	54 713	49 763	49 763	49 763	49 687	49 611	49 535
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital	-	-	-	-	-	-	-	-	-	-
Operational	-	-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies Payable										
Transfers and Subsidies Unspent										
Capital	10 475	13 546	11 378	(698)	-	-	-	-	-	-
Operational	1 374	2 880	1 452	-	-	-	-	-	-	-
Total Transfers and Subsidies Unspent	11 849	16 426	12 831	(698)						
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	11 849	16 426	12 831	(698)						
Provision										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	3 510	4 142	4 957	4 142	4 957	4 957	4 957	4 957	4 957	4 957
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	6 992	7 732	8 773	7 175	10 156	10 156	10 156	11 603	13 207	14 978
Litigation	-	4 057	-	4 057	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Total Provision	10 502	15 931	13 729	15 374	15 113	15 113	15 113	16 560	18 163	19 934
VAT Payable										
VAT Payable Output Tax	127	28	21 816	28	21 816	21 816	21 816	-	-	-
VAT Payable VAT Control	-	-	0	-	-	-	-	-	-	-
Total VAT Payable	127	28	21 816	28	21 816	21 816	21 816			
Other current liabilities										
Employee Benefits										
Post-employment Benefits	1 455	1 686	1 783	2 047	1 988	1 988	1 988	2 117	2 117	2 117
Other Long-Term Benefits	658	338	559	953	869	869	869	1 169	1 169	1 169
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	2 113	2 024	2 342	3 000	2 857	2 857	2 857	3 286	3 286	3 286
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other current liabilities	2 113	2 024	2 342	3 000	2 857	2 857	2 857	3 286	3 286	3 286
Total Current Liabilities	117 376	105 357	117 279	89 460	106 679	106 679	106 679	73 131	74 832	76 701
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans	2 262	476	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-	-
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability	-	-	-	-	-	-	-	-	-	-
Finance Lease Liability	181	-	-	-	-	-	-	-	-	-
Government Loans	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-annuity Loans	14 085	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
Total Borrowings	16 529	476								
Operating Lease Liability	1	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	16 529	476								
Provisions										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	52 681	61 033	70 741	72 437	77 120	77 120	77 120	84 079	91 678	99 967
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Total Provisions	52 681	61 033	70 741	72 437	77 120	77 120	77 120	84 079	91 678	99 967

Long term Trade and other Payables											
Bulk Water	-	-	-	-	-	-	-	-	-	-	
Electricity Bulk Purchase	-	-	-	-	-	-	-	-	-	-	
Municipal Debt Relief	-	26 148	13 706	-	-	-	-	-	-	-	
Payables and Accruals	-	-	-	-	-	-	-	-	-	-	
Total Long term Trade and other Payables	-	26 148	13 706	-	-	-	-	-	-	-	
Other non-current liabilities											
Employee Benefits											
Post-employment Benefits	28 614	30 105	36 186	37 332	40 133	40 133	40 133	44 351	49 138	54 410	
Other Long-Term Benefits	5 025	5 404	6 096	6 925	6 705	6 705	6 705	6 785	7 276	7 887	
Termination Benefits	-	-	-	-	-	-	-	-	-	-	
Total Employee Benefits	33 639	35 509	42 282	44 257	46 838	46 838	46 838	51 136	56 414	62 297	
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-	
Total Other non-current liabilities	33 639	35 509	42 282	44 257	46 838	46 838	46 838	51 136	56 414	62 297	
Total non current liabilities	102 849	123 166	126 729	116 694	123 958	123 958	123 958	135 215	148 092	162 264	
TOTAL LIABILITIES	220 225	228 523	244 008	206 154	230 638	230 638	230 638	208 346	222 924	238 965	
CHANGES IN NET ASSETS	616 707	578 568	632 188	684 134	667 295	667 295	667 295	747 352	837 165	871 213	
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-	
Correction of Prior Period Error	-	-	(11 646)	(0)	(0)	(0)	(0)	0	-	-	
Depreciation Offsets	-	-	-	-	-	-	-	-	-	-	
Opening Balance	616 707	578 568	578 568	643 696	632 188	632 188	632 188	667 295	747 352	837 165	
Transfers to/from operating revenue and expenditure	-	-	65 266	40 438	35 107	35 107	35 107	80 057	89 812	34 048	
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Surplus/(Deficit)	616 707	578 568	632 188	684 134	667 295	667 295	667 295	747 352	837 165	871 213	
Reserves and Funds											
Capital Replacement Reserve	-	-	-	-	-	-	-	-	-	-	
Capitalisation Reserve	-	-	-	-	-	-	-	-	-	-	
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-	
Employee Benefit Reserve	-	-	-	-	-	-	-	-	-	-	
Housing Development Fund	-	-	-	-	-	-	-	-	-	-	
Investment in associate account	-	-	-	-	-	-	-	-	-	-	
Non-current Provisions Reserve	-	-	-	-	-	-	-	-	-	-	
Revaluation Reserve	-	-	-	-	-	-	-	-	-	-	
Self Insurance Reserve	-	-	-	-	-	-	-	-	-	-	
Valuation Reserve	-	-	-	-	-	-	-	-	-	-	
Total Reserves and Funds	-	-	-	-	-	-	-	-	-	-	
Other											
Equity											
Capital Contributed by Other Government Units	-	-	-	-	-	-	-	-	-	-	
Ordinary Shares	-	-	-	-	-	-	-	-	-	-	
Preference Shares	-	-	-	-	-	-	-	-	-	-	
Share Premium	-	-	-	-	-	-	-	-	-	-	
Total Equity	-	-	-	-	-	-	-	-	-	-	
Non-controlling Interest											
Opening Balance	-	-	-	-	-	-	-	-	-	-	
Movement during the year	-	-	-	-	-	-	-	-	-	-	
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-	
Total Other	-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2	616 707	578 568	632 188	684 134	667 295	667 295	667 295	747 352	837 165	871 213



