Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

✉ 20
HERMANUS
7200

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FINANCE DIRECTORATE

Navrae:
Imibuzo: Bernard King
Enquiries:

VERW./REF :
U VERW./YOUR REF.

Datum:
Isuku: 2 September 2021
Date:

To Prospective Lenders

INVITATION FOR PROPOSALS FOR LONG TERM LOAN FINANCE

The Overstrand Municipality hereby invites interested parties to submit long term borrowing proposals (rand-denominated) pursuant of its intention to raise an external loan facility for the amount of R150 million, as per the approved 2021/2022 MTREF budget, in order to finance expenditure in terms of section 46(1)(a) of the Local Government: Municipal Finance Management Act, 2003 (Act no. 56 of 2003).

Purpose: R150 000 000 facility - Overstrand Infrastructure relating to Electricity, Water and Sewage projects.

	2021/2022	**2022/2023**	**2023/2024**
	Facility of R50 million	**Facility of R50 million**	**Facility of R50 million**
Amount of debt	R50 000 000	R50 000 000	R50 000 000
Term of debt	10-15 years	10-15 years	10-15 years
Interest rate	Fixed	Fixed	Fixed
Loan method	Annuity Loan Formula	Annuity Loan Formula	Annuity Loan Formula
Payment of interest	Semi-annually	Semi-annually	Semi-annually
Debt security	The debt is to be unsecured.	The debt is to be unsecured.	The debt is to be unsecured.
Anticipated date of debt issue	April 2022	April 2023	April 2024

The long term loan to Overstrand Municipality is intended to finance a portion of the capital budget for the 2021/2022 MTREF, as per the attached 2021/2022 MTREF capital program for external loan funding.

The following documents, as per section 4 of the Municipal Regulations on Debt Disclosure, are attached for your perusal:

- Audited Financial statements for the years ended 30 June 2019 and 30 June 2020 and unaudited financial statements for the year ended 30 June 2021. It is

also hereby confirmed that the financial statements for the respective financial years were submitted for audit within the legislated submission dates of 31 August 2019, 31 October 2020 and 31 August 2021 respectively.

- Approved budget for 2021/2022 and indicative years 2022/2023 and 2023/2024
- Approved Integrated Development Plan for 2021/2022
- Existing Debt Repayment schedule pertaining to long term debt

Proposals must also include the following:

- An indicative fixed interest rate to be quoted, should be an All-in-Rate, including internal funding costs, commitment fees, credit spread, reserving costs, stamps and any other fees.
- An indicative interest rate as at 22 September 2021 must be quoted for evaluation purposes.
- A firm indication must be given as to how the indicative fixed interest rate may be influenced for the 2nd and 3rd tranches. In this regard prospective lenders are to indicate which benchmark/index/base rate will influence the All-in-Rate, as well as the extent thereof. Prospective lenders must submit 5 years' historical data on the movement in their particular benchmark/index/base rate.
- The proposal must also include a draft loan agreement stipulating the salient terms and conditions.
- Proposals must be valid for a period of 90 days from the closing date.

Prospect lenders are allowed to include proposals for other types of financing / funding / loan periods, to be considered in relation to the financial benefit to the municipality and which terms and conditions must be acceptable for the municipality, in considering acceptance of those proposals.

The document cover of the proposal must be endorsed with the wording "**Proposal for long term loan finance 2021/2022 MTREF**" and must be deposited in **Box No. 7** at the offices of the Overstrand Municipality, Magnolia Avenue, Hermanus.

Please Note:

- **Written proposals are to reach the municipality by 1 October 2021 at 12:00**.
- The box is generally open 24 hours a day, 7 days a week.
- The size of the deposit box slot is 28cm x 2.5cm. Documents exceeding this size must be delivered during office hours, where an official from Supply Chain Management will accompany the depositor for placement in the box.
- Lenders should ensure that proposals are delivered timeously to the correct address as late proposals will not be accepted for consideration.

- Proposals that are deposited in the incorrect box will not be considered.
- Proposals received by mail will not be accepted.

When the deposit box is opened on the due date and time, only the name of the institution submitting a proposal will be recorded. Thereafter, proposals will be studied and prospective lenders will be contacted accordingly.

Any enquiries relating to this matter should be directed to:

Bernard King
Tel. 028 – 313 8154
bking@overstrand.gov.za

Lorraine Botma
Tel. 028 – 313 8079
lbotma@overstrand.gov.za

DGI O'Neill
MUNICIPAL MANAGER
Overstrand Municipality, PO Box 20, **HERMANUS,** 7200

Notice No. 123/2021

CAPITAL BUDGET 2021/22-2023/24 MTREF

						2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET
Area	**Local Area**	**Ward**	**Project Description**	**Project Manager**	**Funding Source**	**COUNCIL FUNDED**	**COUNCIL FUNDED**	**COUNCIL FUNDED**
			ELECTRICITY			**18 000 000**	**9 100 000**	**15 000 000**
Gansbaai	Gansbaai	Multi-ward GB Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F1/4)	D Maree	EL22/23/24	17 000 000	2 100 000	5 000 000
Hermanus	Hermanus	Ward 03	HERMANUS MV LV UPGRADE/REPLACEMENT(F1/2)	K d Plessis	EL23/24		3 000 000	6 000 000
Kleinmond	Kleinmond	Ward 09	KLEINMOND MV LV NETWORK UPGRADE(F1/2)	K d Plessis	EL23/24		2 000 000	2 000 000
Hermanus	Hawston	Ward 08	HAWSTON MV LV UPGRADE REPLACEMENT(F1/2)	K d Plessis	EL23/24		2 000 000	2 000 000
Overstrand	Overstrand	Overstrand	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CON	S Muller	EL22	1 000 000		
			WATER			**16 100 000**	**22 000 000**	**19 000 000**
Overstrand	Overstrand	Overstrand	REFURBISHMENT OF BULK WATER PIPELINES	H Blignaut	EL22/23/24	3 000 000	2 000 000	1 500 000
Overstrand	Overstrand	Overstrand	FENCING AT WATER INSTALLATIONS	H Blignaut	EL22/23	700 000	500 000	
Overstrand	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/3)	H Blignaut	EL22/23/24	10 000 000	10 000 000	7 000 000
Overstrand	Overstrand	Overstrand	WATER FACILITIES CONTINGENCY	H Blignaut	EL22/23/24	400 000	500 000	500 000
Kleinmond	KM/BB/PB	Multi-ward KM Area	REFURBISHMENT OF KLEINMOND BUFFELS RIVER WTW	H Blignaut	EL23/24		6 000 000	6 000 000
Kleinmond	KM/BB/PB	Multi-ward KM Area	ACCESS ROADS TO KLEINMOND BUFFELS RIVER WTW UPGF	H Blignaut	EL22	2 000 000		
Kleinmond	Bettiesbay	Ward 10	NEW VOORBERG BOOSTER PUMP STATION	H Blignaut	EL23		3 000 000	
Gansbaai	Gansbaai	Multi-ward Gb Area	NEW BOOSTER PUMP STATION GANSBAAI TO DE KELDERS A	H Blignaut	EL24			2 000 000
Gansbaai	Gansbaai	Multi-ward Gb Area	REFURBISH KRAAIBOSCH PUMP STATION AND PIPELINE	H Blignaut	EL24			2 000 000
			SEWAGE			**15 900 000**	**18 900 000**	**16 000 000**
Overstrand	Overstrand	Overstrand	SEWERAGE FACILITIES CONTINGENCY	H Blignaut	EL22/23/24	650 000	700 000	700 000
Kleinmond	Kleinmond	Ward 09	KLEINMOND SEWER NETWORK EXTENSION	H Blignaut	EL23/24		4 000 000	3 300 000
Kleinmond	Kleinmond	Multi-ward KM Area	KLEINMOND WWTW REFURBISH UPGRADE (F1/3)	H Blignaut	EL22/23/24	3 450 000	8 000 000	3 000 000
Gansbaai	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION (F1/2)	H Blignaut	EL22	4 000 000		
Overstrand	Overstrand	Overstrand	FENCING AT SEWERAGE INSTALLATIONS (F1/2)	H Blignaut	EL22	800 000		
Overstrand	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS (F1/3)	H Blignaut	EL22/23/24	4 000 000	5 000 000	4 000 000
Overstrand	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS (F3/3)	H Blignaut	WSIG			
Hermanus	Hermanus	Multi-ward HM Area	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE DEWA	H Blignaut	EL22	3 000 000		
Hermanus	Hawston	Ward 08	HAWSTON WWTW REFURBISH AND UPGRADE	H Blignaut	EL24			5 000 000
Hermanus	Hermanus	Multi-ward HM Area	REFURBISH HERMANUS WWTW TREATED EFFLUENT IRRIGA	H Blignaut	EL23		1 200 000	
			GRAND TOTAL			**50 000 000**	**50 000 000**	**50 000 000**

Overstrand Municipality
Audited Annual Financial Statements
for the year ended 30 June 2019

AUDITOR-GENERAL
SOUTH AFRICA

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29 November 2019

OVERSTRAND MUNICIPALITY
AUDITED ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2019

APPROVAL OF THE AUDITED ANNUAL FINANCIAL STATEMENTS

I am responsible for the preparation of these annual financial statements, which are set out on pages 1 to 72, in terms of Section 126(1)(a) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors, loans made to Councillors, if any, and payments made to Councillors for loss of office, if any, as disclosed in the notes of these annual financial statement are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

CC Groenewald
Municipal Manager

28 November 2019

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29 November 2019

General Information

Legal form of entity	Municipality Demarcation WC032
Nature of business and principal activities	Local Government
The following is included in the scope of operation	Provision of basic services, eg. electricity, water, sanitation and refuse
Executive Mayor	Ald D Coetzee
Deputy Mayor	Cllr E Gillion
Speaker	Ald A Coetsee
Grading of local authority	Grade 3
Accounting Officer	Mr CC Groenewald
Chief Financial Officer (CFO)	Ms SG Reyneke-Naude
Business address	Magnolia Street Hermanus Western Cape South Africa 7200
Postal address	PO Box 20 Hermanus Western Cape South Africa 7200
Bankers	Absa Group Limited
Auditors	Auditor-General of South Africa
Governing legislation	Local Government: Municipal Finance Management Act, No. 56 of 2003
Contact information	028 313 8000 enquiries@overstrand.gov.za www.overstrand.gov.za

