

CEDERBERG MUNICIPALITY

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018/2019 TO 2020/2021



ANNUAL BUDGET OF
CEDERBERG
MUNICIPALITY

2018/19 TO 2020/21
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

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Glossary

- **Adjustments budget** – Prescribed in Section 28 of the MFMA. The formal manner in which a municipality revises its annual budget during the year.
- **Budget** – The financial plan of the Municipality.
- **Budget-related Policy** – Policy of a municipality affecting the budget or affected by the budget, such as the tariff policy, rates policy and credit control and debt collection policy.
- **Capital expenditure** – Expenditure on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
- **Cash flow statement** – A statement showing when actual cash is to be received and spent by the Municipality. Cash payments do not always correspond with budgeted expenditure frameworks. For example, when an invoice is received by the Municipality, it is regarded as expenditure in the month; even it is not paid within the same period.
- **DORA – Distribution of Revenue Act**. Annual legislation containing the total allocations by national government to provincial and local governments.
- **Equitable share** – A general allocation paid to municipalities. It is mainly aimed at rendering assistance with free basic services.
- **Fruitless and wasteful expenditure** – Expenditure done in vain and that could have been avoided if reasonable care was exercised.
GFS – Government Finance Statistics. An internationally recognised classification system making a type by type comparison between municipalities.
- **Grants** – Money received from Provincial or National Government and other municipalities.
- **GRAP** – Generally Recognised Accounting Policy. The new standard for municipal accounting.
- **IDP** – Integrated Development Plan. The main strategic planning document of the Municipality.
- **KPI's** – Key Performance Indicators. Measurement of service outputs and/or outputs.
- **MFMA** – The Municipal Financial Management Act – No. 53 of 2003. The main legislation applicable to municipal financial management.
- **MTREF** – Medium term Revenue and Expenditure Framework. A Medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budgetary allocations. Also includes details of the financial position of the preceding and current year.
- **Nett Assets** – Nett assets are the residual interest in the assets of the entity after all its liabilities have been deducted. This means that the net assets of the municipality equal the "net welfare" of the municipality, after all assets had been sold/recovered and all liabilities had been paid. Transactions that do not fall under the description of Revenue or Expenditure, such as increase in the value of Property, Plant and Equipment, where no in- or outflow of resources occurs, are recorded under Nett Assets.
- **Operational expenditure** – Expenditure on the day-to-day expenses of the Municipality, such as salaries and wages.
- **Property rates** – Local authority rates based on the assessed value of a property. In order to calculate the rates payable, the assessed value is multiplied by the rate in the rand.
- **SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan consisting of quarterly performance targets and monthly budget estimates.
- **Strategic Objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted expenditure must contribute to the achievement of the strategic objectives.
- **Unauthorized expenditure** – In general, expenditure without, or in excess of an approved budget.
- **Vote** – One of the main segments of a budget

Part 1 – Annual Budget

1.1 Vision, Mission & Values

Our Vision

“Cederberg Municipality, your future of good governance, service excellence, opportunities and a better life.”

Our Mission

Our vision will be achieved by doing the following:

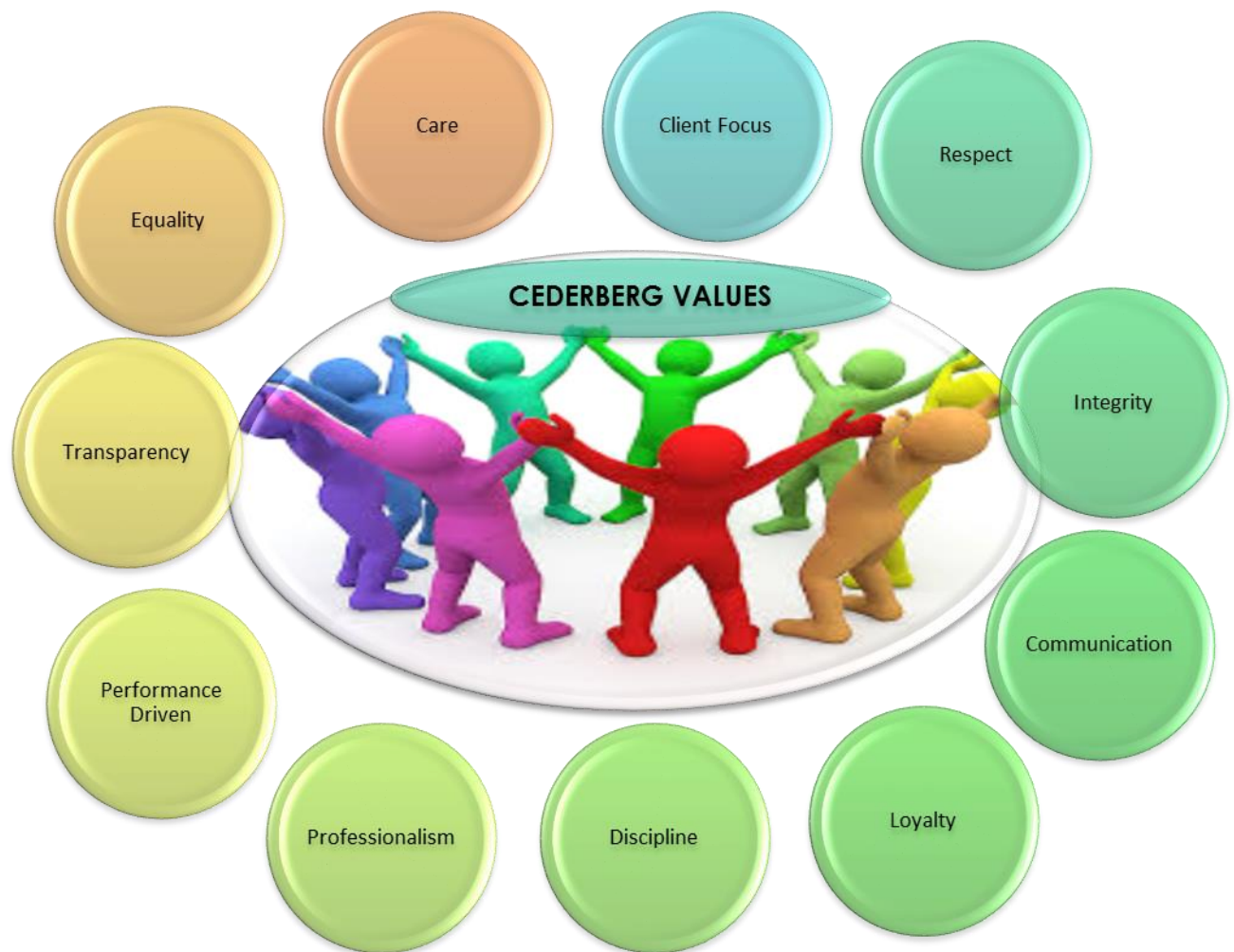
- Developing and executing policies and projects, which are responsive and provide meaningful redress;
- Unlocking opportunities with economic growth and development for community prosperity;
- Ensuring sustainable, efficient and effective service delivery in an environmental sustainable manner;
- Making communities safer;
- Ensuring good governance, financial viability and sustainability;
- Promoting quality services in a cost effective manner through partnerships, information, knowledge management and connectivity;
- Advancing capacity building programs for both our staff and the community.

Our Values:

For the 4th generation IDP (5year vision 2017-2022), Council revisited its values to be incorporated into the IDP and ensure effective operation of its daily working environment. The values are as follows:

- Client Focus
- Respect
- Integrity
- Communication
- Loyalty
- Discipline
- Professionalism
- Performance Driven
- Transparency
- Equality
- Care

Cederberg Values:



1.2 Mayor's Report

In terms of section 16 (2) of the Municipal Financial Management Act (Act 56 of 2003), it is my duty and privilege to present the 2018/2019 to 2020/2021 Medium Term Revenue and Expenditure Framework (MTREF) to Council.

As this budget constitutes the proposed financial plan for the next 3 years, it naturally impacts on the community as a whole and it is thus extremely important to consult the community to create awareness and to gain support for joint ownership and responsibility in managing the municipality's financial affairs.

The 2018 Budget Review emphasised that, although global risk factors remain elevated, the world economy continues to provide a supportive platform for South Africa to expand trade and investment. The world economic growth is at its highest since 2014 and continues to gather pace with Gross Domestic Product (GDP) growth increasing across all major economies.

South Africa has experienced a period of protracted economic weakness which diminishes private investment. This may be attributed to domestic constraints, associated to political uncertainty, and declining business and consumer confidence. The local economy is beginning to recover after a short recession in early 2017 however the improvement is insufficient. Growth has remained stagnant at less than 2% and unemployment remains high at 26.7%. The prerequisites for increased revenue and expanded service delivery are more rapid growth, investment and job creation.

The GDP growth rate is forecasted at 1.5% in 2018, 1.8% in 2019 and 2.1% in 2020. Statistics South Africa's December 2017 economic statistics showed an unexpected improvement in the economic outlook, largely as a result of growth in agriculture and mining.

The main risks to the economic outlook are continued policy uncertainty and deterioration in the finances of state-owned entities. The drought experienced in several provinces poses significant risks to agriculture and tourism for the period ahead, and this may threaten jobs in these sectors. The current water crisis in the Western Cape and other provinces will affect economic growth. While the drought's impact is uncertain much depends on how long it will prevail; the extent to which specific catchment areas are affected; and the success of mitigation measures. These economic challenges will continue to exert pressure on municipal revenue generation and collection levels hence a conservative approach is advised for revenue projections. Municipalities affected by the drought should also consider its impact on revenue generation. In addition, municipalities will have to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

The national unemployment rate was 26.5% in the fourth quarter of 2016. In aggregate mining and manufacturing employment declined by 80 306 jobs in 2016 while the services sector created 119 189 jobs during the same period. The economy continues to create opportunities for semi-skilled and skilled workers, and to shed unskilled jobs, reinforcing poverty and inequality and widening the wage gap.

VAT has increase from 14% to 15% from April 2018. In terms of Section 7(4) of Value-Added Tax Act (No. 89 of 1991), the VAT increase takes effect on 1 April 2018. It is a tax increase as result of tax legislation that municipalities must implement and not an increase of tariffs by the municipalities. Therefore Section 28(6) of the Municipal Finance Management Act, 2003 (No. 56 of 2003) (MFMA), is not applicable in this regard.

Whether the additional amount is recoverable from the customer or not, the supplier must account for VAT on any supplies made on or after 1 April 2018 at the increased VAT rate.

Cederberg Municipality is in no way immune to the harsh economic realities. Cederberg Municipality, like so many other municipalities in South Africa, is faced with various challenges when balancing quality basic services to the financial and administrative capabilities of the municipalities. These challenges include, but are not limited to the following:

- Ageing Infrastructure as one of the biggest threats to sustainable service delivery;
- Population growth putting strain on the municipal infrastructure to keep track of service delivery demands;
- Housing backlogs;
- Poverty in the municipal area and the ability to pay for basic services; and
- Depletion of Cash Reserves

The Cederberg area's main source of income and job opportunities is from agriculture. With the current drought that we are facing and the Clanwilliam dam levels being below 10%, there is a risk that unemployment figures may rise during this drought period.

Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the Cederberg region.

Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

1.3 Legislative Background:

Section 24 (1) of the Municipal Finance Management Act states that:

The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.

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

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

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

1.4 Council Resolutions

RECOMMENDATION:

That in respect of the:

APPROVAL OF THE 2018/2019 ANNUAL BUDGET

As discussed by Council at the Council meeting held on 31 May 2018:

1. Council approves the annual budget tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX B.
2. Council approves the annual budget supporting tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX C.
3. Council approves the Quality Certificate signed by the Accounting Officer, as set out in APPENDIX D.
4. Council approves 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. Council approves the final service level standards frameworks and take note of the MSCOA implementation plan, as set out in APPENDIX H & I.

1.5 Executive Summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that sustainable municipal services are provided economically and equally to all communities.

The 2018/19 MTREF was compiled based on the following principles and criteria:

Credibility:

- Planned activities must be consistent with the IDP and vice versa.
- Financial viability of the municipality should not be jeopardized.
- The capacity to spend the budget should be ensured.

Sustainability:

- Financial sustainability / overall financial health of the municipality.
- The revenue and expenditure budgeted should be realistic.

Responsiveness:

The budget should:

- be responsive to the needs of the community, received during the IDP Roadshow/ Survey.
- be aligned with the IDP & LED Strategies to give effect to provincial and national priorities.
- be responsive to economic growth objectives and the socio-economic needs of the community.

Strategic Framework, Pillars and Objectives of the Municipality

The Constitution mandated 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 utilize integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve long term development goals. A municipal IDP provides a 5 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 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.

During the budget process the municipality revised its vision, mission, strategic objectives as well as the values.

Strategic Objectives:

As can be seen below, one additional strategic objective has been added with the review of the IDP. It still reflects the vision and mission of the municipality.

The strategic objectives are as follows:

Strategic Objectives	
SO 1	Improve and sustain basic service delivery and infrastructure development
SO 2	Implement strategies to ensure financial viability and economical sustainability
SO 3	Good governance, community development and public participation
SO 4	Aggressive facilitation, expansion and nurturing of sustainable economic growth and eradication on poverty
SO 5	Enable a resilient, sustainable, qualitative and inclusive living environment and human settlements. Example would be Housing development and upgrade of informal settlements
SO 6	To facilitate social cohesion as well as safe and healthy communities.
SO 7	Development and transformation of the institution to provide a people-centered human resources and administrative service to citizens, staff and Council.

Revenue per Strategic Objective

WC012 Cederberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)													
Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand													
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	A		167 126	184 132	181 229	208 500	212 892	212 892	191 420	180 340	191 220	
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	B		36 691	40 424	39 787	46 349	46 738	46 738	50 694	53 793	56 331	
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		8 647	9 527	9 376	10 347	11 015	11 015	44 523	46 580	50 340	
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		–	–	–	–	–	–	–	–	–	
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	E		12 583	13 863	13 645	22 529	16 029	16 029	19 968	28 840	16 023	
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	F		26 424	29 113	28 654	46 719	33 660	33 660	32 014	33 742	35 477	
Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council	Provide training and capacity building	G		–	–	–	–	–	–	238	251	264	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	251 470	277 059	272 690	334 444	320 334	320 334	338 857	343 546	349 655

Operating Expenditure per Strategic Objective

WC012 Cederberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand													
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	A		105 560	126 030	126 050	130 409	135 915	135 915	136 639	143 617	151 514	
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	B		46 874	55 964	55 972	53 882	60 353	60 353	62 910	66 622	69 921	
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		32 448	38 740	38 746	38 530	41 779	41 779	34 808	34 677	36 411	
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		1 464	1 748	1 748	1 459	1 885	1 885	1 673	1 787	1 912	
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	E		3 738	4 462	4 463	5 181	4 813	4 813	5 719	31 529	18 859	
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	F		28 306	33 795	33 800	44 806	36 445	36 445	38 937	41 037	43 187	
Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council	Provide training and capacity building	G		–	–	–	–	–	–	11 058	11 655	12 295	
Allocations to other priorities													
Total Expenditure				1	218 388	260 739	260 779	274 267	281 190	281 190	291 744	330 924	334 099

Capital Expenditure per Strategic Objective

WC012 Cederberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	A		24 070	32 021	20 554	48 484	48 828	48 828	48 356	33 225	35 387
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	B		2 603	3 463	2 223	2 463	5 281	5 281	1 457	340	180
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		430	572	367	1 603	872	872	961	510	550
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		–	–	–	–	–	–	–	–	–
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	E		5 639	7 501	4 815	17 140	11 438	11 438	14 709	120	130
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	F		345	459	295	945	700	700	959	844	760
Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council	Provide training and capacity building	G		–	–	–	–	–	–	1 650	800	500
Allocations to other priorities			3									
Total Capital Expenditure			1	33 087	44 017	28 253	70 635	67 119	67 119	68 091	35 839	37 507

Cederberg Municipality is very proud of their achievements reached in recent years. We have moved from an adverse opinion, which was subsequently replaced with a qualified opinion, to unqualified opinions from 2012/13 to 2015/16 financial years. The 2015/16 Audit report also complimented Cederberg for having no material adjustments to the Annual Financial Statements.

Our most recent achievement is the clean audit report we received from the Auditor General for the 2016/17 financial year. Cederberg is immensely proud of this achievement as it is the first clean audit it received.

The 2017/18 financial year was and still is a challenging year for the municipality as the Municipal Budgeting and Accounting environment changed with the introduction of mSCOA (Municipal Standard Chart of Accounts). Amid the challenges, Cederberg still views this project as an opportunity to improve its quality of data and its reporting procedure to National Treasury.

In view of the aforementioned, it should also be noted that the implementation of mSCOA has a significant effect on how we classify transactions when compared to previous financial year.

Given this, the audited outcome figures will not always be comparative when analyzing the respective budget sheets.

In line with the proposed vote structure, the following revenue and expenditure is appropriated to each vote:

WC012 Cederberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		1 676	2 146	1 900	7 427	7 467	7 467	40 124	43 603	47 295
Vote 2 - Office of Municipal Manager		288	525	538	—	177	177	—	—	—
Vote 3 - Financial Services		35 628	42 297	48 667	46 349	46 738	46 738	50 694	53 793	56 331
Vote 4 - Community Development Services		40 245	51 443	42 053	68 393	48 834	48 834	35 880	35 807	37 662
Vote 5 - Corporate and Strategic Services		1 987	1 826	744	781	1 231	1 231	574	965	1 118
Vote 6 - Engineering and Planning Services		171 647	178 823	178 789	211 494	215 886	215 886	211 394	209 186	207 249
Vote 7 - Risk Management and Legal Services		—	—	—	—	—	—	192	192	—
Total Revenue by Vote	2	251 470	277 059	272 690	334 444	320 334	320 334	338 857	343 546	349 655
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		4 633	4 726	5 610	8 238	7 915	7 915	8 906	9 388	9 904
Vote 2 - Office of Municipal Manager		3 476	6 073	4 218	2 950	3 596	3 596	3 844	4 049	4 271
Vote 3 - Financial Services		32 102	49 230	50 342	53 882	60 353	60 353	62 910	66 622	69 921
Vote 4 - Community Development Services		44 464	57 811	52 653	56 184	50 367	50 367	52 655	53 523	56 391
Vote 5 - Corporate and Strategic Services		22 538	22 167	19 076	17 135	18 936	18 936	16 702	17 604	18 572
Vote 6 - Engineering and Planning Services		111 175	120 732	128 881	135 878	140 023	140 023	145 073	178 005	173 389
Vote 7 - Risk Management and Legal Services		—	—	—	—	—	—	1 655	1 733	1 651
Total Expenditure by Vote	2	218 388	260 739	260 779	274 267	281 190	281 190	291 744	330 924	334 099
Surplus/(Deficit) for the year	2	33 081	16 320	11 911	60 177	39 144	39 144	47 113	12 622	15 556

Financial Viability

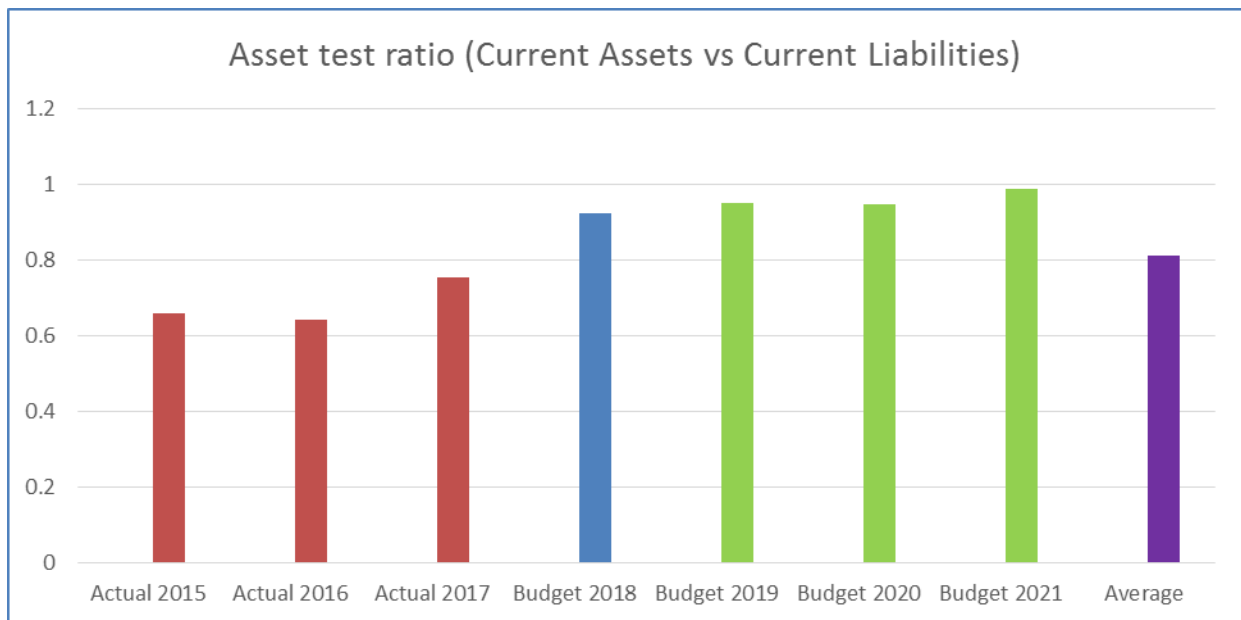
Cederberg Municipality has recently implemented its long term financial plan. This plan should be utilized to guide all budget related decisions of the municipality. The following ratios and benchmarks were identified which is considered significant to the long term sustainability of the municipality:

Asset Test Ratio

The asset test ratio provides with an indication of the municipality's ability to settle liabilities as and when they become due.

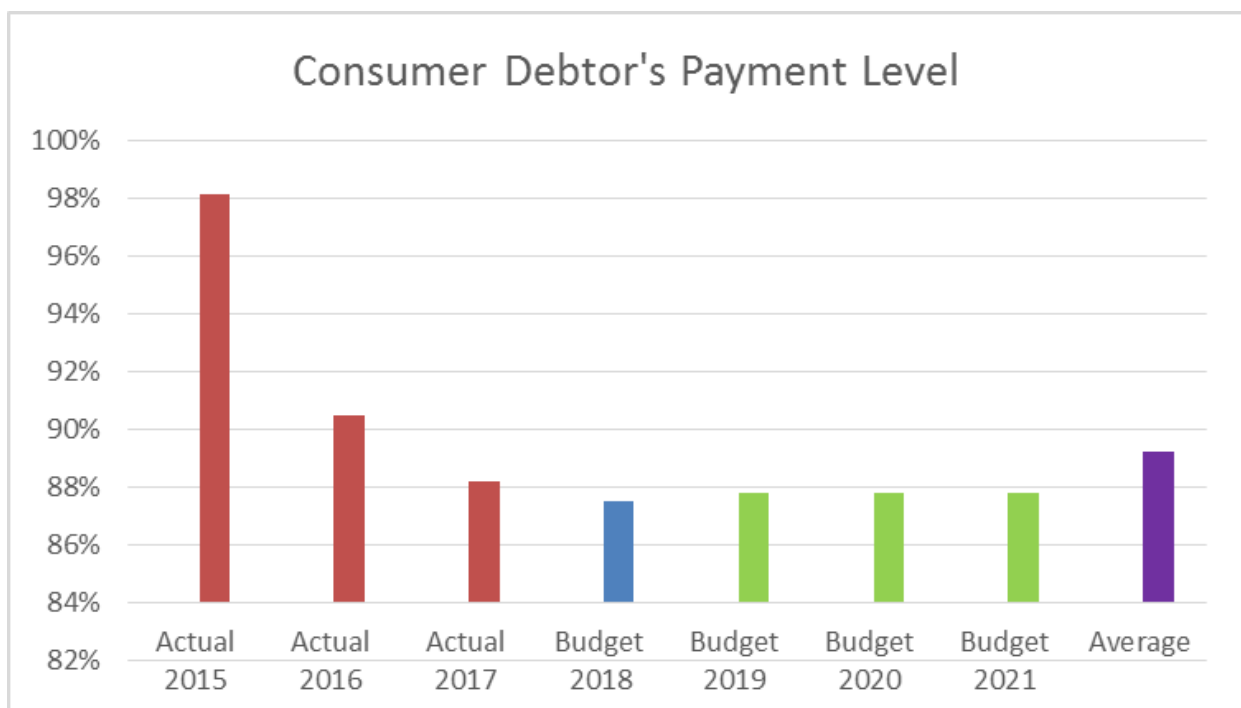
The ratio is calculated as the Current Assets (incl. inventory) compared to Current Liabilities. The benchmark for the said ratio is 2:1.

The table below indicates that for the period of 2015 to 2017, the municipality was significantly below the norm of 2:1. However, with the approval of the 2017/18 MTREF the municipality aims to at least meet a ratio of 1:1. Although the ratio of 1:1 is still below the benchmark, the municipality will be able to settle current liabilities when they become due.



Payment Level

During 2014 – 2015 (partially 2016) there was an aggressive collection of arrear debt. It started stabilising from 2017 to current. The actual collection rate for current debt is calculated at 88%.

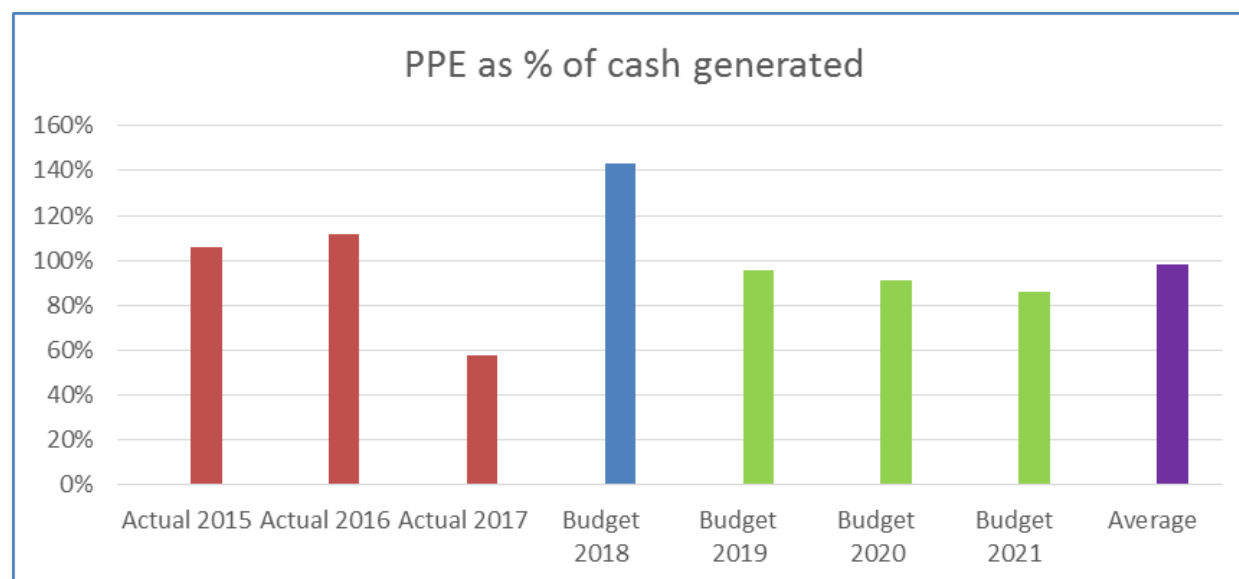


Purchase of PPE as % of Cash Generated

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.

It should be noted that the municipality had an unspent grant at the end of 2017 amounting to R32 million of which R12 million was repaid during 2018. This scenario must be taken into account when evaluating the graph below as 2017 and 2018 should be read in conjunction.

The graph below further states that the municipality has the ability to incur capital expenditure without utilising accumulated cash resources or take on additional borrowings.



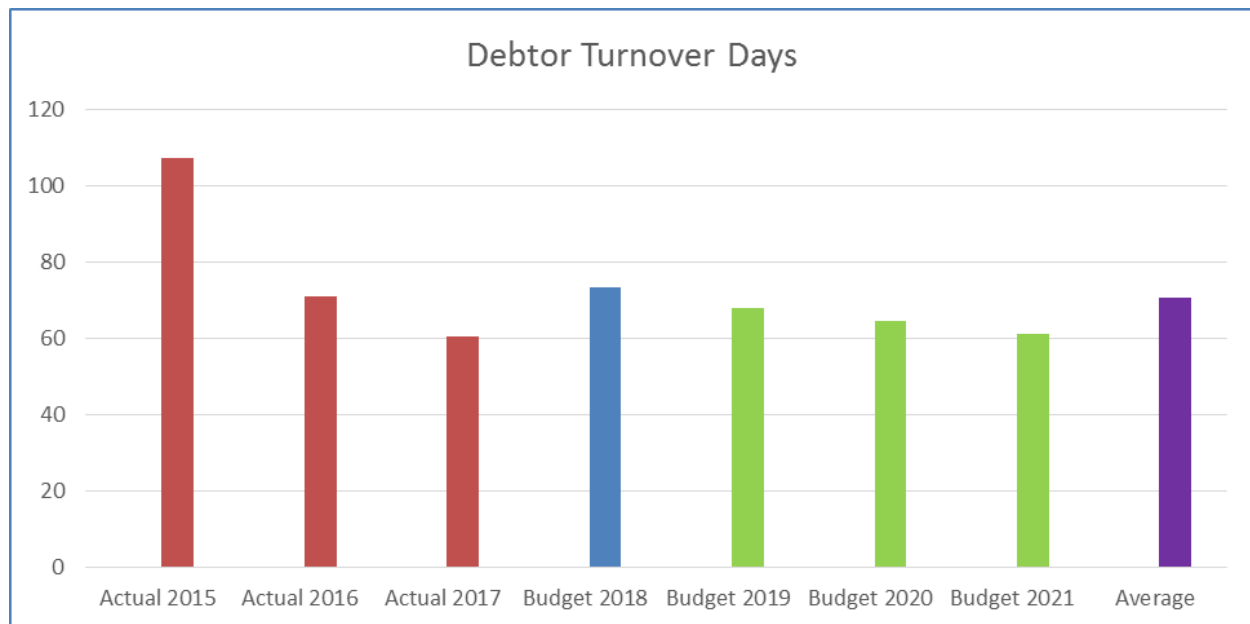
Debtor Turnover Days

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. It also provides an indication of the municipality's write off policy.

For the years 2015 – 2017, long outstanding debt was collected resulting in relatively low debtor days. The current debtor's turnover days are 73 and based on budgeted figures it is projected to be 61 days by end of 2021. This projection is based on the assumption that no outstanding debt will be written off over the MTREF. If debt were to be written off, the debtor day's ratio will decrease accordingly.

The long outstanding debt of the 2018 financial year reflects the ripple effect of the statements which was sent out late at the start of the financial year due to the change in financial systems and implementation of mSCOA.