Table 53: 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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 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 060 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	4											
Dwellings provided by municipality												
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 on the provision of municipal services for A10

Total municipal services	Ref.	Household service targets (000)	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Water:												
Piped water inside dwelling	8		6 034	6 011	6 047	6 042	6 042	6 042	6 042	6 042	6 042	6 042
Piped water inside yard (but not in dwelling)	10		-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)			-	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)			-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total			6 034	6 011	6 047	6 042	6 042	6 042	6 042	6 042	6 042	6 042
Using public tap (< min.service level)	9		-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	10		-	-	-	-	-	-	-	-	-	-
No water supply			-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total			-	-	-	-	-	-	-	-	-	-
Total number of households			6 034	6 011	6 047	6 042	6 042	6 042	6 042	6 042	6 042	6 042
Sanitation/sewerage:												
Flush toilet (connected to sewerage)			5 148	5 154	5 172	5 171	5 171	5 171	5 171	5 171	5 171	5 171
Flush toilet (with septic tank)			-	-	-	-	-	-	-	-	-	-
Chemical toilet			-	-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)			-	-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)			-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total			5 148	5 154	5 172	5 171	5 171	5 171	5 171	5 171	5 171	5 171
Bucket toilet			-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)			-	-	-	-	-	-	-	-	-	-
No toilet provisions			-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total			-	-	-	-	-	-	-	-	-	-
Total number of households			5 148	5 154	5 172	5 171	5 171	5 171	5 171	5 171	5 171	5 171
Energy:												
Electricity (at least min.service level)			419	383	371	373	373	373	373	373	373	373
Electricity - prepaid (min.service level)			7 977	8 109	7 017	7 440	7 440	7 440	7 440	7 440	7 440	7 440
Minimum Service Level and Above sub-total			8 396	8 492	7 388	7 813	7 813	7 813	7 813	7 813	7 813	7 813
Electricity (< min.service level)			-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min.service level)			-	-	-	-	-	-	-	-	-	-
Other energy sources			-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total			-	-	-	-	-	-	-	-	-	-
Total number of households			8 396	8 492	7 388	7 813	7 813	7 813	7 813	7 813	7 813	7 813
Refuse:												
Removed at least once a week			5 953	6 003	6 000	6 010	6 010	6 010	6 010	6 010	6 010	6 010
Minimum Service Level and Above sub-total			5 953	6 003	6 000	6 010	6 010	6 010	6 010	6 010	6 010	6 010
Removed less frequently than once a week			-	-	-	-	-	-	-	-	-	-
Using communal refuse dump			-	-	-	-	-	-	-	-	-	-
Using own refuse dump			-	-	-	-	-	-	-	-	-	-
Other rubbish disposal			-	-	-	-	-	-	-	-	-	-
No rubbish disposal			-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total			-	-	-	-	-	-	-	-	-	-
Total number of households			5 953	6 003	6 000	6 010	6 010	6 010	6 010	6 010	6 010	6 010