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Statement of Financial Position as at 30 June 2019

Figures in Rand	Note(s)	2019	2018 Restated*
Assets			
Current Assets			
Inventories	9	39,086,299	32,351,538
Operating lease asset		721,910	696,408
Receivables from exchange transactions	10	23,339,777	24,879,185
Receivables from non-exchange transactions	11	29,785,114	20,358,292
VAT receivable	12	11,212,563	6,872,433
Consumer debtors	13	73,481,466	64,957,088
Other assets	8	11,411	10,277
Cash and cash equivalents	14	533,187,506	474,967,328
		710,826,046	**625,092,549**
Non-Current Assets			
Investment property	2	119,697,500	113,951,000
Property, plant and equipment	3	3,385,091,861	3,346,195,212
Intangible assets	4	8,596,755	6,698,891
Heritage assets	5	124,182,197	124,182,197
Other financial assets	6	50,523,542	44,594,781
Other assets	8	8,670	20,081
		3,688,100,525	**3,635,642,162**
Total Assets		**4,398,926,571**	**4,260,734,711**
Liabilities			
Current Liabilities			
Other financial liabilities	16	39,724,556	33,448,403
Payables from exchange transactions	18	97,420,404	98,032,346
Consumer deposits	19	40,019,681	38,462,167
Employee benefit obligation	7	3,912,891	3,643,627
Unspent conditional grants and receipts	15	12,589,924	21,776,160
Provisions	17	29,097,225	26,146,544
		222,764,681	**221,509,247**
Non-Current Liabilities			
Other financial liabilities	16	422,933,052	408,657,652
Employee benefit obligation	7	108,913,863	98,747,053
Provisions	17	113,242,881	106,303,622
		645,089,796	**613,708,327**
Total Liabilities		**867,854,477**	**835,217,574**
Net Assets		**3,531,072,094**	**3,425,517,137**
Reserves			
Housing development fund		3,263,614	3,258,817
Accumulated surplus		3,527,808,480	3,422,258,320
Total Net Assets		**3,531,072,094**	**3,425,517,137**

* See Note 43

AUDITOR-GENERAL SOUTH AFRICA
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29 November 2019

Statement of Financial Performance

Figures in Rand	Note(s)	2019	2018 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	20	648,200,079	590,111,535
Rental of facilities and equipment		6,340,863	5,615,719
Agency services		4,912,994	4,148,923
Licences and permits		2,526,365	2,526,908
Other income	21	30,028,074	32,625,735
Investment revenue	22	45,960,105	34,174,702
Gain on disposal of assets and liabilities		-	28,095,850
Fair value adjustments		6,695,262	11,031,754
Total revenue from exchange transactions		**744,663,742**	**708,331,126**
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	23	233,274,257	215,762,844
Transfer revenue			
Government grants and subsidies	25	185,036,029	180,720,836
Public contributions and donations	26	26,418,172	4,834,149
Fines, penalties and forfeits		24,734,386	31,637,624
Total revenue from non-exchange transactions		**469,462,844**	**432,955,453**
Total revenue		**1,214,126,586**	**1,141,286,579**
Expenditure			
Employee related costs	27	367,857,729	296,682,085
Remuneration of councillors	28	10,573,228	10,137,692
Depreciation and amortisation	29	129,659,351	129,937,864
Impairment loss/reversal of impairments	30	1,444,354	4,908,414
Finance costs	31	44,920,621	46,128,610
Lease rentals on operating lease		330,049	670,100
Debt Impairment	32	17,948,502	18,012,606
Bulk purchases	33	242,613,624	225,843,568
Contracted services	34	186,758,283	167,078,552
Transfers and subsidies	24	485,850	1,800,008
Loss on disposal of assets and liabilities		609,917	-
Materials		47,091,469	40,900,026
General expenses	35	58,278,653	55,056,202
Total expenditure		**1,108,571,630**	**997,155,727**
Surplus for the year		**105,554,956**	**144,130,852**

* See Note 43

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29 November 2019

Statement of Changes in Net Assets

Figures in Rand	Housing development fund	Accumulated surplus	Total net assets
Opening balance as previously reported	3,251,243	3,293,898,213	3,297,149,456
Adjustments			
Prior year adjustments	2,414	(15,765,585)	(15,763,171)
Balance at 01 July 2017 as restated*	**3,253,657**	**3,278,132,628**	**3,281,386,285**
Changes in net assets			
Surplus for the year	-	144,130,852	144,130,852
Transfers to/(from) housing development fund	5,160	(5,160)	-
Total changes	5,160	144,125,692	144,130,852
Opening balance as previously reported	3,258,817	3,439,498,782	3,442,757,599
Adjustments			
Prior year adjustments	-	(17,240,461)	(17,240,461)
Restated* Balance at 01 July 2018 as restated*	**3,258,817**	**3,422,258,321**	**3,425,517,138**
Changes in net assets			
Surplus for the year	-	105,554,956	105,554,956
Transfers to/(from) housing development fund	4,797	(4,797)	-
Total changes	4,797	105,550,159	105,554,956
Balance at 30 June 2019	**3,263,614**	**3,527,808,480**	**3,531,072,094**

* See Note 43

AUDITOR-GENERAL SOUTH AFRICA
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29 November 2019

Cash Flow Statement

Figures in Rand	Note(s)	2019	2018 Restated*
Cash flows from operating activities			
Receipts			
Taxation		231,321,763	213,851,463
Sale of goods and services		643,619,610	590,741,761
Grants		175,849,793	196,066,719
Interest income		45,960,105	34,174,702
Other receipts		82,273,908	75,405,520
		1,179,025,179	1,110,240,165
Payments			
Employee costs		(357,421,655)	(320,064,395)
Suppliers		(242,613,624)	(225,843,568)
Finance costs		(44,920,621)	(46,128,610)
Other payments		(315,755,375)	(274,307,059)
		(960,711,275)	(866,343,632)
Net cash flows from operating activities	39	**218,313,904**	**243,896,533**
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(172,687,013)	(103,729,275)
Proceeds from sale of property, plant and equipment	3	(565,840)	5,758,440
Purchase of investment property	2	-	(455,000)
Proceeds from sale of investment property	2	-	75,692,748
Purchase of other intangible assets	4	(2,422,704)	(1,070,423)
Movement in financial assets		(4,979,999)	(4,980,001)
Movement in other assets		10,277	8,264
Net cash flows from investing activities		**(180,645,279)**	**(28,775,247)**
Cash flows from financing activities			
Movement in other financial liabilities		20,551,553	31,410
Net cash flows from financing activities		**20,551,553**	**31,410**
Net increase/(decrease) in cash and cash equivalents		**58,220,178**	**215,152,696**
Cash and cash equivalents at the beginning of the year		474,967,328	259,814,632
Cash and cash equivalents at the end of the year	14	**533,187,506**	**474,967,328**

* See Note 43

AUDITOR-GENERAL SOUTH AFRICA

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29 November 2019

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Service charges	613,718,100	11,000,000	624,718,100	648,200,079	23,481,979	
Rental of facilities and equipment	5,842,800	2	5,842,802	6,340,863	498,061	
Agency services	3,726,000	800,000	4,526,000	4,912,994	386,994	
Licences and permits	2,446,700	-	2,446,700	2,526,365	79,665	
Other income	27,247,400	(5)	27,247,395	30,028,074	2,780,679	Note 54
Interest received	24,706,500	8,199,999	32,906,499	45,960,105	13,053,606	Note 54
Total revenue from exchange transactions	**677,687,500**	**19,999,996**	**697,687,496**	**737,968,480**	**40,280,984**	
Revenue from non-exchange transactions						
Taxation revenue						
Property rates	234,998,400	-	234,998,400	233,274,257	(1,724,143)	
Transfer revenue						
Government grants and subsidies	192,534,250	(8,275,761)	184,258,489	185,036,029	777,540	
Public contributions and donations	-	250,001	250,001	26,418,172	26,168,171	Note 54
Fines, penalties and forfeits	34,964,900	(4,799,998)	30,164,902	24,734,386	(5,430,516)	Note 54
Total revenue from non-exchange transactions	**462,497,550**	**(12,825,758)**	**449,671,792**	**469,462,844**	**19,791,052**	
Total revenue	**1,140,185,050**	**7,174,238**	**1,147,359,288**	**1,207,431,324**	**60,072,036**	
Expenditure						
Employee related costs	(368,815,337)	(6,989,788)	(375,805,125)	(367,857,729)	7,947,396	
Remuneration of councillors	(10,972,260)	-	(10,972,260)	(10,573,228)	399,032	
Depreciation and amortisation	(130,362,238)	-	(130,362,238)	(129,659,351)	702,887	
Impairment loss/ reversal of impairments	-	-	-	(1,444,354)	(1,444,354)	Note 54
Finance costs	(47,834,480)	-	(47,834,480)	(44,920,621)	2,913,859	
Lease rentals on operating lease	(1,354,202)	(185,900)	(1,540,102)	(330,049)	1,210,053	Note 54
Debt impairment	(23,492,000)	-	(23,492,000)	(17,948,502)	5,543,498	Note 54
Bulk purchases	(238,558,349)	(4,055,278)	(242,613,627)	(242,613,624)	3	
Contracted services	(193,636,856)	(9,355,039)	(202,991,895)	(186,758,283)	16,233,612	
Transfers and subsidies	(575,124)	-	(575,124)	(485,850)	89,274	
Materials	(57,601,747)	5,105,119	(52,496,628)	(47,091,469)	5,405,159	Note 54
General expenses	(61,042,119)	(4,750,790)	(65,792,909)	(58,278,654)	7,514,255	Note 54
Total expenditure	**(1,134,244,712)**	**(20,231,676)**	**(1,154,476,388)**	**(1,107,961,714)**	**46,514,674**	
Operating surplus	**5,940,338**	**(13,057,438)**	**(7,117,100)**	**99,469,610**	**106,586,710**	
Loss on disposal of assets and liabilities	11,000	-	11,000	(609,917)	(620,917)	Note 54
Fair value adjustments	2,000,000	-	2,000,000	6,695,262	4,695,262	Note 54
	2,011,000	**-**	**2,011,000**	**6,085,345**	**4,074,345**	
Surplus before taxation	**7,951,338**	**(13,057,438)**	**(5,106,100)**	**105,554,955**	**110,661,055**	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**7,951,338**	**(13,057,438)**	**(5,106,100)**	**105,554,955**	**110,661,055**	