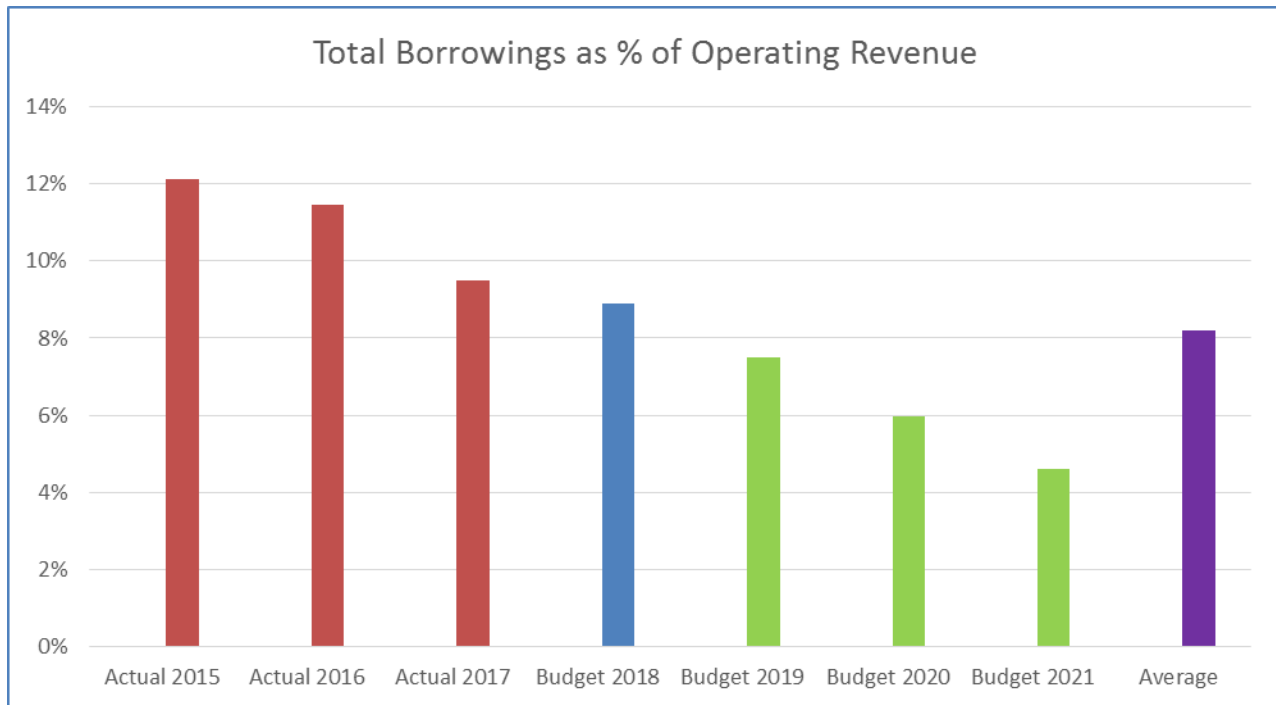
As it is projected that the debtor's days will be 68 days in the 2019 financial year, the municipality has to maintain high standards to collect debt from each consumer group. Credit control procedures have to be implemented more stringent than currently is, in order for the municipality to decrease its debtor's days.



Long Term Debt as % of Revenue

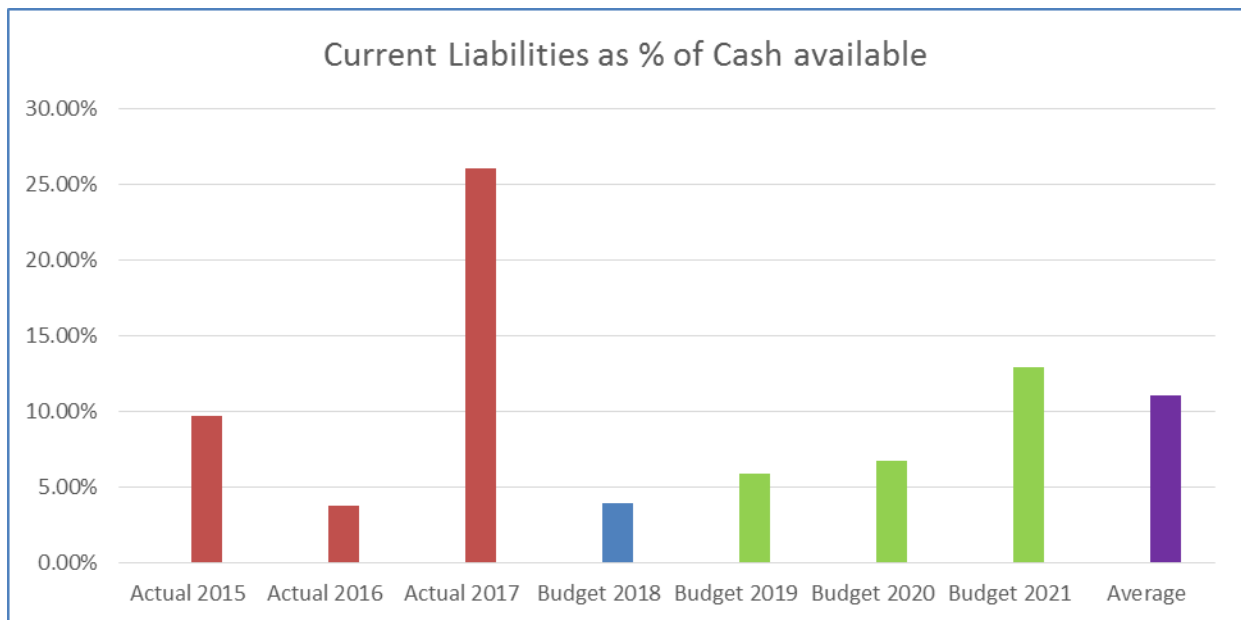
External borrowing is an important part of the funding model of the municipality. Not only does it instantly provide the municipality with relatively inexpensive capital to fast-track service delivery and infrastructure backlogs, but it also ensures that the user of the infrastructure pay for the use 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 purchased new vehicles financed through finance lease during 2018, which slightly stabilised the ratio. However the municipality's is maintaining funding levels of below 10% which is indicative that there is capacity to take on additional long term debt. When considering additional long term debt, the ability to repay the long term debt has to be considered.



Short Term Debt as % of Cash

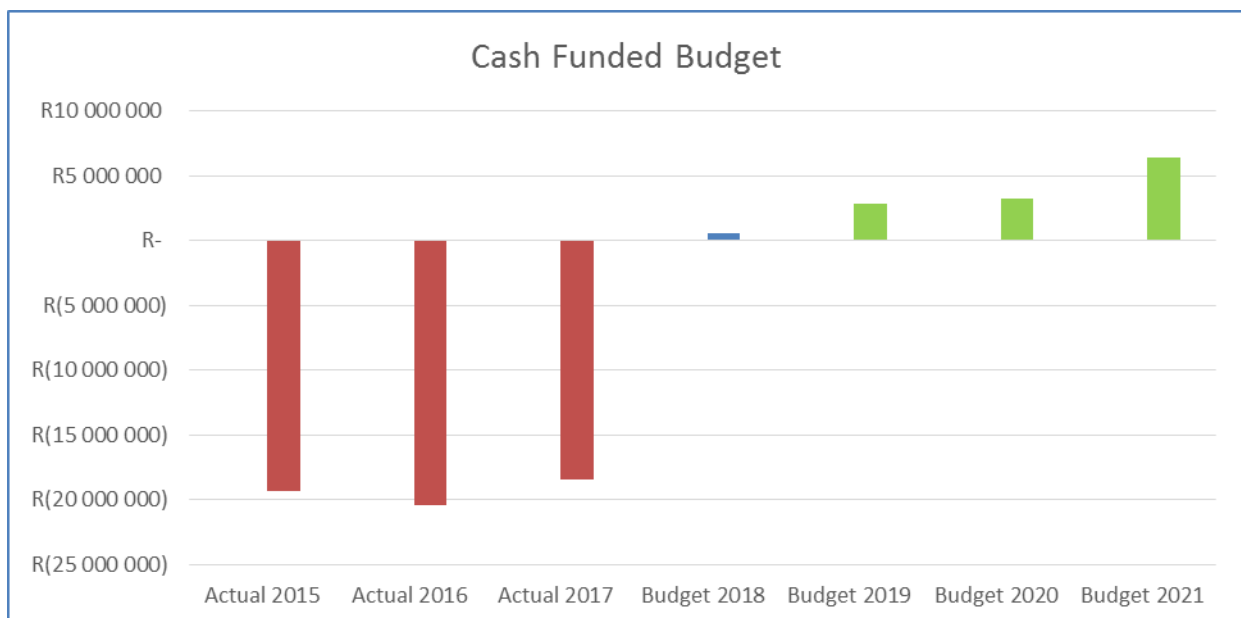
This indicator provides a measure of the municipality's ability to settle short term liabilities when they become due and payable. The municipality had a significant cash backed unspent grant at the end of 2017, which resulted in a ratio for 2017 being incomparable to other years. The current ratio is at 6%, which indicates potential cash flow challenges. However the municipality is constantly working on improving the cash flow which will result in an increase over the MTREF as indicated in the graph below.



Cash Funded Budget over the MTREF

A cash funded budget is arguably the most important indicator for a credible budget that is aligned to the funding requirement in MFMA Section 18.

As illustrated in the table below, the municipality has submitted a cash funded budget for the 2018/19 MTREF.



1.6 Operating Revenue Framework

Section 18 of the Municipal Finance Management Act, 2003, which deals with the funding of expenditure, states as follows:

- (1) "An annual budget may only be funded from –
 - (a) Realistically anticipated revenue to be collected from the approved sources of revenue;
 - (b) Cash-backed accumulated funds from previous financial years' surpluses not committed for other purposes; and
 - (c) Borrowed funds, but only for the capital budget referred to in section 17(2).
- (2) Revenue projections in the budget must be realistic, taking into account –
 - (a) projected revenue for the current year based on collection levels to date; and
 - (b) actual revenue collected in previous years."

Summary of revenue classified by main revenue source

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Revenue By Source										
Property rates	29 922	31 329	38 308	40 871	40 871	40 871	40 871	43 323	45 662	48 173
Service charges - electricity revenue	65 106	69 753	77 869	80 640	80 640	80 640	80 640	86 156	90 807	95 801
Service charges - water revenue	14 079	22 648	24 417	27 693	27 693	27 693	27 693	29 354	30 939	32 641
Service charges - sanitation revenue	5 611	7 968	8 812	9 200	9 200	9 200	9 200	9 752	10 278	10 844
Service charges - refuse revenue	4 920	6 752	7 231	8 299	8 299	8 299	8 299	9 425	9 934	10 481
Rental of facilities and equipment	3 294	3 252	3 755	471	471	471	471	499	526	554
Interest earned - external investments	266	356	863	391	1 791	1 791	1 791	1 899	2 001	2 111
Interest earned - outstanding debtors	2 613	3 539	2 961	3 082	1 541	1 541	1 541	3 082	3 248	3 426
Fines, penalties and forfeits	3 030	8 689	21 178	35 482	22 424	22 424	22 424	20 185	21 275	22 445
Licences and Permits	971	987	1 118	–	–	–	–	–	–	–
Agency services	1 405	1 598	1 699	2 996	2 996	2 996	2 996	3 175	3 347	3 531
Transfers and subsidies	60 901	71 338	50 308	58 056	60 726	60 726	60 726	65 300	89 020	80 445
Other revenue	24 181	6 603	6 594	7 769	7 768	7 768	7 768	8 234	8 680	9 156
Total Revenue (excluding and capital transfers and contributions)	216 299	234 814	245 115	274 951	264 420	264 420	264 420	280 384	315 717	319 608

Summary of revenue classified by municipal vote

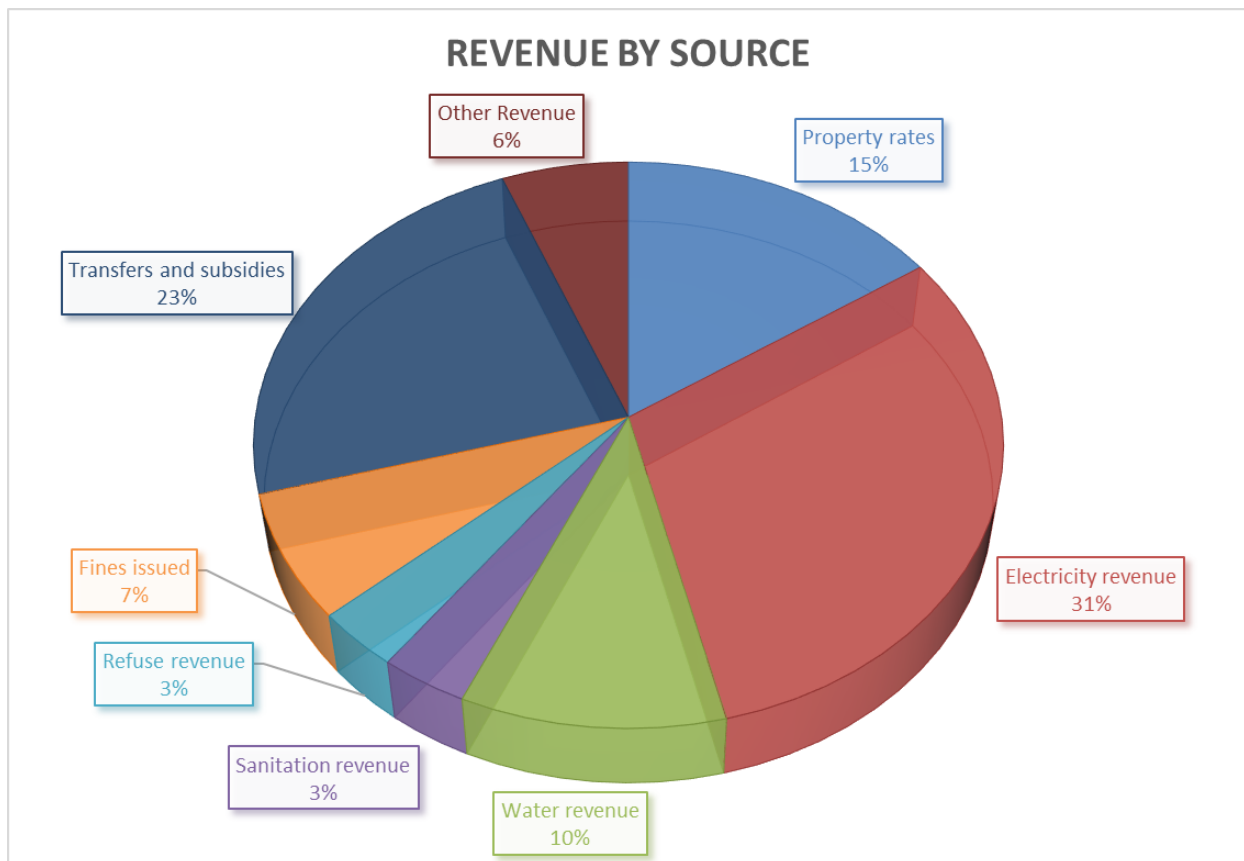
The table below displays revenue by municipal vote:

WC012 Cederberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		1 676	2 146	1 900	7 427	7 467	7 467	40 124	43 603	47 295
Vote 2 - Office of Municipal Manager		288	525	538	—	177	177	—	—	—
Vote 3 - Financial Services		35 628	42 297	48 667	46 349	46 738	46 738	50 694	53 793	56 331
Vote 4 - Community Development Services		40 245	51 443	42 053	68 393	48 834	48 834	35 880	35 807	37 662
Vote 5 - Corporate and Strategic Services		1 987	1 826	744	781	1 231	1 231	574	965	1 118
Vote 6 - Engineering and Planning Services		171 647	178 823	178 789	211 494	215 886	215 886	211 394	209 186	207 249
Vote 7 - Risk Management and Legal Services		—	—	—	—	—	—	192	192	—
Total Revenue by Vote	2	251 470	277 059	272 690	334 444	320 334	320 334	338 857	343 546	349 655

As illustrated in the graph below, revenue generated from rates and services charges forms a significant portion of the revenue basket of the Municipality.

Revenue from service delivery comprises 62% of total revenue, whilst the rest is from Transfers & Subsidies, Fines Issued and Other Revenue.



Operating Transfers and Grant Receipts

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts									
Description	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:									
Operating Transfers and Grants									
National Government:	36 657	38 711	40 434	49 120	48 542	48 542	57 564	57 760	62 404
Local Government Equitable Share	30 797	34 235	37 173	40 873	40 873	40 873	45 080	49 017	53 196
Finance Management	1 450	1 450	1 475	1 550	1 550	1 550	1 620	2 085	2 085
EPWP Incentive	1 328	1 007	1 000	1 782	1 782	1 782	1 819	–	–
Municipal Systems Improvement	604	795	–	–	–	–	1 700	1 700	1 800
Municipal Infrastructure Grant (PMU)	747	–	–	778	767	767	772	783	816
Municipal Infrastructure Grant (VAT)	–	1 144	786	1 851	1 851	1 851	1 913	1 941	2 021
Regional Bulk Infrastructure (VAT)	–	–	–	567	–	–	2 965	–	–
Water Services Infrastructure Grant (VAT)	–	81	–	1 228	1 228	1 228	1 304	1 565	1 651
Integrated National Electrification Grant (VAT)	–	–	–	491	491	491	391	668	835
Operating Transfers and Grants	731	–	–	–	–	–	–	–	–
Department of Rural Development and Land Reform (DRDLR)	1 000	–	–	–	–	–	–	–	–
Provincial Government:	23 957	32 404	10 238	8 936	8 552	8 552	7 736	31 260	18 041
PGWC Financial Management Capacity Building Grant	–	–	–	240	240	240	–	360	480
Transport Infrastructure Grant	50	62	46	61	61	61	71	–	–
Library Services: MRFG	3 254	3 476	3 647	4 178	4 178	4 178	4 377	4 643	4 894
Thusong Service Centre (Sustainability Operational Support)	–	–	–	109	109	109	110	110	–
Community Development Grant	206	162	170	167	147	147	147	167	167
Human Settlement Development Grant (VAT)	1 033	394	1 588	2 400	1 602	1 602	2 191	25 500	12 500
Acceleration of housing deliveries (VAT)	–	–	–	1 781	372	372	–	–	–
Municipal Drought Support	–	–	–	–	–	–	–	–	–
Graduate Internship Grant	–	–	–	–	66	66	–	–	–
Municipal Capacity Building Grant	–	500	–	–	–	–	360	–	–
Financial Management Support Grant	275	–	–	–	–	–	480	480	–
IDP Grant	154	–	60	–	–	–	–	–	–
Spatial Development Framework Grant	85	–	(8)	–	–	–	–	–	–
Municipal Infrastructure Support Grant	75	25	1 870	–	–	–	–	–	–
FMSG - MSCOA Implementation	–	1 313	40	–	1 777	1 777	–	–	–
Marine Living Resources Grant	18 824	26 472	2 825	–	–	–	–	–	–
District Municipality:	288	–	–	–	–	–	–	–	–
West Coast District Municipality (FMG)	288	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	60 901	71 115	50 672	58 056	57 094	57 094	65 300	89 020	80 445
Capital Transfers and Grants									
National Government:	28 337	40 260	41 683	29 589	25 555	25 555	43 821	27 829	30 047
Municipal Infrastructure Grant (MIG)	14 170	14 136	21 845	13 238	13 249	13 249	12 750	12 942	13 473
Regional Bulk Infrastructure	9 386	20 000	16 838	4 045	–	–	19 767	–	–
EPWP Incentive	–	–	–	25	25	25	–	–	–
Water Services Infrastructure Grant	2 097	3 000	–	8 772	8 772	8 772	8 696	10 435	11 009
Integrated National Electrification Grant (INEG)	2 353	2 988	3 000	3 509	3 509	3 509	2 609	4 452	5 565
Municipal System Improvement Grant	330	135	–	–	–	–	–	–	–
Provincial Government:	6 835	2 660	15 429	29 904	14 161	14 161	14 652	–	–
Human Settlement Development Grant (Beneficiaries)	4 659	–	252	17 140	11 438	11 438	14 609	–	–
Acceleration of housing deliveries	–	–	13 315	12 719	2 658	2 658	–	–	–
Library Services MRF Capital	2 166	2 660	13	45	45	45	23	–	–
Community Development Grant	9	–	–	–	21	21	21	–	–
Municipal Drought Support	–	–	1 850	–	–	–	–	–	–
Total Capital Transfers and Grants	35 171	42 920	57 112	59 493	39 716	39 716	58 473	27 829	30 047
TOTAL RECEIPTS OF TRANSFERS & GRANTS	96 072	114 035	107 784	117 549	96 810	96 810	123 773	116 849	110 492

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities must justify in their budget documentation all increases in excess of the 6.0%, which is the current inflation target rate.

The municipality budgets for the non-payment of accounts based on past experience of recovery rates. The municipality applies its Credit Control Policy stringently but there are always situations where there are defaults on payment.

Full details regarding the tariffs are included in section 2.15 “other supporting documents” to this document.

1.6.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality’s budgeting process.

An increase of 6.0% in the Property Rates tariff is proposed for 2018/19. This increase does not take into account the general increase in valuations.

1.6.2 Water tariff increases

The prevailing drought makes it difficult for some municipalities to improve revenue generation from this service. It is now more important to improve demand management, infrastructure maintenance, loss management, meter reading and tariff setting in respect of water services.

Municipalities must ensure that the tariffs charged are able to cover for the cost of bulk purchases, ongoing operations as well as provision for future infrastructure.

With the approved adjustment budget of February 2018, drought tariffs were billed to respective consumers’ accounts as Cederberg was classified as a level 4 water restriction area.

The overall average tariff increase for water is 6.0%, however different tariffs apply for the drought. More detail can be seen in tariff section.

1.6.3 Sale of Electricity and Impact of Tariff Increases

The National Energy Regulator of South Africa (NERSA) published their “Municipal Tariff Guideline Increase, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2018/19 Financial Year” on 28 February 2018.

The NERSA document proposes a 6.84% guideline increase for municipal electricity tariffs for 2018/19. This is based on a bulk tariff increase for municipalities of 7.32%.

1.6.4 Sanitation and Impact of Tariff Increases

An average tariff increase of 6.0% for sanitation from 1 July 2018 is proposed. This increase was required to ensure that the tariff charged is more cost reflective.

1.6.5 Refuse Removal and Impact of Tariff Increases

An average tariff increase of 6.4% for Refuse Removal is proposed for 2019. Refuse removal for both households and businesses are subject to a tariff increase of 15%, while the basic charge is proposed at 6.4%.

The average tariff increase is more than the recommended 6%. The reason for the additional increase is due to an impact study which was undertaken during 2016/17. According to the impact study an annual increase of 15% is proposed over a period of 4 years. The funds generated from the said increase will be utilized to construct waste transfers stations. The regional waste site in Matzikama will be utilized in the future. In order for the regional site to be utilized, Cederberg has to construct the waste transfer stations.

1.6.6 Overall impact of tariff increases on households

Information on the impact on households is illustrated below:

WC012 Cederberg - Supporting Table SA14 Household bills											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19 % incr.	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates							833.68	6.0%	883.70	944.50	1 005.33
Electricity: Basic lev y							251.48	6.8%	267.57	260.51	265.41
Electricity: Consumption							1 496.25	6.8%	1 592.01	1 552.77	1 581.96
Water: Basic lev y							95.00	6.0%	100.07	107.56	114.48
Water: Consumption							344.00	6.0%	364.64	389.00	415.00
Sanitation							141.86	6.0%	150.37	160.90	171.36
Refuse removal							84.40	15.0%	89.46	111.62	128.36
Other							–	–	–	–	–
sub-total		–	–	–	–	–	3 246.67	–	3 447.82	3 526.86	3 681.90
VAT on Services							338.00	–	349.00	361.00	375.00
Total large household bill:		–	–	–	–	–	3 584.67	–	3 796.82	3 887.86	4 056.90
% increase/-decrease			–	–	–	–	–		5.9%	2.4%	4.3%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates							200.77	6.0%	212.81	226.51	240.10
Electricity: Basic lev y							130.00	6.8%	137.80	133.76	136.28
Electricity: Consumption							625.15	6.8%	667.91	661.07	673.50
Water: Basic lev y							95.00	6.0%	100.70	107.56	114.48
Water: Consumption							407.33	6.0%	431.76	461.10	490.80
Sanitation							141.86	6.0%	150.37	160.90	171.36
Refuse removal							84.40	15.0%	97.06	111.62	128.36
Other							–	–	–	–	–
sub-total		–	–	–	–	–	1 684.51	–	1 798.41	1 862.52	1 954.88
VAT on Services							207.62	–	227.50	229.00	240.00
Total small household bill:		–	–	–	–	–	1 892.13	–	2 025.91	2 091.52	2 194.88
% increase/-decrease			–	–	–	–	–		7.1%	3.2%	4.9%
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates							130.00	6.0%	137.80	146.88	156.35
Electricity: Basic lev y							–	–	–	–	–
Electricity: Consumption							250.00	6.8%	267.10	259.48	264.35
Water: Basic lev y							95.00	6.0%	100.70	107.56	114.48
Water: Consumption							125.66	6.0%	133.19	142.36	151.53
Sanitation							subsidised	–	subsidised	subsidised	subsidised
Refuse removal							subsidised	–	subsidised	subsidised	subsidised
Other							–	–	–	–	–
sub-total		–	–	–	–	–	600.66	–	638.79	656.28	686.71
VAT on Services							75.00	–	70.95	74.00	76.72
Total small household bill:		–	–	–	–	–	675.66	–	709.74	730.28	763.43
% increase/-decrease			–	–	–	–	–		5.0%	2.9%	4.5%

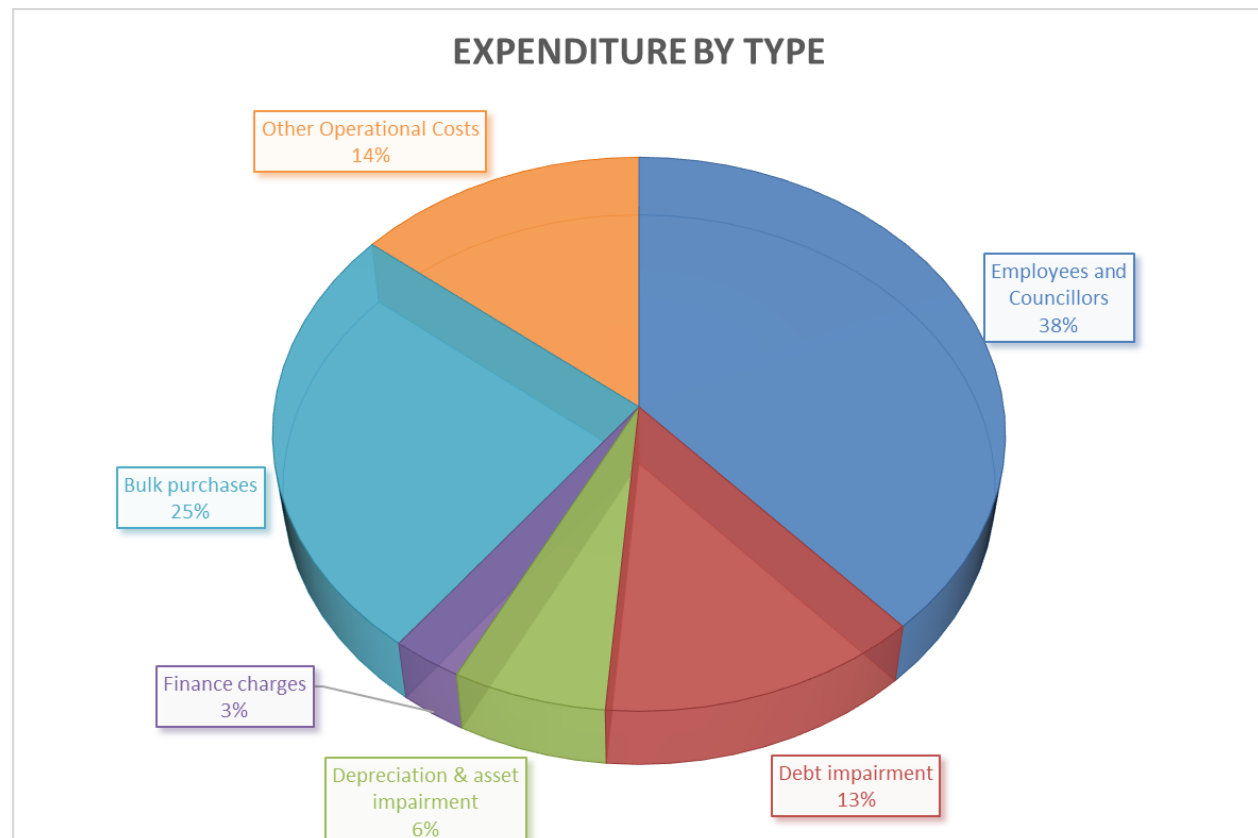
1.7 Operating Expenditure Framework

Municipalities are still urged to implement the cost containment measures on six focus areas namely, consultancy fees, no credit cards, travel and related costs, advertising, catering, events costs and accommodation. With the implementation of cost containment measures, municipalities must 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 2018/19 budget and MTREF (classified per main type of operating expenditure):

Summary of operating expenditure by standard classification item

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description R thousand	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Expenditure By Type										
Employee related costs	70 978	78 230	83 344	87 718	93 454	93 454	93 454	106 311	110 217	116 272
Remuneration of councillors	4 307	4 328	4 777	4 928	5 115	5 115	5 115	5 429	5 721	6 036
Debt impairment	6 110	19 646	32 327	42 939	38 315	38 315	38 315	38 009	40 062	42 265
Depreciation & asset impairment	13 376	15 876	16 045	17 253	17 252	17 252	17 252	18 115	19 094	20 144
Finance charges	6 333	9 968	7 887	8 544	7 555	7 555	7 555	8 289	8 736	9 218
Bulk purchases	58 260	63 222	67 597	69 235	69 229	69 229	69 229	74 237	78 246	82 550
Other materials	–	6 626	–	7 595	9 284	9 284	9 284	6 269	6 601	6 963
Contracted services	–	–	–	15 501	20 043	20 043	20 043	16 881	17 620	17 959
Transfers and grants	–	–	–	870	2 044	2 044	2 044	899	26 472	13 554
Other expenditure	57 014	61 854	47 881	19 683	18 899	18 899	18 899	17 304	18 155	19 138
Loss on disposal of PPE	2 009	990	922	–	–	–	–	–	–	–
Total Expenditure	218 388	260 739	260 779	274 267	281 190	281 190	281 190	291 744	330 924	334 099



The bulk expenditure for 2019 is attributed to employee related cost. The budgeted expenditure for 2019 amounts to R 111.7 million, which equals 38% of total expenditure budget.

The Salary and Wage Collective Agreement for the period 01 July 2015 to 30 June 2018 has come to an end. The process is under consultation, therefore, in the absence of other information from the South African Local Government Bargaining Council communication will be provided at a later stage.

The increase in employee related cost reflects the outcomes of the TASK evaluation, the inflation and normal notch increase:

- 2018/19 Financial Year – average CPI + 1%: 6.3%
- Notch increase: 2.2 %

The cost of vacancies was also included in the total employee related cost calculation.

The Councilors were budgeted based on the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

The provision of debt impairment was determined based on an annual collection rate of 88% and the Debt Write-off Policy of the Municipality. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

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 of asset consumption.

Bulk purchases are largely informed by the purchase of electricity from Eskom, which increased by 7.32%. Although the municipality is not in control of the increase in the cost of bulk purchases, the municipality could still implement measures to reduce distribution losses as well as internal consumption.

Contracted services consist of the following and are linked to the delivery of primary services. The classification of Contracted Services was largely influenced by the mSCOA chart of accounts.

Contracted Services							
Borrowing - Categorised by type	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Accounting and Auditing	1 476	1 012	1 012	1 012	1 213	1 593	1 317
Audit Committee	30	28	28	28	28	29	31
Building Contractors	–	–	–	–	–	–	–
Burial Services	5	12	12	12	10	11	12
Catering Services	212	253	253	253	474	499	526
Collection	250	150	150	150	75	79	83
Commissions and Committees	100	50	50	50	50	53	56
Ecological	65	–	–	–	–	–	–
Employee Wellness	150	150	150	150	100	105	111
Engineering Services (Civil)	400	445	445	445	149	156	165
Engineering Services (Electrical)	–	984	984	984	–	–	–
Human Resources	250	350	350	350	250	263	278
Hygiene Services	–	2	2	2	5	5	5
Inspection Fees	63	33	33	33	35	37	39
Laboratory Services	343	374	374	374	300	316	334
Land and Quantity Surveyors	–	500	500	500	500	527	556
Legal Advice and Litigation	500	400	400	400	130	137	145
Maintenance of Buildings and Facilities	1 969	2 019	2 019	2 019	1 850	1 947	1 954
Maintenance of Equipment	5 130	5 799	5 799	5 799	4 354	4 524	4 774
Maintenance of Unspecified Assets	30	175	175	175	313	–	–
Management of Informal Settlements	15	278	278	278	700	738	779
Occupational Health and Safety	100	97	97	97	50	53	56
Organisational	150	585	585	585	1 578	1 583	1 676
Project Management	403	2 306	2 306	2 306	300	316	333
Removal of Structures and Illegal Signs	–	3	3	3	6	6	6
Research and Advisory	330	362	362	362	349	359	203
Safeguard And Security	1 820	2 249	2 249	2 249	2 661	2 806	2 960
Security Services	320	395	395	395	150	158	167
Sewerage Services	250	120	120	120	72	76	80
Stage and Sound Crew	125	35	35	35	70	74	78
Traffic Fines Management	1 000	768	768	768	1 000	1 054	1 112
Translators, Scribes and Editors	15	10	10	10	10	11	12
Valuer and Assessors	–	100	100	100	100	105	111
Total Borrowing	15 501	20 043	20 043	20 043	16 881	17 620	17 959

Other expenditure comprises of various line items relating to the daily operations of the municipality (including repairs and maintenance as well as operating grant expenditure). These items should be reviewed by the municipality to ensure that all non-priority expenditure is eliminated.