Table 54: MBRR SA11 - Property Rates summary

WC012 Cederberg - Supporting Table SA11 Property rates summary										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:										
Date of valuation:	1				2021/09/01					
Financial year valuation used					2025/2026					
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes		No					
Municipal/assistant valuer appointed? (Y/N)		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					
Implementation time of new valuation roll (mths)	5	60	60	60	16					
No. of properties	5		10 534	10 525	10 556		10 556	10 556	10 556	
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		2	2	2	4		4	4	4	
No. of valuation roll amendments										
No. of objections by rate payers			327	327	593		593	593	593	
No. of appeals by rate payers			18	18	282		282	282	282	
No. of successful objections	8		309	309	180		180	180	180	
No. of successful objections > 10%	8									
Supplementary valuation					1 273		1 273	1 273	1 273	
Public service infrastructure value (Rm)	5		13	13	73820		73820	73820	73820	
Municipality owned property value (Rm)			250	250	249264		249264	249264	249264	
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)			30%	30%	30%		30%	30%	30%	
Valuation reductions-nature reserves/park (Rm)			100%	100%	100%		100%	100%	100%	
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)			99930000	99930000	99810		99810	99810	99810	
Valuation reductions-public worship (Rm)			0%	0%	100%		100%	100%	100%	
Valuation reductions-other (Rm)			928	928	121404		121404	121404	121404	
Total valuation reductions:		-	1 028	1 028	0	-	0	0	0	
Total value used for rating (Rm)	5		8 439	8 446	8632907		8632907	8632907	8632907	
Total land value (Rm)	5		-	-						
Total value of improvements (Rm)	5		-	-						
Total market value (Rm)	5		9 467	9 466	9609221		9609221	9609221	9609221	
Rating:										
Residential rate used to determine rate for other categories? (Y/N)			Yes	Yes						
Differential rates used? (Y/N)	5		Yes	Yes						
Limit on annual rate increase (s20)? (Y/N)			No	No						
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes						
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6			75 725	80 951	80 951	80 951	83 126	85 870	88 619
Rate revenue expected to collect (R'000)	6			69 364	76 984	76 984	76 984	79 053	81 662	84 277
Expected cash collection rate (%)				91.6%	95.1%	95.1%	95.1%	95.1%	95.1%	95.1%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)				1 092	1 138	1 138	1 138	1 416	1 462	1 508
Rebates, exemptions - pensioners (R'000)				7 735						
Rebates, exemptions - bona fide farm. (R'000)				-						
Rebates, exemptions - other (R'000)				-	8 360	8 360	8 360	8 301	8 574	8 848
Phase-in reductions/discouts (R'000)				-						
Total rebates,exemptns,eductns,discs (R'000)		-	-	8 827	9 498	9 498	9 498	9 717	10 036	10 356



Table 55: 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 2025/26												
Valuation:												
No. of properties		589			6 683	1 670	58	1 071	485			
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)		4	4		4	4	4	4	4	4		
Frequency of valuation (select)		5	5		5	5	5	5	5	5		
Method of valuation used (select)		Market	Market		Market	Market	Market	Market	Market	Market		
Base of valuation (select)		Land & impr.	Land & impr.		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.		
Phasing-in properties s21 (number)		No	No		No	No	No	No	No	No		
Combination of rating types used? (Y/N)		Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes		
Flat rate used? (Y/N)		No	No		No	No	No	No	No	No		
Is balance rated by uniform rate/variable rate?		Variable	Variable		Variable	Variable	Variable	Variable	Variable	Variable		
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)						127 594 000						
Valuation reductions-mineral rights (Rm)					99 810 000							
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)							121 404 000					
Valuation reductions-other (Rm)												
Total valuation reductions:												
Total value used for rating (Rm)	6	1 020 825 000			2 598 186 300	4 429 271 000	11 650 000	499 155 000	73 820 000			
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6	1 020 825 000			3 325 502 000	4 556 865 000	133 054 000	499 155 000	73 820 000			
Rating:												
Average rate	3	0.019532			0.015108	0.003777	0.003777	0.019532	0.003777			
Rate revenue budget (R '000)		20 134			39 204	16 785	44	4 505	279			
Rate revenue expected to collect (R'000)		19 147			37 283	15 963	42	4 284	265			
Expected cash collection rate (%)	4	95.1%			95.1%	95.1%	95.1%	95.1%	95.1%			
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)					1 138							
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)					8 360							
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,eductns,discs (R'000)												