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Position						
Assets						
Current Assets						
Inventories	15,431,618	29,300,000	**44,731,618**	39,086,299	**(5,645,319)**	Note 54
Operating lease asset	722,013	-	**722,013**	721,910	**(103)**	
Receivables from exchange transactions	23,078,827	-	**23,078,827**	23,339,777	**260,950**	Note 54
Receivables from non-exchange transactions	18,136,362	3,800,000	**21,936,362**	29,785,114	**7,848,752**	Note 54
VAT receivable	7,907,979	-	**7,907,979**	11,212,563	**3,304,584**	Note 54
Consumer debtors	78,187,575	(9,193,689)	**68,993,886**	73,481,466	**4,487,580**	
Other assets	9,852	-	**9,852**	11,411	**1,559**	Note 54
Cash and cash equivalents	380,242,339	108,771,766	**489,014,105**	533,187,506	**44,173,401**	
	523,716,565	**132,678,077**	**656,394,642**	**710,826,046**	**54,431,404**	
Non-Current Assets						
Investment property	101,865,000	12,981,000	**114,846,000**	119,697,500	**4,851,500**	
Property, plant and equipment	3,435,529,998	(45,205,907)	**3,390,324,091**	3,385,091,861	**(5,232,230)**	
Intangible assets	5,941,574	104,534	**6,046,108**	8,596,755	**2,550,647**	Note 54
Heritage assets	124,182,198	-	**124,182,198**	124,182,197	**(1)**	
Other financial assets	50,546,287	-	**50,546,287**	50,523,542	**(22,745)**	
Other assets	10,230	-	**10,230**	8,670	**(1,560)**	Note 54
	3,718,075,287	**(32,120,373)**	**3,685,954,914**	**3,686,100,525**	**2,145,611**	
Total Assets	**4,241,791,852**	**100,557,704**	**4,342,349,556**	**4,398,926,571**	**56,577,015**	
Liabilities						
Current Liabilities						
Other financial liabilities	38,428,449	-	**38,428,449**	39,724,556	**1,296,107**	
Payables from exchange transactions	87,052,298	13,105,566	**100,157,864**	97,420,404	**(2,737,460)**	
Consumer deposits	53,151,678	(13,105,566)	**40,046,112**	40,019,681	**(26,431)**	
Employee benefit obligation	4,051,371	(138,480)	**3,912,891**	3,912,891	**-**	
Unspent conditional grants and receipts	-	3,800,000	**3,800,000**	12,589,924	**8,789,924**	Note 54
Provisions	32,467,066	(4,709,920)	**27,757,146**	29,097,225	**1,340,079**	
	215,150,862	**(1,048,400)**	**214,102,462**	**222,764,681**	**8,662,219**	
Non-Current Liabilities						
Other financial liabilities	423,676,880	-	**423,676,880**	422,933,052	**(743,828)**	
Employee benefit obligation	141,638,117	(32,724,254)	**108,913,863**	108,913,863	**-**	
Provisions	108,138,744	4,234,278	**112,373,022**	113,242,881	**869,859**	
	673,453,741	**(28,489,976)**	**644,963,765**	**645,089,796**	**126,031**	
Total Liabilities	**888,604,603**	**(29,538,376)**	**859,066,227**	**867,854,477**	**8,788,250**	
Net Assets	**3,353,187,249**	**130,096,080**	**3,483,283,329**	**3,531,072,094**	**47,788,765**	
Net Assets						
Reserves						
Housing development fund	3,300,000	-	**3,300,000**	3,263,614	**(36,386)**	
Accumulated surplus	3,349,887,249	130,096,080	**3,479,983,329**	3,527,808,480	**47,825,151**	
Total Net Assets	**3,353,187,249**	**130,096,080**	**3,483,283,329**	**3,531,072,094**	**47,788,765**	

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Cash Flow Statement						
Cash flows from operating activities						
Receipts						
Taxation	233,454,456	(53,757)	233,400,699	231,321,763	(2,078,936)	
Sale of goods and services	613,623,379	8,433,784	622,057,163	643,619,610	21,562,447	
Grants	192,534,250	(8,275,760)	184,258,490	175,849,793	(8,408,697)	
Interest income	24,701,000	8,205,499	32,906,499	45,960,105	13,053,606	Note 54
Other receipts	56,316,894	(5,029,410)	51,287,484	82,273,908	30,986,424	Note 54
	1,120,629,979	3,280,356	1,123,910,335	1,179,025,179	55,114,844	
Payments						
Employee costs	(367,024,467)	(7,089,276)	(374,113,743)	(357,421,655)	16,692,088	
Suppliers	(238,588,349)	-	(238,588,349)	(242,613,624)	(4,025,275)	
Finance costs	(47,834,480)	-	(47,834,480)	(44,920,621)	2,913,859	
Other payments	(288,055,619)	(581,248)	(288,636,867)	(315,755,375)	(27,118,508)	
	(941,502,915)	(7,670,524)	(949,173,439)	(960,711,275)	(11,537,836)	
Net cash flows from operating activities	179,127,064	(4,390,168)	174,736,896	218,313,904	43,577,008	
Cash flows from investing activities						
Purchase of property, plant and equipment	(194,237,061)	19,488,898	(174,748,163)	(172,687,013)	2,061,150	
Proceeds from sale of property, plant and equipment	-	-	-	(565,840)	(565,840)	Note 54
Purchase of other intangible assets	-	-	-	(2,422,704)	(2,422,704)	Note 54
Movement in financial assets	(7,124,469)	1,172,963	(5,951,506)	(4,979,999)	971,507	Note 54
Movement in other assets	10,277	(1)	10,276	10,277	1	
Net cash flows from investing activities	(201,351,253)	20,661,860	(180,689,393)	(180,645,279)	44,114	
Cash flows from financing activities						
Movement in other financial liabilities	20,006,968	(7,694)	19,999,274	20,551,553	552,279	
Net increase/(decrease) in cash and cash equivalents	(2,217,221)	16,263,998	14,046,777	58,220,178	44,173,401	
Cash and cash equivalents at the beginning of the year	382,459,561	92,507,767	474,967,328	474,967,328	-	
Cash and cash equivalents at the end of the year	380,242,340	108,771,765	489,014,105	533,187,506	44,173,401	

Accounting Policies

1. Presentation of Audited Annual Financial Statements

The audited annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These audited annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these audited annual financial statements, are disclosed below.

These accounting policies are consistent with the previous period.

1.1 Presentation currency

These audited annual financial statements are presented in South African Rand, which is the functional currency of the municipality.

1.2 Going concern assumption

These audited annual financial statements have been prepared based on the expectation that the municipality will continue to operate as a going concern for at least the next 12 months.

1.3 Significant judgements and sources of estimation uncertainty

In preparing the audited annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the audited annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the audited annual financial statements. Significant judgements include:

Impairment testing

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 17 - Provisions.

Useful lives of infrastructure and other assets

The municipality's management determines the estimated useful lives and related depreciation charges for the waste water and water networks. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

Post-retirement benefits

The present value of the post-retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost/(income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post retirement obligations.

Receivables from non-exchange transactions

Management made key assumptions and estimations to determine the initial recognition and measurement of revenue on fines using estimated reductions based on historical information.

Accounting Policies

1.4 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services or for
- administrative purposes, or
- sale in the ordinary course of operations.

Owner-occupied property is property held for use in the production or supply of goods or services or for administrative purposes.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Fair value

Subsequent to initial measurement investment property is measured at fair value.

The fair value of investment property reflects market conditions at the reporting date.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

Property interests held under operating leases are classified and accounted for as investment property.

When classification is difficult, the criteria used to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of operations, are as follows:

- All properties held to earn market-related rentals or for capital appreciation or both and that are not for administrative purposes and that will not be sold in the ordinary course of operations are classified as investment properties.
- Land held for currently undetermined future use.
- Lease properties that are held to provide a social/(community) service or that are necessary for employees to perform their job functions, but which also generates rental revenue is not seen as investment properties. The rental revenue generated is incidental to the purposes for which the property is held.

1.5 Property, plant and equipment

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

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Accounting Policies

1.5 Property, plant and equipment (continued)

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life in years
Buildings	Straight line	5 to 30
Furniture and fixtures	Straight line	3 to 15
Motor vehicles	Straight line	4 to 10
Office equipment	Straight line	3 to 15
Infrastructure		
• Roads	Straight line	3 to 60
• Pedestrian malls	Straight line	25 to 80
• Electricity	Straight line	3 to 60
• Water	Straight line	5 to 100
• Sewerage	Straight line	10 to 60
• Housing	Straight line	30
Bins and containers	Straight line	10 to 15

The municipality assesses at each reporting date whether there is any indication that the municipality's expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the municipality revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Land is not depreciated as it is deemed to have an indefinite useful life.

Incomplete construction work is stated as historical cost. Depreciation only commences when the asset is available for use.

The municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 38).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 3).

1.6 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

Accounting Policies

1.6 Intangible assets (continued)

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Amortisation method	Average useful life in years
Computer software, other	Straight line	2 to 5

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

1.7 Heritage assets

Class of heritage assets means a grouping of heritage assets of a similar nature or function in an municipality's operations that is shown as a single item for the purpose of disclosure in the audited annual financial statements.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

An inalienable item is an asset that an municipality is required by law or otherwise to retain indefinitely and cannot be disposed of without consent.

The municipality classifies assets as heritage assets where the significance as a heritage asset can be determined. In regards to land and buildings, all graded sites are classified as heritage assets. Furthermore, land with a natural significance is not componentised but seen as a single heritage asset due to all parts contributing together to make up its significance.

The municipality separately discloses expenditure to repair and maintain heritage assets in the notes to the financial statements (see note 38).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 5).

Recognition

The municipality recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value [illegible] of acquisition.

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Accounting Policies

1.7 Heritage assets (continued)

Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

Impairment

The municipality assesses at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset.

Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

Derecognition

The municipality derecognises heritage asset on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is derecognised.