1.7.1 Repairs and maintenance

National Treasury observed that budget appropriations for asset renewal as part of the capital programme and operational repairs and maintenance of existing asset infrastructure is still not receiving adequate priority by municipalities, regardless of guidance supplied in previous Budget Circulars. Asset management is a strategic imperative for any municipality and needs to be prioritised as a spending objective in the budget of municipalities.

The municipality has made great strides to achieve both these benchmarks. Due to the implementation of mSCOA, the audited figures would not be incomparable. A large contributing factor to reaching the required levels of repairs and maintenance can be attributed to the costing system of the municipality where employee related and other costs directly related to repairs and maintenance projects now accurately being allocated to this line item as follows:

Repairs and Maintenance per Asset Class

WC012 Cederberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class						
Description	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand						
Repairs and maintenance expenditure by Asset Class/Sub-class						
Infrastructure	16 387	16 839	16 839	15 274	15 765	16 632
Roads Infrastructure	5 768	7 100	7 100	5 731	6 037	6 371
Storm water Infrastructure	1 399	864	864	712	748	788
Electrical Infrastructure	1 290	1 290	1 290	1 353	1 426	1 504
Water Supply Infrastructure	2 375	2 193	2 193	2 657	2 471	2 606
Sanitation Infrastructure	4 605	4 491	4 491	4 157	4 382	4 623
Solid Waste Infrastructure	950	901	901	665	701	740
Community Assets	7 167	7 499	7 499	7 657	8 067	8 405
Community Facilities	6 089	6 377	6 377	6 492	6 836	7 108
Sport and Recreation Facilities	1 078	1 121	1 121	1 165	1 231	1 297
Other assets	3 326	4 664	4 664	2 993	3 155	3 322
Operational Buildings	860	951	951	799	845	893
Computer Equipment	135	135	135	144	152	160
Machinery and Equipment	560	240	240	144	152	159
Transport Assets	1 771	3 338	3 338	1 905	2 006	2 110
Total Repairs and Maintenance Expenditure	26 880	29 002	29 002	25 925	26 987	28 359
R&M as a % of PPE	5%	5%	5%	5%	5%	5%
R&M as % Operating Expenditure	10%	11%	11%	9%	9%	9%

1.7.2 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality's Indigent Policy. Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table A10 (Basic Service Delivery Measurement).

The cost of the social package of the registered indigent households is financed by the municipality self and largely by utilising the municipality's unconditional equitable share grant, allocated in terms of the Constitution to local government, and received in terms of the annual Division of Revenue

WC012 Cederberg - Table A10 Basic service delivery measurement										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
Water:										
Piped water inside dwelling		4 126	4 150	4 200	4 300	4 345	4 644	4 964	4 970	4 980
Piped water inside yard (but not in dwelling)		70	74	74	79	79	80	82	84	
Using public tap (at least min.service level)	2	1 200	1 226	1 295	1 382	1 382	1 382	1 469	1 616	1 700
Other water supply (at least min.service level)	4	—	—	—	—	—	—	—	—	—
Minimum Service Level and Above sub-total		5 396	5 450	5 569	5 761	5 806	6 105	6 513	6 668	6 764
Using public tap (< min.service level)	3	—	—	—	—	—	—	—	—	—
Other water supply (< min.service level)	4	—	—	—	—	—	—	—	—	—
No water supply		—	—	—	—	—	—	—	—	—
Below Minimum Service Level sub-total		—	—	—	—	—	—	—	—	—
Total number of households	5	5 396	5 450	5 569	5 761	5 806	6 105	6 513	6 668	6 764
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		4 196	4 224	4 274	4 379	4 424	4 723	5 043	5 049	5 060
Flush toilet (with septic tank)		391	354	354	378	378	378	378	378	378
Chemical toilet		—	—	—	—	—	—	—	—	—
Pit toilet (ventilated)		—	—	—	—	—	—	—	—	—
Other toilet provisions (> min.service level)		—	—	—	—	—	—	—	—	—
Minimum Service Level and Above sub-total		4 587	4 578	4 628	4 757	4 802	5 101	5 421	5 427	5 438
Bucket toilet		—	—	—	—	—	—	—	—	—
Other toilet provisions (< min.service level)		—	—	—	—	—	—	—	—	—
No toilet provisions		—	—	—	—	—	—	—	—	—
Below Minimum Service Level sub-total		—	—	—	—	—	—	—	—	—
Total number of households	5	4 587	4 578	4 628	4 757	4 802	5 101	5 421	5 427	5 438
Energy:										
Electricity (at least min.service level)		1 330	1 348	1 348	1 350	1 360	1 360	1 380	1 380	1 380
Electricity - prepaid (min.service level)		5 050	5 200	5 200	5 500	5 900	5 958	6 200	6 219	6 225
Minimum Service Level and Above sub-total		6 380	6 548	6 548	6 850	7 260	7 318	7 580	7 599	7 605
Electricity (< min.service level)		—	—	—	—	—	—	—	—	—
Electricity - prepaid (< min. service level)		—	—	—	—	—	—	1 200	1 250	1 300
Other energy sources		—	—	—	—	—	—	—	—	—
Below Minimum Service Level sub-total		—	—	—	—	—	—	1 200	1 250	1 300
Total number of households	5	6 380	6 548	6 548	6 850	7 260	7 318	8 780	8 849	8 905
Refuse:										
Removed at least once a week		4 930	4 930	4 930	4 940	4 950	4 960	4 965	4 975	4 990
Minimum Service Level and Above sub-total		4 930	4 930	4 930	4 940	4 950	4 960	4 965	4 975	4 990
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	4 930	4 930	4 930	4 940	4 950	4 960	4 965	4 975	4 990
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		—	—	—	—	—	—	2 000	2 000	2 000
Sanitation (free minimum level service)		—	—	—	—	—	—	1 900	1 900	1 900
Electricity/other energy (50kwh per household per month)		—	—	—	—	—	—	1 950	1 950	1 950
Refuse (removed at least once a week)		—	—	—	—	—	—	2 000	2 000	2 000
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		603	783	781	875	875	875	927	977	1 031
Sanitation (free sanitation service to indigent households)		3 120	3 144	3 348	3 564	3 564	3 564	3 778	3 982	4 201
Electricity/other energy (50kwh per indigent household per month)		67	19	168	187	187	187	200	211	223
Refuse (removed once a week for indigent households)		354	379	380	429	429	429	455	479	505
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		—	—	—	—	—	—	—	—	—
Total cost of FBS provided		4 144	4 325	4 676	5 054	5 054	5 054	5 359	5 649	5 960
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	50 000	50 000	50 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		1	1	1	1	1	1	1	1	1
Sanitation (Rand per household per month)		122	122	122	193	193	193	205	205	205
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		1	1	1	1	1	1	1	1	1
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		878	—	—	0	0	0	0	0	0
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA		16 379	4 383	27 033	22 437	22 437	22 437	23 784	25 068	26 447
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	17 257	4 383	27 033	22 437	22 437	22 437	23 784	25 068	26 447

1.8 Capital expenditure

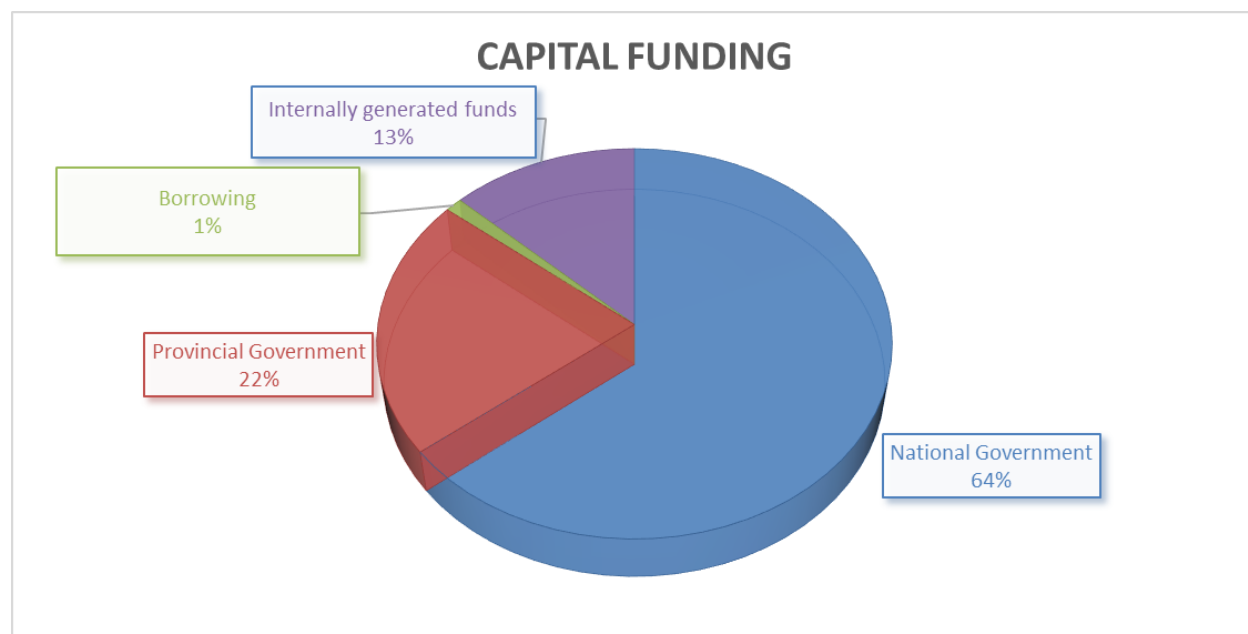
The following table provides a breakdown of budgeted capital expenditure by vote:

2018/19 Medium-term capital budget per vote

WC012 Cederberg - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
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 Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		5 851	7 692	206	17 140	11 438	11 438	11 438	-	-	-
Vote 5 - Corporate and Strategic Services		2	123	-	-	-	-	-	-	-	-
Vote 6 - Engineering and Planning Services		23 020	23 944	18 544	40 450	42 250	42 250	42 250	50 234	18 394	20 539
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	28 872	31 759	18 750	57 590	53 688	53 688	53 688	50 234	18 394	20 539
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		37	440	-	430	73	73	73	81	30	50
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		14	11	538	2 463	5 281	5 281	5 281	1 457	340	180
Vote 4 - Community Development Services		779	903	1 252	1 086	796	796	796	1 229	1 124	1 100
Vote 5 - Corporate and Strategic Services		2 403	178	749	1 033	703	703	703	2 260	1 000	660
Vote 6 - Engineering and Planning Services		982	10 725	6 964	8 034	6 578	6 578	6 578	12 831	14 951	14 979
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		4 215	12 257	9 504	13 045	13 431	13 431	13 431	17 857	17 445	16 969
Total Capital Expenditure - Vote		33 087	44 017	28 253	70 635	67 119	67 119	67 119	68 091	35 839	37 507

The following table provides more information on the breakdown of the capital budget:



New Assets

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	33 087	44 017	28 253	27 864	25 645	25 645	23 303	10 028	15 533
Roads Infrastructure		–	–	3 318	40	100	100	450	480	450
Storm water Infrastructure		–	–	–	–	–	–	100	150	200
Electrical Infrastructure		–	–	3 177	5 238	5 638	5 638	2 909	4 652	5 695
Water Supply Infrastructure		394	33 316	4 761	750	1 439	1 439	360	500	4 958
Sanitation Infrastructure		255	–	12 055	17 540	11 710	11 710	15 189	1 000	500
Solid Waste Infrastructure		22 662	–	–	–	–	–	500	1 000	1 500
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		23 311	33 316	23 311	23 568	18 887	18 887	19 507	7 782	13 303
Community Facilities		6 382	2 401	593	–	24	24	430	240	250
Sport and Recreation Facilities		82	5 645	14	–	–	–	60	–	–
Community Assets		6 463	8 046	607	–	24	24	490	240	250
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	235	–	16	21	21	–	–	–
Investment properties		–	235	–	16	21	21	–	–	–
Operational Buildings		2 503	66	–	–	–	–	300	0	50
Housing		–	–	–	–	–	–	–	–	–
Other Assets		2 503	66	–	–	–	–	300	0	50
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		23	7	–	–	–	–	–	–	–
Intangible Assets		23	7	–	–	–	–	–	–	–
Computer Equipment		123	–	50	2 681	1 980	1 980	833	300	260
Furniture and Office Equipment		400	592	303	580	508	508	578	1 002	790
Machinery and Equipment		118	526	2 187	1 020	630	630	795	704	880
Transport Assets		144	1 228	1 796	–	3 595	3 595	800	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

Renewal of Existing Assets

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
CAPITAL EXPENDITURE										
<u>Total Renewal of Existing Assets</u>	2	-	-	-	3 440	1 283	1 283	1 626	1 484	1 090
Roads Infrastructure		-	-	-	-	46	46	250	300	180
Storm water Infrastructure		-	-	-	-	-	-	100	100	100
Electrical Infrastructure		-	-	-	410	610	610	150	40	-
Water Supply Infrastructure		-	-	-	-	-	-	100	150	100
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	410	656	656	600	590	380
Community Facilities		-	-	-	830	100	100	300	250	200
Sport and Recreation Facilities		-	-	-	700	510	510	726	644	510
Community Assets		-	-	-	1 530	610	610	1 026	894	710
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		-	-	-	-	17	17	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	1 500	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

Total Upgrade of existing assets

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
CAPITAL EXPENDITURE										
<u>Total Upgrading of Existing Assets</u>	6	-	-	-	39 330	40 192	40 192	43 162	24 327	20 884
Roads Infrastructure		-	-	-	8 018	2 474	2 474	32 617	9 225	5 468
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	800	500	500	350	450	550
Water Supply Infrastructure		-	-	-	12 818	9 012	9 012	8 696	10 435	11 009
Sanitation Infrastructure		-	-	-	17 105	21 009	21 009	-	3 817	3 658
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	38 741	32 995	32 995	41 662	23 927	20 684
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	90	6 992	6 992	-	-	-
Community Assets		-	-	-	90	6 992	6 992	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	500	204	204	1 500	400	200
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	500	204	204	1 500	400	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		-	-	-	-	-	-	-	-	-

Total Capital Expenditure:

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
CAPITAL EXPENDITURE										
<u>Total Capital Expenditure</u>	4									
Roads Infrastructure		–	–	3 318	8 058	2 620	2 620	33 317	10 005	6 098
Storm water Infrastructure		–	–	–	–	–	–	200	250	300
Electrical Infrastructure		–	–	3 177	6 448	6 748	6 748	3 409	5 142	6 245
Water Supply Infrastructure		394	33 316	4 761	13 568	10 451	10 451	9 156	11 085	16 067
Sanitation Infrastructure		255	–	12 055	34 645	32 719	32 719	15 189	4 817	4 158
Solid Waste Infrastructure		22 662	–	–	–	–	–	500	1 000	1 500
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		23 311	33 316	23 311	62 719	52 538	52 538	61 770	32 299	34 367
Community Facilities		6 382	2 401	593	830	124	124	730	490	450
Sport and Recreation Facilities		82	5 645	14	790	7 502	7 502	786	644	510
Community Assets		6 463	8 046	607	1 620	7 627	7 627	1 516	1 134	960
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	235	–	16	21	21	–	–	–
Investment properties		–	235	–	16	21	21	–	–	–
Operational Buildings		2 503	66	–	500	204	204	1 800	400	250
Housing		–	–	–	–	–	–	–	–	–
Other Assets		2 503	66	–	500	204	204	1 800	400	250
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		23	7	–	–	–	–	–	–	–
Intangible Assets		23	7	–	–	–	–	–	–	–
Computer Equipment		123	–	50	2 681	1 980	1 980	833	300	260
Furniture and Office Equipment		400	592	303	580	525	525	578	1 002	790
Machinery and Equipment		118	526	2 187	1 020	630	630	795	704	880
Transport Assets		144	1 228	1 796	1 500	3 595	3 595	800	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		33 087	44 017	28 253	70 635	67 119	67 119	68 091	35 839	37 507

1.9 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 2018/19 budget and MTREF to be approved by the Council.

MBRR Table A1 - Budget Summary

WC012 Cederberg - Table A1 Budget Summary										
Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
Financial Performance										
Property rates	29 922	31 329	38 308	40 871	40 871	40 871	40 871	43 323	45 662	48 173
Service charges	89 716	107 121	118 330	125 833	125 833	125 833	125 833	134 687	141 958	149 767
Investment revenue	266	356	863	391	1 791	1 791	1 791	1 899	2 001	2 111
Transfers recognised - operational	60 901	71 338	50 308	58 056	60 726	60 726	60 726	65 300	89 020	80 445
Other own revenue	35 493	24 670	37 306	49 800	35 200	35 200	35 200	35 176	37 076	39 112
Total Revenue (excluding capital transfers and contributions)	216 299	234 814	245 115	274 951	264 420	264 420	264 420	280 384	315 717	319 608
Employee costs	70 978	78 230	83 344	87 718	93 454	93 454	93 454	106 311	110 217	116 272
Remuneration of councillors	4 307	4 328	4 777	4 928	5 115	5 115	5 115	5 429	5 721	6 036
Depreciation & asset impairment	13 376	15 876	16 045	17 253	17 252	17 252	17 252	18 115	19 094	20 144
Finance charges	6 333	9 968	7 887	8 544	7 555	7 555	7 555	8 289	8 736	9 218
Materials and bulk purchases	58 260	69 848	67 597	76 830	78 514	78 514	78 514	80 506	84 847	89 513
Transfers and grants	—	—	—	870	2 044	2 044	2 044	899	26 472	13 554
Other expenditure	65 134	82 489	81 130	78 124	77 256	77 256	77 256	72 194	75 837	79 362
Total Expenditure	218 388	260 739	260 779	274 267	281 190	281 190	281 190	291 744	330 924	334 099
Surplus/(Deficit)	(2 090)	(25 925)	(15 664)	684	(16 770)	(16 770)	(16 770)	(11 360)	(15 208)	(14 492)
Transfers and subsidies - capital (monetary allocation)	35 171	42 245	27 575	59 494	55 914	55 914	55 914	58 473	27 829	30 047
Contributions recognised - capital & contributed assets	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	33 081	16 320	11 911	60 177	39 144	39 144	39 144	47 113	12 622	15 556
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	33 081	16 320	11 911	60 177	39 144	39 144	39 144	47 113	12 622	15 556
Capital expenditure & funds sources										
Capital expenditure	33 087	44 017	28 253	70 635	67 119	67 119	67 119	68 091	35 839	37 507
Transfers recognised - capital	30 852	39 671	22 966	59 494	55 914	55 914	55 914	58 473	27 829	30 047
Public contributions & donations	—	—	—	—	—	—	—	—	—	—
Borrowing	1 361	817	—	—	3 550	3 550	3 550	800	—	—
Internally generated funds	874	3 529	5 287	11 141	7 656	7 656	7 656	8 818	8 010	7 460
Total sources of capital funds	33 087	44 017	28 253	70 635	67 119	67 119	67 119	68 091	35 839	37 507
Financial position										
Total current assets	44 584	42 824	64 412	41 630	44 389	44 389	44 389	45 290	45 720	48 883
Total non current assets	535 467	559 707	570 727	665 766	620 595	620 595	620 595	670 571	687 316	704 680
Total current liabilities	67 675	66 844	85 590	46 534	48 083	48 083	48 083	47 543	48 314	49 501
Total non current liabilities	83 677	87 643	89 594	113 782	117 803	117 803	117 803	122 107	125 888	129 672
Community wealth/Equity	428 699	448 044	459 955	547 080	499 099	499 099	499 099	546 212	558 835	574 391
Cash flows										
Net cash from (used) operating	30 975	39 355	47 876	75 198	46 887	46 887	46 887	71 148	39 220	43 617
Net cash from (used) investing	(32 300)	(43 604)	(27 115)	(70 635)	(67 119)	(67 119)	(67 119)	(68 091)	(35 839)	(37 507)
Net cash from (used) financing	4 565	178	(950)	(3 260)	(175)	(175)	(175)	(2 156)	(2 951)	(2 946)
Cash/cash equivalents at the year end	6 561	2 490	22 301	3 808	1 893	1 893	1 893	2 794	3 223	6 387
Cash backing/surplus reconciliation										
Cash and investments available	6 561	2 490	22 301	3 808	1 893	1 893	1 893	2 794	3 223	6 387
Application of cash and investments	25 869	22 961	40 806	3 524	1 342	1 342	1 342	(44)	(44)	(44)
Balance - surplus (shortfall)	(19 308)	(20 471)	(18 505)	284	551	551	551	2 838	3 268	6 431
Asset management										
Asset register summary (WDV)	533 148	559 707	570 727	665 766	620 595	620 595	—	670 571	687 316	704 680
Depreciation	13 376	15 876	16 045	17 253	17 252	17 252	—	18 115	19 094	20 144
Renewal of Existing Assets	—	—	—	3 440	1 283	1 283	—	1 626	1 484	1 090
Repairs and Maintenance	6 158	—	—	26 880	29 002	29 002	—	25 925	26 987	28 359
Free services										
Cost of Free Basic Services provided	4 144	4 325	4 676	5 054	5 054	5 054	5 359	5 359	5 649	5 960
Revenue cost of free services provided	17 257	4 383	27 033	22 437	22 437	22 437	23 784	23 784	25 068	26 447
Households below minimum service level										
Water:	—	—	—	—	—	—	—	—	—	—
Sanitation/sew erage:	—	—	—	—	—	—	—	—	—	—
Energy:	—	—	—	—	—	—	1	1	1	1
Refuse:	—	—	—	—	—	—	—	—	—	—

Explanatory notes to MBRR Table A1 - Budget Summary

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

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

WC012 Cederberg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional										
<i>Governance and administration</i>		39 578	46 794	51 849	56 696	57 653	57 653	95 455	100 624	106 935
Executive and council		1 963	2 670	2 438	7 427	7 544	7 544	40 124	43 603	47 295
Finance and administration		37 615	44 123	49 411	49 269	50 108	50 108	55 330	57 021	59 640
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		40 245	51 443	42 053	27 812	21 311	21 311	25 484	34 652	22 035
Community and social services		40 245	51 443	42 053	4 523	4 523	4 523	4 712	4 965	5 117
Sport and recreation		-	-	-	3 749	3 748	3 748	3 973	4 187	4 418
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	19 540	13 040	13 040	16 800	25 500	12 500
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13 606	1 806	1 468	76 477	66 061	66 061	42 003	43 597	45 775
Planning and development		5 029	1 744	1 420	38 030	40 372	40 372	18 673	19 007	19 833
Road transport		8 577	63	49	38 447	25 689	25 689	23 330	24 590	25 942
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		158 041	177 016	177 320	173 459	175 309	175 309	175 915	164 673	174 910
Energy sources		65 216	78 911	87 514	91 776	92 573	92 573	89 344	96 131	102 423
Water management		79 734	49 871	38 114	48 461	49 514	49 514	63 336	43 908	46 354
Waste water management		6 735	35 079	33 509	17 753	17 753	17 753	13 375	14 225	15 136
Waste management		6 355	13 155	18 184	15 469	15 469	15 469	9 861	10 409	10 997
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	251 470	277 059	272 690	334 444	320 334	320 334	338 857	343 546	349 655
Expenditure - Functional										
<i>Governance and administration</i>		62 750	82 196	79 245	92 283	101 739	101 739	108 662	112 834	118 500
Executive and council		8 109	10 799	9 828	10 373	10 380	10 380	11 823	12 460	13 145
Finance and administration		54 640	71 396	69 417	81 225	90 621	90 621	96 026	99 518	104 452
Internal audit		-	-	-	685	739	739	813	856	903
<i>Community and public safety</i>		44 464	57 811	52 653	17 653	19 390	19 390	19 974	46 549	34 599
Community and social services		44 464	57 811	52 653	6 228	6 172	6 172	6 328	6 666	6 929
Sport and recreation		-	-	-	9 266	10 109	10 109	10 552	11 122	11 731
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	2 159	3 109	3 109	3 094	28 761	15 939
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5 166	6 863	6 607	49 797	41 962	41 962	42 845	45 115	47 624
Planning and development		250	1 954	462	5 896	5 324	5 324	5 921	6 200	6 567
Road transport		4 916	4 909	6 144	43 900	36 638	36 638	36 924	38 915	41 057
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		106 009	113 869	122 274	114 535	118 098	118 098	120 263	126 427	133 376
Energy sources		61 884	66 113	71 425	78 238	79 421	79 421	83 722	88 244	93 097
Water management		39 416	43 013	43 293	17 038	18 417	18 417	17 479	18 095	19 088
Waste water management		3 223	2 040	4 096	9 616	9 251	9 251	8 162	8 599	9 071
Waste management		1 486	2 704	3 460	9 643	11 009	11 009	10 900	11 489	12 120
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	218 388	260 739	260 779	274 267	281 190	281 190	291 744	330 924	334 099
Surplus/(Deficit) for the year		33 081	16 320	11 911	60 177	39 144	39 144	47 113	12 622	15 556

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 expenditures.

- Other functions that show a deficit between revenue and expenditure are being financed from rates 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.

MBRR Table 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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		1 676	2 146	1 900	7 427	7 467	7 467	40 124	43 603	47 295
Vote 2 - Office of Municipal Manager		288	525	538	—	177	177	—	—	—
Vote 3 - Financial Services		35 628	42 297	48 667	46 349	46 738	46 738	50 694	53 793	56 331
Vote 4 - Community Development Services		40 245	51 443	42 053	68 393	48 834	48 834	35 880	35 807	37 662
Vote 5 - Corporate and Strategic Services		1 987	1 826	744	781	1 231	1 231	574	965	1 118
Vote 6 - Engineering and Planning Services		171 647	178 823	178 789	211 494	215 886	215 886	211 394	209 186	207 249
Vote 7 - Risk Management and Legal Services		—	—	—	—	—	—	192	192	—
Total Revenue by Vote	2	251 470	277 059	272 690	334 444	320 334	320 334	338 857	343 546	349 655
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		4 633	4 726	5 610	8 238	7 915	7 915	8 906	9 388	9 904
Vote 2 - Office of Municipal Manager		3 476	6 073	4 218	2 950	3 596	3 596	3 844	4 049	4 271
Vote 3 - Financial Services		32 102	49 230	50 342	53 882	60 353	60 353	62 910	66 622	69 921
Vote 4 - Community Development Services		44 464	57 811	52 653	56 184	50 367	50 367	52 655	53 523	56 391
Vote 5 - Corporate and Strategic Services		22 538	22 167	19 076	17 135	18 936	18 936	16 702	17 604	18 572
Vote 6 - Engineering and Planning Services		111 175	120 732	128 881	135 878	140 023	140 023	145 073	178 005	173 389
Vote 7 - Risk Management and Legal Services		—	—	—	—	—	—	1 655	1 733	1 651
Total Expenditure by Vote	2	218 388	260 739	260 779	274 267	281 190	281 190	291 744	330 924	334 099
Surplus/(Deficit) for the year	2	33 081	16 320	11 911	60 177	39 144	39 144	47 113	12 622	15 556

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.

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

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Revenue By Source											
Property rates	2	29 922	31 329	38 308	40 871	40 871	40 871	40 871	43 323	45 662	48 173
Service charges - electricity revenue	2	65 106	69 753	77 869	80 640	80 640	80 640	80 640	86 156	90 807	95 801
Service charges - water revenue	2	14 079	22 648	24 417	27 693	27 693	27 693	27 693	29 354	30 939	32 641
Service charges - sanitation revenue	2	5 611	7 968	8 812	9 200	9 200	9 200	9 200	9 752	10 278	10 844
Service charges - refuse revenue	2	4 920	6 752	7 231	8 299	8 299	8 299	8 299	9 425	9 934	10 481
Service charges - other		—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment		3 294	3 252	3 755	471	471	471	471	499	526	554
Interest earned - external investments		266	356	863	391	1 791	1 791	1 791	1 899	2 001	2 111
Interest earned - outstanding debtors		2 613	3 539	2 961	3 082	1 541	1 541	1 541	3 082	3 248	3 426
Dividends received		—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		3 030	8 689	21 178	35 482	22 424	22 424	22 424	20 185	21 275	22 445
Licences and permits		971	987	1 118	—	—	—	—	—	—	—
Agency services		1 405	1 598	1 699	2 996	2 996	2 996	2 996	3 175	3 347	3 531
Transfers and subsidies		60 901	71 338	50 308	58 056	60 726	60 726	60 726	65 300	89 020	80 445
Other revenue	2	24 181	6 603	6 594	7 769	7 768	7 768	7 768	8 234	8 680	9 156
Gains on disposal of PPE		—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		216 299	234 814	245 115	274 951	264 420	264 420	264 420	280 384	315 717	319 608
Expenditure By Type											
Employee related costs	2	70 978	78 230	83 344	87 718	93 454	93 454	93 454	106 311	110 217	116 272
Remuneration of councillors		4 307	4 328	4 777	4 928	5 115	5 115	5 115	5 429	5 721	6 036
Debt impairment	3	6 110	19 646	32 327	42 939	38 315	38 315	38 315	38 009	40 062	42 265
Depreciation & asset impairment	2	13 376	15 876	16 045	17 253	17 252	17 252	17 252	18 115	19 094	20 144
Finance charges		6 333	9 968	7 887	8 544	7 555	7 555	7 555	8 289	8 736	9 218
Bulk purchases	2	58 260	63 222	67 597	69 235	69 229	69 229	69 229	74 237	78 246	82 550
Other materials	8	—	6 626	—	7 595	9 284	9 284	9 284	6 269	6 601	6 963
Contracted services		—	—	—	15 501	20 043	20 043	20 043	16 881	17 620	17 959
Transfers and grants		—	—	—	870	2 044	2 044	2 044	899	26 472	13 554
Other expenditure	4, 5	57 014	61 854	47 881	19 683	18 899	18 899	18 899	17 304	18 155	19 138
Loss on disposal of PPE		2 009	990	922	—	—	—	—	—	—	—
Total Expenditure		218 388	260 739	260 779	274 267	281 190	281 190	281 190	291 744	330 924	334 099
Surplus/(Deficit)		(2 090)	(25 925)	(15 664)	684	(16 770)	(16 770)	(16 770)	(11 360)	(15 208)	(14 492)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		35 171	42 245	27 575	59 494	55 914	55 914	55 914	58 473	27 829	30 047
Surplus/(Deficit) for the year		33 081	16 320	11 911	60 177	39 144	39 144	39 144	47 113	12 622	15 556

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

- 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.