Table 56: 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 2026/27												
Valuation:												
No. of properties		589			6 683	1 670	58	1 071	485			
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)	5	5			5	5	5	5	5	5		
Frequency of valuation (select)	5	5			5	5	5	5	5	5		
Method of valuation used (select)	Market	Market			Market	Market	Market	Market	Market	Market		
Base of valuation (select)	Land & impr.	Land & impr.			Land & impr.	Land & impr.	Land & impr.	Land only	Land & impr.	Land & impr.		
Phasing-in properties s21 (number)	No	No			No	No	No	No	No	No		
Combination of rating types used? (Y/N)	Yes	Yes			Yes	Yes	No	Yes	Yes	Yes		
Flat rate used? (Y/N)	No	No			No	No	No	No	No	No		
Is balance rated by uniform rate/variable rate?	Variable	Variable			Variable	Variable	Variable	Variable	Variable	Variable		
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)						127 594 000						
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)					99 810 000							
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)							121 404 000					
Total valuation reductions:												
Total value used for rating (Rm)	6	1 020 825 000			2 598 186 300	4 429 271 000	11 650 000	499 155 000	73 820 000			
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6	1 020 825 000			3 325 502 000	4 556 865 000	133 054 000	499 155 000	73 820 000			
Rating:												
Average rate	3	0.020021			0.015486	0.003871	0.003871	0.020021	0.003871			
Rate revenue budget (R '000)		20 437			40 236	17 148	45	4 974	286			
Rate revenue expected to collect (R'000)		19 436			38 264	16 308	43	4 730	272			
Expected cash collection rate (%)	4	95.1%			95.1%	95.1%	95.1%	95.1%	95.1%			
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)					1 416							
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)					8 301							
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,eductns,discls (R'000)												



Table 57: 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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates (rate in the Rand)	1								
Residential properties			0.0134	0.0141	0.0147	0.0154	0.0155	0.0160	0.0160
Residential properties - vacant land			0.0134	0.0141	0.0147	0.0154	0.0155	0.0155	0.0155
Formal/informal settlements									
Small holdings									
Farm properties - used			0.0033	0.0035	0.0037	0.0038	0.0039	0.0040	0.0040
Farm properties - not used			0.0033	0.0035	0.0037	0.0038	0.0039	0.0040	0.0040
Industrial properties			0.0173	0.0182	0.0191	0.0199	0.0200	0.0207	0.0207
Business and commercial properties							0.0200	0.0207	0.0207
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties			0.0173	0.0182	0.0191	0.0199	0.2002	0.0207	0.0207
Municipal properties		100% exempted							
Public service infrastructure			0.0033	0.0035	0.0037	0.0038	0.0039	0.0040	0.0040
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas		100% exempted							
National monuments properties		100% exempted							
Property rates by usage									
Business and commercial properties			0.01732	0.01824	0.01906	0.01989			
Industrial properties			0.01732	0.01824	0.01906	0.01989			
Mining properties									
Residential properties			0.01339	0.01410	0.01474	0.01539			
Agricultural properties			0.00335	0.00353	0.00368	0.00385			
Public benefit organisations			0.00335	0.00353	0.00368	0.00385			
Public service purpose properties			0.01732	0.01824	0.01906	0.01989			
Public service infrastructure properties			0.00335	0.00353	0.00368	0.00385			
Vacant land									
Sport Clubs and Fields (Bibou 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	159	164	169
Service point - vacant land (Rands/month)				121	123	128	133	137	142
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	11	12
Water usage - Block 2 (c/k)		(fill in thresholds)		13	13	13	14	14	15
Water usage - Block 3 (c/k)		(fill in thresholds)		15	15	15	16	17	17
Water usage - Block 4 (c/k)		(fill in thresholds)		25	26	27	28	29	30
Water usage - Block 5 (c/k)		(fill in thresholds)							
Water usage - Block 6 (c/k)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)				44	45	47	49	50	52
Service point - vacant land (Rands/month)				141	149	156	161	166	172
Waste water - flat rate tariff (c/k)				213	226	236	244	252	260
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							
Volumetric charge - Block 4 (c/k)		(fill in structure)							
Other	2								