1.8 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

Classification

The municipality has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Operating leases	Financial asset measured at amortised cost
Receivables from exchange transactions	Financial asset measured at amortised cost
Receivables from non-exchange transactions	Financial asset measured at amortised cost
VAT receivable	Financial asset measured at amortised cost
Consumer debtors	Financial asset measured at amortised cost
Long term receivables	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at amortised cost
Other financial assets	Financial asset measured at fair value

The municipality has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

1.8 Financial instruments (continued)

Class	Category
Other financial liabilities	Financial liability measured at amortised cost
Payables from exchange transactions	Financial liability measured at amortised cost
Consumer deposits	Financial liability measured at amortised cost

Initial recognition

The municipality recognises a financial asset or a financial liability in its statement of financial position when the municipality becomes a party to the contractual provisions of the instrument.

The municipality recognises financial assets using trade date accounting.

Initial measurement of financial assets and financial liabilities

The municipality measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Subsequent measurement of financial assets and financial liabilities

The municipality measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value (assets and liabilities).
- Financial instruments at amortised cost (assets and liabilities).
- Financial instruments at cost (assets).

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment and uncollectibility of financial assets

The municipality assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced directly OR through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed directly OR by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

The calculation in respect of the impairment of fines receivables (receivables from non-exchange transactions) is based on an assessment of the past payment history of fines per category.

Accounting Policies

1.8 Financial Instruments (continued)

Derecognition

Financial assets

The municipality derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the municipality, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the municipality:
  - derecognise the asset; and
  - recognise separately any rights and obligations created or retained in the transfer.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

If a transfer does not result in derecognition because the municipality has retained substantially all the risks and rewards of ownership of the transferred asset, the municipality continues to recognise the transferred asset in its entirety and recognise a financial liability for the consideration received. In subsequent periods, the municipality recognises any revenue on the transferred asset and any expense incurred on the financial liability. Neither the asset, and the associated liability nor the revenue, and the associated expenses are offset.

Financial liabilities

The municipality removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

1.9 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Finance leases - lessor

The municipality recognises finance lease receivables as assets on the statement of financial position. Such assets are presented as a receivable at an amount equal to the net investment in the lease.

Finance revenue is recognised based on a pattern reflecting a constant periodic rate of return on the municipality's net investment in the finance lease.

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease.

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Accounting Policies

1.9 Leases (continued)

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

Any contingent rent is expensed in the period in which they are incurred.

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.10 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value or the lower of cost and current replacement cost.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Water is valued at purified cost insofar as it is stored and controlled in reservoirs at year-end.

Low cost housing properties are subsequently valued at the lower of cost and current replacement cost. Direct costs are accumulated for each separately identifiable development. Costs also include a proportion of overhead costs.

1.11 Impairment of non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation or amortisation.

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

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Accounting Policies

1.11 Impairment of non-cash-generating assets (continued)

Designation

The municipality does not control any assets that are used with the objective of generating a commercial return. The municipality's primary objective is service delivery and tariffs are cost reflective to ensure continued financial sustainability. The municipality has designated all of its assets as non-cash-generating as its objective is not to use the assets to generate a commercial return but to deliver services.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

1.12 Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees.

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Composite social security programmes are established by legislation and operate as multi-employer plans to provide post-employment benefits as well as to provide benefits that are not consideration in exchange for service rendered by employees.

A constructive obligation is an obligation that derives from a municipality's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the municipality has indicated to other parties that it will accept certain responsibilities and as a result, the municipality has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care and free or subsidised goods or services such as housing, cars and cell phones) for current employees.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The municipality measures the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The municipality recognises the expected cost of bonus, incentive and performance related payments as a provision when the municipality has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

Accounting Policies

1.12 Employee benefits (continued)

Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which an municipality provides post-employment benefits for one or more employees.

Multi-employer plans are defined contribution plans under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.

The municipality's contributions to the defined contribution funds are established in terms of the rules governing those plans. Contributions are recognised in the Statement of Financial Performance in the period in which the service is rendered by the relevant employees. The municipality has no further payment obligations once the contributions have been paid.

The municipality contributes to various National- and Provincial-administrated Defined Benefit Plans on behalf of its qualifying employees. These funds are multi-employer funds. The contributions to the fund obligations for the payment of retirement benefits are charged against revenue in the year they become payable. These defined benefit funds are actuarially valued at least bi-annually on the Projected Unit Credit Method basis. Deficits are recovered through lump sum payments or increased future contributions on a proportional basis from all participating municipalities.

Other post retirement obligations

The municipality provides post-retirement health care benefits, housing subsidies and gratuities upon retirement to some retirees.

The entitlement to post-retirement health care benefits is based on the employee remaining in service up to retirement age and the completion of a minimum service period. The expected costs of these benefits are accrued over the period of employment. Independent qualified actuaries carry out valuations of these obligations. The municipality also provides a gratuity and housing subsidy on retirement to certain employees. An annual charge to income is made to cover both these liabilities.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The municipality shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which shall all be recognised immediately;
- past service cost, which shall all be recognised immediately; and
- the effect of any curtailments or settlements.

These post-retirement health care benefits are actuarially valued at least bi-annually on the Projected Unit Credit Method basis.

1.13 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

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1.13 Provisions and contingencies (continued)

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

When the effects of discounting is material, provisions are determined by discounting the expected future cash flows that reflect current market assessments of the time value for money. The impact of the periodic unwinding of the discount is recognised in the Statement of Financial Performance as a finance cost as it occurs.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus (deficit).

If the municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 41.

1.14 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Service charges relating to electricity and water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption, based on the consumption history, are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced, except at year-end when estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. In respect of estimates of consumption between the last reading date and the reporting date, an accrual is made based on the average monthly consumption [illegible] reading after the reporting date.

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1.14 Revenue from exchange transactions (continued)

Revenue from the sale of pre-paid electricity units is recognised when the risks and rewards of ownership has passed to the buyer.

Revenue received from pre-paid electricity sales are deferred and recognised as revenue on the consumption basis, commencing on the date of purchase. The consumption of pre-paid electricity is measured by using a trend analysis and other historical data about electricity usage, including how often and electricity card is purchased or additional units of electricity loaded onto a pre-paid card.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has a water connection. Tariffs are determined per category of property usage and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

Service charges from sewerage and sanitation are charged on both vacant and developed property using the tariffs approved from Council and are levied monthly.

Interest and other revenue

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality, and
- The amount of the revenue can be measured reliably.

Interest is recognised, in surplus or deficit, using the effective interest rate method.

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed.

Revenue arising from the application of the approved tariff of charges is recognised when the service is rendered by applying the relevant approved tariff. This includes the issuing of licences and permits.

Income for agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

Finance income from the sale of housing by way of instalment sales agreements or finance leases is recognised on a time proportion basis.

1.15 Revenue from non-exchange transactions

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, a municipality either receives value from another municipality without directly giving approximately equal value in exchange, or gives value to another municipality without directly receiving approximately equal value in exchange.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Accounting Policies

1.15 Revenue from non-exchange transactions (continued)

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Taxes

The municipality recognises an asset in respect of taxes when the taxable event occurs and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources. Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur and their fair value can be reliably measured. The degree of probability attached to the inflow of resources is determined on the basis of evidence available at the time of initial recognition, which includes, but is not limited to, disclosure of the taxable event by the taxpayer.

The municipality analyses the taxation laws to determine what the taxable events are for the various taxes levied.

The taxable event for value added tax is the undertaking of taxable activity during the taxation period by the taxpayer.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system.

Transfers

Apart from Services in kind, which are not recognised, the municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

Fines

Fines constitute both spot fines and camera fines. Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset. It is measured at the best estimate, based on past experience, of the amount of revenue the municipality is entitled to collect.

Subsequent to initial recognition and measurement, the municipality assesses the collectability of the revenue and recognises a separate impairment loss, where appropriate.

Accounting Policies

1.15 Revenue from non-exchange transactions (continued)

Bequests

Bequests that satisfy the definition of an asset are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality, and the fair value of the assets can be measured reliably.

Gifts and donations, including goods in-kind

Gifts and donations, including goods in-kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

Services in-kind

Services in-kind are not recognised.

1.16 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

1.17 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

1.18 Unauthorised expenditure

Unauthorised expenditure means:
in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes -

- overspending of the total amount appropriated in the municipality's approved budget;
- overspending of the total amount appropriated for a vote in the approved budget;
- expenditure from a vote unrelated to the department or functional area covered by the vote;
- expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
- a grant by the municipality otherwise than in accordance with this Act.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

If the expenditure is not certified as irrecoverable and written off by council it is treated as an asset until it is recovered or impaired.

1.19 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

If the expenditure is not certified as irrecoverable and written off by council it is treated as an asset until it is recovered or impaired.

Accounting Policies

1.20 Irregular expenditure

According to section 1 of the MFMA: "irregular expenditure", in relation to a municipality or municipal entity, means -

(a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act and which has not been condoned in terms of section 170; or
(b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act and which has not been condoned in terms of that Act; or
(c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
(d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy and which has not been condoned in terms of such policy or by-law;

but excludes expenditure by a municipality which falls within the definition of unauthorised expenditure.

Irregular expenditure is recognised, in accordance with its nature, as an expense in the Statement of Financial Performance during the period that it occurred.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debtor's account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the council may write off the amount and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly.

1.21 Housing development fund

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the municipality were extinguished on 1 April 1998 and transferred to a Housing Development Fund. Housing selling schemes, both complete and in progress as at 1 April 1998, were also transferred to the Housing Development Fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the Housing Development Fund. Monies standing to the credit of the Housing Development Fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial MEC responsible for housing.

Any contributions to or from the fund are shown as transfers in the Statement of Changes in Net Assets.

1.22 Internal reserves

Self-Insurance reserve

The municipality has a self-insurance reserve to set aside amounts to offset potential losses or claims that cannot be insured externally. The balance of the self-insurance fund is invested in short-term cash investments.

The balance of the Self-Insurance Reserve is determined based on surpluses accumulated since inception.

These surpluses arise from the differences between claims received against claims paid and various administrative expenditure incurred.

At the end of each financial year the surplus as computed per above is transferred from Accumulated surplus to Self-Insurance Reserve.

1.23 Budget information

Municipality are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by municipality shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on an accrual basis and presented by functional classification linked to performance outcome objectives.

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1.23 Budget information (continued)

The approved budget covers the fiscal period from 2018/07/01 to 2019/06/30.