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

WC012 Cederberg - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		5 851	7 692	206	17 140	11 438	11 438	11 438	-	-	-
Vote 5 - Corporate and Strategic Services		2	123	-	-	-	-	-	-	-	-
Vote 6 - Engineering and Planning Services		23 020	23 944	18 544	40 450	42 250	42 250	42 250	50 234	18 394	20 539
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	28 872	31 759	18 750	57 590	53 688	53 688	53 688	50 234	18 394	20 539
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		37	440	-	430	73	73	73	81	30	50
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		14	11	538	2 463	5 281	5 281	5 281	1 457	340	180
Vote 4 - Community Development Services		779	903	1 252	1 086	796	796	796	1 229	1 124	1 100
Vote 5 - Corporate and Strategic Services		2 403	178	749	1 033	703	703	703	2 260	1 000	660
Vote 6 - Engineering and Planning Services		982	10 725	6 964	8 034	6 578	6 578	6 578	12 831	14 951	14 979
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		4 215	12 257	9 504	13 045	13 431	13 431	13 431	17 857	17 445	16 969
Total Capital Expenditure - Vote		33 087	44 017	28 253	70 635	67 119	67 119	67 119	68 091	35 839	37 507
Capital Expenditure - Functional											
Governance and administration		2 456	752	1 287	4 066	6 153	6 153	6 153	4 068	1 650	1 230
Executive and council		37	440	-	430	73	73	73	81	30	50
Finance and administration		2 418	312	1 287	3 636	6 080	6 080	6 080	3 987	1 620	1 180
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		6 630	8 595	1 458	18 385	12 188	12 188	12 188	16 088	1 139	980
Community and social services		6 326	3 274	852	245	190	190	190	123	150	200
Sport and recreation		304	5 321	606	1 000	560	560	560	1 356	989	780
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	17 140	11 438	11 438	11 438	14 609	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9 619	1 397	3 644	31 123	32 457	32 457	32 457	13 730	14 035	14 333
Planning and development		20	-	277	30 003	31 981	31 981	31 981	12 850	13 062	13 603
Road transport		9 599	1 397	3 366	1 120	476	476	476	880	972	730
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		14 383	33 272	21 865	17 061	16 321	16 321	16 321	34 206	19 015	20 964
Energy sources		2 070	2 705	3 512	5 219	5 369	5 369	5 369	3 559	5 342	6 495
Water management		4 335	3 871	4 872	9 522	10 451	10 451	10 451	29 068	11 085	11 719
Waste water management		7 978	25 328	12 150	700	421	421	421	930	1 450	1 100
Waste management		-	1 368	1 330	1 620	80	80	80	650	1 138	1 650
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	33 087	44 017	28 253	70 635	67 119	67 119	67 119	68 091	35 839	37 507
Funded by:											
National Government		24 857	37 299	20 549	29 590	30 755	30 755	30 755	43 821	27 829	30 047
Provincial Government		5 995	2 372	2 417	29 904	25 159	25 159	25 159	14 652	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	30 852	39 671	22 966	59 494	55 914	55 914	55 914	58 473	27 829	30 047
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	1 361	817	-	-	3 550	3 550	3 550	800	-	-
Internally generated funds		874	3 529	5 287	11 141	7 656	7 656	7 656	8 818	8 010	7 460
Total Capital Funding	7	33 087	44 017	28 253	70 635	67 119	67 119	67 119	68 091	35 839	37 507

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

- Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by functional classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

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

MBRR Table A6 - Budgeted Financial Position

WC012 Cederberg - Table A6 Budgeted Financial Position

Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS												
Current assets												
Cash			1 488	2 490	22 301	1 808	1 893	1 893	1 893	2 132	1 666	3 329
Call investment deposits	1		5 073	—	—	2 000	—	—	—	—	—	—
Consumer debtors	1		36 008	27 625	26 473	31 187	33 765	33 765	33 765	33 765	33 765	33 765
Other debtors			—	10 329	13 201	4 117	6 294	6 294	6 294	6 294	6 294	6 294
Current portion of long-term receivables			—	—	—	—	—	—	—	—	—	—
Inventory	2		2 015	2 380	2 437	2 517	2 437	2 437	2 437	2 437	2 437	2 437
Total current assets			44 584	42 824	64 412	41 630	44 389	44 389	44 389	44 628	44 162	45 825
Non current assets												
Long-term receivables			1 020	—	—	—	—	—	—	—	—	—
Investments			—	—	—	—	—	—	—	—	—	—
Investment property			74 821	75 002	74 946	74 956	74 915	74 915	74 915	74 860	74 802	74 741
Investment in Associate			—	—	—	—	—	—	—	—	—	—
Property, plant and equipment	3		458 120	484 557	495 427	590 734	545 398	545 398	545 398	593 764	609 647	626 655
Agricultural			—	—	—	—	—	—	—	—	—	—
Biological			—	—	—	—	—	—	—	—	—	—
Intangible			206	149	354	75	282	282	282	206	126	42
Other non-current assets			1 300	—	—	—	—	—	—	—	—	—
Total non current assets			535 467	559 707	570 727	665 766	620 595	620 595	620 595	668 830	684 575	701 439
TOTAL ASSETS			580 051	602 531	635 139	707 396	664 984	664 984	664 984	713 459	728 737	747 264
LIABILITIES												
Current liabilities												
Bank overdraft	1		—	—	—	—	—	—	—	—	—	—
Borrowing	4		3 896	2 481	3 039	3 344	3 441	3 441	3 441	3 843	4 343	5 244
Consumer deposits			1 550	1 662	1 813	1 868	1 919	1 919	1 919	2 014	2 115	2 221
Trade and other payables	4		55 268	55 236	72 283	34 266	34 237	34 237	34 237	33 237	33 237	33 237
Provisions			6 962	7 465	8 455	7 057	8 486	8 486	8 486	8 648	8 819	8 998
Total current liabilities			67 675	66 844	85 590	46 534	48 083	48 083	48 083	47 743	48 514	49 701
Non current liabilities												
Borrowing			18 693	20 174	19 012	18 464	18 329	18 329	18 329	14 875	11 324	7 370
Provisions			64 984	67 469	70 582	95 317	99 474	99 474	99 474	106 431	113 764	121 501
Total non current liabilities			83 677	87 643	89 594	113 782	117 803	117 803	117 803	121 307	125 088	128 872
TOTAL LIABILITIES			151 352	154 487	175 184	160 316	165 886	165 886	165 886	169 049	173 601	178 572
NET ASSETS	5		428 699	448 044	459 955	547 080	499 099	499 099	499 099	544 409	555 136	568 692
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			424 699	448 044	459 955	547 080	499 099	499 099	499 099	544 409	555 136	568 692
Reserves	4		4 000	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	5		428 699	448 044	459 955	547 080	499 099	499 099	499 099	544 409	555 136	568 692

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table A6 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
 - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

MBRR Table A7 - Budgeted Cash Flow Statement

WC012 Cederberg - Table A7 Budgeted Cash Flows											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		123 171	32 090	32 840	37 192	35 026	35 026	35 026	37 128	39 132	41 284
Service charges		–	92 856	104 951	114 508	111 056	111 056	111 056	118 797	125 210	132 097
Other revenue		–	13 767	16 081	19 213	15 966	15 966	15 966	16 170	17 045	17 980
Government - operating	1	65 478	71 789	80 209	58 056	57 089	57 089	57 089	65 300	89 020	80 445
Government - capital	1	30 797	42 245	27 575	59 494	27 235	27 235	27 235	58 473	27 829	30 047
Interest		3 108	3 895	3 824	3 195	2 947	2 947	2 947	4 980	5 249	5 537
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(188 454)	(212 011)	(214 937)	(212 791)	(198 328)	(198 328)	(198 328)	(226 028)	(234 870)	(247 135)
Finance charges		(3 126)	(5 278)	(2 668)	(2 799)	(2 060)	(2 060)	(2 060)	(2 773)	(2 923)	(3 084)
Transfers and Grants	1	–	–	–	(870)	(2 044)	(2 044)	(2 044)	(899)	(26 472)	(13 554)
NET CASH FROM/(USED) OPERATING ACTIVITIES		30 975	39 355	47 876	75 198	46 887	46 887	46 887	71 148	39 220	43 617
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		482	413	641	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(32 783)	(44 017)	(27 756)	(70 635)	(67 119)	(67 119)	(67 119)	(68 091)	(35 839)	(37 507)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32 300)	(43 604)	(27 115)	(70 635)	(67 119)	(67 119)	(67 119)	(68 091)	(35 839)	(37 507)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		8 000	4 000	1 414	–	3 550	3 550	3 550	800	–	–
Increase (decrease) in consumer deposits		161	113	150	106	106	106	106	96	101	106
Payments											
Repayment of borrowing		(3 596)	(3 935)	(2 514)	(3 366)	(3 831)	(3 831)	(3 831)	(3 052)	(3 052)	(3 052)
NET CASH FROM/(USED) FINANCING ACTIVITIES		4 565	178	(950)	(3 260)	(175)	(175)	(175)	(2 156)	(2 951)	(2 946)
NET INCREASE/ (DECREASE) IN CASH HELD											
		3 239	(4 071)	19 811	1 303	(20 408)	(20 408)	(20 408)	901	430	3 163
Cash/cash equivalents at the year begin:	2	3 322	6 561	2 490	2 505	22 301	22 301	22 301	1 893	2 794	3 223
Cash/cash equivalents at the year end:	2	6 561	2 490	22 301	3 808	1 893	1 893	1 893	2 794	3 223	6 387

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.

MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	6 561	2 490	22 301	3 808	1 893	1 893	1 893	2 794	3 223	6 387
Other current investments > 90 days		(0)	-	(0)	(0)	0	0	0	-	-	-
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		6 561	2 490	22 301	3 808	1 893	1 893	1 893	2 794	3 223	6 387
Application of cash and investments											
Unspent conditional transfers		2 501	2 414	32 315	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	23 368	20 547	8 491	3 524	1 342	1 342	1 342	(44)	(44)	(44)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		25 869	22 961	40 806	3 524	1 342	1 342	1 342	(44)	(44)	(44)
Surplus(shortfall)		(19 308)	(20 471)	(18 505)	284	551	551	551	2 838	3 268	6 431

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 2018/19 MTREF the end objective of the medium-term framework is to ensure the budget is funded and aligned to section 18 of the MFMA.

MBRR Table A9 - Asset Management

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	33 087	44 017	28 253	27 864	25 645	25 645	23 303	10 028	15 533
Roads Infrastructure		–	–	3 318	40	100	100	450	480	450
Storm water Infrastructure		–	–	–	–	–	–	100	150	200
Electrical Infrastructure		–	–	3 177	5 238	5 638	5 638	2 909	4 652	5 695
Water Supply Infrastructure		394	33 316	4 761	750	1 439	1 439	360	500	4 958
Sanitation Infrastructure		255	–	12 055	17 540	11 710	11 710	15 189	1 000	500
Solid Waste Infrastructure		22 662	–	–	–	–	–	500	1 000	1 500
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		23 311	33 316	23 311	23 568	18 887	18 887	19 507	7 782	13 303
Community Facilities		6 382	2 401	593	–	24	24	430	240	250
Sport and Recreation Facilities		82	5 645	14	–	–	–	60	–	–
Community Assets		6 463	8 046	607	–	24	24	490	240	250
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	235	–	16	21	21	–	–	–
Investment properties		–	235	–	16	21	21	–	–	–
Operational Buildings		2 503	66	–	–	–	–	300	0	50
Housing		–	–	–	–	–	–	–	–	–
Other Assets		2 503	66	–	–	–	–	300	0	50
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		23	7	–	–	–	–	–	–	–
Intangible Assets		23	7	–	–	–	–	–	–	–
Computer Equipment		123	–	50	2 681	1 980	1 980	833	300	260
Furniture and Office Equipment		400	592	303	580	508	508	578	1 002	790
Machinery and Equipment		118	526	2 187	1 020	630	630	795	704	880
Transport Assets		144	1 228	1 796	–	3 595	3 595	800	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	–	–	–	3 440	1 283	1 283	1 626	1 484	1 090
Roads Infrastructure		–	–	–	–	46	46	250	300	180
Storm water Infrastructure		–	–	–	–	–	–	100	100	100
Electrical Infrastructure		–	–	–	410	610	610	150	40	–
Water Supply Infrastructure		–	–	–	–	–	–	100	150	100
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	410	656	656	600	590	380
Community Facilities		–	–	–	830	100	100	300	250	200
Sport and Recreation Facilities		–	–	–	700	510	510	726	644	510
Community Assets		–	–	–	1 530	610	610	1 026	894	710
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		–	–	–	–	17	17	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	1 500	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

WC012 Cederberg - Table A9 Asset Management

2001/2 Continuing - Table A: Asset Management										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
CAPITAL EXPENDITURE										
<u>Total Upgrading of Existing Assets</u>	6	-	-	-	39 330	40 192	40 192	43 162	24 327	20 884
Roads Infrastructure		-	-	-	8 018	2 474	2 474	32 617	9 225	5 468
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	800	500	500	350	450	550
Water Supply Infrastructure		-	-	-	12 818	9 012	9 012	8 696	10 435	11 009
Sanitation Infrastructure		-	-	-	17 105	21 009	21 009	-	3 817	3 658
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	38 741	32 995	32 995	41 662	23 927	20 684
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	90	6 992	6 992	-	-	-
Community Assets		-	-	-	90	6 992	6 992	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	500	204	204	1 500	400	200
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	500	204	204	1 500	400	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		-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	3 318	8 058	2 620	2 620	33 317	10 005	6 098
Storm water Infrastructure		-	-	-	-	-	-	200	250	300
Electrical Infrastructure		-	-	3 177	6 448	6 748	6 748	3 409	5 142	6 245
Water Supply Infrastructure		394	33 316	4 761	13 568	10 451	10 451	9 156	11 085	16 067
Sanitation Infrastructure		255	-	12 055	34 645	32 719	32 719	15 189	4 817	4 158
Solid Waste Infrastructure		22 662	-	-	-	-	-	500	1 000	1 500
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		23 311	33 316	23 311	62 719	52 538	52 538	61 770	32 299	34 367
Community Facilities		6 382	2 401	593	830	124	124	730	490	450
Sport and Recreation Facilities		82	5 645	14	790	7 502	7 502	786	644	510
Community Assets		6 463	8 046	607	1 620	7 627	7 627	1 516	1 134	960
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	235	-	16	21	21	-	-	-
Investment properties		-	235	-	16	21	21	-	-	-
Operational Buildings		2 503	66	-	500	204	204	1 800	400	250
Housing		-	-	-	-	-	-	-	-	-
Other Assets		2 503	66	-	500	204	204	1 800	400	250
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		23	7	-	-	-	-	-	-	-
Intangible Assets		23	7	-	-	-	-	-	-	-
Computer Equipment		123	-	50	2 681	1 980	1 980	833	300	260
Furniture and Office Equipment		400	592	303	580	525	525	578	1 002	790
Machinery and Equipment		118	526	2 187	1 020	630	630	795	704	880
Transport Assets		144	1 228	1 796	1 500	3 595	3 595	800	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		33 087	44 017	28 253	70 635	67 119	67 119	68 091	35 839	37 507

WC012 Cederberg - Table A9 Asset Management										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
EXPENDITURE OTHER ITEMS										
Depreciation	7	13 376	15 876	16 045	17 253	17 252	17 252	18 115	19 094	20 144
Repairs and Maintenance by Asset Class	3	6 158	–	–	26 880	29 002	29 002	25 925	26 987	28 359
Roads Infrastructure		1 040	–	–	5 768	7 100	7 100	5 731	6 037	6 371
Storm water Infrastructure		–	–	–	1 399	864	864	712	748	788
Electrical Infrastructure		687	–	–	1 290	1 290	1 290	1 353	1 426	1 504
Water Supply Infrastructure		1 167	–	–	2 375	2 193	2 193	2 657	2 471	2 606
Sanitation Infrastructure		998	–	–	4 605	4 491	4 491	4 157	4 382	4 623
Solid Waste Infrastructure		119	–	–	950	901	901	665	701	740
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		4 010	–	–	16 387	16 839	16 839	15 274	15 765	16 632
Community Facilities		454	–	–	6 089	6 377	6 377	6 492	6 836	7 108
Sport and Recreation Facilities		–	–	–	1 078	1 121	1 121	1 165	1 231	1 297
Community Assets		454	–	–	7 167	7 499	7 499	7 657	8 067	8 405
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		245	–	–	860	951	951	799	845	893
Housing		–	–	–	–	–	–	–	–	–
Other Assets		245	–	–	860	951	951	799	845	893
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		47	–	–	135	135	135	144	152	160
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		106	–	–	560	240	240	144	152	159
Transport Assets		1 295	–	–	1 771	3 338	3 338	1 905	2 006	2 110
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		19 534	15 876	16 045	44 133	46 253	46 253	44 040	46 081	48 503
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	60.6%	61.8%	61.8%	65.8%	72.0%	58.6%
Renewal and upgrading of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	247.9%	240.4%	240.4%	247.2%	135.2%	109.1%
R&M as a % of PPE		1.3%	0.0%	0.0%	4.6%	5.3%	5.3%	4.4%	4.4%	4.5%
Renewal and upgrading and R&M as a % of PPE		1.0%	0.0%	0.0%	10.0%	11.0%	11.0%	11.0%	8.0%	7.0%

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. The Municipality does not meet both these recommendations.

MBRR Table A10 - Basic Service Delivery Measurement

WC012 Cederberg - Table A10 Basic service delivery measurement										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets										
Water:										
Piped water inside dwelling	1	4 126	4 150	4 200	4 300	4 345	4 644	4 964	4 970	4 980
Piped water inside yard (but not in dwelling)		70	74	74	79	79	79	80	82	84
Using public tap (at least min.service level)	2	1 200	1 226	1 295	1 382	1 382	1 382	1 469	1 616	1 700
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		5 396	5 450	5 569	5 761	5 806	6 105	6 513	6 668	6 764
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	5 396	5 450	5 569	5 761	5 806	6 105	6 513	6 668	6 764
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		4 196	4 224	4 274	4 379	4 424	4 723	5 043	5 049	5 060
Flush toilet (with septic tank)		391	354	354	378	378	378	378	378	378
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		4 587	4 578	4 628	4 757	4 802	5 101	5 421	5 427	5 438
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	4 587	4 578	4 628	4 757	4 802	5 101	5 421	5 427	5 438
Energy:										
Electricity (at least min.service level)		1 330	1 348	1 348	1 350	1 360	1 360	1 380	1 380	1 380
Electricity - prepaid (min.service level)		5 050	5 200	5 200	5 500	5 900	5 958	6 200	6 219	6 225
Minimum Service Level and Above sub-total		6 380	6 548	6 548	6 850	7 260	7 318	7 580	7 599	7 605
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	1 200	1 250	1 300
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	1 200	1 250	1 300
Total number of households	5	6 380	6 548	6 548	6 850	7 260	7 318	8 780	8 849	8 905
Refuse:										
Removed at least once a week		4 930	4 930	4 930	4 940	4 950	4 960	4 965	4 975	4 990
Minimum Service Level and Above sub-total		4 930	4 930	4 930	4 940	4 950	4 960	4 965	4 975	4 990
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	4 930	4 930	4 930	4 940	4 950	4 960	4 965	4 975	4 990
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	-	-	-	-	-	-	2 000	2 000	2 000
Sanitation (free minimum level service)		-	-	-	-	-	-	1 900	1 900	1 900
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	1 950	1 950	1 950
Refuse (removed at least once a week)		-	-	-	-	-	-	2 000	2 000	2 000
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)	8	603	783	781	875	875	875	927	977	1 031
Sanitation (free sanitation service to indigent households)		3 120	3 144	3 348	3 564	3 564	3 564	3 778	3 982	4 201
Electricity/other energy (50kwh per indigent household per month)		67	19	168	187	187	187	200	211	223
Refuse (removed once a week for indigent households)		354	379	380	429	429	429	455	479	505
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		4 144	4 325	4 676	5 054	5 054	5 054	5 359	5 649	5 960
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	50 000	50 000	50 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		1	1	1	1	1	1	1	1	1
Sanitation (Rand per household per month)		122	122	122	193	193	193	205	205	205
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		1	1	1	1	1	1	1	1	1
Revenue cost of subsidised services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9	878			0	0	0	0	0	0
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		16 379	4 383	27 033	22 437	22 437	22 437	23 784	25 068	26 447
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	17 257	4 383	27 033	22 437	22 437	22 437	23 784	25 068	26 447

Part 2 – Supporting Documentation

2.1 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.

Political oversight of the budget process is 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.

The mayoral committee is one of the key elements in accomplishing the linkage between the IDP and the Budget of a municipality.

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

The mayor must, according to the MFMA, co-ordinate the processes for preparing the annual budget and for reviewing the municipality's IDP and budget-related policies. The mayor therefore tabled a schedule of key deadlines with regards to the budgetary process and the review of the municipality's IDP. These key dates are available on the website of the municipality

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 (2017/2018-2021/2022) and the budget for the 2018/2019 financial year and the two outer years.

The process plan enhances integration and alignment between the IDP and the Budget, thereby ensuring the development of an IDP-based budget. It fulfils the role of an operational framework for the IDP and Budget process outlining the manner in which this process was undertaken. In addition, it identifies the activities in the processes around the key statutory annual operational processes of the budget and IDP compilation, performance management implementation and the adoption of the municipality's annual report.

2.1.1 IDP and Service Delivery and Budget Implementation Plan

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The 2018/19 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.

MBRR SA4 – Reconciliation of IDP strategic objectives and budget (revenue)

WC012 Cederberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)												
Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	A		167 126	184 132	181 229	208 500	212 892	212 892	191 420	180 340	191 220
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	B		36 691	40 424	39 787	46 349	46 738	46 738	50 694	53 793	56 331
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		8 647	9 527	9 376	10 347	11 015	11 015	44 523	46 580	50 340
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		–	–	–	–	–	–	–	–	–
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	E		12 583	13 863	13 645	22 529	16 029	16 029	19 968	28 840	16 023
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	F		26 424	29 113	28 654	46 719	33 660	33 660	32 014	33 742	35 477
Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council	Provide training and capacity building	G		–	–	–	–	–	–	238	251	264
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	251 470	277 059	272 690	334 444	320 334	320 334	338 857	343 546	349 655

MBRR SA5 – Reconciliation of IDP strategic objectives and budget (operating expenditure)

WC012 Cederberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand													
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	A		105 560	126 030	126 050	130 409	135 915	135 915	136 639	143 617	151 514	
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	B		46 874	55 964	55 972	53 882	60 353	60 353	62 910	66 622	69 921	
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		32 448	38 740	38 746	38 530	41 779	41 779	34 808	34 677	36 411	
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		1 464	1 748	1 748	1 459	1 885	1 885	1 673	1 787	1 912	
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	E		3 738	4 462	4 463	5 181	4 813	4 813	5 719	31 529	18 859	
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	F		28 306	33 795	33 800	44 806	36 445	36 445	38 937	41 037	43 187	
Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council	Provide training and capacity building	G		–	–	–	–	–	–	11 058	11 655	12 295	
Allocations to other priorities													
Total Expenditure				1	218 388	260 739	260 779	274 267	281 190	281 190	291 744	330 924	334 099

MBRR SA6 – Reconciliation of IDP strategic objectives and budget (capital expenditure)

WC012 Cederberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	A		24 070	32 021	20 554	48 484	48 828	48 828	48 356	33 225	35 387
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	B		2 603	3 463	2 223	2 463	5 281	5 281	1 457	340	180
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	C		430	572	367	1 603	872	872	961	510	550
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	D		–	–	–	–	–	–	–	–	–
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	E		5 639	7 501	4 815	17 140	11 438	11 438	14 709	120	130
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	F		345	459	295	945	700	700	959	844	760
Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council	Provide training and capacity building	G		–	–	–	–	–	–	1 650	800	500
Allocations to other priorities			3									
Total Capital Expenditure			1	33 087	44 017	28 253	70 635	67 119	67 119	68 091	35 839	37 507

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.

The following table sets out the municipalities main performance objectives and benchmarks for the 2018/19 MTREF.

WC012 Cederberg - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ENGINEERING & PLANNING SERVICES	Project percentage	18.0%	16.5%	16.6%	6.2%	6.5%	6.5%	6.0%	5.5%	5.7%
Improve and Sustain basic service										
Water distributiona and treatment										
Access to all residents										
Sewerage and Waste Management	Project percentage	1.5%	0.8%	1.6%	3.5%	3.3%	3.3%	2.8%	2.6%	2.7%
To ensure a high quality and										
Solid waste Disposal (landfill sites)	Project percentage	0.7%	1.0%	1.3%	3.5%	3.9%	3.9%	3.7%	3.5%	3.6%
Access to Refuse removal										
Electricity Distribution	Project percentage	28.3%	25.4%	27.4%	28.5%	28.2%	28.2%	28.7%	26.7%	27.9%
Provision of Electricity connections										
Roads & Stormwater Management	Project percentage	2.3%	1.9%	2.4%	16.0%	13.0%	13.0%	12.7%	11.8%	12.3%
To Develop and maintain the urban road										
Environmental Protection	Project percentage	0.1%	0.7%	0.2%	2.1%	1.9%	1.9%	2.0%	1.9%	2.0%
Ensure clean and healthy environment										
COMMUNITY AND SOCIAL SERVICES										
Quality livings environment and human	Project percentage	0.0%	0.0%	0.0%	0.8%	1.1%	1.1%	1.1%	8.7%	4.8%
Housing & Informal Settlements										
Improve livings condition through human										
Sport & Recreation	Project percentage	0.0%	0.0%	0.0%	3.4%	3.6%	3.6%	3.6%	3.4%	3.5%
Effective Sport Facilities										
LED and tourism	Project percentage	20.4%	22.2%	20.2%	2.3%	2.2%	2.2%	2.2%	2.0%	2.1%
Access to economic development										
CORPORATE & STRATEGIC SERVICES										
Promote health and safety environment	Project percentage	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Health and safety of people										
Ensure health and safety environment										
FINANCIAL SERVICES										
Financial Viability and Sustainability	Project percentage	25.0%	27.4%	26.6%	29.6%	32.2%	32.2%	32.9%	30.1%	31.3%
Financial sustainably										
Implement strategies to ensure that the										
General Council	Project percentage	3.7%	4.1%	3.8%	4.0%	4.0%	4.0%	4.3%	4.0%	4.2%
Governance & Administration										
Provision of Democratic and accountable										
And so on for the rest of the Votes										

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.

Safety of Capital

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

Liquidity

Current ratio is a measure of the current assets divided by the current liabilities and as a benchmark the Municipality has set a limit of 2, hence at no point in time should this ratio be less than 2.

The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

Revenue Management

As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection. Payment levels and credit control is considered to be favorable.

Creditors Management

The Municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice or statement. This has had a favorable impact on suppliers' perceptions of risk of doing business with the Municipality, which is expected to benefit the Municipality in the form of more competitive pricing of tenders, as suppliers compete for the Municipality's business.

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.

WC012 Cederberg - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<u>Borrowing Management</u>											
Credit Rating					0.043	0.041	0.039				
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.5%	5.3%	4.0%	4.3%	4.0%	4.0%	4.0%	3.9%	3.6%	3.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6.4%	8.5%	5.3%	5.5%	5.6%	5.6%	5.6%	5.3%	5.2%	5.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	358.0%	92.0%	26.7%	0.0%	31.7%	31.7%	31.7%	8.3%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	467.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	0.7	0.6	0.8	0.9	0.9	0.9	0.9	1.0	0.9	1.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.7	0.6	0.8	0.9	0.9	0.9	0.9	1.0	0.9	1.0
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.0	0.3	0.1	0.0	0.0	0.0	0.1	0.1	0.1
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		103.0%	90.2%	88.0%	91.0%	87.6%	87.6%	87.6%	87.6%	87.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		103.0%	90.2%	88.0%	91.0%	87.6%	87.6%	87.6%	87.6%	87.6%	87.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.1%	16.2%	16.2%	12.8%	15.1%	15.1%	15.1%	14.3%	12.7%	12.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				58%	58%	57%	0%	58%	55%	50%
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		0.0%	0.0%	0.0%	824.4%	295.9%	55.9%	0.0%	824.4%	295.9%	55.9%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)				8781950	8891950	8901980		8681950	8791950	8801980
	Total Cost of Losses (Rand '000)				8	8	8		8	8	8
	% Volume (units purchased and generated less units sold)/units purchased and generated				0	0	0		0	0	0
Water Distribution Losses (2)	Total Volume Losses (kℓ)				523	509	502		522	508	501
	Total Cost of Losses (Rand '000)				3370324	3168104	2978018		3270324	3068104	2878018
	% Volume (units purchased and generated less units sold)/units purchased and generated				0	0	0		0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	32.8%	33.3%	34.0%	31.9%	35.3%	35.3%	35.3%	37.9%	34.9%	36.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.8%	35.2%	36.0%	33.7%	37.3%	37.3%		39.9%	36.7%	38.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.8%	0.0%	0.0%	9.8%	11.0%	11.0%		9.2%	8.5%	8.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.1%	11.0%	9.8%	9.4%	9.4%	9.4%	9.4%	9.4%	8.8%	9.2%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	19.8	25.8	29.7	32.0	32.0	32.0	25.4	25.9	26.4	27.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	29.3%	26.8%	24.7%	21.1%	24.0%	24.0%	24.0%	22.4%	21.3%	20.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.5	0.2	1.3	0.2	0.1	0.1	0.1	0.1	0.1	0.3

2.3 Overview of budget related-policies

The budget related policies have been reviewed and was tabled in conjunction with the Draft budget, 90 days before the start of the new financial year.

2.4 Overview of budget assumptions

External factors

The recovery rate of service debtors and rates are currently 88%. The recovery rate of fines, which is also considered a significant revenue source, is approximately 21%.

General inflation outlook and its impact on the municipal activities

The inflation outlook for South Africa is indicated below and has been taken into consideration in the compilation of the 2018/19 MTREF.

Table 1: Macroeconomic performance and projections, 2017 - 2020

Fiscal year	2017/18	2018/19	2019/20	2020/21
	Estimate	Forecast		
Consumer Price Inflation (CPI)	5.3%	5.3%	5.4%	5.5%
Real GDP growth	1.0%	1.5%	1.8%	2.1%

Credit rating outlook

The credit outlook of South Africa remained under pressure, given the fact that the credit rating is currently being reviewed by major credit agencies. South Africa's credit rating has recently been downgraded to "junk status" by two of the rating agencies.

Interest rates for borrowing and investment of funds

The inflation rate is currently in line with the target range of the South African Reserve Bank (3 % – 6 %) at 5.3%. Given this, it is assumed that interest rates will not significantly change over the MTREF.

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 88% 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 Salary and Wage Collective Agreement for the period 01 July 2015 to 31 June 2018 has come to an end. The process is under consultation, therefore, in the absence of other information from the South African Local Government Bargaining Council communication will be provided at a later stage.

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:

- Too few people work;
- The quality of school education for black people is poor;
- Infrastructure is poorly located, inadequate and under-maintained;
- Spatial divides hobble inclusive development;
- The economy is unsustainably resource intensive;
- The public health system cannot meet demand or sustain quality;
- Public services are uneven and often of poor quality;
- Corruption levels are high; and
- South Africa remains a divided society.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

2.5 Overview of budget funding

Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

WC012 Cederberg - Table A1 Budget Summary										
Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates	29 922	31 329	38 308	40 871	40 871	40 871	40 871	43 323	45 662	48 173
Service charges	89 716	107 121	118 330	125 833	125 833	125 833	125 833	134 687	141 958	149 767
Investment revenue	266	356	863	391	1 791	1 791	1 791	1 899	2 001	2 111
Transfers recognised - operational	60 901	71 338	50 308	58 056	60 726	60 726	60 726	65 300	89 020	80 445
Other own revenue	35 493	24 670	37 306	49 800	35 200	35 200	35 200	35 176	37 076	39 112
Total Revenue (excluding capital transfers and contributions)	216 299	234 814	245 115	274 951	264 420	264 420	264 420	280 384	315 717	319 608

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation, solid waste removal, property rates, operating grants and other minor charges (such as building plan fees, licenses and permits etc.).

Investment revenue contributes marginally to the revenue base of the Municipality. It needs to be noted that these allocations have been conservatively estimated and as part of the cash backing of reserves and provisions. 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.

Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councilors and management. Some specific features include:

1. Clear separation of receipts and payments within each cash flow category;
2. Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
3. Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

MBRR Table A7 - Budget cash flow statement

WC012 Cederberg - Table A7 Budgeted Cash Flows											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		123 171	32 090	32 840	37 192	35 026	35 026	35 026	37 128	39 132	41 284
Service charges		–	92 856	104 951	114 508	111 056	111 056	111 056	118 797	125 210	132 097
Other revenue		–	13 767	16 081	19 213	15 966	15 966	15 966	16 170	17 045	17 980
Government - operating	1	65 478	71 789	80 209	58 056	57 089	57 089	57 089	65 300	89 020	80 445
Government - capital	1	30 797	42 245	27 575	59 494	27 235	27 235	27 235	58 473	27 829	30 047
Interest		3 108	3 895	3 824	3 195	2 947	2 947	2 947	4 980	5 249	5 537
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(188 454)	(212 011)	(214 937)	(212 791)	(198 328)	(198 328)	(198 328)	(226 028)	(234 870)	(247 135)
Finance charges		(3 126)	(5 278)	(2 668)	(2 799)	(2 060)	(2 060)	(2 060)	(2 773)	(2 923)	(3 084)
Transfers and Grants	1	–	–	–	(870)	(2 044)	(2 044)	(2 044)	(899)	(26 472)	(13 554)
NET CASH FROM/(USED) OPERATING ACTIVITIES		30 975	39 355	47 876	75 198	46 887	46 887	46 887	71 148	39 220	43 617
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		482	413	641	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(32 783)	(44 017)	(27 756)	(70 635)	(67 119)	(67 119)	(67 119)	(68 091)	(35 839)	(37 507)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32 300)	(43 604)	(27 115)	(70 635)	(67 119)	(67 119)	(67 119)	(68 091)	(35 839)	(37 507)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		8 000	4 000	1 414	–	3 550	3 550	3 550	800	–	–
Increase (decrease) in consumer deposits		161	113	150	106	106	106	106	96	101	106
Payments											
Repayment of borrowing		(3 596)	(3 935)	(2 514)	(3 366)	(3 831)	(3 831)	(3 831)	(3 052)	(3 052)	(3 052)
NET CASH FROM/(USED) FINANCING ACTIVITIES		4 565	178	(950)	(3 260)	(175)	(175)	(175)	(2 156)	(2 951)	(2 946)
NET INCREASE/ (DECREASE) IN CASH HELD		3 239	(4 071)	19 811	1 303	(20 408)	(20 408)	(20 408)	901	430	3 163
Cash/cash equivalents at the year begin:	2	3 322	6 561	2 490	2 505	22 301	22 301	22 301	1 893	2 794	3 223
Cash/cash equivalents at the year end:	2	6 561	2 490	22 301	3 808	1 893	1 893	1 893	2 794	3 223	6 387

Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

1. What are the predicted cash and investments that are available at the end of the budget year?
2. How are those funds used?
3. What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	6 561	2 490	22 301	3 808	1 893	1 893	1 893	2 794	3 223	6 387
Other current investments > 90 days		(0)	–	(0)	(0)	0	0	0	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		6 561	2 490	22 301	3 808	1 893	1 893	1 893	2 794	3 223	6 387
Application of cash and investments											
Unspent conditional transfers		2 501	2 414	32 315	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	3	23 368	20 547	8 491	3 524	1 342	1 342	1 342	(44)	(44)	(44)
Other provisions		–	–	–	–	–	–	–	–	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		25 869	22 961	40 806	3 524	1 342	1 342	1 342	(44)	(44)	(44)
Surplus(shortfall)		(19 308)	(20 471)	(18 505)	284	551	551	551	2 838	3 268	6 431

The municipality will be cash funded for the entire MTREF. However, it is very important for the municipality to increase cash levels in order to allow for a contribution to the capital replacement reserve. The surplus indicated above for 2018/2019 is also supported by a positive working capital balance. This positive working capital balance is the result of the municipality's commitment to settle outstanding creditor balances on a timely basis. Creditor balances are thus always very low when compared to the current assets which include receivables.

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. Each of the measures is discussed below.

MBRR SA10 – Funding compliance measurement

WC012 Cederberg Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	6 561	2 490	22 301	3 808	1 893	1 893	1 893	2 794	3 223	6 387
Cash + investments at the yr end less applications - R'000	18(1)b	2	(19 308)	(20 471)	(18 505)	284	551	551	551	2 838	3 268	6 431
Cash year end/monthly employee/supplier payments	18(1)b	3	0.5	0.2	1.3	0.2	0.1	0.1	0.1	0.1	0.1	0.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	33 081	16 320	11 911	60 177	39 144	39 144	39 144	47 113	12 622	15 556
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	9.7%	7.1%	0.4%	(6.0%)	(6.0%)	(6.0%)	0.8%	(0.6%)	(0.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	79.4%	85.0%	79.3%	78.9%	80.3%	80.3%	80.3%	80.7%	80.7%	80.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	5.1%	14.2%	20.6%	25.8%	23.0%	23.0%	23.0%	21.4%	21.4%	21.4%
Capital payments % of capital expenditure	18(1)c,19	8	99.1%	100.0%	98.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	358.0%	92.0%	26.7%	0.0%	31.7%	31.7%	31.7%	8.3%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	5.4%	4.5%	(11.0%)	13.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.3%	0.0%	0.0%	4.6%	5.3%	5.3%	4.8%	4.4%	4.4%	4.5%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	4.9%	1.9%	1.9%	0.0%	2.4%	4.1%	2.9%

Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. 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.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year.

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. The detail reconciliation of the cash backed reserves/surpluses is contained in the previous page. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

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. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts.

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. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term.

It needs to be noted that a surplus or deficit does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

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.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 3 – 6%). The result is intended to be an approximation of the real increase in revenue.

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. Given that the assumed collection rate was based on a 88% performance target, the cash flow statement has been conservatively determined when compared to actual results in 2016/2017. However, the percentage in the above table includes direct receipts for services being paid in cash such as agency services and permits. This measure and performance objective will have to be meticulously managed. Should performance with the mid-year review and adjustments be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

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. It can be seen that a 100% payments has been factored into the cash position forecasted over the entire financial year.

Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100% could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers and therefore no percentage is being shown as outstanding.

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. Both measures show a relatively stable trend in line with the Municipality's policy of settling debtors accounts within 30 days.

Repairs and maintenance expenditure level

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

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 is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

2.6 Expenditure on grants and reconciliations of unspent funds

MBRR SA18 and 19 – Receipts and Expenditure on transfers and grant programs

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		36 657	38 711	40 434	49 120	48 542	48 542	57 564	57 760	62 404
Local Government Equitable Share		30 797	34 235	37 173	40 873	40 873	40 873	45 080	49 017	53 196
Finance Management		1 450	1 450	1 475	1 550	1 550	1 550	1 620	2 085	2 085
EPWP Incentive		1 328	1 007	1 000	1 782	1 782	1 782	1 819	–	–
Municipal Systems Improvement		604	795				–	1 700	1 700	1 800
Municipal Infrastructure Grant (PMU)		747			778	767	767	772	783	816
Municipal Infrastructure Grant (VAT)			1 144	786	1 851	1 851	1 851	1 913	1 941	2 021
Regional Bulk Infrastructure (VAT)					567	–	–	2 965	–	–
Water Services Infrastructure Grant (VAT)			81		1 228	1 228	1 228	1 304	1 565	1 651
Integrated National Eelctrification Grant (VAT)					491	491	491	391	668	835
Operating Transfers and Grants		731								
Department of Rural Development and Land Reform		1 000								
Provincial Government:		23 957	32 404	10 238	8 936	8 552	8 552	7 736	31 260	18 041
PGWC Financial Management Capacity Build					240	240	240	–	360	480
Transport Infrastructure Grant		50	62	46	61	61	61	71	–	–
Library Services: MRFG		3 254	3 476	3 647	4 178	4 178	4 178	4 377	4 643	4 894
Thusong Service Centre (Sustainability Opera					109	109	109	110	110	–
Community Development Grant		206	162	170	167	147	147	147	167	167
Human Settlement Development Grant (VAT)		1 033	394	1 588	2 400	1 602	1 602	2 191	25 500	12 500
Acceleration of housing deliveries (VAT)					1 781	372	372	–	–	–
Municipal Drought Support								–	–	–
Graduate Internship Grant						66	66	–	–	–
Municipal Capacity Building Grant			500					360	–	–
Financial Management Support Grant		275						480	480	–
IDP Grant		154		60				–	–	–
Spatial Development Framwork Grant		85		(8)				–	–	–
Municipal Infrastructure Support Grant		75	25	1 870				–	–	–
FMSG - MSCOA Implementation			1 313	40		1 777	1 777	–	–	–
Marine Living Resources Grant		18 824	26 472	2 825				–	–	–
District Municipality:		288	–	–	–	–	–	–	–	–
West Coast District Municipality (FMG)		288								
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	60 901	71 115	50 672	58 056	57 094	57 094	65 300	89 020	80 445
Capital Transfers and Grants										
National Government:		28 337	40 260	41 683	29 589	25 555	25 555	43 821	27 829	30 047
Municipal Infrastructure Grant (MIG)		14 170	14 136	21 845	13 238	13 249	13 249	12 750	12 942	13 473
Regional Bulk Infrastructure		9 386	20 000	16 838	4 045	–	–	19 767	–	–
EPWP Incentive					25	25	25	–	–	–
Water Services Infrastructure Grant		2 097	3 000		8 772	8 772	8 772	8 696	10 435	11 009
Integrated National Eelctrification Grant (INEG)		2 353	2 988	3 000	3 509	3 509	3 509	2 609	4 452	5 565
Municipal System Improvement Grant		330	135				–			
Provincial Government:		6 835	2 660	15 429	29 904	14 161	14 161	14 652	–	–
Human Settlement Development Grant (Beneficiarie		4 659		252	17 140	11 438	11 438	14 609	–	–
Acceleration of housing deliveries				13 315	12 719	2 658	2 658	–	–	–
Library Services MRF Capital		2 166	2 660	13	45	45	45	23	–	–
Community Development Grant		9				21	21	21	–	–
Municipal Drought Support				1 850				–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
West Coast District Municipality (FMG)										
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	35 171	42 920	57 112	59 493	39 716	39 716	58 473	27 829	30 047
TOTAL RECEIPTS OF TRANSFERS & GRANTS		96 072	114 035	107 784	117 549	96 810	96 810	123 773	116 849	110 492

WC012 Cederberg - Supporting Table SA19 Expenditure on transfers and grant programme

2018/19 Medium Term Revenue & Expenditure Framework										
2018/19 Medium Term Revenue & Expenditure Framework										
2018/19 Medium Term Revenue & Expenditure Framework										
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2018/19 Medium Term Revenue & Expenditure Framework										
2018/19 Medium Term Revenue &										

MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

WC012 Cederberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year						728	728	-	-	-
Current year receipts		36 657	38 711	40 434	49 120	48 542	48 542	57 564	57 760	62 404
Conditions met - transferred to revenue		36 657	38 711	40 434	49 120	49 271	49 271	57 564	57 760	62 404
Conditions still to be met - transferred to liabilities								-	-	-
Provincial Government:										
Balance unspent at beginning of the year			608	1 099		2 904	2 904	-	-	-
Current year receipts		23 957	32 404	10 238	8 936	8 552	8 552	7 736	31 260	18 041
Conditions met - transferred to revenue		23 957	31 913	11 332	8 936	11 455	11 455	7 736	31 260	18 041
Conditions still to be met - transferred to liabilities			1 099	5				-	-	-
District Municipality:										
Balance unspent at beginning of the year								-	-	-
Current year receipts		288						-	-	-
Conditions met - transferred to revenue		288	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-	-	-
Other grant providers:										
Balance unspent at beginning of the year								-	-	-
Current year receipts								-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-	-	-
Total operating transfers and grants revenue		60 901	70 624	51 766	58 056	60 726	60 726	65 300	89 020	80 445
Total operating transfers and grants - CTBM	2	-	1 099	5	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year			915	1 224		5 200	5 200	-	-	-
Current year receipts		28 337	40 260	41 683	29 589	25 555	25 555	43 821	27 829	30 047
Conditions met - transferred to revenue		28 337	39 951	24 500	29 589	30 755	30 755	43 821	27 829	30 047
Conditions still to be met - transferred to liabilities			1 224	18 407				-	-	-
Provincial Government:										
Balance unspent at beginning of the year			978	91		10 997	10 997	-	-	-
Current year receipts		6 835	2 660	15 429	29 904	14 161	14 161	14 652	-	-
Conditions met - transferred to revenue		6 835	3 547	1 617	29 904	25 159	25 159	14 652	-	-
Conditions still to be met - transferred to liabilities			91	13 903				-	-	-
District Municipality:										
Balance unspent at beginning of the year								-	-	-
Current year receipts								-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-	-	-
Other grant providers:										
Balance unspent at beginning of the year								-	-	-
Current year receipts								-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-	-	-
Total capital transfers and grants revenue		35 171	43 497	26 117	59 493	55 914	55 914	58 473	27 829	30 047
Total capital transfers and grants - CTBM	2	-	1 315	32 310	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		96 072	114 121	77 883	117 549	116 639	116 639	123 773	116 849	110 492
TOTAL TRANSFERS AND GRANTS - CTBM		-	2 414	32 315	-	-	-	-	-	-

2.7 Allocations and Grants made by the municipality

The following contributions are projected over the MTREF:

WC012 Cederberg - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Sport Councils</i> <i>Tourism</i> <i>Old Dam Festival</i> <i>National Sea Rescue Institute</i> <i>Local Drug Action Committee (LDAC)</i>					80 300 - - -	98 300 450 43 -	98 300 450 43 -	98 300 450 46 50	148 300 150 46 50	156 316 158 49 53	165 333 167 52 56
Total Cash Transfers To Organisations		-	-	-	380	891	891	891	694	732	773
Cash Transfers to Groups of Individuals <i>Bursaries for non-employees</i> <i>Municipal External Bursary Programme</i>					250 240	250 240	250 240	250 240	150 -	158 -	167 -
Total Cash Transfers To Groups Of Individuals:		-	-	-	490	490	490	490	150	158	167
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	870	1 381	1 381	1 381	844	890	940
Non-Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations <i>Wuppertal Support</i> <i>Slipway Infrastructure</i>	4				-	663	663	663	- 25	- 50	- 80
Total Non-Cash Grants To Organisations		-	-	-	-	663	663	663	25	50	80
Groups of Individuals <i>Social Relief</i> <i>Housing Top Structure</i>	5								30 -	32 25 500	34 12 500
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	30	25 532	12 534
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	663	663	663	55	25 582	12 614
TOTAL TRANSFERS AND GRANTS	6	-	-	-	870	2 044	2 044	2 044	899	26 472	13 554

2.8 Councilor and employee benefits

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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 150	3 371	3 781	3 820	3 929	3 929	4 204	4 430	4 674
Pension and UIF Contributions		338	372	437	536	555	555	593	626	661
Medical Aid Contributions		81	123	75	58	75	75	80	84	89
Motor Vehicle Allowance		572	419	268	245	329	329	308	325	343
Cellphone Allowance		30	44	215	269	228	228	244	256	269
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		136	—	—	—	—	—	—	—	—
Sub Total - Councillors		4 307	4 328	4 777	4 928	5 115	5 115	5 429	5 721	6 036
% increase	4		0.5%	10.4%	3.2%	3.8%	—	6.1%	5.4%	5.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3 526	4 915	3 113	3 987	3 671	3 671	2 743	2 891	3 051
Pension and UIF Contributions		627	—	—	250	514	514	432	455	480
Medical Aid Contributions		—	—	—	38	76	76	97	102	107
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		414	241	313	—	121	121	76	80	84
Motor Vehicle Allowance	3	571	777	881	809	793	793	434	457	482
Cellphone Allowance	3	—	8	66	62	105	105	79	84	88
Housing Allowances	3	72	217	193	233	42	42	—	—	—
Other benefits and allowances	3	—	—	122	0	40	40	37	38	40
Payments in lieu of leave		186	—	270	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		5 396	6 158	4 958	5 380	5 363	5 363	3 896	4 107	4 332
% increase	4		14.1%	(19.5%)	8.5%	(0.3%)	—	(27.4%)	5.4%	5.5%
Other Municipal Staff										
Basic Salaries and Wages		40 165	44 297	48 514	56 763	59 535	59 535	70 610	72 621	76 614
Pension and UIF Contributions		6 781	7 667	8 279	9 019	9 024	9 024	11 248	11 824	12 473
Medical Aid Contributions		2 495	2 710	2 980	4 019	4 058	4 058	4 024	4 240	4 472
Overtime		3 055	3 250	3 651	1 538	3 405	3 405	3 729	3 928	4 145
Performance Bonus		—	3 395	3 727	—	—	—	—	—	—
Motor Vehicle Allowance	3	3 152	3 249	3 425	3 786	3 924	3 924	4 461	4 701	4 960
Cellphone Allowance	3	—	—	252	368	344	344	392	413	434
Housing Allowances	3	285	645	674	713	501	501	528	555	588
Other benefits and allowances	3	7 746	4 158	4 355	2 952	4 134	4 134	3 992	4 213	4 443
Payments in lieu of leave		—	458	343	600	800	800	811	854	898
Long service awards		252	318	325	381	316	316	346	365	385
Post-retirement benefit obligations	6	1 652	1 925	1 861	2 200	2 050	2 050	2 274	2 396	2 528
Sub Total - Other Municipal Staff		65 582	72 072	78 387	82 339	88 091	88 091	102 415	106 110	111 940
% increase	4		9.9%	8.8%	5.0%	7.0%	—	16.3%	3.6%	5.5%
Total Parent Municipality		75 286	82 558	88 121	92 646	98 569	98 569	111 741	115 938	122 308
			9.7%	6.7%	5.1%	6.4%	—	13.4%	3.8%	5.5%
TOTAL SALARY, ALLOWANCES & BENEFITS		75 286	82 558	88 121	92 646	98 569	98 569	111 741	115 938	122 308
% increase	4		9.7%	6.7%	5.1%	6.4%	—	13.4%	3.8%	5.5%
TOTAL MANAGERS AND STAFF	5,7	70 978	78 230	83 344	87 718	93 454	93 454	106 311	110 217	116 272

The 3.8% increase for 2019/20 MTREF is below the inflation rate. The reason for this slight decline is due to EPWP grant that has not been allocated for the said period.

MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/senior managers)

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.
<u>Councillors</u>	3							
Speaker	4		636 900	44 400	21 300			702 600
Chief Whip			–	–	–			–
Executive Mayor			585 700	105 400	181 800			872 900
Deputy Executive Mayor			556 200	125 000	21 300			702 500
Executive Committee			948 600	181 200	190 300			1 320 100
Total for all other councillors			1 476 200	217 200	137 900			1 831 300
Total Councillors	8	–	4 203 600	673 200	552 600			5 429 400
<u>Senior Managers of the Municipality</u>	5							
Municipal Manager (MM)			1 146 500	206 300	166 600	–		1 519 400
Chief Finance Officer			842 600	186 900	151 200	75 700		1 256 400
Director Community Development Services			754 100	135 100	231 200	–		1 120 400
Director Corporate Services			–	–	–	–		–
Director Engineering Services			–	–	–	–		–
Total Senior Managers of the Municipality	8,10	–	2 743 200	528 300	549 000	75 700		3 896 200
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	6 946 800	1 201 500	1 101 600	75 700		9 325 600

MBRR SA24 – Summary of personnel numbers

WC012 Cederberg - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2016/17			Current Year 2017/18			Budget Year 2018/19		
Number	1,2	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)		10	6	4	11	6	5	11	6	5
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5									
Municipal Manager and Senior Managers	3	4	4	–	5	–	5	5	–	5
Other Managers	7	11	11	–	16	16	–	16	16	–
Professionals		29	29	–	28	21	7	38	30	8
<i>Finance</i>		6	6	–	12	6	6	15	8	7
<i>Spatial/town planning</i>		1	1	–	5	4	1	4	3	1
<i>Information Technology</i>		1	1	–	1	1	–	1	1	–
<i>Roads</i>		–	–	–	–	–	–	–	–	–
<i>Electricity</i>		1	1	–	–	–	–	3	3	–
<i>Water</i>		3	3	–	–	–	–	3	3	–
<i>Sanitation</i>		–	–	–	–	–	–	–	–	–
<i>Refuse</i>		–	–	–	–	–	–	–	–	–
<i>Other</i>		17	17	–	10	10	–	12	12	–
Technicians		31	31	–	40	38	2	64	61	3
<i>Finance</i>		–	–	–	–	–	–	3	3	–
<i>Spatial/town planning</i>		3	3	–	–	–	–	–	–	–
<i>Information Technology</i>		–	–	–	–	–	–	–	–	–
<i>Roads</i>		2	2	–	3	3	–	3	3	–
<i>Electricity</i>		6	6	–	6	6	–	3	3	–
<i>Water</i>		8	8	–	15	15	–	11	11	–
<i>Sanitation</i>		2	2	–	1	1	–	1	1	–
<i>Refuse</i>		4	4	–	3	3	–	3	3	–
<i>Other</i>		6	6	–	12	10	2	40	37	3
Clerks (Clerical and administrative)		54	54	–	78	65	13	52	43	9
Service and sales workers		11	11	–	13	13	–	13	13	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	6	6	–
Plant and Machine Operators		13	13	–	17	17	–	17	17	–
Elementary Occupations		122	122	–	143	143	–	143	143	–
TOTAL PERSONNEL NUMBERS	9	285	281	4	351	319	32	365	335	30
% increase					23.2%	13.5%	700.0%	4.0%	5.0%	(6.3%)
Total municipal employees headcount	6, 10				32	–	32			
Finance personnel headcount	8, 10	43	43	–	40	38	2	50	43	7
Human Resources personnel headcount	8, 10	21	21	–	6	4	2	5	5	–

2.9 Monthly targets for revenue, expenditure and cash flow

MBRR SA25 - Budgeted monthly revenue and expenditure

WC012 Cederberg - Supporting Table SA25 Budgeted monthly revenue and expenditure																
Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Revenue By Source																
Property rates		2 013	4 430	5 792	3 307	4 799	2 913	3 764	3 313	3 176	2 618	3 599	3 599	43 323	45 662	48 173
Service charges - electricity revenue		6 196	8 193	7 493	7 459	6 582	6 086	7 644	7 035	7 474	6 207	7 893	7 893	86 156	90 807	95 801
Service charges - water revenue		1 645	2 135	2 135	1 955	2 138	2 139	2 816	3 034	2 906	2 275	3 088	3 088	29 354	30 939	32 641
Service charges - sanitation revenue		539	894	830	743	771	641	1 203	834	923	655	860	860	9 752	10 278	10 844
Service charges - refuse revenue		535	903	806	776	760	626	877	840	847	642	906	906	9 425	9 934	10 481
Service charges - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment		19	45	111	8	33	40	40	85	51	25	21	21	499	526	554
Interest earned - external investments		13	55	98	190	196	154	222	14	125	177	327	327	1 899	2 001	2 111
Interest earned - outstanding debtors		219	319	233	318	249	170	303	301	323	150	249	249	3 082	3 248	3 426
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		625	1 175	2 213	1 609	2 553	1 274	2 239	1 947	1 885	1 007	1 829	1 829	20 185	21 275	22 445
Licences and permits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Agency services		222	247	233	211	249	215	235	218	218	530	299	299	3 175	3 347	3 531
Transfers and subsidies		18 963	3 583	3 667	—	2 702	15 171	3 344	1 861	—	12 256	—	3 753	65 300	89 020	80 445
Other revenue		465	635	3 721	559	579	228	405	328	328	328	328	328	8 234	8 680	9 156
Gains on disposal of PPE		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		31 453	22 614	27 334	17 134	21 610	29 656	23 093	19 811	18 257	26 870	19 399	23 152	280 384	315 717	319 608
Expenditure By Type																
Employee related costs		8 070	7 937	8 025	7 883	12 405	8 832	9 863	8 365	8 111	8 332	8 908	9 578	106 311	110 217	116 272
Remuneration of councillors		380	340	394	394	473	416	394	394	439	416	416	972	5 429	5 721	6 036
Debt impairment		3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	38 009	40 062	42 265
Depreciation & asset impairment		1 510	1 510	1 510	1 510	1 510	1 510	1 510	1 510	1 510	1 510	1 510	1 510	18 115	19 094	20 144
Finance charges		—	—	2 460	292	227	453	106	7	2 407	—	291	2 046	8 289	8 736	9 218
Bulk purchases		7 817	8 076	7 845	5 564	5 784	5 754	5 886	5 950	5 030	5 800	5 366	5 366	74 237	78 246	82 550
Other materials		567	567	640	759	502	557	663	416	604	423	285	285	6 269	6 601	6 963
Contracted services		1 528	1 528	1 724	2 044	1 350	1 499	1 786	1 121	1 627	1 140	766	766	16 881	17 620	17 959
Transfers and grants		81	81	92	109	72	80	95	60	87	61	41	41	899	26 472	13 554
Other expenditure		1 566	1 566	1 767	2 096	1 384	1 537	1 831	1 149	1 668	1 169	786	786	17 304	18 155	19 138
Loss on disposal of PPE		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure		24 687	24 773	27 626	23 818	26 875	23 805	25 302	22 137	24 651	22 018	21 536	24 516	291 744	330 924	334 099
Surplus/(Deficit)		6 766	(2 159)	(292)	(6 684)	(5 265)	5 852	(2 209)	(2 326)	(6 394)	4 852	(2 137)	(1 364)	(11 360)	(15 208)	(14 492)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 911	11 545	—	6 343	—	9 649	—	1 850	6 359	13 318	—	1 497	58 473	27 829	30 047
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		14 677	9 386	(292)	(341)	(5 265)	15 501	(2 209)	(476)	(35)	18 170	(2 137)	133	47 113	12 622	15 556
Taxation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	14 677	9 386	(292)	(341)	(5 265)	15 501	(2 209)	(476)	(35)	18 170	(2 137)	133	47 113	12 622	15 556

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 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Revenue by Vote																
Vote 1 - Executive and Council		11 649	2 205	2 252	2	1 659	9 320	2 054	1 144	2	7 532	–	2 305	40 124	43 603	47 295
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Financial Services		2 826	4 946	6 448	3 847	5 356	3 694	4 411	3 701	3 644	3 322	4 194	4 304	50 694	53 793	56 331
Vote 4 - Community Development Services		3 421	2 218	4 836	2 106	3 446	3 498	3 117	2 625	2 309	3 229	2 307	2 767	35 880	35 807	37 662
Vote 5 - Corporate and Strategic Services		31	45	239	34	40	21	31	34	28	24	23	23	574	965	1 118
Vote 6 - Engineering and Planning Services		21 382	24 735	13 547	17 487	11 100	22 729	13 470	14 152	18 632	26 046	12 875	15 239	211 394	209 186	207 249
Vote 7 - Risk Management and Legal Services		56	11	11	–	8	45	10	5	–	36	–	11	192	192	–
Total Revenue by Vote		39 364	34 159	27 334	23 477	21 610	39 306	23 093	21 661	24 616	40 189	19 399	24 649	338 857	343 546	349 655
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		683	641	727	775	783	720	751	635	757	660	607	1 168	8 906	9 388	9 904
Vote 2 - Office of Municipal Manager		302	298	309	318	423	323	366	294	307	294	295	315	3 844	4 049	4 271
Vote 3 - Financial Services		4 491	4 468	7 068	5 079	5 360	5 059	5 074	4 291	6 968	4 291	4 445	6 315	62 910	66 622	69 921
Vote 4 - Community Development Services		4 229	4 193	4 308	4 418	5 326	4 423	4 837	4 121	4 286	4 121	4 105	4 287	52 655	53 523	56 391
Vote 5 - Corporate and Strategic Services		1 375	1 364	1 457	1 584	1 679	1 430	1 646	1 224	1 422	1 229	1 117	1 176	16 702	17 604	18 572
Vote 6 - Engineering and Planning Services		13 476	13 679	13 621	11 503	13 126	11 710	12 471	11 447	10 775	11 298	10 844	11 123	145 073	178 005	173 389
Vote 7 - Risk Management and Legal Services		131	130	136	141	178	140	159	125	134	125	123	131	1 655	1 733	1 651
Total Expenditure by Vote		24 687	24 773	27 626	23 818	26 875	23 805	25 302	22 137	24 651	22 018	21 536	24 516	291 744	330 924	334 099
Surplus/(Deficit) before assoc.		14 677	9 386	(292)	(341)	(5 265)	15 501	(2 209)	(476)	(35)	18 170	(2 137)	133	47 113	12 622	15 556
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	14 677	9 386	(292)	(341)	(5 265)	15 501	(2 209)	(476)	(35)	18 170	(2 137)	133	47 113	12 622	15 556

MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

WC012 Cederberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional																
Governance and administration		15 599	7 429	9 254	3 896	7 233	13 918	6 711	5 029	3 703	11 591	4 232	6 860	95 455	100 624	106 935
Executive and council		11 649	2 205	2 252	2	1 659	9 320	2 054	1 144	2	7 532	—	2 305	40 124	43 603	47 295
Finance and administration		3 950	5 225	7 002	3 894	5 574	4 598	4 657	3 885	3 700	4 059	4 232	4 555	55 330	57 021	59 640
Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and public safety		4 151	3 579	2 214	1 861	570	4 092	554	845	1 770	4 755	168	926	25 484	34 652	22 035
Community and social services		1 314	268	295	7	200	1 062	246	161	23	858	9	268	4 712	4 965	5 117
Sport and recreation		224	306	1 795	270	280	110	195	158	158	158	158	158	3 973	4 187	4 418
Public safety		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Housing		2 613	3 005	123	1 585	91	2 920	112	525	1 589	3 739	—	500	16 800	25 500	12 500
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services		3 550	4 333	4 030	3 416	3 135	4 319	2 768	2 770	3 613	5 083	2 251	2 736	42 003	43 597	45 775
Planning and development		2 704	2 913	1 586	1 598	337	2 832	297	608	1 513	3 547	126	611	18 673	19 007	19 833
Road transport		846	1 420	2 444	1 818	2 798	1 487	2 471	2 162	2 100	1 536	2 124	2 124	23 330	24 590	25 942
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services		16 065	18 817	11 836	14 304	10 672	16 977	13 061	13 018	15 530	18 760	12 749	14 127	175 915	164 673	174 910
Energy sources		6 713	8 740	7 526	7 743	6 607	6 649	7 674	7 135	7 759	6 908	7 895	7 994	89 344	96 131	102 423
Water management		7 098	8 057	2 445	5 043	2 367	8 118	3 099	4 092	6 002	9 793	3 088	4 134	63 336	43 908	46 354
Waste water management		1 591	1 093	1 033	743	920	1 483	1 388	938	923	1 335	860	1 068	13 375	14 225	15 136
Waste management		662	926	831	776	778	728	899	853	847	724	906	931	9 861	10 409	10 997
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Functional		39 364	34 159	27 334	23 477	21 610	39 306	23 093	21 661	24 616	40 189	19 399	24 649	338 857	343 546	349 655
Expenditure - Functional																
Governance and administration		8 133	8 036	10 873	9 108	10 035	8 903	9 388	7 689	10 760	7 719	7 712	10 307	108 662	112 834	118 500
Executive and council		911	867	960	1 015	1 105	965	1 028	858	990	883	832	1 409	11 823	12 460	13 145
Finance and administration		7 159	7 107	9 849	8 029	8 838	7 871	8 283	6 767	9 707	6 773	6 816	8 829	96 026	99 518	104 452
Internal audit		63	62	64	64	92	68	77	63	64	63	65	69	813	856	903
Community and public safety		1 569	1 548	1 604	1 651	2 198	1 680	1 900	1 527	1 597	1 526	1 535	1 638	19 974	46 549	34 599
Community and social services		495	489	505	518	701	532	601	485	504	485	491	524	6 328	6 666	6 929
Sport and recreation		825	814	840	859	1 172	886	1 000	810	838	809	822	878	10 552	11 122	11 731
Public safety		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Housing		249	246	259	274	326	263	300	232	255	232	223	236	3 094	28 761	15 939
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services		3 461	3 438	3 502	3 557	4 184	3 589	3 843	3 411	3 493	3 410	3 419	3 537	42 845	45 115	47 624
Planning and development		467	462	480	497	646	499	565	451	477	451	449	478	5 921	6 200	6 567
Road transport		2 994	2 976	3 023	3 060	3 538	3 090	3 278	2 961	3 017	2 960	2 970	3 059	36 924	38 915	41 057
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services		11 524	11 751	11 647	9 502	10 459	9 632	10 171	9 510	8 801	9 363	8 869	9 034	120 263	126 427	133 376
Energy sources		8 561	8 810	8 606	6 377	6 753	6 557	6 769	6 689	5 819	6 541	6 104	6 138	83 722	88 244	93 097
Water management		1 423	1 414	1 457	1 477	1 782	1 467	1 622	1 352	1 413	1 350	1 329	1 393	17 479	18 095	19 088
Waste water management		665	660	685	717	806	690	761	629	678	630	609	634	8 162	8 599	9 071
Waste management		876	868	899	932	1 118	919	1 019	841	891	842	828	869	10 900	11 489	12 120
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure - Functional		24 687	24 773	27 626	23 818	26 875	23 805	25 302	22 137	24 651	22 018	21 536	24 516	291 744	330 924	334 099
Surplus/(Deficit) before assoc.		14 677	9 386	(292)	(341)	(5 265)	15 501	(2 209)	(476)	(35)	18 170	(2 137)	133	47 113	12 622	15 556
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	14 677	9 386	(292)	(341)	(5 265)	15 501	(2 209)	(476)	(35)	18 170	(2 137)	133	47 113	12 622	15 556

MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

WC012 Cederberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Engineering and Planning Services		-	-	350	4 984	3 393	6 718	8 562	4 384	3 361	4 495	5 036	8 951	50 234	18 394	20 539
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	350	4 984	3 393	6 718	8 562	4 384	3 361	4 495	5 036	8 951	50 234	18 394	20 539
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council		-	-	41	6	20	5	-	4	-	5	-	-	81	30	50
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	66	35	1 133	-	-	224	-	-	-	-	1 457	340	180
Vote 4 - Community Development Services		-	135	30	321	234	133	176	45	155	-	-	-	1 229	1 124	1 100
Vote 5 - Corporate and Strategic Services		-	-	400	380	90	500	350	530	-	10	-	-	2 260	1 000	660
Vote 6 - Engineering and Planning Services		-	85	3 285	285	635	656	1 792	210	495	3 664	304	1 421	12 831	14 951	14 979
Vote 7 - Risk Management and Legal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	220	3 822	1 027	2 112	1 294	2 318	1 013	650	3 679	304	1 421	17 857	17 445	16 969
Total Capital Expenditure	2	-	220	4 172	6 011	5 505	8 012	10 879	5 397	4 011	8 174	5 340	10 371	68 091	35 839	37 507

MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

WC012 Cederberg - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		–	–	537	471	1 345	573	350	758	20	15	–	–	4 068	1 650	1 230
Executive and council		–	–	41	6	20	5	–	4	–	5	–	–	81	30	50
Finance and administration		–	–	496	465	1 325	568	350	754	20	10	–	–	3 987	1 620	1 180
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		–	165	430	316	3 342	1 065	1 381	3 606	150	193	2 849	2 590	16 088	1 139	980
Community and social services		–	–	–	60	23	–	40	–	–	–	–	–	123	150	200
Sport and recreation		–	165	80	256	319	65	233	45	150	44	–	–	1 356	989	780
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	350	–	3 000	1 000	1 109	3 561	–	150	2 849	2 590	14 609	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	50	1 031	583	248	1 906	878	1 701	2 924	2 332	2 077	13 730	14 035	14 333
Planning and development		–	–	–	931	393	118	1 801	823	1 561	2 914	2 252	2 057	12 850	13 062	13 603
Road transport		–	–	50	100	190	130	105	55	140	10	80	20	880	972	730
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		–	55	3 155	4 193	235	6 126	7 242	155	2 140	5 041	159	5 704	34 206	19 015	20 964
Energy sources		–	–	100	588	150	250	142	75	200	1 526	–	527	3 559	5 342	6 495
Water management		–	55	2 500	3 565	10	5 711	7 040	–	1 920	3 500	124	4 642	29 068	11 085	11 719
Waste water management		–	–	555	30	75	120	60	70	20	–	–	–	930	1 450	1 100
Waste management		–	–	–	10	–	45	–	10	–	15	35	535	650	1 138	1 650
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	–	220	4 172	6 011	5 505	8 012	10 879	5 397	4 011	8 174	5 340	10 371	68 091	35 839	37 507
Funded by:																
National Government		–	–	2 500	4 984	393	5 718	8 953	823	3 361	7 846	2 187	7 056	43 821	27 829	30 047
Provincial Government		–	–	361	–	3 023	1 005	1 109	3 561	–	155	2 849	2 590	14 652	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		–	–	2 861	4 984	3 416	6 723	10 062	4 384	3 361	8 000	5 036	9 646	58 473	27 829	30 047
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	800	–	–	–	–	–	–	–	800	–	–
Internally generated funds		–	220	1 311	1 027	1 289	1 289	818	1 013	650	174	304	725	8 818	8 010	7 460
Total Capital Funding		–	220	4 172	6 011	5 505	8 012	10 879	5 397	4 011	8 174	5 340	10 371	68 091	35 839	37 507

MBRR SA30 - Budgeted monthly cash flow

WC012 Cederberg - Supporting Table SA30 Budgeted monthly cash flow															
MONTHLY CASH FLOWS	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts By Source													1		
Property rates	1 725	3 796	4 964	2 834	4 113	2 496	3 226	2 839	2 722	2 244	3 084	3 084	37 128	39 132	41 284
Service charges - electricity revenue	6 087	8 050	7 362	7 329	6 467	5 979	7 510	6 912	7 343	6 098	7 755	7 755	84 649	89 219	94 125
Service charges - water revenue	1 223	1 587	1 588	1 454	1 590	1 590	2 094	2 256	2 161	1 691	2 295	2 295	21 824	23 002	24 267
Service charges - sanitation revenue	338	562	521	466	484	403	755	524	579	411	540	540	6 124	6 454	6 810
Service charges - refuse revenue	352	594	530	510	500	412	577	553	557	422	596	596	6 200	6 535	6 895
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	19	45	111	8	33	40	40	85	51	25	21	21	499	526	554
Interest earned - external investments	13	55	98	190	196	154	222	14	125	177	327	327	1 899	2 001	2 111
Interest earned - outstanding debtors	219	319	233	318	249	170	303	301	323	150	249	249	3 082	3 248	3 426
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	132	248	467	340	539	269	473	411	398	213	386	386	4 262	4 492	4 739
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	222	247	233	211	249	215	235	218	218	530	299	299	3 175	3 347	3 531
Transfer receipts - operational	18 963	3 583	3 667	-	2 702	15 171	3 344	1 861	-	12 256	-	3 753	65 300	89 020	80 445
Other revenue	465	635	3 721	559	579	228	405	328	328	328	328	328	8 234	8 680	9 156
Cash Receipts by Source	29 759	19 721	23 496	14 218	17 700	27 127	19 185	16 302	14 806	24 546	15 881	19 634	242 375	275 656	277 343
Other Cash Flows by Source															
Transfer receipts - capital	7 911	11 545	-	6 343	-	9 649	-	1 850	6 359	13 318	-	1 497	58 473	27 829	30 047
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)													-	-	-
Proceeds on disposal of PPE													-	-	-
Short term loans													-	-	-
Borrowing long term/refinancing						-							800	800	-
Increase (decrease) in consumer deposits													96	96	106
Decrease (Increase) in non-current debtors													-	-	-
Decrease (increase) other non-current receivables													-	-	-
Decrease (increase) in non-current investments													-	-	-
Total Cash Receipts by Source	37 670	31 266	23 496	20 561	17 700	36 777	19 185	18 152	21 165	37 865	15 881	22 028	301 744	303 586	307 496
Cash Payments by Type															
Employee related costs	7 948	7 818	7 904	7 764	12 218	8 699	9 714	8 238	7 989	8 207	8 774	9 433	104 707	108 527	114 489
Remuneration of councillors	380	340	394	394	473	416	394	394	439	416	416	972	5 429	5 721	6 036
Finance charges	-	-	823	98	76	152	36	2	805	-	97	684	2 773	2 923	3 084
Bulk purchases - Electricity	7 810	8 068	7 838	5 558	5 778	5 748	5 880	5 944	5 025	5 794	5 361	5 361	74 166	77 308	81 560
Bulk purchases - Water & Sewer	94	97	94	67	69	69	71	71	60	70	64	64	890	938	990
Other materials	567	567	640	759	502	557	663	416	604	423	285	285	6 269	6 601	6 963
Contracted services	1 545	1 545	1 744	2 067	1 366	1 516	1 806	1 133	1 646	1 153	775	775	17 069	17 620	17 959
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	81	81	92	109	72	80	95	60	87	61	41	41	899	26 472	13 554
Other expenditure	1 583	1 583	1 787	2 119	1 400	1 554	1 852	1 162	1 687	1 182	794	794	17 497	18 155	19 138
Cash Payments by Type	20 009	20 100	21 316	18 935	21 954	18 790	20 511	17 420	18 342	17 305	16 607	18 410	229 700	264 265	263 773
Other Cash Flows/Payments by Type															
Capital assets	-	220	4 172	6 011	5 505	8 012	10 879	5 397	4 011	8 174	5 340	10 371	68 091	35 839	37 507
Repayment of borrowing	254	254	254	254	254	254	254	254	254	254	254	254	3 052	3 052	3 052
Other Cash Flows/Payments													-	-	-
Total Cash Payments by Type	20 263	20 574	25 742	25 201	27 713	27 057	31 644	23 071	22 607	25 734	22 201	29 035	300 843	303 156	304 333
NET INCREASE/(DECREASE) IN CASH HELD	17 406	10 692	(2 247)	(4 641)	(10 014)	9 720	(12 459)	(4 919)	(1 442)	12 131	(6 320)	(7 008)	901	430	3 163
Cash/cash equivalents at the month/year begin:	1 893	19 299	29 992	27 745	23 105	13 091	22 811	10 351	5 432	3 990	16 121	9 802	1 893	2 794	3 223
Cash/cash equivalents at the month/year end:	19 299	29 992	27 745	23 105	13 091	22 811	10 351	5 432	3 990	16 121	9 802	2 794	2 794	3 223	6 387

2.10 Annual budgets and service delivery and budget implementation plans – internal departments

Refer to the SDBIP

2.11 Annual budgets and service delivery agreement – municipal entities and other external mechanisms

Not applicable as the municipality does not have any entities or external mechanisms

2.12 Contracts having future budgetary implications

In terms of the Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

2.13 Capital expenditure details

The following tables present details of the Municipality's capital expenditure programme, firstly on new assets, then the renewal of assets, then the upgrading of assets, then the repair and maintenance of assets and finally the depreciation per asset class.

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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		23 311	33 316	23 311	23 568	18 887	18 887	19 507	7 782	13 303
Roads Infrastructure		–	–	3 318	40	100	100	450	480	450
Roads				3 318	40	100	100	450	480	450
Road Structures					–	–	–	–	–	–
Road Furniture					–	–	–	–	–	–
Capital Spares					–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	100	150	200
Drainage Collection								–	–	–
Storm water Conveyance								100	150	200
Attenuation								–	–	–
Electrical Infrastructure		–	–	3 177	5 238	5 638	5 638	2 909	4 652	5 695
Power Plants					–	–	–	–	–	–
HV Substations					–	–	–	–	–	–
HV Switching Station					–	–	–	–	–	–
HV Transmission Conductors					–	–	–	–	–	–
MV Substations					–	–	–	–	–	–
MV Switching Stations					3 509	3 509	3 509	2 609	4 452	5 565
LV Networks				3 177	1 729	2 129	2 129	300	200	130
Capital Spares					–	–	–	–	–	–
Water Supply Infrastructure		394	33 316	4 761	750	1 439	1 439	360	500	4 958
Dams and Weirs					–	–	–	–	–	–
Boreholes					–	98	98	10	50	60
Reservoirs				4 155	–	–	–	–	–	4 348
Pump Stations					–	–	–	–	–	–
Water Treatment Works		394			–	–	–	–	–	–
Bulk Mains					–	–	–	–	–	–
Distribution			33 316	606	750	1 341	1 341	350	450	550
Distribution Points					–	–	–	–	–	–
PRV Stations					–	–	–	–	–	–
Capital Spares					–	–	–	–	–	–
Sanitation Infrastructure		255	–	12 055	17 540	11 710	11 710	15 189	1 000	500
Pump Station					–	–	–	–	–	–
Reticulation		255		12 055	17 540	11 710	11 710	15 189	1 000	500
Waste Water Treatment Works					–	–	–	–	–	–
Outfall Sewers					–	–	–	–	–	–
Toilet Facilities					–	–	–	–	–	–
Capital Spares					–	–	–	–	–	–
Solid Waste Infrastructure		22 662	–	–	–	–	–	500	1 000	1 500
Landfill Sites		22 662			–	–	–	–	–	–
Waste Transfer Stations					–	–	–	500	1 000	1 500
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		6 463	8 046	607	-	24	24	490	240	250
Community Facilities		6 382	2 401	593	-	24	24	430	240	250
Halls		305		110	-	-	-	-	-	-
Centres					-	-	-	50	30	-
Crèches					-	-	-	-	-	-
Clinics/Care Centres					-	-	-	-	-	-
Fire/Ambulance Stations					-	-	-	-	-	-
Testing Stations					-	-	-	-	-	-
Museums					-	-	-	-	-	-
Galleries					-	-	-	-	-	-
Theatres					-	-	-	-	-	-
Libraries		1 754	2 372	324	-	-	-	-	-	-
Cemeteries/Crematoria					-	-	-	100	-	-
Police					-	-	-	-	-	-
Parks		21			-	-	-	-	-	-
Public Open Space		4 301	30	159	-	24	24	120	80	90
Nature Reserves					-	-	-	-	-	-
Public Ablution Facilities					-	-	-	-	-	-
Markets					-	-	-	80	80	80
Stalls					-	-	-	-	-	-
Abattoirs					-	-	-	-	-	-
Airports					-	-	-	-	-	-
Taxi Ranks/Bus Terminals					-	-	-	80	50	80
Capital Spares					-	-	-	-	-	-
Sport and Recreation Facilities		82	5 645	14	-	-	-	60	-	-
Indoor Facilities					-	-	-	-	-	-
Outdoor Facilities		82	5 645	14	-	-	-	60	-	-
Capital Spares					-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments					-	-	-	-	-	-
Historic Buildings					-	-	-	-	-	-
Works of Art					-	-	-	-	-	-
Conservation Areas					-	-	-	-	-	-
Other Heritage					-	-	-	-	-	-
Investment properties		-	235	-	16	21	21	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property					-	-	-	-	-	-
Unimproved Property					-	-	-	-	-	-
Non-revenue Generating		-	235	-	16	21	21	-	-	-
Improved Property					-	-	-	-	-	-
Unimproved Property			235		16	21	21	-	-	-
Other assets		2 503	66	-	-	-	-	300	0	50
Operational Buildings		2 503	66	-	-	-	-	300	0	50
Municipal Offices		2 125	66				-	300	0	50
Pay/Enquiry Points							-	-	-	-
Building Plan Offices							-	-	-	-
Workshops		378					-	-	-	-
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		23	7	-	-	-	-	-	-	-
Servitudes							-	-	-	-
Licences and Rights		23	7	-	-	-	-	-	-	-
Water Rights							-	-	-	-
Effluent Licenses							-	-	-	-
Solid Waste Licenses							-	-	-	-
Computer Software and Applications		23	7				-	-	-	-
Load Settlement Software Applications							-	-	-	-
Unspecified							-	-	-	-
Computer Equipment		123	-	50	2 681	1 980	1 980	833	300	260
Computer Equipment		123		50	2 681	1 980	1 980	833	300	260
Furniture and Office Equipment		400	592	303	580	508	508	578	1 002	790
Furniture and Office Equipment		400	592	303	580	508	508	578	1 002	790
Machinery and Equipment		118	526	2 187	1 020	630	630	795	704	880
Machinery and Equipment		118	526	2 187	1 020	630	630	795	704	880
Transport Assets		144	1 228	1 796	-	3 595	3 595	800	-	-
Transport Assets		144	1 228	1 796	-	3 595	3 595	800	-	-
Land		-	-	-	-	-	-	-	-	-
Land							-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals							-	-	-	-
Total Capital Expenditure on new assets	1	33 087	44 017	28 253	27 864	25 645	25 645	23 303	10 028	15 533

MBRR SA34b – Capital Expenditure on the renewal of existing assets by asset class

WC012 Cederberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	410	656	656	600	590	380
Roads Infrastructure		-	-	-	-	46	46	250	300	180
Roads		-	-	-	-	46	46	250	300	180
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	100	100	100
Drainage Collection		-	-	-	-	-	-	100	100	100
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	410	610	610	150	40	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	410	610	610	150	40	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	100	150	100
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	100	150	100
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets		-	-	-	1 530	610	610	1 026	894	710
Community Facilities		-	-	-	830	100	100	300	250	200
Halls					200	100	100	100	150	200
Centres					-	-	-	-	-	-
Crèches					-	-	-	-	-	-
Clinics/Care Centres					-	-	-	-	-	-
Fire/Ambulance Stations					-	-	-	-	-	-
Testing Stations					-	-	-	-	-	-
Museums					-	-	-	-	-	-
Galleries					-	-	-	-	-	-
Theatres					-	-	-	-	-	-
Libraries					-	-	-	-	-	-
Cemeteries/Crematoria					200	-	-	150	100	-
Police					-	-	-	-	-	-
Parks					-	-	-	-	-	-
Public Open Space					430	-	-	50	-	-
Nature Reserves					-	-	-	-	-	-
Public Ablution Facilities					-	-	-	-	-	-
Markets					-	-	-	-	-	-
Stalls					-	-	-	-	-	-
Abattoirs					-	-	-	-	-	-
Airports					-	-	-	-	-	-
Taxi Ranks/Bus Terminals					-	-	-	-	-	-
Capital Spares					-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	700	510	510	726	644	510
Indoor Facilities					-	-	-	-	-	-
Outdoor Facilities					700	510	510	726	644	510
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	-	-	-	-	-	17	17	-	-	-
Furniture and Office Equipment						17	17	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets	-	-	-	-	1 500	-	-	-	-	-
Transport Assets					1 500	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing	1	-	-	-	3 440	1 283	1 283	1 626	1 484	1 090
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	4.9%	1.9%	1.9%	2.4%	4.1%	2.9%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	19.9%	7.4%	7.4%	9.0%	7.8%	5.4%

MBRR SA34e – Capital Expenditure on the upgrading of existing assets by asset class

WC012 Cederberg - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	38 741	32 995	32 995	41 662	23 927	20 684
Roads Infrastructure		-	-	-	8 018	2 474	2 474	32 617	9 225	5 468
Roads					8 018	2 474	2 474	32 617	9 225	5 468
Road Structures					-	-	-	-	-	-
Road Furniture					-	-	-	-	-	-
Capital Spares					-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection								-	-	-
Storm water Conveyance								-	-	-
Attenuation								-	-	-
Electrical Infrastructure		-	-	-	800	500	500	350	450	550
Power Plants					-	-	-	-	-	-
HV Substations					-	-	-	-	-	-
HV Switching Station					-	-	-	-	-	-
HV Transmission Conductors					-	-	-	-	-	-
MV Substations					-	-	-	-	-	-
MV Switching Stations					-	-	-	-	-	-
MV Networks					-	-	-	-	-	-
LV Networks					800	500	500	350	450	550
Capital Spares					-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	12 818	9 012	9 012	8 696	10 435	11 009
Dams and Weirs					-	-	-	-	-	-
Boreholes					-	-	-	-	-	-
Reservoirs					-	-	-	-	-	-
Pump Stations					-	-	-	-	-	-
Water Treatment Works					12 818	8 772	8 772	8 696	10 435	11 009
Bulk Mains					-	-	-	-	-	-
Distribution					-	240	240	-	-	-
Distribution Points					-	-	-	-	-	-
PRV Stations					-	-	-	-	-	-
Capital Spares					-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	17 105	21 009	21 009	-	3 817	3 658
Pump Station					-	-	-	-	-	-
Reticulation					-	-	-	-	-	-
Waste Water Treatment Works					17 105	21 009	21 009	-	3 817	3 658
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	-	-	-	90	6 992	6 992	-	-	-	
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	-	-	-	90	6 992	6 992	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	90	6 992	6 992	-	-	-	
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	-	-	-	500	204	204	1 500	400	200	
Operational Buildings	-	-	-	500	204	204	1 500	400	200	
Municipal Offices	-	-	-	500	204	204	1 500	400	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	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing as	1	-	-	-	39 330	40 192	40 192	43 162	24 327	20 884
Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	55.7%	59.9%	59.9%	63.4%	67.9%	55.7%
Upgrading of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	228.0%	233.0%	233.0%	238.3%	127.4%	103.7%

MBRR SA34c – Repairs and maintenance expenditure by asset class

WC012 Cederberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4 010	–	–	16 387	16 839	16 839	15 274	15 765	16 632
Roads Infrastructure		1 040	–	–	5 768	7 100	7 100	5 731	6 037	6 371
Roads		1 040			5 768	7 100	7 100	5 731	6 037	6 371
Road Structures					–	–	–	–	–	–
Road Furniture					–	–	–	–	–	–
Capital Spares					–	–	–	–	–	–
Storm water Infrastructure		–	–	–	1 399	864	864	712	748	788
Drainage Collection					–	–	–	–	–	–
Storm water Conveyance					1 399	864	864	712	748	788
Attenuation					–	–	–	–	–	–
Electrical Infrastructure		687	–	–	1 290	1 290	1 290	1 353	1 426	1 504
Power Plants					–	–	–	–	–	–
HV Substations					–	–	–	–	–	–
HV Switching Station					–	–	–	–	–	–
HV Transmission Conductors					–	–	–	–	–	–
MV Substations					–	–	–	–	–	–
MV Switching Stations					–	–	–	–	–	–
MV Networks					–	–	–	–	–	–
LV Networks		687			1 290	1 290	1 290	1 353	1 426	1 504
Capital Spares					–	–	–	–	–	–
Water Supply Infrastructure		1 167	–	–	2 375	2 193	2 193	2 657	2 471	2 606
Dams and Weirs					–	–	–	–	–	–
Boreholes					–	–	–	–	–	–
Reservoirs					–	–	–	–	–	–
Pump Stations					–	–	–	–	–	–
Water Treatment Works		47			1 575	701	701	970	1 023	1 079
Bulk Mains					–	–	–	–	–	–
Distribution		1 120			800	1 492	1 492	1 687	1 448	1 527
Distribution Points					–	–	–	–	–	–
PRV Stations					–	–	–	–	–	–
Capital Spares					–	–	–	–	–	–
Sanitation Infrastructure		998	–	–	4 605	4 491	4 491	4 157	4 382	4 623
Pump Station					–	–	–	–	–	–
Reticulation		998			3 955	4 071	4 071	4 010	4 227	4 460
Waste Water Treatment Works					650	420	420	146	155	163
Outfall Sewers					–	–	–	–	–	–
Toilet Facilities					–	–	–	–	–	–
Capital Spares					–	–	–	–	–	–
Solid Waste Infrastructure		119	–	–	950	901	901	665	701	740
Landfill Sites		119			950	901	901	665	701	740
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		454	-	-	7 167	7 499	7 499	7 657	8 067	8 405
Community Facilities		454	-	-	6 089	6 377	6 377	6 492	6 836	7 108
Halls		380	-	-	1 051	1 033	1 033	939	984	935
Centres					-	-	-	-	-	-
Crèches					-	-	-	-	-	-
Clinics/Care Centres					-	-	-	-	-	-
Fire/Ambulance Stations					-	-	-	-	-	-
Testing Stations					-	-	-	-	-	-
Museums					-	-	-	-	-	-
Galleries					-	-	-	-	-	-
Theatres					-	-	-	-	-	-
Libraries					7	6	6	20	21	22
Cemeteries/Crematoria	9				200	60	60	65	69	73
Police					-	-	-	-	-	-
Parks					-	-	-	-	-	-
Public Open Space	65				4 830	5 278	5 278	5 468	5 762	6 078
Nature Reserves					-	-	-	-	-	-
Public Ablution Facilities					-	-	-	-	-	-
Markets					-	-	-	-	-	-
Stalls					-	-	-	-	-	-
Abattoirs					-	-	-	-	-	-
Airports					-	-	-	-	-	-
Taxi Ranks/Bus Terminals					-	-	-	-	-	-
Capital Spares					-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	1 078	1 121	1 121	1 165	1 231	1 297
Indoor Facilities					-	-	-	-	-	-
Outdoor Facilities					1 078	1 121	1 121	1 165	1 231	1 297
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		245	-	-	860	951	951	799	845	893
Operational Buildings		245	-	-	860	951	951	799	845	893
Municipal Offices		245	-	-	860	951	951	799	845	893
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		47	-	-	135	135	135	144	152	160
Computer Equipment		47	-	-	135	135	135	144	152	160
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment					-	-	-	-	-	-
Machinery and Equipment		106	-	-	560	240	240	144	152	159
Machinery and Equipment		106	-	-	560	240	240	144	152	159
Transport Assets		1 295	-	-	1 771	3 338	3 338	1 905	2 006	2 110
Transport Assets		1 295	-	-	1 771	3 338	3 338	1 905	2 006	2 110
Land		-	-	-	-	-	-	-	-	-
Land					-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals					-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	6 158	-	-	26 880	29 002	29 002	25 925	26 987	28 359
R&M as a % of PPE		1.3%	0.0%	0.0%	4.6%	5.3%	5.3%	4.8%	4.5%	4.6%
R&M as % Operating Expenditure		2.8%	0.0%	0.0%	9.8%	10.3%	10.3%	9.2%	9.3%	8.6%

MBRR SA34d - Depreciation by asset class

WC012 Cederberg - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		10 773	13 227	13 301	14 370	14 077	14 077	14 782	15 581	16 438
Roads Infrastructure		3 033	3 480	3 595	3 859	3 707	3 707	3 892	4 102	4 328
Roads		3 033	3 480	3 595	3 859	3 707	3 707	3 892	4 102	4 328
Road Structures					-	-	-	-	-	-
Road Furniture					-	-	-	-	-	-
Capital Spares					-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection					-	-	-	-	-	-
Storm water Conveyance					-	-	-	-	-	-
Attenuation					-	-	-	-	-	-
Electrical Infrastructure		2 866	3 012	3 040	3 255	3 118	3 118	3 274	3 451	3 641
Power Plants					-	-	-	-	-	-
HV Substations					-	-	-	-	-	-
HV Switching Station					-	-	-	-	-	-
HV Transmission Conductors					-	-	-	-	-	-
MV Substations					-	-	-	-	-	-
MV Switching Stations					-	-	-	-	-	-
MV Networks					-	-	-	-	-	-
LV Networks		2 866	3 012	3 040	3 255	3 118	3 118	3 274	3 451	3 641
Capital Spares					-	-	-	-	-	-
Water Supply Infrastructure		2 983	2 831	2 816	3 352	2 997	2 997	3 147	3 317	3 499
Dams and Weirs					-	-	-	-	-	-
Boreholes					-	-	-	-	-	-
Reservoirs					-	-	-	-	-	-
Pump Stations					-	-	-	-	-	-
Water Treatment Works					-	-	-	-	-	-
Bulk Mains					-	-	-	-	-	-
Distribution		2 983	2 831	2 816	3 352	2 997	2 997	3 147	3 317	3 499
Distribution Points					-	-	-	-	-	-
PRV Stations					-	-	-	-	-	-
Capital Spares					-	-	-	-	-	-
Sanitation Infrastructure		1 468	1 740	1 743	1 797	2 147	2 147	2 255	2 377	2 508
Pump Station					-	-	-	-	-	-
Reticulation		1 468	1 740	1 743	1 797	2 147	2 147	2 255	2 377	2 508
Waste Water Treatment Works					-	-	-	-	-	-
Outfall Sewers					-	-	-	-	-	-
Toilet Facilities					-	-	-	-	-	-
Capital Spares					-	-	-	-	-	-
Solid Waste Infrastructure		423	2 164	2 106	2 106	2 108	2 108	2 214	2 334	2 462
Landfill Sites		423	2 164	2 106	2 106	2 108	2 108	2 214	2 334	2 462
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	331	387	524	528	558	558	586	618	652
Community Facilities	45	66	95	91	117	117	123	130	137
Halls	4	7	7	7	15	15	16	17	18
Centres				-	-	-	-	-	-
Crèches				-	-	-	-	-	-
Clinics/Care Centres				-	-	-	-	-	-
Fire/Ambulance Stations				-	-	-	-	-	-
Testing Stations				-	-	-	-	-	-
Museums	6	6	6	6	6	6	6	6	6
Galleries				-	-	-	-	-	-
Theatres				-	-	-	-	-	-
Libraries	27	45	70	69	72	72	75	79	83
Cemeteries/Crematoria	6	6	10	6	12	12	12	13	14
Police				-	-	-	-	-	-
Parks				-	-	-	-	-	-
Public Open Space	2	2	3	3	13	13	14	15	16
Nature Reserves				-	-	-	-	-	-
Public Ablution Facilities				-	-	-	-	-	-
Markets				-	-	-	-	-	-
Stalls				-	-	-	-	-	-
Abattoirs				-	-	-	-	-	-
Airports				-	-	-	-	-	-
Taxi Ranks/Bus Terminals				-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-
Sport and Recreation Facilities	286	321	429	437	441	441	463	488	515
Indoor Facilities				-	-	-	-	-	-
Outdoor Facilities	286	321	429	437	441	441	463	488	515
Capital Spares				-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments				-	-	-	-	-	-
Historic Buildings				-	-	-	-	-	-
Works of Art				-	-	-	-	-	-
Conservation Areas				-	-	-	-	-	-
Other Heritage				-	-	-	-	-	-
Investment properties	-	55	56	56	52	52	55	58	61
Revenue Generating	-	55	56	56	52	52	55	58	61
Improved Property		55	56	56	52	52	55	58	61
Unimproved Property				-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property				-	-	-	-	-	-
Unimproved Property				-	-	-	-	-	-
Other assets	122	137	142	140	144	144	151	159	168
Operational Buildings	122	137	142	140	144	144	151	159	168
Municipal Offices	122	137	142	140	144	144	151	159	168
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	-	50	50	24	72	72	76	80	84
Servitudes				-	-	-	-	-	-
Licences and Rights	-	50	50	24	72	72	76	80	84
Water Rights				-	-	-	-	-	-
Effluent Licenses				-	-	-	-	-	-
Solid Waste Licenses				-	-	-	-	-	-
Computer Software and Applications		50	50	24	72	72	76	80	84
Load Settlement Software Applications				-	-	-	-	-	-
Unspecified				-	-	-	-	-	-
Computer Equipment	217	206	173	210	464	464	488	514	542
Computer Equipment	217	206	173	210	464	464	488	514	542
Furniture and Office Equipment	689	577	526	619	548	548	575	606	639
Furniture and Office Equipment	689	577	526	619	548	548	575	606	639
Machinery and Equipment	450	426	461	503	667	667	701	739	780
Machinery and Equipment	450	426	461	503	667	667	701	739	780
Transport Assets	794	811	812	802	668	668	701	739	780
Transport Assets	794	811	812	802	668	668	701	739	780
Land	-	-	-	-	-	-	-	-	-
Land				-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals				-	-	-	-	-	-
Total Depreciation	1	13 376	15 876	16 045	17 253	17 252	18 115	19 094	20 144

MBRR SA35 - Future financial implications of the capital budget

WC012 Cederberg - Supporting Table SA35 Future financial implications of the capital budget				
Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework		
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand				
Capital expenditure	1			
Vote 1 - Executive and Council		81	30	50
Vote 2 - Office of Municipal Manager		–	–	–
Vote 3 - Financial Services		1 457	340	180
Vote 4 - Community Development Services		1 229	1 124	1 100
Vote 5 - Corporate and Strategic Services		2 260	1 000	660
Vote 6 - Engineering and Planning Services		63 065	33 345	35 517
Vote 7 - Risk Management and Legal Services		–	–	–
Total Capital Expenditure		68 091	35 839	37 507