Electricity tariffs								
Domestic								
Basic charge/ fixed fee (Rands/month)			493	556	627	683	744	844
Service point - vacant land (Rands/month)			329	371	418	456	496	563
FBE	(how is this targeted?)		2	2	2	3	3	3
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	(describe structure)							
Flat rate tariff - meter (c/kwh)								
Flat rate tariff - prepaid(c/kwh)								
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)		3	3	3	4	4	4
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)		3	3	3	4	4	5
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)		3	3	4	4	5	5
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)							
Other								
Waste management tariffs								
Domestic								
Street cleaning charge			32	36				
Basic charge/ fixed fee					38	41	43	45
80l bin - once a week			136	152				
250l bin - once a week					159	172	181	187

Table 58: MBRR SA32 - List of external mechanisms

WC012 Cederberg - Supporting Table SA32 List of external mechanisms					
External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand



Table 59: MBRR SA38 - Consolidated detailed operational projects

WC012 Cederberg - Supporting Table SA38 Consolidated detailed operational projects												
R thousand	Function	Project Description	Own Strategic Objectives	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:												
<i>List all operational projects grouped by Function</i>												
	Project Management Unit	Improve and sustain basic service delivery and infrastructure development	SO1	850	899	910	2 179	2 179	2 179	1 102	9 632	1 186
	Finance	Strive for financial viability and economic sustainability	SO2	62 089	68 541	66 647	67 515	67 064	67 064	61 249	64 774	69 339
	Water Treatment	Improve and sustain basic service delivery and infrastructure development	SO1	31 260	20 458	10 605	10 399	12 636	12 636	10 967	11 347	11 806
	Solid Waste Disposal (Landfill Sites)	Improve and sustain basic service delivery and infrastructure development	SO1	15 251	17 841	26 075	28 595	24 294	24 294	28 461	32 043	33 078
	Town Planning, Building Regulations and Enforcement, and City Engineer	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	SO5	3 855	4 729	5 066	5 880	6 398	6 398	8 017	8 559	9 129
	Mayor and Council	Promote Good Governance, Community Development & Public Participation	SO3	9 171	9 750	9 998	9 901	9 588	9 588	9 181	9 607	9 336
	Supply Chain Management	Strive for financial viability and economic sustainability	SO2	3 549	4 220	4 701	5 028	5 867	5 867	5 326	5 743	6 182
	Informal Settlements	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	SO5	18	40	10	2	2 261	2 261	3 261	43 002	43 002
	Administrative and Corporate Support	Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	SO7	13 796	12 814	11 968	15 775	14 158	14 158	18 048	19 039	20 083
	Human Resources	Promote Good Governance, Community Development & Public Participation	SO3	5 326	3 077	4 514	5 697	5 678	5 678	6 695	7 146	7 629
	Housing	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	SO5	16 599	4 134	5 406	5 591	4 602	4 602	4 537	3 083	3 273
	Water Distribution	Improve and sustain basic service delivery and infrastructure development	SO1	21 828	18 932	22 940	23 608	26 130	26 130	28 515	31 138	33 959
	Administrative and Corporate Support	Promote Good Governance, Community Development & Public Participation	SO3	7 321	9 106	8 625	9 749	10 640	10 640	12 272	9 966	10 609
	Community Halls and Facilities	Facilitate social cohesion, safe and healthy communities	SO6	1 119	836	774	1 419	1 753	1 753	1 938	2 060	1 993
	Disaster Management	Facilitate social cohesion, safe and healthy communities	SO6	1 873	2 470	2 598	4 758	4 774	4 774	4 715	5 004	5 311