The audited annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

The Statement of comparison of budget and actual amounts has been included in the audited annual financial statements as the recommended disclosure when the audited annual financial statements and the budget are on the same basis of accounting.

Comparative information is not required.

1.24 Related parties

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed.

1.25 Events after reporting date

Events after reporting date that are classified as adjusting events are accounted for in the annual financial statements. The events after reporting date that are classified as non-adjusting events are disclosed in the notes to the annual financial statements.

1.26 Offsetting

Assets, liabilities, revenue and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

1.27 Standards, amendments to standards and interpretations issued but not yet effective

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the municipality:

		Effective date
GRAP 18	Segment Reporting	1 July 2020
GRAP 20	Related Party Disclosures	1 July 2019
GRAP 32	Service Concession Arrangements: Grantor	1 July 2019
GRAP 108	Statutory Receivables	1 July 2019
GRAP 109	Accounting by Principals and Agents	1 July 2019
iGRAP 17	Service Concession Arrangements where a grantor controls a significant residual interest in an asset	1 July 2019
iGRAP 18	Recognition and Derecognition of Land	1 July 2019
iGRAP 19	Liabilities to Pay Levies	1 July 2019

The ASB Directive 5 sets out the principles for the application of the GRAP 3 guideline in the determination of the GRAP Reporting Framework hierarchy, as set out in the standard of GRAP 3 on Accounting Policies, Changes in Accounting Estimates and Errors.

Management has considered all the above standards issued but not yet effective and anticipates that the adoption of these standards will not have a significant impact on the financial position, financial performance or cash flows of the municipality.

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Notes to the Audited Annual Financial Statements

Figures in Rand	2019	2018

2. Investment property

	2019			2018		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	119,697,500	-	119,697,500	113,951,000	-	113,951,000

Reconciliation of investment property - 2019

	Opening balance	Additions	Disposals	Transfers	Fair value adjustments	Total
Investment property	113,951,000	-	-	-	5,746,500	119,697,500

Reconciliation of investment property - 2018

	Opening balance	Additions	Disposals	Transfers	Fair value adjustments	Total
Investment property	154,416,500	455,000	(50,872,061)	618,061	9,333,500	113,951,000

Details of property sales

Proceeds on sale from investment property

- Carrying value	-	50,872,061
- Gain/(loss) on disposal	-	24,820,687
	-	**75,692,748**

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Amounts recognised in surplus or deficit

Rental revenue from investment property	1,367,061	1,507,021

Investment properties are adjusted to their fair value on an annual basis. The valuations are performed by Boland Valuers, independent valuers who are not connected to the municipality.

See note 38 for repairs and maintenance.

No Investment properties are held as security for liabilities of the municipality.

Notes to the Audited Annual Financial Statements

Figures in Rand

3. Property, plant and equipment

	2019			2018		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	346,698,670	(425,208)	346,273,462	348,443,609	(425,208)	348,018,401
Buildings	151,806,735	(60,785,721)	91,021,014	151,579,127	(56,984,759)	94,594,368
Plant and machinery	9,807,172	(5,883,329)	3,923,843	8,687,034	(5,144,670)	3,542,364
Motor vehicles	82,782,605	(21,766,765)	61,015,840	68,066,483	(18,579,353)	49,487,130
Office equipment	24,656,120	(15,706,657)	8,949,463	22,564,072	(13,891,163)	8,672,909
Infrastructure	4,712,410,486	(2,043,024,734)	2,669,385,752	4,592,502,756	(1,934,244,988)	2,658,257,768
Community	331,889,133	(127,366,646)	204,522,487	302,818,502	(119,196,230)	183,622,272
Total	**5,660,050,921**	**(2,274,959,060)**	**3,385,091,861**	**5,494,661,583**	**(2,148,466,371)**	**3,346,195,212**

Reconciliation of property, plant and equipment - 2019

	Opening balance	Additions	Disposals	Transfers	Under construction	Depreciation	Impairment loss	Total
Land	348,018,401	1,427,636	(5,154)	(3,167,421)	-	-	-	346,273,462
Buildings	94,594,368	227,607	-	-	-	(3,800,961)	-	91,021,014
Plant and machinery	3,542,364	1,120,138	-	-	-	(738,659)	-	3,923,843
Motor vehicles	49,487,130	15,045,069	(1)	-	-	(3,292,411)	(223,947)	61,015,840
Office equipment	8,672,909	2,180,128	(38,922)	-	-	(1,852,123)	(12,529)	8,949,463
Infrastructure	2,658,257,768	35,634,566	-	-	87,981,238	(111,279,942)	(1,207,878)	2,669,385,752
Community	183,622,272	27,431,099	-	-	1,639,532	(8,170,416)	-	204,522,487
	3,346,195,212	**83,066,243**	**(44,077)**	**(3,167,421)**	**89,620,770**	**(129,134,512)**	**(1,444,354)**	**3,385,091,861**

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3. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2018

	Opening balance	Additions	Disposals	Transfers	Under construction	Depreciation	Impairment loss	Total
Land	347,061,158	3,841,946	(2,404,219)	(480,484)	-	-	-	348,018,401
Buildings	97,352,885	1,150,879	-	(165,000)	-	(3,744,396)	-	94,594,368
Plant and machinery	3,678,775	599,235	(5,393)	-	-	(705,443)	(24,810)	3,542,364
Motor vehicles	44,254,060	8,655,502	(72,518)	-	-	(2,822,533)	(527,381)	49,487,130
Office equipment	10,342,183	758,335	(1,147)	-	-	(1,929,208)	(497,254)	8,672,909
Infrastructure	2,691,952,682	10,983,444	-	-	71,141,039	(111,960,428)	(3,858,969)	2,658,257,768
Community	185,139,707	1,776,922	-	-	4,821,972	(8,116,329)	-	183,622,272
	3,379,781,450	**27,766,263**	**(2,483,277)**	**(645,484)**	**75,963,011**	**(129,278,337)**	**(4,908,414)**	**3,346,195,212**

Details of property, plant and equipemt sales

Proceeds from sale of property, plant and equipment

- Carrying value	44,077	2,483,277
- Gain/(loss) on disposal	(609,917)	3,275,163
	(565,840)	**5,758,440**

Reconciliation of Work-in-Progress 2019

	Included within Infrastructure	Included within Community	Total
Opening balance	92,710,105	6,854,954	99,565,059
Additions/capital expenditure	87,981,238	1,639,532	89,620,770
Transferred to completed items	(35,080,112)	(6,221,606)	(41,301,718)
	145,611,231	**2,272,880**	**147,884,111**

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Figures in Rand	2019	2018

3. Property, plant and equipment (continued)

Reconciliation of Work-in-Progress 2018

	Included within Infrastructure	Included within Community	Total
Opening balance	24,414,284	2,032,982	26,447,266
Additions/capital expenditure	71,141,040	4,821,972	75,963,012
Transferred to completed items	(2,845,219)	-	(2,845,219)
	92,710,105	**6,854,954**	**99,565,059**

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

See note 38 for repairs and maintenance.

No Property, plant and equipment are held as security for liabilities of the municipality.

4. Intangible assets

	2019			2018		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software, other	9,488,431	(3,251,676)	6,236,755	7,065,727	(2,726,836)	4,338,891
Rights to use naturally occurring assets	2,360,000	-	2,360,000	2,360,000	-	2,360,000
Total	**11,848,431**	**(3,251,676)**	**8,596,755**	**9,425,727**	**(2,726,836)**	**6,698,891**

Reconciliation of Intangible assets - 2019

	Opening balance	Additions	Amortisation	Total
Computer software, other	4,338,891	2,422,704	(524,840)	6,236,755
Rights to use naturally occurring assets	2,360,000	-	-	2,360,000
	6,698,891	**2,422,704**	**(524,840)**	**8,596,755**

Reconciliation of Intangible assets - 2018

	Opening balance	Additions	Amortisation	Total
Computer software, other	3,927,239	1,070,423	(658,771)	4,338,891
Rights to use naturally occurring assets	2,360,000	-	-	2,360,000
	6,287,239	**1,070,423**	**(658,771)**	**6,698,891**

Figures in Rand	2019	2018

4. Intangible assets (continued)

Other Information

Intangible assets with indefinite lives:

Rights to use naturally occurring assets	2,360,000	2,360,000

The municipality entered into a contract with Kraai Bosch Plase (Pty) Ltd on 28 May 1999. The useful life of the water right is considered to be indefinite as the contract does not define when the municipality will cease to enjoy the right to use the water from the Kraaibosch dam. There is no reason to believe that the right to the Kraaibosch dam has a limited useful life due to the condition of the dam. Regular assessments are performed to determine whether the conditions that existed at the inception of the contract have changed.

Other intangible assets	5,217,768	2,795,064

Other intangible assets consist of software procured by the municipality. The useful life of the software is considered to be indefinite as the contracts does not define when the municipality will cease to enjoy the right to use the software. There is no reason to believe that the right to the software has a limited useful life due to the condition thereof. Regular assessments are performed to determine whether the conditions that existed at the inception of the contract have changed..

No Intangible assets are held as security for liabilities of the municipality.

5. Heritage assets

	2019			2018		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Conservation areas	133,265,888	(9,250,000)	124,015,888	133,265,888	(9,250,000)	124,015,888
Stamp collections, military insignia, medals and coins	166,309	-	166,309	166,309	-	166,309
Total	**133,432,197**	**(9,250,000)**	**124,182,197**	**133,432,197**	**(9,250,000)**	**124,182,197**

Reconciliation of heritage assets 2019

	Opening balance	Total
Conservation areas	124,015,888	124,015,888
Stamp collections, military insignia, medals and coins	166,309	166,309
	124,182,197	**124,182,197**

Reconciliation of heritage assets 2018

	Opening balance	Total
Conservation areas	124,015,888	124,015,888
Stamp collections, military insignia, medals and coins	166,309	166,309
	124,182,197	**124,182,197**

Certain conservation land is carried at Rnil value as there is no market in this regard and therefore their cost/fair value cannot be reliably measured.

See note 38 for repairs and maintenance.

No Heritage assets are held as security for liabilities of the municipality.

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6. Other financial assets

Designated at fair value	**Level**		
Liberty	1	47,482,294	41,944,027
Momentum	1	3,041,248	2,650,754
		50,523,542	**44,594,781**
Non-current assets			
Designated at fair value		50,523,542	44,594,781

In determining the recoverability of other financial assets, the Overstrand Municipality considers any change in the credit quality of the other financial assets at the reporting date.