MBRR SA36 - Detailed capital budget per municipal vote

WC012 Cederberg - Supporting Table SA36 Detailed capital budget											
Municipal Vote/Capital project	Ref	Program/Project description	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	2018/19 Medium Term Revenue & Expenditure Framework			Project information	
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
R thousand	4			6	3	3					
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>											
Vote 1 - Executive and Council		Upgrade Entrance & Beautification Of Graafwater	C	Yes	Community Facilities	Public Open Space	50	–	–	4	Renewal
Vote 1 - Executive and Council		Office Furniture/Equipment	C	Yes	Furniture and Office Equipment	Furniture and Office Equipment	10	30	50	All	New
Vote 1 - Executive and Council		Cdw Equipment	C	Yes	Furniture and Office Equipment	Furniture and Office Equipment	21	–	–	All	New
Vote 3 - Financial Services		Mscoa Hardware	B	Yes	Computer Equipment	Computer Equipment	500	100	100	All	New
Vote 3 - Financial Services		Office Furniture/Equipment	B	Yes	Furniture and Office Equipment	Furniture and Office Equipment	41	60	80	All	New
Vote 3 - Financial Services		Office Furniture/Equipment	B	Yes	Furniture and Office Equipment	Furniture and Office Equipment	–	100	–	All	New
Vote 3 - Financial Services		Filing Cabinets	B	Yes	Furniture and Office Equipment	Furniture and Office Equipment	–	80	–	All	New
Vote 3 - Financial Services		Office Furniture/Equipment	B	Yes	Furniture and Office Equipment	Furniture and Office Equipment	84	–	–	All	New
Vote 3 - Financial Services		Office Furniture/Equipment	B	Yes	Furniture and Office Equipment	Furniture and Office Equipment	33	–	–	All	New
Vote 3 - Financial Services		New Vehicles (Loan)	B	Yes	Transport Assets	Transport Assets	800	–	–	All	New
Vote 4 - Community Development Services		Office Furniture/Equipment	C	Yes	Furniture and Office Equipment	Furniture and Office Equipment	60	120	180	All	New
Vote 4 - Community Development Services		Provide Beehives For Small Businesses	C	Yes	Community Facilities	Markets	80	80	80	3	New
Vote 4 - Community Development Services		Taxi Ranks - Transport To Assist The Elderly To The Hospital	C	Yes	Community Facilities	Taxi Ranks/Bus Terminals	80	50	80	4	New
Vote 4 - Community Development Services		Provide A Facility For The Vulnerable Groups. (To Accommodate All Within Cederberg Municipal Area)	C	Yes	Community Facilities	Centres	50	30	–	5	New
Vote 4 - Community Development Services		Upgrade Community Facilities	F	Yes	Community Facilities	Halls	100	150	200	All	Renewal
Vote 4 - Community Development Services		Mrlg - Equipment	F	Yes	Computer Equipment	Computer Equipment	23	–	–	All	New
Vote 4 - Community Development Services		Entrance Upgrade & Beautification-Resorts Clanwilliam	F	Yes	Sport and Recreation Facilities	Outdoor Facilities	150	173	150	3	Renewal
Vote 4 - Community Development Services		Upgrade & Beautification: Caravan Park Ebay	F	Yes	Sport and Recreation Facilities	Outdoor Facilities	80	58	100	5	Renewal
Vote 4 - Community Development Services		Upgrade & Beautification: Caravan Park Lbay	F	Yes	Sport and Recreation Facilities	Outdoor Facilities	150	173	150	5	Renewal
Vote 4 - Community Development Services		Upgrade Sport Fields	F	Yes	Sport and Recreation Facilities	Outdoor Facilities	86	90	100	All	Renewal
Vote 4 - Community Development Services		Upgrade Current Sport Field And Develop New Sport Field	F	Yes	Sport and Recreation Facilities	Outdoor Facilities	80	–	10	2	Renewal
Vote 4 - Community Development Services		Fencing On Die Netbal En Tennis Baan.	F	Yes	Sport and Recreation Facilities	Outdoor Facilities	80	–	–	5	Renewal
Vote 4 - Community Development Services		Upgrade Existing Sport Field	F	Yes	Sport and Recreation Facilities	Outdoor Facilities	100	150	–	5	Renewal
Vote 4 - Community Development Services		Fencing And Upgrading Of Rugby Field	F	Yes	Sport and Recreation Facilities	Outdoor Facilities	60	–	–	6	New
Vote 4 - Community Development Services		Sport Grounds And Stadiums : Equipment	F	Yes	Machinery and Equipment	Machinery and Equipment	50	50	50	All	New
Vote 5 - Corporate and Strategic Services		Office Furniture/Equipment	C	Yes	Furniture and Office Equipment	Furniture and Office Equipment	100	400	250	All	New
Vote 5 - Corporate and Strategic Services		Building Upgrade	C	Yes	Operational Buildings	Municipal Offices	1 200	400	200	3	Upgrade
Vote 5 - Corporate and Strategic Services		Fencing Of Building	C	Yes	Operational Buildings	Municipal Offices	300	0	50	3	New
Vote 5 - Corporate and Strategic Services		Office Furniture/Equipment	C	Yes	Furniture and Office Equipment	Furniture and Office Equipment	50	–	–	4	New
Vote 5 - Corporate and Strategic Services		It Equipment & Software	C	Yes	Computer Equipment	Computer Equipment	150	100	80	All	New
Vote 5 - Corporate and Strategic Services		Upgrade It Server Room	C	Yes	Operational Buildings	Municipal Offices	300	–	–	All	Upgrade
Vote 5 - Corporate and Strategic Services		Provide Access To Wi-Fi	C	Yes	Computer Equipment	Computer Equipment	80	50	50	4	New
Vote 5 - Corporate and Strategic Services		Backup & Recovery Project	C	Yes	Computer Equipment	Computer Equipment	80	50	30	All	New

WC012 Cederberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	2018/19 Medium Term Revenue & Expenditure Framework			Project information	
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
R thousand	4			6	3	3					
Parent municipality:											
<i>List all capital projects grouped by Municipal Vote</i>											
Vote 6 - Engineering and Planning Services		Mig: Upgrade Roads And Stormwater Infrastructure - Citrusdal	A	Yes	Roads Infrastructure	Roads	12 750	5 647	5 468	2	Upgrade
Vote 6 - Engineering and Planning Services		Mig: Upgrade Bulk Water & Sewer Supply (Housing) - Clanwilliam	A	Yes	Sanitation Infrastructure	Waste Water Treatment Works	-	3 817	3 658	3	Upgrade
Vote 6 - Engineering and Planning Services		New 3 Meg Reservoir	A	Yes	Water Supply Infrastructure	Reservoirs	-	-	4 348	2	New
Vote 6 - Engineering and Planning Services		Mig: Upgrade Roads & Stormwater Clanwilliam - Ou Kaapse Weg	A	Yes	Roads Infrastructure	Roads	-	3 478	-	3	Upgrade
Vote 6 - Engineering and Planning Services		Human Settlement Development Grant	E	Yes	Sanitation Infrastructure	Reticulation	14 609	-	-	5	New
Vote 6 - Engineering and Planning Services		Roads: Equipment	A	Yes	Furniture and Office Equipment	Furniture and Office Equipment	80	92	100	All	New
Vote 6 - Engineering and Planning Services		Upgrade The Main Road In Clanwilliam	A	Yes	Roads Infrastructure	Roads	100	100	-	3	Upgrade
Vote 6 - Engineering and Planning Services		Tar And Maintain The Road - Rossouw Street, Alheit Street, Nortier Street, Visser Street, Voortrekker Street, Hoof	A	Yes	Roads Infrastructure	Roads	100	200	250	3	New
Vote 6 - Engineering and Planning Services		Pave The Following Roads/Streets: Vooltjie Street, Milner Street, Waterblom Street,	A	Yes	Roads Infrastructure	Roads	150	200	200	3	New
Vote 6 - Engineering and Planning Services		Speedbumps In Bosdorp	A	Yes	Roads Infrastructure	Roads	50	30	-	6	New
Vote 6 - Engineering and Planning Services		Tar All Roads In Citrusdal And Riverview. Fix Potholes Where Necessary. Upgrade Sidewalks. Road To	A	Yes	Roads Infrastructure	Roads	100	200	100	2	Renewal
Vote 6 - Engineering and Planning Services		Provide Speedbumps In St Peter, Nuweland, Ferrera Street, Bezuidenhout Street And Voortrekker Street	A	Yes	Roads Infrastructure	Roads	100	50	-	5	New
Vote 6 - Engineering and Planning Services		Tar More Roads	A	Yes	Roads Infrastructure	Roads	100	100	80	5	Renewal
Vote 6 - Engineering and Planning Services		Upgrade Sidewalks And Build New Sidewalks In Denne Street	A	Yes	Roads Infrastructure	Roads	50	-	-	4	Renewal
Vote 6 - Engineering and Planning Services		Build New Speed Bumps In Olenhout Street, Keertjie And Lambertsbaai Weg	A	Yes	Roads Infrastructure	Roads	50	-	-	4	New
Vote 6 - Engineering and Planning Services		Upgrade Storm Water System	A	Yes	Storm water Infrastructure	Drainage Collection	100	100	100	5	Renewal
Vote 6 - Engineering and Planning Services		Provide Storm Water Channel Curbs	A	Yes	Storm water Infrastructure	Storm water Conveyance	100	150	200	5	New
Vote 6 - Engineering and Planning Services		Sewerage: Equipment	A	Yes	Machinery and Equipment	Machinery and Equipment	100	200	300	All	New
Vote 6 - Engineering and Planning Services		Infra Sanitation Services Graafwater(Flush Toilets)	A	Yes	Sanitation Infrastructure	Reticulation	500	1 000	500	4	New
Vote 6 - Engineering and Planning Services		Sewerage: Equipment	A	Yes	Machinery and Equipment	Machinery and Equipment	50	-	-	4	New
Vote 6 - Engineering and Planning Services		Sewerage: Pump & Pypelining	A	Yes	Sanitation Infrastructure	Reticulation	80	-	-	4	New
Vote 6 - Engineering and Planning Services		Wsig : Capital	A	Yes	Water Supply Infrastructure	Water Treatment Works	8 696	10 435	11 009	4	Upgrade
Vote 6 - Engineering and Planning Services		Rbig -Clanwilliam / Lambert'S Bay Regional Water Supply And Desalination	A	Yes	Roads Infrastructure	Roads	19 767	-	-	5	Upgrade
Vote 6 - Engineering and Planning Services		Equipment & Meter Replacement	A	Yes	Water Supply Infrastructure	Distribution	350	450	550	All	New
Vote 6 - Engineering and Planning Services		Assist With Borehole For Water/Pompkamer	A	Yes	Water Supply Infrastructure	Boreholes	10	50	60	6	New
Vote 6 - Engineering and Planning Services		Upgrading Reservoir	A	Yes	Water Supply Infrastructure	Reservoirs	100	150	100	5	Renewal
Vote 6 - Engineering and Planning Services		Water: Equipment	A	Yes	Machinery and Equipment	Machinery and Equipment	145	-	-	4	New
Vote 6 - Engineering and Planning Services		Refuse: Equipment	A	Yes	Machinery and Equipment	Machinery and Equipment	100	138	150	All	New
Vote 6 - Engineering and Planning Services		Regional Waste Dump Site	A	Yes	Solid Waste Infrastructure	Waste Transfer Stations	500	1 000	1 500	All	New
Vote 6 - Engineering and Planning Services		Refuse: Equipment	A	Yes	Machinery and Equipment	Machinery and Equipment	50	-	-	4	New
Vote 6 - Engineering and Planning Services		Parks & Gardens: Equipment	A	Yes	Machinery and Equipment	Machinery and Equipment	100	115	130	All	New
Vote 6 - Engineering and Planning Services		Upgrade Ablution Facilities: Cemeteries Lambertsbaai	A	Yes	Community Facilities	Cemeteries/Crematoria	150	100	-	5	Renewal
Vote 6 - Engineering and Planning Services		Upgrade Current Playpark And Make It Safer. Provide Land For Playpark In Riverview	A	Yes	Community Facilities	Public Open Space	40	-	40	2	New
Vote 6 - Engineering and Planning Services		Provide Chairs And Tables In Playparks	A	Yes	Community Facilities	Public Open Space	80	80	50	5	New
Vote 6 - Engineering and Planning Services		Parks & Gardens: Equipment	A	Yes	Machinery and Equipment	Machinery and Equipment	50	-	-	4	New
Vote 6 - Engineering and Planning Services		Upgrade Of The Cemetery In Graafwater South. Provision Of Fencing And Cemeteries	A	Yes	Community Facilities	Cemeteries/Crematoria	100	-	-	4	New
Vote 6 - Engineering and Planning Services		Electricity : Equipment	A	Yes	Machinery and Equipment	Machinery and Equipment	150	200	250	All	New
Vote 6 - Engineering and Planning Services		Electricity : Upgrade Network	A	Yes	Electrical Infrastructure	LV Networks	350	450	550	All	Upgrade
Vote 6 - Engineering and Planning Services		Replacement Of Streetlights Elandsbaai	A	Yes	Electrical Infrastructure	LV Networks	50	40	-	5	Renewal
Vote 6 - Engineering and Planning Services		Streetlights Graafwater	A	Yes	Electrical Infrastructure	LV Networks	100	-	-	4	Renewal
Vote 6 - Engineering and Planning Services		Integrated National Electrification Programme	A	Yes	Electrical Infrastructure	MV Switching Stations	2 609	4 452	5 565	5	New
Vote 6 - Engineering and Planning Services		Streetlights & Spotlights	A	Yes	Electrical Infrastructure	LV Networks	100	50	30	3	New
Vote 6 - Engineering and Planning Services		Streetlights & Spotlights	A	Yes	Electrical Infrastructure	LV Networks	100	50	-	2	New
Vote 6 - Engineering and Planning Services		Streetlights & Spotlights	A	Yes	Electrical Infrastructure	LV Networks	100	100	100	5	New
Vote 6 - Engineering and Planning Services		Town Planning : Equipment	E	Yes	Furniture and Office Equipment	Furniture and Office Equipment	100	120	130	All	New
Parent Capital expenditure	1						68 091	35 839	37 507		

2.14 Legislation compliance status

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

1. Service Delivery and Implementation Plan
The detail SDBIP document is at a draft and is to be finalised after approval of the 2018/19 MTREF at least 30 days before the start of the next financial year directly aligned and informed by the 2018/19 MTREF.
2. In year reporting
Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipality's website.
3. Internship programme
The Municipality is participating in the Municipal Financial Management Internship programme and has employed 5 interns undergoing training in various divisions of the Financial Services Department. Currently a further 2 vacancies are in process of being filled. This process is expected to be finalised at the end of July 2018.
4. Budget and Treasury Office
The Budget and Treasury Office has been established. The unit needs to be further capacitated in order to fulfill its legislative objective and to be fully effective to deliver in terms of its mandate accordingly.
5. Audit Committee
An Audit Committee has been established and is fully functional.
6. Annual Report
Annual report is compiled in terms of the MFMA and National Treasury requirements.
7. MFMA Training
No MFMA training is currently underway. Skills Competency training is currently in progress at the municipality with only a few individuals in the final stages of the programme.
8. Policies
Budget related policies will be reviewed and updated if so required for final submission with the approval of the 2018/19 MTREF & outer two years.

2.15 Other supporting documents

All other supporting schedules not specifically addressed in this document are included below.

MBRR SA1 - Supporting detail to 'Budgeted Financial Performance'

WC012 Cederberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		46 302	35 712	65 341	63 308	63 308	63 308	63 308	67 107	70 730	74 620
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		16 379	4 383	27 033	22 437	22 437	22 437	22 437	23 784	25 068	26 447
Net Property Rates		29 922	31 329	38 308	40 871	40 871	40 871	40 871	43 323	45 662	48 173
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		65 173	69 772	78 037	80 827	80 827	80 827	80 827	86 356	91 018	96 024
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)		67	19	168	187	187	187	187	200	211	223
Net Service charges - electricity revenue		65 106	69 753	77 869	80 640	80 640	80 640	80 640	86 156	90 807	95 801
Service charges - water revenue	6										
Total Service charges - water revenue		14 682	23 431	25 198	28 568	28 568	28 568	28 568	30 282	31 916	33 672
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)		603	783	781	875	875	875	875	927	977	1 031
Net Service charges - water revenue		14 079	22 648	24 417	27 693	27 693	27 693	27 693	29 354	30 939	32 641
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		8 730	11 112	12 160	12 764	12 764	12 764	12 764	13 530	14 260	15 045
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		3 120	3 144	3 348	3 564	3 564	3 564	3 564	3 778	3 982	4 201
Net Service charges - sanitation revenue		5 611	7 968	8 812	9 200	9 200	9 200	9 200	9 752	10 278	10 844
Service charges - refuse revenue	6										
Total refuse removal revenue		5 274	7 130	7 611	8 728	8 728	8 728	8 728	9 879	10 413	10 986
Total landfill revenue					-	-			-	-	
less Revenue Foregone (in excess of one removal a week to indigent households)									-	-	
less Cost of Free Basis Services (removed once a week to indigent households)		354	379	380	429	429	429	429	455	479	505
Net Service charges - refuse revenue		4 920	6 752	7 231	8 299	8 299	8 299	8 299	9 425	9 934	10 481
Other Revenue											
Administrative Handling Fees		15 324	6 603	6 594	5	5	5	5	5	6	6
Advertisements					-	-	-	-	-	-	-
Application Fees for Land Usage					57	57	57	57	61	65	68
Beach and River Sand					5	5	5	5	5	6	6
Books					3	3	3	3	3	3	3
Building Plan Approval					666	666	666	666	706	744	785
Camping Fees					3 307	3 306	3 306	3 306	3 504	3 694	3 898
Cemetery and Burial					114	114	114	114	121	127	134
Clearance Certificates					44	44	44	44	46	49	52
Collection Charges		8 646			48	48	48	48	51	54	57
Commission					-	-	-	-	-	-	-
Consumables					18	18	18	18	19	20	21
Development Charges					2 200	2 200	2 200	2 200	2 332	2 458	2 593
Entrance Fees					423	423	423	423	448	472	498
Insurance Refund		211			-	-	-	-	-	-	-
Photocopies and Faxes					23	23	23	23	24	25	26
Request for Information					249	249	249	249	265	279	294
SETA					305	305	305	305	323	341	360
Staff Recoveries					130	130	130	130	138	145	153
Sub-division and Consolidation Fees					62	62	62	62	66	70	74
Tender documents					88	88	88	88	93	98	103
Valuation Services					22	22	22	22	23	24	25
Total 'Other' Revenue	1	24 181	6 603	6 594	7 769	7 768	7 768	7 768	8 234	8 680	9 156

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	43 691	49 212	51 627	60 749	63 205	63 205	63 205	73 353	75 512	79 665
Pension and UIF Contributions		7 408	7 667	8 279	9 270	9 538	9 538	9 538	11 680	12 279	12 953
Medical Aid Contributions		2 495	2 710	2 980	4 057	4 135	4 135	4 135	4 121	4 342	4 579
Overtime		3 055	3 250	3 651	1 538	3 405	3 405	3 405	3 729	3 928	4 145
Performance Bonus			3 636	4 040	-	121	121	121	76	80	84
Motor Vehicle Allowance		3 723	4 026	4 306	4 595	4 717	4 717	4 717	4 894	5 158	5 442
Cellphone Allowance				318	430	450	450	450	471	497	522
Housing Allowances		357	862	867	946	543	543	543	528	555	588
Other benefits and allowances		8 346	4 166	4 477	2 952	4 175	4 175	4 175	4 029	4 251	4 483
Pay ments in lieu of leav e			458	612	600	800	800	800	811	854	898
Long service awards		252	318	325	381	316	316	316	346	365	385
Post-retirement benefit obligations	4	1 652	1 925	1 861	2 200	2 050	2 050	2 050	2 274	2 396	2 528
sub-total	5	70 978	78 230	83 344	87 718	93 454	93 454	93 454	106 311	110 217	116 272
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	70 978	78 230	83 344	87 718	93 454	93 454	93 454	106 311	110 217	116 272
Contributions recognised - capital											
List contributions by contract											
									-	-	-
									-	-	-
									-	-	-
									-	-	-
									-	-	-
									-	-	-
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property , Plant & Equipment		13 376	15 876	16 045	17 253	17 252	17 252	17 252	18 115	19 094	20 144
Lease amortisation					-	-	-	-	-	-	-
Capital asset impairment					-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE					-	-	-	-	-	-	-
Total Depreciation & asset impairment	10	13 376	15 876	16 045	17 253	17 252	17 252	17 252	18 115	19 094	20 144
Bulk purchases											
Electricity Bulk Purchases		57 229	62 722	66 737	68 235	68 396	68 396	68 396	73 347	77 308	81 560
Water Bulk Purchases		1 030	500	860	1 000	833	833	833	890	938	990
Total bulk purchases	1	58 260	63 222	67 597	69 235	69 229	69 229	69 229	74 237	78 246	82 550
Transfers and grants											
Cash transfers and grants		-	-	-	870	1 381	1 381	1 381	844	890	940
Non-cash transfers and grants		-	-	-	-	663	663	663	55	25 582	12 614
Total transfers and grants	1	-	-	-	870	2 044	2 044	2 044	899	26 472	13 554
Contracted services											
Accounting and Auditing					1 476	1 012	1 012	1 012	1 213	1 593	1 317
Audit Committee					30	28	28	28	28	29	31
Building Contractors					-	-	-	-	-	-	-
Burial Services					5	12	12	12	10	11	12
Catering Services					212	253	253	253	474	499	526
Collection					250	150	150	150	75	79	83
Commissions and Committees					100	50	50	50	50	53	56
Ecological					65	-	-	-	-	-	-
Employee Wellness					150	150	150	150	100	105	111
Engineering Services (Civil)					400	445	445	445	149	156	165
Engineering Services (Electrical)					-	984	984	984	-	-	-
Human Resources					250	350	350	350	250	263	278
Hygiene Services					-	2	2	2	5	5	5
Inspection Fees					63	33	33	33	35	37	39
Laboratory Services					343	374	374	374	300	316	334
Land and Quantity Surveyors					-	500	500	500	500	527	556
Legal Advice and Litigation					500	400	400	400	130	137	145
Maintenance of Buildings and Facilities					1 969	2 019	2 019	2 019	1 850	1 947	1 954
Maintenance of Equipment					5 130	5 799	5 799	5 799	4 354	4 524	4 774
Maintenance of Unspecified Assets					30	175	175	175	313	-	-
Management of Informal Settlements					15	278	278	278	700	738	779
Occupational Health and Safety					100	97	97	97	50	53	56
Organisational					150	585	585	585	1 578	1 583	1 676
Project Management					403	2 306	2 306	2 306	300	316	333
Removal of Structures and Illegal Signs					-	3	3	3	6	6	6
Research and Advisory					330	362	362	362	349	359	203
Safeguard And Security					1 820	2 249	2 249	2 249	2 661	2 806	2 960
Security Services					320	395	395	395	150	158	167
Sewerage Services					250	120	120	120	72	76	80
Stage and Sound Crew					125	35	35	35	70	74	78
Traffic Fines Management					1 000	768	768	768	1 000	1 054	1 112
Translators, Scribes and Editors					15	10	10	10	10	11	12
Valuer and Assessors					-	100	100	100	100	105	111
sub-total	1	-	-	-	15 501	20 043	20 043	20 043	16 881	17 620	17 959
Allocations to organs of state:											
Electricity					-	-	-	-	-	-	-
Water					-	-	-	-	-	-	-
Sanitation					-	-	-	-	-	-	-
Other					-	-	-	-	-	-	-
Total contracted services		-	-	-	15 501	20 043	20 043	20 043	16 881	17 620	17 959

Other Expenditure										
Collection costs		568	2 230	601						
Contributions to 'other' provisions										
Consultant fees		24 328								
Audit fees		2 797								
General expenses	3	23 576	59 624	47 279						
Advertising, Publicity and Marketing		180			307	227	227	227	197	207
Assets less than the Capitalisation Threshold					1 640	962	962	962	653	680
Audit Fees (external)					2 500	3 519	3 519	3 519	4 500	4 743
Bank Charges		745			954	784	784	784	800	843
Commision - Prepaid Electricity		972			1 250	1 250	1 250	1 250	1 000	1 054
Computer Service					1 674	718	718	718	585	616
Courier and Delivery Services					70	48	48	48	50	53
Deeds					45	25	25	25	30	32
Drivers Licences and Permits					150	150	150	150	160	169
Entertainment		118			136	111	111	111	94	99
Full Time Union Representative					50	65	65	65	69	73
Hire Charges					1 248	1 490	1 490	1 490	650	686
Insurance Underwriting (Broker's Fee)					20	24	24	24	15	16
Insurance Underwriting (Excess Payments)		584			80	80	80	80	—	—
Insurance Underwriting (Premiums)					900	909	909	909	600	632
Licences (Motor Vehicle)		168			144	224	224	224	150	158
Licences (Radio and Television)					3	5	5	5	1	1
Operating Leases					350	364	364	364	342	360
Postage/Stamp/Fracking Machines					1	1	1	1	1	1
Printing, Publications and Books		984			979	858	858	858	841	886
Professional Bodies, Membership and Subscription					1 139	1 049	1 049	1 049	1 161	1 224
Registration Fees					595	605	605	605	365	385
Remuneration of Ward Committees					382	382	382	382	408	430
Resettlement Cost					50	10	10	10	11	11
Signage					10	15	15	15	17	18
Skills Development Fund Levy					608	854	854	854	743	753
SMS Bulk Message Service					15	15	15	15	16	17
Software Licences					20	3	3	3	2	3
Telemetric Systems					150	65	65	65	16	17
Telephone, Fax, Telegraph and Telex		1 994			1 256	1 196	1 196	1 196	1 256	1 324
Travel Agency and Visa's					—	—	—	—	—	—
Travel and Subsistence					1 151	1 154	1 154	1 154	1 358	1 435
Uniform and Protective Clothing					1 092	923	923	923	726	716
Vehicle Tracking					258	358	358	358	—	—
Workmen's Compensation Fund					456	456	456	456	487	513
Total 'Other' Expenditure	1	57 014	61 854	47 881	19 683	18 899	18 899	18 899	17 304	18 155
Repairs and Maintenance										
Employee related costs	8				12 275	12 607	12 607	12 607	13 939	14 691
Other materials					4 270	5 790	5 790	5 790	4 013	4 227
Contracted Services					7 592	8 099	8 099	8 099	6 610	6 635
Other Expenditure		6 158			2 744	2 506	2 506	2 506	1 362	1 434
Total Repairs and Maintenance Expenditure	9	6 158	—	—	26 880	29 002	29 002	29 002	25 925	26 987

MBRR SA2 - Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

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 Services	Vote 4 - Community Development Services	Vote 5 - Corporate and Strategic Services	Vote 6 - Engineering and Planning	Vote 7 - Risk Management and Legal Services	Total
R thousand	1								
Revenue By Source									
Property rates		—	—	43 323	—	—	—	—	43 323
Service charges - electricity revenue		—	—	—	—	—	86 156	—	86 156
Service charges - water revenue		—	—	—	—	—	29 354	—	29 354
Service charges - sanitation revenue		—	—	—	—	—	9 752	—	9 752
Service charges - refuse revenue		—	—	—	—	—	9 425	—	9 425
Service charges - other		—	—	—	—	—	—	—	—
Rental of facilities and equipment		—	—	—	410	89	—	—	499
Interest earned - external investments		—	—	1 899	—	—	—	—	1 899
Interest earned - outstanding debtors		—	—	3 082	—	—	—	—	3 082
Dividends received		—	—	—	—	—	—	—	—
Fines, penalties and forfeits		—	—	2	20 170	—	14	—	20 185
Licences and permits		—	—	—	—	—	—	—	—
Agency services		—	—	—	3 175	—	—	—	3 175
Other revenue		—	—	481	4 095	485	3 173	—	8 234
Transfers and subsidies		40 104	—	1 908	8 006	—	15 090	192	65 300
Gains on disposal of PPE		—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		40 104	—	50 694	35 857	574	152 964	192	280 384
Expenditure By Type									
Employee related costs		852	3 151	18 480	28 918	9 340	44 315	1 255	106 311
Remuneration of councillors		5 429	—	—	—	—	—	—	5 429
Debt impairment		—	—	22 086	15 924	—	—	—	38 009
Depreciation & asset impairment		—	—	3 333	—	—	14 782	—	18 115
Finance charges		—	—	8 289	—	—	—	—	8 289
Bulk purchases		—	—	—	—	—	74 237	—	74 237
Other materials		104	45	122	1 651	396	3 952	—	6 269
Contracted services		458	258	1 896	4 317	3 402	6 272	279	16 881
Transfers and grants		145	—	—	604	150	—	—	899
Other expenditure		1 918	391	8 705	1 242	3 414	1 515	121	17 304
Loss on disposal of PPE		—	—	—	—	—	—	—	—
Total Expenditure		8 906	3 844	62 910	52 655	16 702	145 073	1 655	291 744
Surplus/(Deficit)		31 198	(3 844)	(12 216)	(16 798)	(16 128)	7 891	(1 463)	(11 360)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		21	—	—	23	—	58 430	—	58 473
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		31 218	(3 844)	(12 216)	(16 775)	(16 128)	66 321	(1 463)	47 113

MBRR SA3 - Supporting detail to 'Budgeted Financial Position'

WC012 Cederberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
ASSETS											
Call investment deposits	2				2 000		-	-	-	-	-
Other current investments		5 073					-	-	-	-	-
Total Call investment deposits		5 073	-	-	2 000	-	-	-	-	-	-
Consumer debtors											
Consumer debtors	2	75 823	50 648	56 923	99 204	101 286	101 286	101 286	123 372	146 649	171 208
Less: Provision for debt impairment		(39 816)	(23 023)	(30 449)	(68 017)	(67 521)	(67 521)	(67 521)	(89 606)	(112 884)	(137 443)
Total Consumer debtors		36 008	27 625	26 473	31 187	33 765	33 765	33 765	33 765	33 765	33 765
Debt impairment provision											
Balance at the beginning of the year					52 389	46 899	46 899	46 899	67 521	89 606	112 884
Contributions to the provision					15 627	20 622	20 622	20 622	22 085	23 278	24 559
Bad debts written off					-	-	-	-	-	-	-
Balance at end of year		-	-	-	68 017	67 521	67 521	67 521	89 606	112 884	137 443
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	698 870	739 497	764 423	875 075	831 522	831 522	831 522	899 613	935 452	972 960
Leases recognised as PPE		-			5 000	-	-	-			
Less: Accumulated depreciation		240 750	254 940	268 997	289 341	286 124	286 124	286 124	304 108	323 064	343 063
Total Property, plant and equipment (PPE)	2	458 120	484 557	495 427	590 734	545 398	545 398	545 398	595 505	612 388	629 896
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-			-	-	-	-	-	-	-
Current portion of long-term liabilities		3 896	2 481	3 039	3 344	3 441	3 441	3 441	3 843	4 343	5 244
Total Current liabilities - Borrowing		3 896	2 481	3 039	3 344	3 441	3 441	3 441	3 843	4 343	5 244
Trade and other payables											
Trade and other creditors	2	52 767	52 822	39 968	31 394	33 494	33 494	33 494	32 294	32 294	32 294
Unspent conditional transfers		2 501	2 414	32 315	-	-	-	-	-	-	-
VAT					2 872	744	744	744	744	744	744
Total Trade and other payables		55 268	55 236	72 283	34 266	34 237	34 237	34 237	33 037	33 037	33 037
Non current liabilities - Borrowing											
Borrowing	4	18 693	20 174	19 012	18 464	18 329	18 329	18 329	15 675	12 124	8 170
Finance leases (including PPP asset element)					-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		18 693	20 174	19 012	18 464	18 329	18 329	18 329	15 675	12 124	8 170
Provisions - non-current											
Retirement benefits		26 644	67 469	70 582	32 756	28 839	28 839	28 839	32 638	36 642	40 866
List other major provision items											
Long-service Awards		38 340			3 735	3 171	3 171	3 171	3 370	3 578	3 799
Refuse landfill site rehabilitation		-			58 826	67 463	67 463	67 463	70 424	73 544	76 836
Other		-					-	-			
Total Provisions - non-current		64 984	67 469	70 582	95 317	99 474	99 474	99 474	106 431	113 764	121 501
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		391 618	431 724	448 044	486 903	459 955	459 955	459 955	499 099	546 212	558 834
GRAP adjustments								-			
Restated balance		391 618	431 724	448 044	486 903	459 955	459 955	459 955	499 099	546 212	558 834
Surplus/(Deficit)		33 081	16 320	11 911	60 177	39 144	39 144	39 144	47 113	12 622	15 556
Appropriations to Reserves											
Transfers from Reserves	1										
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)		424 699	448 044	459 955	547 080	499 099	499 099	499 099	546 212	558 834	574 390
Reserves											
Housing Development Fund											
Capital replacement		4 000									
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	4 000	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	428 699	448 044	459 955	547 080	499 099	499 099	499 099	546 212	558 834	574 390