	Libraries and Archives	Facilitate social cohesion, safe and healthy communities	SO6	5 858	6 104	6 189	6 608	6 908	6 908	8 266	8 297	8 434
	Police Forces, Traffic and Street Parking Control	Facilitate social cohesion, safe and healthy communities	SO6	18 804	39 158	61 575	52 259	60 418	60 418	67 057	68 871	72 774
	Recreational Facilities	Facilitate social cohesion, safe and healthy communities	SO6	4 460	4 293	4 506	5 390	5 637	5 637	5 928	6 320	6 736
	Sports Grounds and Stadiums	Facilitate social cohesion, safe and healthy communities	SO6	1 772	1 707	1 568	1 593	2 008	2 008	2 341	2 283	2 403
	Information Technology	Promote Good Governance, Community Development & Public Participation	SO3	4 220	4 488	5 800	7 692	7 655	7 655	8 378	7 612	7 928
	Roads	Improve and sustain basic service delivery and infrastructure development	SO1	12 111	13 585	14 571	15 957	17 735	17 735	19 107	20 136	21 102
	Sewerage	Improve and sustain basic service delivery and infrastructure development	SO1	15 774	16 520	17 079	20 655	20 239	20 239	21 083	22 489	23 612
	Storm Water Management	Improve and sustain basic service delivery and infrastructure development	SO1	1 444	1 332	1 384	1 460	1 504	1 504	957	967	977
	Waste Water Treatment	Improve and sustain basic service delivery and infrastructure development	SO1	2 868	3 078	4 338	5 936	6 459	6 459	7 466	8 320	9 538
	Community Parks (including Nurseries)	Improve and sustain basic service delivery and infrastructure development	SO1	5 802	6 695	6 634	7 681	7 039	7 039	7 664	8 208	8 789
	Electricity	Improve and sustain basic service delivery and infrastructure development	SO1	125 998	152 780	154 920	172 961	181 617	181 617	187 336	205 095	230 396
	Governance Function	Promote Good Governance, Community Development & Public Participation	SO3	1 044	1 115	1 202	1 705	1 450	1 450	1 940	2 087	2 218
	Municipal Manager, Town Secretary and Chief Executive	Promote Good Governance, Community Development & Public Participation	SO3	3 620	4 789	4 523	4 670	5 718	5 718	3 956	3 231	3 417
	Corporate Wide Strategic Planning (IDPs, LEDa)	Promote Good Governance, Community Development & Public Participation	SO3	1 471	1 918	2 072	2 480	3 245	3 245	7 334	7 579	8 110
	Fleet Management	Strive for financial viability and economic sustainability	SO2	1 082	1 031	1 111	1 908	1 921	1 921	2 125	2 068	2 063
	Economic Development/Planning	Facilitate, expand and nurture sustainable economic growth and eradicate poverty	SO4	3 984	4 258	3 608	4 271	4 207	4 207	3 161	3 377	3 608
	Road and Traffic Regulation	Facilitate social cohesion, safe and healthy communities	SO6	1 886	1 771	1 743	2 297	1 928	1 928	2 008	2 152	2 307
	Legal Services	Promote Good Governance, Community Development & Public Participation	SO3	3 612	4 147	3 445	2 403	4 711	4 711	2 700	2 789	2 878
Parent Operational expenditure				488 695	445 615	476 189	514 020	538 419	538 419	562 281	645 024	682 185
Total Operational expenditure				488 695	445 615	476 189	514 020	538 419	538 419	562 281	645 024	682 185



PROPOSED TARIFF STRUCTURE FOR THE 2026/27 FINANCIAL YEAR:

Kindly refer to Appendix F



MANAGER'S QUALITY CERTIFICATE

Municipal Manager Quality Certificate

I, **Gerrit Matthyse**, Municipal Manager of CEDERBERG MUNICIPALITY, Hereby Certify that the Final Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the draft annual budget and supporting documents are consistent with the Integrated Development Plan of the Municipality,

Print Name: **Gerrit Matthyse**

Municipal Manager of **CEDERBERG MUNICIPALITY**

Signature:



Date: **28 May 2026**