The above represents sinking funds that are used to redeem certain borrowings at their maturity with a bullet payment.

The Fair Value of financial assets are determined in accordance with generally accepted pricing models based on discounted cash flow analysis using prices from observable current market transactions and dealer quotes for similar instruments.

The above instruments are classified at fair value, on reporting date, by the level of fair value hierarchy as required by GRAP 104. Level 1 is defined as quoted prices (unadjusted) in active markets for identical assets.

7. Employee benefit obligations

Defined benefit plan

The plan is a post-employment health benefit plan.

Post-employment health care benefit plan

The municipality provides certain post-employment health care benefits by funding the medical aid contributions of qualifying retired members of the municipality. According to the rules of the Medical Aid Funds, with which the municipality is associated, a member (who is on the current Conditions of Service) is entitled to remain a continued member of such medical aid fund on retirement, in which case the municipality is liable for a certain portion of the medical aid membership fee. The municipality operates an unfunded defined benefit plan for these qualifying employees. No other post-retirement benefits are provided to these employees.

The municipality makes monthly contributions for health care arrangements to the following medical aid schemes:
- Bonitas;
- LA Health;
- Hosmed;
- Samwumed; and
- Keyhealth

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation was carried out as at 30 June 2018 by ARCH Actuarial Consulting, Fellow of the Actuarial Society of South Africa, including projections for the 2019 financial period. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

The members of the Post-employment health care benefit plan are made up as follows:		
In-service members	369	362
Continuation members	88	81
	457	**443**

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7. Employee benefit obligations (continued)

The amounts recognised in the statement of financial position are as follows:

Carrying value		
Present value of the defined benefit obligation-wholly unfunded	(112,826,754)	(102,390,680)
Non-current liabilities	(108,913,863)	(98,747,053)
Current liabilities	(3,912,891)	(3,643,627)
	(112,826,754)	**(102,390,680)**

Changes in the present value of the defined benefit obligation are as follows:

Opening balance	102,390,680	125,772,990
Net expense recognised in the statement of financial performance	10,436,074	(23,382,310)
	112,826,754	**102,390,680**

Net expense recognised in the statement of financial performance

Current service cost	4,431,148	5,844,794
Interest cost	9,648,553	11,305,115
Actuarial losses/(gains)	200,674	(37,133,733)
Expected return on reimbursement rights	(3,844,301)	(3,398,486)
	10,436,074	**(23,382,310)**

Key assumptions used

Assumptions used at the reporting date:

Discount rates used	9.59 %	9.59 %
Medical cost trend rates	7.39 %	7.39 %
Other material actuarial assumptions	2.05 %	2.05 %

Management assessed the assumptions used and found it to be adequate.

Other assumptions

Assumed healthcare cost trends rates have a significant effect on the amounts recognised in surplus or deficit. A one percentage point change in assumed healthcare cost trends rates would have the following effects:

	One percentage point increase	One percentage point decrease
Effect on the aggregate of the service cost and interest cost	16,640,800	12,027,300
Effect on defined benefit obligation	129,750,767	98,159,276

Amounts for the current and previous four years are as follows:

	2019 R	2018 R	2017 R	2016 R	2015 R
Defined benefit obligation	112,826,754	102,390,680	125,772,990	113,188,465	109,634,000

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7. Employee benefit obligations (continued)

Defined contribution plan

It is the policy of the municipality to provide retirement benefits to all its employees. A number of defined contribution plans, all of which are subject to the Pensions Fund Act exist for this purpose.

The municipality is under no obligation to cover any unfunded benefits.

8. Other assets

Housing selling scheme	8,703	10,767
Sport clubs	11,378	19,591
	20,081	**30,358**
Non-current assets		
Other assets	**8,670**	20,081
Current assets		
Other assets	11,411	10,277
	20,081	**30,358**

In determining the recoverability of other assets, the Overstrand Municipality considers any change in the credit quality of the other assets from the date the credit was initially granted up to the reporting date.

9. Inventories

Stores and materials	9,593,108	7,322,423
Water for distribution	133,878	128,021
Work-in-progress - Low cost housing	28,117,438	23,657,594
Low cost housing properties not transferred to beneficiaries	1,243,500	1,243,500
	39,087,924	32,351,538
Inventories (write-downs)	(1,625)	-
	39,086,299	**32,351,538**
Inventories recognised as an expense during the period:		
Stores	11,320,244	10,963,003
Water	33,341,296	30,145,564
Work-in-progress-Low cost housing	12,002,643	7,275,586
	56,664,183	**48,384,153**

No Inventories are held as security for liabilities of the municipality.

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10. Receivables from exchange transactions [1]

Trade debtors	20,426,526	17,119,004
Prepayments	-	3,340,414
Deposits	730,169	683,329
Accrued interest	2,183,082	527,438
Other debtors	-	3,209,000
	23,339,777	**24,879,185**

In determining the recoverability of receivables from exchange transactions, the Overstrand Municipality considers any change in the credit quality of the trade and other receivables from the date the credit was initially granted up to the reporting date.

11. Receivables from non-exchange transactions [1]

Fines	19,060,758	15,669,193
Government grants and subsidies	6,981,469	-
Control accounts	3,742,887	4,689,099
	29,785,114	**20,358,292**

In determining the recoverability of receivables from non-exchange transactions, the Overstrand Municipality considers any change in the credit quality of the trade and other receivables from the date the credit was initially granted up to the reporting date.

Receivables from non-exchange transactions [1] impaired

Revenue from fines recognised for the period amounts to R 24,734,386 (2018: R 31,637,624).

Fines receivable from non-exchange transactions after the provision of impairment amounted to R 19,060,758 (2018: R 15,669,193).

The amount provided for impairment was R 52,457,481 (2018: R 39,205,523).

The ageing of these fines are as follows:

< 12 months	3,391,565	4,242,650
> 1 year	15,669,193	11,426,542

Reconciliation of provision for impairment of receivables from non-exchange transactions

Opening balance	39,205,523	23,007,498
Provision for impairment	13,251,958	16,198,025
	52,457,481	**39,205,523**

The calculation in respect of the impairment of fines receivable (receivables from non-exchange transactions) is based on an assessment of the past payment history of fines per category. The total average collectability of fines were 34% (2018: 36%).

The calculation for initial recognition and measurement in respect of fines reduced and or cancelled is based on an assessment of past reduced and or cancelled history of fines per category. The total average estimated reductions used were 41% (2018: 42%).

12. VAT receivable

VAT	11,212,563	6,872,433

In determining the recoverability of VAT receivable, the Overstrand Municipality considers any change in the credit quality of the VAT receivable from the date the credit was initially granted up to the reporting date.

[1] See note 13 for further details of receivables from exchange and non-exchange transactions

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12. VAT receivable (continued)

Overstrand Municipality is registered on the cash/payment basis for VAT.

13. Consumer debtors

Gross balances		
Rates	26,333,687	23,382,263
Electricity	22,232,740	19,994,093
Water	20,178,518	16,177,666
Sewerage	11,045,368	9,337,902
Refuse	8,538,144	7,761,043
Property rental	789,404	731,678
Other	10,471,605	9,346,056
	99,589,466	**86,730,701**
Less: Allowance for impairment		
Rates	(6,788,080)	(5,789,150)
Electricity	(5,743,760)	(5,131,041)
Water	(5,221,600)	(4,123,165)
Sewerage	(2,871,880)	(2,376,844)
Refuse	(2,349,720)	(1,969,827)
Property rental	(261,080)	(164,008)
Other	(2,871,880)	(2,219,578)
	(26,108,000)	**(21,773,613)**
Net balance		
Rates	19,545,607	17,593,113
Electricity	16,488,980	14,863,052
Water	14,956,918	12,054,501
Sewerage	8,173,488	6,961,058
Refuse	6,188,424	5,791,216
Property rental	528,324	567,670
Other	7,599,725	7,126,478
	73,481,466	**64,957,088**
Included in above consumer debtors is receivables from exchange transactions		
Electricity	16,488,980	14,863,052
Water	14,956,918	12,054,501
Sewerage	8,173,488	6,961,058
Refuse	6,188,424	5,791,216
Property rental	528,324	567,670
	46,336,134	**40,237,497**
Included in above consumer debtorsis receivables from non-exchange transactions		
Rates	19,545,607	17,593,113
Other	7,599,725	7,126,478
	27,145,332	**24,719,591**
Net balance	**73,481,466**	**64,957,088**

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13. Consumer debtors (continued)

Rates		
Current (0 - 30 days)	14,573,374	12,967,856
31 - 60 days	410,517	280,130
61 - 90 days	460,073	173,409
91 - 120 days	190,859	139,159
121 - 365 days	1,216,900	774,408
> 365 days	2,693,884	3,258,151
	19,545,607	**17,593,113**
Electricity		
Current (0 - 30 days)	11,340,928	10,485,995
31 - 60 days	274,983	197,202
61 - 90 days	199,802	141,135
91 - 120 days	130,926	134,778
121 - 365 days	724,156	714,514
> 365 days	3,818,185	3,189,428
	16,488,980	**14,863,052**
Water		
Current (0 - 30 days)	9,862,350	7,914,844
31 - 60 days	359,240	193,146
61 - 90 days	263,180	116,101
91 - 120 days	232,214	100,811
121 - 365 days	784,841	550,622
> 365 days	3,455,093	3,178,977
	14,956,918	**12,054,501**
Sewerage		
Current (0 - 30 days)	5,146,626	4,482,757
31 - 60 days	190,314	114,799
61 - 90 days	168,030	75,982
91 - 120 days	134,430	68,961
121 - 365 days	554,586	355,979
> 365 days	1,979,502	1,862,580
	8,173,488	**6,961,058**
Refuse		
Current (0 - 30 days)	4,061,905	3,842,585
31 - 60 days	122,555	95,196
61 - 90 days	88,805	67,061
91 - 120 days	71,370	59,398
121 - 365 days	372,297	303,001
> 365 days	1,471,492	1,423,975
	6,188,424	**5,791,216**
Property rental		
Current (0 - 30 days)	265,688	245,716
31 - 60 days	4,357	3,688
61 - 90 days	3,644	2,790
91 - 120 days	3,197	2,766
121 - 365 days	21,471	35,562
> 365 days	229,667	27[illegible]48
	528,[illegible]	[illegible],670