MBRR SA9 - Social, economic and demographic statistics and assumptions

WC012 Cederberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions											
Description of economic indicator	Ref.	2001 Census	2007 Survey	2011 Census	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics											
Population		32	34	38	42	50	50	53	53	54	54
Females aged 5 - 14		5	5	5	5	6	6	6	6	6	6
Males aged 5 - 14		4	4	4	4	4	4	5	5	1	1
Females aged 15 - 34		13	13	14	15	15	15	16	7	7	7
Males aged 15 - 34		14	15	2	17	17	17	17	7	7	7
Unemployment		3	3	4	4	4	4	4	4	4	4
Monthly household income (no. of households)											
No income	1, 12										
R1 - R1 600											
R1 601 - R3 200		1 600	1 700	1 800	1 900	1 900	2 100	2 150	2 160	2 200	2 200
R3 201 - R6 400		465	475	477	485	490	500	505	510	520	520
R6 401 - R12 800		810	820	836	850	855	860	863	880	900	900
R12 801 - R25 600		4 755	4 760	4 775	4 785	4 790	4 800	4 812	4 900	4 915	4 915
R25 601 - R51 200		6 836	6 838	6 848	6 850	6 860	6 870	6 877	6 900	6 910	6 910
R52 201 - R102 400		5 615	5 625	5 630	5 640	5 645	5 650	5 689	5 690	5 690	5 690
R102 401 - R204 800		2 830	2 830	2 833	2 830	2 840	2 850	2 860	2 862	2 865	2 865
R204 801 - R409 600		1 700	1 700	1 708	1 715	1 720	1 725	1 727	1 728	1 730	1 730
R409 601 - R819 200		195	195	200	202	202	202	204	205	206	206
> R819 200		40	40	45	55	55	60	70	71	72	72
Poverty profiles (no. of households)											
< R2 060 per household per month	13	1 600	1 700	1 800	1900.00	1900.00	1900.00	2100.00	2150.00	2160.00	2200.00
Insert description	2										
Household/demographics (000)											
Number of people in municipal area		31 704	34 240	38 420	40	42	50	50	53	53	54
Number of poor people in municipal area		4 000	4 100	4 550	5	5	5	5	5	5	6
Number of households in municipal area		7 300	7 380	7 400	0	0	0	0	0	0	0
Number of poor households in municipal area		1 600	1 700	1 800	0	0	0	0	0	0	0
Definition of poor household (R per month)		1 600	1 700	1 800	1 900	1 900	1 900	2 100	2 150	2 160	2 200
Housing statistics											
Formal	3	8 900	9 080	9 200	9 320	9 350	9 350	9 600	9 730	9 750	9 799
Informal		380	400	400	700	800	900	1 200	1 300	1 400	1 500
Total number of households		9 280	9 480	9 600	10 020	10 150	10 250	10 800	11 030	11 150	11 299
Dwellings provided by municipality	4	-	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s		-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	5	-	-	-	-	-	-	-	-	-	-
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-
Economic											
Inflation/inflation outlook (CPIX)	6							3.8%	6.4%	5.8%	5.8%
Interest rate - borrowing								9.0%	9.0%	9.0%	9.0%
Interest rate - investment								0.0%	2.0%	2.0%	2.0%
Remuneration increases								5.3%	7.4%	6.1%	6.2%
Consumption growth (electricity)								15.0%	1.9%	15.0%	15.0%
Consumption growth (water)								5.0%	6.4%	5.0%	5.0%
Collection rates											
Property tax/service charges	7							91.0%	91.0%	91.0%	91.0%
Rental of facilities & equipment								95.0%	95.0%	95.0%	95.0%
Interest - external investments								100.0%	100.0%	100.0%	100.0%
Interest - debtors								5.0%	5.0%	5.0%	5.0%
Revenue from agency services								100.0%	100.0%	100.0%	100.0%

MBRR SA11 - Property rates summary

WC012 Cederberg - Supporting Table SA11 Property rates summary										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:	1									
Date of valuation:										
Financial year valuation used					2016/17			2016/17		
Municipal by-law s 6 in place? (Y/N)	2				Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)					Yes			Yes		
Municipal partnership s38 used? (Y/N)					No	No	No	No	No	No
No. of assistant valuers (FTE)	3				1	1	1	1	1	1
No. of data collectors (FTE)	3				4	4	4	4	4	4
No. of internal valuers (FTE)	3				-	-	-	-	-	-
No. of external valuers (FTE)	3				2	2	2	2	2	2
No. of additional valuers (FTE)	4				-	-	-	-	-	-
Valuation appeal board established? (Y/N)					Yes			Yes		
Implementation time of new valuation roll (mths)					01/07/2016			01/07/2016		
No. of properties	5				11 200	11 200	11 200	11 250	11 250	11 250
No. of sectional title values	5				272	272	272	272	272	272
No. of unreasonably difficult properties s7(2)					1	1	1	1	1	1
No. of supplementary valuations					1	1	1	1	1	1
No. of valuation roll amendments					1	1	1	1	1	1
No. of objections by rate payers					90	50	50	50	50	50
No. of appeals by rate payers					40	40	40	40	40	40
No. of successful objections	8				40	40	40	40	40	40
No. of successful objections > 10%	8				40	40	40	40	40	40
Supplementary valuation					yes	yes	yes	yes	yes	yes
Public service infrastructure value (Rm)	5				-	-	-	-	-	-
Municipality owned property value (Rm)					-	-	-	-	-	-
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)					-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)					-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)					-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)					0	0	0	0	0	0
Valuation reductions-public worship (Rm)					0	0	0	0	0	0
Valuation reductions-other (Rm)					-	-	-	-	-	-
Total valuation reductions:		-	-	-	0	0	0	0	0	0
Total value used for rating (Rm)	5				0	0	0			
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5				0	0	0			
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)					Yes	Yes	Yes	Yes		
Special rating area used? (Y/N)					No			No		
Phasing-in properties s21 (number)					No	No	No	No		
Rates policy accompanying budget? (Y/N)					Yes			Yes		
Fixed amount minimum value (R'000)					0			0		
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6				60	63	67	71		
Rate revenue expected to collect (R'000)	6				57	60	64	67		
Expected cash collection rate (%)					95.0%	87.0%	90.0%	91.0%	91.0%	95.0%
Special rating areas (R'000)	7				-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)					0	0	0	0	0	0
Rebates, exemptions - pensioners (R'000)					1	1	1	1	1	1
Rebates, exemptions - bona fide farm. (R'000)					11	11	11	11	11	11
Rebates, exemptions - other (R'000)					4	4	5	5	5	5
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		-	-	-	16	17	17	17	17	17

MBRR SA12a - Property rates by category (current year)

WC012 Cederberg - Supporting Table SA12a Property rates by category (current year)										
Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.
Current Year 2017/18										
Valuation:										
No. of properties		6 003	449	–	1 670	63	1 512	ex cempt	3	1 400
No. of sectional title property values		173						ex cempt		
No. of unreasonably difficult properties s7(2)		1	1	–	1	–	–	ex cempt		
No. of supplementary valuations		1	1	–	1	1	1	ex cempt		
Supplementary valuation (Rm)		–	–	–	–	–	–	ex cempt		
No. of valuation roll amendments		1	1	–	1	1	1	ex cempt		
No. of objections by rate-payers		35	–	–	35	–	–	ex cempt		
No. of appeals by rate-payers		15	–	–	–	–	–	ex cempt		
No. of appeals by rate-payers finalised		15	–	–	–	–	–	ex cempt		
No. of successful objections	5	1	–	–	–	–	–	ex cempt		
No. of successful objections > 10%	5	1	–	–	–	–	–	ex cempt		
Estimated no. of properties not valued		–	–	–	–	–	–	ex cempt		
Years since last valuation (select)		2	2	2	2	2	2	ex cempt		
Frequency of valuation (select)		4	4	4	4	4	4	ex cempt		
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	ex cempt		
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	ex cempt		
Phasing-in properties s21 (number)								ex cempt		
Combination of rating types used? (Y/N)		No	No	No	No	No	No	ex cempt		
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	ex cempt		
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	ex cempt		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		–						ex cempt		
Valuation reductions-nature reserves/park (Rm)		0						ex cempt		
Valuation reductions-mineral rights (Rm)		–						ex cempt		
Valuation reductions-R15,000 threshold (Rm)		0	–	–	–	–	–	ex cempt		
Valuation reductions-public worship (Rm)		0	–	–	–	–	–	ex cempt		
Valuation reductions-other (Rm)	2							ex cempt		
Total valuation reductions:										
Total value used for rating (Rm)	6	0	0	0	0	0	ex cempt	ex cempt		
Total land value (Rm)	6	–	–	–	–	–	ex cempt	ex cempt		
Total value of improvements (Rm)	6	–	–	–	–	–	ex cempt	ex cempt		
Total market value (Rm)	6	0	0	0	0	0	ex cempt	ex cempt		
Rating:										
Average rate	3	50 000	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)		49	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	95.0%	95.0%	0.0%	95.0%	100.0%	ex cempt	ex cempt	95.0%	0.0%
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		0	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		1	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		11	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		4								
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,eductns,discs (R'000)										

MBRR SA12b - Property rates by category (Budget year)

WC012 Cederberg - Supporting Table SA12b Property rates by category (budget year)										
Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.
Budget Year 2018/19										
Valuation:										
No. of properties		6 003	449	–	1 670	63	1 512	ex cempt	3	1 400
No. of sectional title property values		173						ex cempt		
No. of unreasonably difficult properties s7(2)		1	1	–	1	–	–	ex cempt		
No. of supplementary valuations		1	1	–	1	1	1	ex cempt		
Supplementary valuation (Rm)		–	–	–	–	–	–	ex cempt		
No. of valuation roll amendments		1	1	–	1	1	1	ex cempt		
No. of objections by rate-payers		35	–	–	35	–	–	ex cempt		
No. of appeals by rate-payers		15	–	–	–	–	–	ex cempt		
No. of appeals by rate-payers finalised		15	–	–	–	–	–	ex cempt		
No. of successful objections	5	1	–	–	–	–	–	ex cempt		
No. of successful objections > 10%	5	1	–	–	–	–	–	ex cempt		
Estimated no. of properties not valued		–	–	–	–	–	–	ex cempt		
Years since last valuation (select)		2	2	2	2	2	2	ex cempt		
Frequency of valuation (select)		4	4	4	4	4	4	ex cempt		
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	ex cempt		
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	ex cempt		
Phasing-in properties s21 (number)								ex cempt		
Combination of rating types used? (Y/N)		No	No	No	No	No	No	ex cempt		
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	ex cempt		
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	ex cempt		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)								ex cempt		
Valuation reductions-nature reserves/park (Rm)								ex cempt		
Valuation reductions-mineral rights (Rm)								ex cempt		
Valuation reductions-R15,000 threshold (Rm)		0	–	–	–	–	–	ex cempt		
Valuation reductions-public worship (Rm)		0	–	–	–	–	–	ex cempt		
Valuation reductions-other (Rm)	2							ex cempt		
Total valuation reductions:										
Total value used for rating (Rm)	6	0	0	0	0	0	ex cempt	ex cempt		
Total land value (Rm)	6	–	–	–	–	–	ex cempt	ex cempt		
Total value of improvements (Rm)	6	–	–	–	–	–	ex cempt	ex cempt		
Total market value (Rm)	6	0	0	0	0	0	exempt	exempt		
Rating:										
Average rate	3	1.000000	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)		52	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	95.0%	95.0%	0.0%	95.0%	100.0%	ex cempt	ex cempt	95.0%	0.0%
Special rating areas (R'000)									–	
Rebates, exemptions - indigent (R'000)		0	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		1	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		11	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		4								
Phase-in reductions/discouts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)										

MBRR SA13a - Service Tariffs by category

WC012 Cederberg - Supporting Table SA13a Service Tariffs by category									
Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Property rates (rate in the Rand)	1								
Residential properties		fixed rate in the rand				0.0115	0.0122	0.0129	0.0137
Residential properties - vacant land		fixed rate in the rand				0.0115	0.0122	0.0129	0.0137
Formal/informal settlements		fixed rate in the rand				-	-	-	-
Small holdings		fixed rate in the rand				0.0031	0.0032	0.0034	0.0034
Farm properties - used		fixed rate in the rand				0.0031	0.0032	0.0034	0.0034
Farm properties - not used		fixed rate in the rand				0.0031	0.0032	0.0034	0.0034
Industrial properties		fixed rate in the rand				0.0158	0.0158	0.0167	0.0167
Business and commercial properties		fixed rate in the rand				0.0158	0.0158	0.0167	0.0167
Communal land - residential		fixed rate in the rand				0.0158	0.0158	0.0167	0.0167
Communal land - small holdings		fixed rate in the rand				0.0158	0.0158	0.0167	0.0167
Communal land - farm property		fixed rate in the rand				0.0158	0.0158	0.0167	0.0167
Communal land - business and commercial		fixed rate in the rand				0.0158	0.0158	0.0167	0.0167
Communal land - other		fixed rate in the rand				0.0158	0.0158	0.0167	0.0167
State-owned properties		fixed rate in the rand				0.0158	0.0158	0.0167	0.0167
Municipal properties		Market				exempt	exempt	exempt	exempt
Public service infrastructure		Land & Impr.				0.0122	0.0125	0.0133	0.0148
Privately owned towns serviced by the State trust land		fixed rate in the rand				0.0122	0.0125	0.0133	0.0148
Restitution and redistribution properties		exempt				exempt	exempt	exempt	exempt
Protected areas		Yes				exempt	exempt	exempt	exempt
National monuments properties		Uniform				Uniform	exempt	exempt	exempt
						-	-	-	-
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						50 000	50 000	50 000	50 000
Indigent rebate or exemption						40	40	40	40
Pensioners/social grants rebate or exemption						40	40	40	40
Temporary relief rebate or exemption						-	-	-	-
Bona fide farmers rebate or exemption						75	75	75	75
Other rebates or exemptions	2					-	-	-	-
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)		rand per month				95	101	107	113
Service point - vacant land (Rands/month)						-	-	-	-
Water usage - flat rate tariff (c/kl)						-	-	-	-
Water usage - life line tariff						-	-	-	-
Water usage - Block 1 (c/kl)		0 - 25 kilolitre	0 - 25	0 - 25		6	7	8	8
Water usage - Block 2 (c/kl)		26 - 50 kilolitre	26 - 50	26 - 50		8	9	10	10
Water usage - Block 3 (c/kl)		51 - 75 kilolitre	51 - 75	51 - 75		9	10	11	12
Water usage - Block 4 (c/kl)		75 +kilolitre	75 +kilolitre	75 +kilolitre		16	18	19	21
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)		rand per month				27	28	30	32
Service point - vacant land (Rands/month)		rand per month				83	88	90	93
Waste water - flat rate tariff (c/kl)		Monthly fixed price R				125	133	142	147
Volumetric charge - Block 1 (c/kl)						-	-	-	-
Volumetric charge - Block 2 (c/kl)						-	-	-	-
Volumetric charge - Block 3 (c/kl)						-	-	-	-
Volumetric charge - Block 4 (c/kl)						-	-	-	-
Other	2	additional toilet more than 3							
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)						251	270	291	312
Service point - vacant land (Rands/month)						377	405	435	468
FBE						1	1	2	2
Life-line tariff - meter		Domestic Users				-	-	-	-
Life-line tariff - prepaid		Conventional meters				-	-	-	-
Flat rate tariff - meter (c/kwh)		Basic (Single phase) -				-	-	-	-
Flat rate tariff - prepaid (c/kwh)		Basic (Three phase) -				1	1	1	1
Meter - IBT Block 1 (c/kwh)		Electricity (R/kWu)				-	-	-	-
Meter - IBT Block 2 (c/kwh)		(1st 50 units + Basic levy				-	-	-	-
Meter - IBT Block 3 (c/kwh)						-	-	-	-
Meter - IBT Block 4 (c/kwh)						-	-	-	-
Meter - IBT Block 5 (c/kwh)		Prepaid meters Indigent 20				2	2	2	2
Prepaid - IBT Block 1 (c/kwh)		Electricity Indigent (R/kWu)				2	2	2	2
Prepaid - IBT Block 2 (c/kwh)		(1st 50 units per calendar				2	2	2	2
Prepaid - IBT Block 3 (c/kwh)		Prepaid meters: 20 Amp				-	-	-	-
Prepaid - IBT Block 4 (c/kwh)		Electricity (R/kWu) 1-500				-	-	-	-
Prepaid - IBT Block 5 (c/kwh)		Electricity (R/kWu) 500 -				-	-	-	-
		Electricity (R/kWu) 2000 +				-	-	-	-
Other	2					-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee		fixed rate per month				84	89	95	101
80l bin - once a week		fixed rate per month				-	-	-	-
250l bin - once a week		fixed rate per month				-	-	-	-

MBRR SA13b - Service Tariffs by category – explanatory

WC012 Cederberg - Supporting Table SA13b Service Tariffs by category - explanatory									
Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Exemptions, reductions and rebates (Rands)									
<i>[Insert lines as applicable]</i>			Rebates,		160 000	173 000	187 000	202 000	214 120
			Rebates,		840 000	907 000	980 000	1 058 000	1 121 480
			Rebates,		10 500 000	11 000 000	11 000 000	11 100 000	11 766 000
			Rebates,		3 809 000	4 114 000	4 443 000	4 798 000	5 085 880
Water tariffs									
<i>[Insert blocks as applicable]</i>		(fill in thresholds)	0 - 25		6	7	7	8	8
		(fill in thresholds)	26 - 50		8	8	9	10	11
		(fill in thresholds)	51 - 75		9	10	10	11	12
		(fill in thresholds)	75 +kilolitre		16	17	18	19	20
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
<i>[Insert blocks as applicable]</i>		(fill in structure)	Basic		27	28	30	32	34
		(fill in structure)	Open stands		83	88	90	93	98
		(fill in structure)	Per		125	133	142	147	156
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
<i>[Insert blocks as applicable]</i>		(fill in thresholds)	251	270	275	281	298	298	298
		(fill in thresholds)	377	405	412	420	445	445	445
		(fill in thresholds)	1	1	1	1	1	1	1
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)	1	1	1	1	1	1	1
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)	2	2	2	2	2	2	2
		(fill in thresholds)	2	2	2	2	2	2	2
		(fill in thresholds)	2	2	2	2	2	2	2

PROPERTY RATES	2017/18	2018/19	% Change
Residential	0.01153	0.01222	6.00%
Farm Properties			
Agricultural (80% REBATE TARIFF)	0.00231	N/A	N/A
Agricultural (75% REBATE TARIFF)	0.00288	0.00306	6.00%
Business & Commercial (No Rebate)	0.00217	0.00230	6.00%
Residential (No Rebate)	0.00271	0.00287	6.00%
Small Holdings			
Agricultural	0.00231	0.00245	6.00%
Business & Commercial (No Rebate)	0.01153	0.01223	6.00%
Residential (No Rebate)	0.01153	0.01223	6.00%
Commercial/Business	0.01491	0.01580	6.00%
Government			
Educational; Hospitals; Schools	0.01491	0.01580	6.00%
Police	0.01491	0.01580	6.00%

WATER	2017/18	2018/19	% Change
AVAILABILITY CHARGE ON EMPTY STANDS (ANNUAL)	657.77	697.24	6.00%
DOMESTIC USERS, RESIDENTIAL			
Basic Charge	107.14	113.57	6.00%
Per kilolitre, per month			
0 - 25 kilolitre	7.31	7.75	6.00%
26 - 50 kilolitre	8.97	9.51	6.00%
51 - 75 kilolitre	10.43	11.05	6.00%
75+ kilolitre	18.11	19.19	6.00%
Drought Season Tariffs (as allowed by Council)			
0 - 25 kilolitre	8.77	9.30	6.00%
26 - 50 kilolitre	10.77	16.15	50.00%
51 - 75 kilolitre	12.51	21.89	75.00%
75+ kilolitre	21.73	38.03	75.00%
BUSINESS			
Basic Charge	167.58	177.63	6.00%
Per Kilolitre, per month	12.90	13.68	6.00%
Drought Season Tariffs (as allowed by Council)	15.48	27.10	75.00%
OLD AGE HOMES, CHURCHES			
Per Kilolitre (Per Month)			
0 - 25 kilolitre	6.04	6.40	6.00%
26 - 50 kilolitre	7.55	8.00	6.00%
51 - 75 kilolitre	10.67	11.31	6.00%
75+ kilolitre	16.00	16.97	6.00%
SCHOOLS, HOSPITALS, SPORT CLUBS			
Per kilolitre, per month			
0 - 25 kilolitre	6.04	6.41	6.00%
26 - 50 kilolitre	7.55	8.01	6.00%
51 - 75 kilolitre	10.67	11.31	6.00%
75+ kilolitre	16.00	16.96	6.00%

REFUSE	2017/18	2018/19	% Change
HOUSEHOLDS			
Basic Charge (Indigent clients excluded) (Infrastructure levy Households)	16.97	18.05	6.40%
Households: once per week	81.93	94.22	15.00%
BUSINESSES			
Basic Charge (Businesses) (Infrastructure levy Business)	141.91	150.99	6.40%
Removal: once per week	91.29	104.98	15.00%
2 times per week	167.58	192.71	15.00%
3 times per week	255.44	293.75	15.00%
4 times per week	346.42	398.38	15.00%
More than 4 times per week	440.56	506.64	15.00%
SPECIAL RATES			
Schools	168.68	179.48	6.40%
School residences	252.36	268.51	6.40%
Church and halls	85.02	90.46	6.40%
Nursary schools	85.02	90.46	6.40%
Hospital	252.36	268.51	6.40%
Old age homes	499.33	531.28	6.40%

SEWERAGE	2017/18	2018/19	% Change
AVAILABILITY FEES (YEARLY)	1 120.35	1 187.57	6.00%
BASIC CHARGE (MONTHLY)	28.20	29.89	6.00%
FLUSH TOILETS			
Households (Standard Levy)	141.10	149.57	6.00%
Businesses			
1-3 Toilets	141.10	149.57	6.00%
More than 3 Toilets (per additional toilet)	47.04	49.86	6.00%
Hotels and Flats (per toilet)	94.08	99.72	6.00%
Schools and Hostels (per toilet)	45.28	47.99	6.00%
Old age homes (per toilet)	45.28	47.99	6.00%
Special Rates (monthly)			
All churches and halls	349.44	370.40	6.00%
SAPS	1 441.62	1 528.12	6.00%
Hospital	1 223.74	1 297.16	6.00%
Wine Cellars	1 127.81	1 195.48	6.00%
SUCTION TANKS PER LOAD			
Within working hours			
Single Load	96.61	102.41	6.00%
Double Load	183.63	194.65	6.00%
Outside Municipal area	523.67	555.09	6.00%
Rate per km outside municipal area	8.20	8.69	6.00%
After hours, weekends and public holidays			
Single Load	523.67	555.09	6.00%
Double Load	691.18	732.65	6.00%
Outside Municipal area	691.18	732.65	6.00%
Rate per km outside municipal area	8.23	8.72	6.00%

ELECTRICITY	2017/18	2018/19	% Change
AVAILABILITY FEES ON EMPTY PLOTS (LEVY PER ANNUM)	181.03	193.41	6.84%
DOMESTIC USERS			
Conventional meters			
Basic (Single phase) - (R/month)	275.79	294.65	6.84%
Basic (Three phase) - (R/month)	412.94	441.19	6.84%
Electricity (R/kWu)	1.45	1.54	6.84%
Prepaid meters Indigent 20 Amp			
Electricity Indigent (R/kWu) 51 - 100 kWu/month.	1.05	1.13	6.84%
Prepaid meters: 20 Amp single phase			
Electricity (R/kWu) 1-500 kWu/month.	1.72	1.83	6.84%
Electricity (R/kWu) 500 - 2000 kWu/month.	1.72	1.83	6.84%
Electricity (R/kWu) 2000 + kWu/month.	1.72	1.83	6.84%
Prepaid meters: Single phase > 20 amp; 3 phase all levels			
Basic	43.87	46.87	6.84%
Capacity Charge	3.29	3.52	6.84%
Electricity (R/kWu) 1-500 kWu/month.	1.50	1.60	6.84%
BUSINESS USERS			
Conventional meters			
Basic (R/month) single phase	494.50	528.32	6.84%
Basic (R/month) three phase	525.30	561.23	6.84%
Electricity (R/kWu)	1.59	1.70	6.84%
Prepaid meters 20 Amp, single phase			
Electricity (R/kWu)	1.89	2.02	6.84%
Prepaid meters > 20 Amp & Three phase			
Electricity (R/kWu) 1-500 kWu/month.	1.62	1.73	6.84%
Electricity (R/kWu) 500 - 2000 kWu/month.	1.62	1.73	6.84%
Capacity Charge	3.29	3.52	6.84%
LOW VOLTAGE FARMERS			
Basic per month	543.41	580.58	6.84%
Electricity (R/kWu)	1.65	1.76	6.84%
INSTITUTIONS - MONTHLY BASIC AND USAGE CHARGE			
GROUP 1			
State support schools and residences	795.17	849.56	6.84%
Private Schools and residences	795.17	849.56	6.84%
Old Age Homes	795.17	849.56	6.84%
State support nursery schools	795.17	849.56	6.84%
Private nursery schools	795.17	849.56	6.84%
Registered Churches	795.17	849.56	6.84%
Energy (R/kWu)	1.27	1.36	6.84%
GROUP 2			
Private Sport clubs, fields and buildings	233.59	249.56	6.84%
Golf clubs	233.59	249.56	6.84%
Public Sportgrounds and buildings (Under local government)	233.59	249.56	6.84%
Electricity (R/kWu)	1.27	1.35	6.84%

MBRR SA15 - Investment particulars by type

WC012 Cederberg - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		5 073	-	-	2 000	-	-	-	-	-
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	5 073	-	-	2 000	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		5 073	-	-	2 000	-	-	-	-	-

MBRR SA16 - Investment particulars by maturity

WC012 Cederberg - Supporting Table SA16 Investment particulars by maturity														
Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Ys/Months												
Parent municipality														
N/A - Only a call account														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

MBRR SA17 – Borrowing

WC012 Cederberg - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality										
Annuity and Bullet Loans		18 693	20 174	19 012	18 464	18 329	18 329	15 675	12 124	8 170
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	18 693	20 174	19 012	18 464	18 329	18 329	15 675	12 124	8 170
Total Borrowing	1	18 693	20 174	19 012	18 464	18 329	18 329	15 675	12 124	8 170
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

MBRR SA38 – Consolidated detailed operational projects

WC012 Cederberg - Supporting Table SA38 Consolidated detailed operational projects								
Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	2018/19 Medium Term Revenue & Expenditure Framework		
						Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	4				6			
Parent municipality:								
<i>List all operational projects grouped by Municipal Vote</i>								
Vote 1 - Executive and Council		Improve and Sustain basic service delivery and infrastructure development		A	Yes	-	-	-
Vote 1 - Executive and Council		Implement strategies to ensure financial viability and economically sustainability		B	Yes	-	-	-
Vote 1 - Executive and Council		Good Governance, Community Development and Public Participation		C	Yes	8 906	9 388	9 904
Vote 1 - Executive and Council		Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty		D	Yes	-	-	-
Vote 1 - Executive and Council		Enable a resilient, sustainable, quality and inclusive living environment and human settlements. i.e Housing development and informal settlement upgrade		E	Yes	-	-	-
Vote 1 - Executive and Council		To Facilitate social cohesion, safe and healthy communities		F	Yes	-	-	-
Vote 1 - Executive and Council		Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council		G	Yes	-	-	-
Vote 2 - Office of Municipal Manager		Improve and Sustain basic service delivery and infrastructure development		A	Yes	-	-	-
Vote 2 - Office of Municipal Manager		Implement strategies to ensure financial viability and economically sustainability		B	Yes	-	-	-
Vote 2 - Office of Municipal Manager		Good Governance, Community Development and Public Participation		C	Yes	3 844	4 049	4 271
Vote 2 - Office of Municipal Manager		Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty		D	Yes	-	-	-
Vote 2 - Office of Municipal Manager		Enable a resilient, sustainable, quality and inclusive living environment and human settlements. i.e Housing development and informal settlement upgrade		E	Yes	-	-	-
Vote 2 - Office of Municipal Manager		To Facilitate social cohesion, safe and healthy communities		F	Yes	-	-	-
Vote 2 - Office of Municipal Manager		Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council		G	Yes	-	-	-
Vote 3 - Financial Services		Improve and Sustain basic service delivery and infrastructure development		A	Yes	-	-	-
Vote 3 - Financial Services		Implement strategies to ensure financial viability and economically sustainability		B	Yes	62 910	66 622	69 921
Vote 3 - Financial Services		Good Governance, Community Development and Public Participation		C	Yes	-	-	-
Vote 3 - Financial Services		Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty		D	Yes	-	-	-
Vote 3 - Financial Services		Enable a resilient, sustainable, quality and inclusive living environment and human settlements. i.e Housing development and informal settlement upgrade		E	Yes	-	-	-
Vote 3 - Financial Services		To Facilitate social cohesion, safe and healthy communities		F	Yes	-	-	-
Vote 3 - Financial Services		Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council		G	Yes	-	-	-
Vote 4 - Community Development Services		Improve and Sustain basic service delivery and infrastructure development		A	Yes	-	-	-
Vote 4 - Community Development Services		Implement strategies to ensure financial viability and economically sustainability		B	Yes	-	-	-
Vote 4 - Community Development Services		Good Governance, Community Development and Public Participation		C	Yes	10 280	8 839	9 330
Vote 4 - Community Development Services		Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty		D	Yes	1 673	1 787	1 912
Vote 4 - Community Development Services		Enable a resilient, sustainable, quality and inclusive living environment and human settlements. i.e Housing development and informal settlement upgrade		E	Yes	1 765	1 860	1 962
Vote 4 - Community Development Services		To Facilitate social cohesion, safe and healthy communities		F	Yes	38 937	41 037	43 187
Vote 4 - Community Development Services		Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council		G	Yes	-	-	-
Vote 5 - Corporate and Strategic Services		Improve and Sustain basic service delivery and infrastructure development		A	Yes	-	-	-
Vote 5 - Corporate and Strategic Services		Implement strategies to ensure financial viability and economically sustainability		B	Yes	-	-	-
Vote 5 - Corporate and Strategic Services		Good Governance, Community Development and Public Participation		C	Yes	5 644	5 949	6 277
Vote 5 - Corporate and Strategic Services		Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty		D	Yes	-	-	-
Vote 5 - Corporate and Strategic Services		Enable a resilient, sustainable, quality and inclusive living environment and human settlements. i.e Housing development and informal settlement upgrade		E	Yes	-	-	-
Vote 5 - Corporate and Strategic Services		To Facilitate social cohesion, safe and healthy communities		F	Yes	-	-	-
Vote 5 - Corporate and Strategic Services		Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council		G	Yes	11 058	11 655	12 295
Vote 6 - Engineering and Planning Services		Improve and Sustain basic service delivery and infrastructure development		A	Yes	136 639	143 617	151 514
Vote 6 - Engineering and Planning Services		Implement strategies to ensure financial viability and economically sustainability		B	Yes	-	-	-
Vote 6 - Engineering and Planning Services		Good Governance, Community Development and Public Participation		C	Yes	4 479	4 719	4 978
Vote 6 - Engineering and Planning Services		Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty		D	Yes	-	-	-
Vote 6 - Engineering and Planning Services		Enable a resilient, sustainable, quality and inclusive living environment and human settlements. i.e Housing development and informal settlement upgrade		E	Yes	3 954	29 669	16 897
Vote 6 - Engineering and Planning Services		To Facilitate social cohesion, safe and healthy communities		F	Yes	-	-	-
Vote 6 - Engineering and Planning Services		Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council		G	Yes	-	-	-
Vote 7 - Risk Management and Legal Services		Improve and Sustain basic service delivery and infrastructure development		A	Yes	-	-	-
Vote 7 - Risk Management and Legal Services		Implement strategies to ensure financial viability and economically sustainability		B	Yes	-	-	-
Vote 7 - Risk Management and Legal Services		Good Governance, Community Development and Public Participation		C	Yes	1 655	1 733	1 651
Vote 7 - Risk Management and Legal Services		Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty		D	Yes	-	-	-
Vote 7 - Risk Management and Legal Services		Enable a resilient, sustainable, quality and inclusive living environment and human settlements. i.e Housing development and informal settlement upgrade		E	Yes	-	-	-
Vote 7 - Risk Management and Legal Services		To Facilitate social cohesion, safe and healthy communities		F	Yes	-	-	-
Vote 7 - Risk Management and Legal Services		Development and transformation to the institution to provide a people-centered human resources and administrative service to citizens, staff and Council		G	Yes	-	-	-
Parent operational expenditure	1					291 744	330 924	334 099

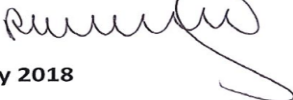
2.16 Manager's quality certificate

Municipal Manager Quality Certificate

I **LOUIS VOLSCHENK**, municipal manager of CEDERBERG MUNICIPALITY,
Hereby Certify that the 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 Annual budget and
supporting documents are consistent with the Integrated Development Plan of
the Municipality,

Print Name: **LOUIS VOLSCHENK**

Municipal Manager of **CEDERBERG MUNICIPALITY**

Signature: 

Date: **31 May 2018**