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13. Consumer debtors (continued)

Other		
Current (0 - 30 days)	1,819,984	1,476,149
31 - 60 days	239,578	170,935
61 - 90 days	150,102	138,121
91 - 120 days	161,579	162,713
121 - 365 days	867,458	1,454,730
> 365 days	4,361,024	3,723,830
	7,599,725	**7,126,478**
Reconciliation of allowance for impairment		
Balance at beginning of the year	(21,773,613)	(20,592,975)
Contributions to allowance	(5,161,971)	(1,981,941)
Debt impairment written off against allowance	827,584	802,570
Reversal of allowance	-	(1,267)
	(26,108,000)	**(21,773,613)**

14. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	15,280	14,150
Bank balances	123,972,372	94,439,043
Short-term deposits	409,199,854	380,514,135
	533,187,506	**474,967,328**

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2019	30 June 2018	30 June 2017	30 June 2019	30 June 2018	30 June 2017
ABSA-Cheque-322-000-0035	143,290,292	104,936,947	124,247,860	119,561,244	93,311,053	85,842,107
ABSA-Cheque-405-589-9787	11,637	9,585	20,871	11,316	9,313	20,599
ABSA-Cheque-405-642-0921	148,107	41,821	195,547	103,402	(2,208)	151,518
ABSA-Cheque-406-657-8021	4,054,075	771,436	2,786,839	4,124,062	846,835	2,783,375
ABSA-Cheque-407-298-3157	179,887	275,417	276,707	177,584	274,050	275,339
Nedbank-Cheque-119-013-6678	(1,840)	-	-	(1,840)	-	-
Nedbank-Cheque-119-013-6899	7,428	-	-	-	-	-
Nedbank-Cheque-119-013-7186	(3,396)	-	-	(3,396)	-	-
ABSA Call accounts	59,199,854	30,513,936	20,727,445	59,199,854	30,513,936	20,727,445
STD Bank Call accounts	75,000,000	150,000,199	50,000,000	75,000,000	150,000,199	50,000,000
Nedbank Call accounts	275,000,000	200,000,000	50,000,000	275,000,000	200,000,000	50,000,000
Investec Call accounts	-	-	50,000,000	-	-	50,000,000
Cash on hand	-	-	-	15,280	14,150	14,050
Total	**556,886,044**	**486,549,341**	**298,255,269**	**533,187,506**	**474,967,328**	**259,814,433**

Cash and cash equivalents includes cash on hand, bank accounts and short-term deposits that are held for the purpose of meeting short-term cash commitments.

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15. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
National: Municipal Infrastructure Grant	-	4,543,840
Provincial: Human Settlement Grant	2,549,049	15,834,910
Provincial: Library Grant	-	529,375
Provincial: Financial Management Support Grant	280,000	240,000
Provincial: LG Graduate Internship Grant	35,742	50,201
Provincial: Municipal Service Delivery and Capacity Building Grant	138,474	-
Provincial: Public Transportation non-motorised Infrastructure Grant	-	389,994
Provincial: Financial Capacity Building Grant	600,000	-
Provincial: Establishment and Support of K9 unit Grant	3,800,000	-
Provincial: Disaster Management Grant	5,000,000	-
Unspent public contributions and donations	186,659	187,840
	12,589,924	**21,776,160**
Movement during the year		
Balance at the beginning of the year	21,776,160	6,476,263
Additions during the year	83,118,378	111,967,280
Income recognition during the year	(89,219,210)	(96,667,383)
Repayment of unspent grant	(10,066,873)	-
Debtor	6,981,469	-
	12,589,924	**21,776,160**

See note 25 for reconciliation of grants from National/Provincial Government and note 26 for the public contributions.

16. Other financial liabilities

At amortised cost		
DBSA Annuity loans	271,371,719	227,273,451
INCA Annuity loans	20,467,658	26,053,293
ABSA Annuity loans	170,818,231	188,779,311
	462,657,608	**442,106,055**
Total other financial liabilities	**462,657,608**	**442,106,055**
Non-current liabilities		
At amortised cost	422,933,052	408,657,652
Current liabilities		
At amortised cost	39,724,556	33,448,403

The fair values of the financial liabilities were determined as follows:

- The management of the municipality is of the opinion that the carrying value of financial assets and financial liabilities recorded at amortised cost in the Annual Financial Statements approximate their fair values. The fair value of financial assets and financial liabilities were determined after considering the standard terms and conditions of agreements entered into between the municipality and other parties as well as the current payment ratio of the municipality's debtors.
- At the reporting date there are no significant concentrations of credit risk for other financial liabilities. The carrying amount reflected above represents the municipality's maximum exposure to credit risk for such other financial liabilities.

Refer to note 44 for maturity analysis of financial liabilities.

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17. Provisions

Reconciliation of provisions - 2019

	Opening Balance	Additions	Utilised during the year	Total
Rehabilitation of tip sites	93,822,782	6,587,366	-	100,410,148
Long service awards	15,569,497	2,597,626	(1,585,472)	16,581,651
Leave pay	12,991,563	2,532,229	(910,464)	14,613,328
Bonusses	9,745,606	674,528	-	10,420,134
Gratification	320,718	-	(5,873)	314,845
	132,450,166	**12,391,749**	**(2,501,809)**	**142,340,106**

Reconciliation of provisions - 2018

	Opening Balance	Additions	Utilised during the year	Total
Rehabilitation of tip sites	86,469,122	7,353,660	-	93,822,782
Long service awards	11,147,619	6,054,400	(1,632,522)	15,569,497
Leave pay	12,576,336	771,589	(356,362)	12,991,563
Bonusses	8,610,497	1,135,109	-	9,745,606
Gratification	356,290	-	(35,572)	320,718
	119,159,864	**15,314,758**	**(2,024,456)**	**132,450,166**

Non-current liabilities	113,242,881	106,303,622
Current liabilities	29,097,225	26,146,544
	142,340,106	**132,450,166**

Rehabilitation of tip sites

Provision is made in terms of the Overstrand Municipality's licensing stipulations on the landfill sites, for the estimated cost of rehabilitating landfill sites. The estimation of landfill sites was conducted by JPCE specialist waste management consultants, independent consultants who are not connected to the municipality.

The costs are determined by calculating the volumes of excavations, materials required and legal requirements according to the footprint of each individual site. The previous year's figures are escalated using the latest CPI. The individual rates are then again cross-checked to determine if they are still in line with current rates for similar activities and adjusted accordingly.

The scheduled dates of total closure and rehabilitation for the operational site is at present anticipated to take place between 2019 and 2036.

The cost to rehabilitate all identified sites in the Overstrand are estimated at R 100,410,148 for the period.

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17. Provisions (continued)

Long service awards

A long-service award is granted to municipal employees after the completion of fixed periods of continuous service with the municipality. The said award comprises a certain number of vacation leave days which, in accordance with the option exercised by the beneficiary employee, can be converted into a cash amount based on his/her basic salary applicable at the time the award becomes due or, alternatively, credited to his/her vacation leave accrual. The provision represents an estimation of the awards to which employees in the service of the Municipality at 30 June 2019 may become entitled to in future, based on an actuarial valuation performed at 30 June 2018, to the amount of R 16,581,651 for the period.

Discount rate:

A discount rate of 8.62% per annum has been used. This is derived by using a liability-weighted average of the yields corresponding to the average term until payment of long service awards, for each employee.

Key assumptions:

Discount rate of 8.62% (2018: 8.62%), a general salary inflation rate of 6.21% (2018: 6.21%) and a net discount rate of 2.27% (2018: 2.27%).

Leave pay

Annual leave accrues to employees on a monthly basis in accordance with the conditions of employment. Employees are entitled to 16 non-vested leave days and 8 vested leave days per annum, accumulated to a maximum of 48 leave days. The provision is an estimate of the amount due to staff as at the financial year-end, based on the value of leave and the estimated leave days to be forfeited. The estimated cost amounts to R 14,613,328 for the period.

It is not the municipality's policy to encash leave in the normal course of business, except upon resignation or retirement.

Bonusses

Annual bonuses accrues to employees on a monthly basis, subject to certain conditions. The provision is an estimate of the amount due to staff as at the financial year-end, based on assumptions and the estimated cost amounts to R 10,420,134 for the period.

Gratification

The cost of the gratification payable was based on employees not belonging to a pension fund up untill February 2003 and is only payable on retirement. The estimated cost amounts to R 314,845 for the period.

18. Payables from exchange transactions

Trade payables	49,732,965	57,198,564
Payments received in advance	9,657,734	10,933,511
Deferred income	254,314	338,420
Retentions	9,320,815	2,258,590
Accrued interest	4,958,035	5,534,199
Deposits received	15,551,729	14,701,730
Other payables	700,000	700,000
Control accounts	7,244,812	6,367,332
	97,420,404	**98,032,346**

19. Consumer deposits

Electricity	28,015,[illegible]42	26,898,051
Water	12,003,839	[illegible]1,564,116
	40,01[illegible]691	**38,46[illegible]67**

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20. Service charges

Sale of electricity	378,668,312	349,297,794
Sale of water	129,971,486	110,931,849
Sewerage and sanitation charges	77,771,868	72,106,442
Refuse removal	61,788,413	57,775,450
	648,200,079	**590,111,535**

21. Other income

Administration charges	371,751	327,515
Advertisements	14,377	17,584
Camping fees	6,476,611	6,785,380
Cemetries and burial fees	288,630	279,720
Cleaning and removals	114,178	126,840
Collection charges	3,519,077	3,695,926
Development charges	2,374,414	3,722,227
Discounts and early settlements	14,057	14,670
Entrance fees	87,341	82,478
Fire service charges	149,694	1,618,829
Insurance claims received	4,242,537	1,875,154
Legal fees	739,450	767,187
Library fees	1,322	837
Management fees	1,490,542	2,048,008
Materials and equipment	22,660	95,720
Objections and appeals	7,946	10,053
Parking fees	213,063	614,164
Photocopy, print and fax charges	51,227	56,738
Planning and development fees	7,572,760	8,870,294
Private telephone calls	186,068	171,412
Publications	172,696	84,460
Request for information	65,802	50,305
Roadworthy certificates	598,466	595,039
Street markets	-	655
Sundry income	1,152,932	700,112
Training	100,473	14,428
	30,028,074	**32,625,735**

22. Investment revenue

Interest revenue		
Short-term deposits	34,519,934	24,699,362
Other assets	864	1,314
Bank	7,215,104	5,586,063
Interest charged on trade and other receivables	4,192,333	3,852,897
Interest received - other	31,870	35,066
	45,960,105	**34,174,702**

The amount included in investment revenue arising from exchange transactions amounted to R 3,222,213.

The amount included in investment revenue arising from non-exchange transactions amounted to R 42,634,097.



Figures in Rand	2019	2018

23. Property rates

Rates received

Residential	193,873,422	180,686,191
Commercial	35,350,149	31,284,737
Government	3,287,236	3,099,204
Small holdings and farms	763,450	692,712
	233,274,257	**215,762,844**

24. Transfers and subsidies paid

Other subsidies		
Low income household subsidies	52,850	46,180
Transfers/donations made to tourism authorities	-	1,493,050
Grants to organisations	433,000	260,778
	485,850	**1,800,008**

25. Government grants and subsidies

Operating grants		
Equitable share	96,068,000	84,223,000
National Expanded Public Works Programme	1,926,000	2,300,000
National Financial Management Grant	1,550,000	1,550,000
Provincial Human Settlement Developments Grant	12,687,623	21,697,439
Provincial Library Grant	6,159,578	6,306,000
Provincial Community Development Workers Grant	-	58,760
Provincial Main Road Subsidy	137,000	139,000
Provincial Thusong Service Centre Grant	100,000	-
Provincial Greenest Municipality Competition Grant	-	120,000
Provincial Graduate Internship Grant	86,460	63,544
Provincial Municipal Service Delivery and Capacity Building Grant	61,526	-
Provincial Establishment and Support of K9 Unit Grant	200,000	-
	118,976,187	**116,457,743**
Capital grants		
National Integrated National Electrification Programme	4,262,000	4,000,000
National Municipal Infrastructure Grant	26,182,840	17,786,160
Provincial Human Settlement Developments Grant	34,108,211	34,180,062
Provincial Development of Sport and Recreation Facilities Grant	-	1,171,000
Provincial Library Grant	1,116,797	1,140,625
Provincial Community Development Workers Grant	-	15,240
Provincial Fire Service Capacity Building Grant	-	2,000,000
Provincial Municipal Service Delivery and Capacity Building Grant	-	360,000
Provincial Public Transport Non-motorised Infrastructure Grant	389,994	3,610,006
	66,059,842	**64,263,093**
	185,036,029	**180,720,836**

Equitable Share

This grant is primarily used to subsidise the provision of basic services to indigent households.

All registered indigent households receive a monthly subsidy based on the basic service charges for water, electricity, sewerage, refuse and up to 4,2kl waste water, which is funded from the grant. Indigent households also receive 6kl free water and 50kwh free electricity per month.

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25. Government grants and subsidies (continued)

National Integrated National Electrification Programme

Current year receipts	4,262,000	4,000,000
Conditions met - transferred to revenue	(4,262,000)	(4,000,000)
	-	-

National Municipal Infrastructure Grant

Balance unspent at beginning of year	4,543,840	-
Current year receipts	21,639,000	22,330,000
Conditions met - transferred to revenue	(26,182,840)	(17,786,160)
	-	4,543,840

Conditions still to be met - remains as a liability (see note 15).

National Expanded Public Works Programme

Current year receipts	1,926,000	2,300,000
Conditions met - transferred to revenue	(1,926,000)	(2,300,000)
	-	-

National Financial Management Grant

Current year receipts	1,550,000	1,550,000
Conditions met - transferred to revenue	(1,550,000)	(1,550,000)
	-	-

Provincial Human Settlement Developments Grant

Balance unspent at beginning of year	15,834,910	3,924,531
Current year receipts	36,595,378	67,831,880
Conditions met - transferred to revenue	(46,795,835)	(55,921,501)
Repayment of grant	(10,066,873)	-
Debtor	6,981,469	-
	2,549,049	15,834,910

Conditions still to be met - remains as a liability (see note 15).

Provincial Development of Sport and Recreation Facilities Grant

Current year receipts	-	1,171,000
Conditions met - transferred to revenue	-	(1,171,000)
	-	-

Provincial Library Grant

Balance unspent at beginning of year	529,375	969,999
Current year receipts	6,747,000	7,006,000
Conditions met - transferred to revenue	(7,276,375)	(7,446,624)
	-	529,375

Conditions still to be met - remains as a liability (see note 15).

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25. Government grants and subsidies (continued)

Provincial Community Development Workers Grant

Current year receipts	-	74,000
Conditions met - transferred to revenue	-	(74,000)
	-	-

Provincial Main Road Subsidy

Current year receipts	137,000	139,000
Conditions met - transferred to revenue	(137,000)	(139,000)
	-	-

Provincial Thusong Service Centre Grant

Current year receipts	100,000	-
Conditions met - transferred to revenue	(100,000)	-
	-	-

Provincial Greenest Municipality Competition Grant

Balance unspent at beginning of year	-	50,000
Current year receipts	-	70,000
Conditions met - transferred to revenue	-	(120,000)
	-	-

Provincial Graduate Internship Grant

Balance unspent at beginning of year	50,201	47,746
Current year receipts	72,000	66,000
Conditions met - transferred to revenue	(86,459)	(63,545)
	35,742	**50,201**

Conditions still to be met - remains as a liability (see note 15).

Provincial Fire Service Capacity Building Grant

Balance unspent at beginning of year	-	1,200,000
Current year receipts	-	800,000
Conditions met - transferred to revenue	-	(2,000,000)
	-	-

Provincial Municipal Service Delivery and Capacity Building Grant

Current year receipts	200,000	360,000
Conditions met - transferred to revenue	(61,526)	(360,000)
	138,474	-

Conditions still to be met - remains as a liability (see note 15).

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Figures in Rand	2019	2018

25. Government grants and subsidies (continued)

Provincial Public Transport Non-motorised Infrastructure Grant

Balance unspent at beginning of year	389,994	-
Current year receipts	-	4,000,000
Conditions met - transferred to revenue	(389,994)	(3,610,006)
	-	389,994

Conditions still to be met - remains as a liability (see note 15).

Provincial Establishment and Support of K9 Unit Grant

Current year receipts	4,000,000	-
Conditions met - transferred to revenue	(200,000)	-
	3,800,000	-

Conditions still to be met - remains as a liability (see note 15).

26. Public contributions and donations

Public contributions non-cash	25,546,402	4,249,787
LG SETA	620,589	460,801
Spaces for sport	1,181	94,161
Tourism events	-	29,400
Arbor city awards	250,000	-
	26,418,172	4,834,149

Reconciliation of conditional contributions

Balance unspent at beginning of year	187,840	282,001
Current-year receipts	27,812,631	4,753,146
Conditions met - transferred to revenue	(27,813,812)	(4,847,307)
	186,659	187,840

Conditions still to be met - remains as a liability (see note 15)

27. Employee related costs

Basic	214,176,263	191,229,819
Bonus	16,829,307	15,617,797
Medical aid - company contributions	12,035,265	11,195,194
UIF	1,930,163	1,772,204
WCA	1,501,682	1,583,764
Leave pay provision charge	2,532,229	771,590
Bargaining council	302,121	105,774
Group life	1,442,039	1,315,226
Defined contribution plans	48,930,416	11,484,369
Overtime payments	25,088,922	18,399,615
Long-service awards	2,597,626	6,054,400
Acting allowances	1,693,798	1,131,214
Car allowance	11,455,064	10,889,807
Housing benefits and allowances	2,349,619	2,442,685
Cellphone	2,073,638	2,013,332
Scarcity	2,329,965	2,142,534
Standby	9,418,323	7,929,135
Sundry	14[illegible]690	[illegible]10
	356,822,125	286,193,169

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Notes to the Audited Annual Financial Statements

Figures in Rand	2019	2018

27. Employee related costs (continued)

Remuneration of Municipal Manager

Annual Remuneration	1,360,442	1,328,484
Contributions to UIF, Medical and Pension Funds	327,469	317,966
Entertainment	12,000	12,000
	1,699,911	**1,658,450**
Cellphone allowance	27,540	27,540
Performance bonus	186,990	103,390
	214,530	**130,930**

Remuneration of Chief Financial Officer

Annual Remuneration	1,327,428	1,295,160
Car Allowance	48,000	48,000
Contributions to UIF, Medical and Pension Funds	300,832	292,276
Entertainment	6,000	6,000
	1,682,260	**1,641,436**
Cellphone allowance	24,480	24,480

Remuneration of Director: Management Services

Annual Remuneration	1,139,529	1,052,355
Car Allowance	72,000	72,000
Contributions to UIF, Medical and Pension Funds	275,813	256,627
Entertainment	6,000	5,952
Housing subsidy	10,173	9,559
	1,503,515	**1,396,493**
Cellphone allowance	27,540	27,540
Acting allowance	3,705	5,238
	31,245	**32,778**

Remuneration of Director: Community Services

Annual Remuneration	1,153,907	1,065,127
Car Allowance	78,000	78,000
Contributions to UIF, Medical and Pension Funds	284,448	264,512
Entertainment	8,082	7,817
Computer allowance	3,912	3,912
	1,528,349	**1,419,368**
Cellphone allowance	27,540	27,540
Acting allowance	3,108	4,776
	30,648	**32,316**



Notes to the Audited Annual Financial Statements

Figures in Rand	2019	2018

27. Employee related costs (continued)

Remuneration of Director: Infrastructure and Planning

Annual Remuneration	1,311,644	1,279,886
Car Allowance	48,000	48,000
Contributions to UIF, Medical and Pension Funds	317,379	308,126
Entertainment	9,000	9,000
Computer allowance	4,800	4,800
	1,690,823	**1,649,812**
Cellphone allowance	27,540	27,540

Remuneration of Director: Local Economic Development

Annual Remuneration	1,297,984	1,195,271
Car Allowance	120,000	120,000
Contributions to UIF, Medical and Pension Funds	48,558	46,530
Entertainment	19,904	20,000
	1,486,446	**1,381,801**
Cellphone allowance	24,480	24,480

Remuneration of Director: Protection Services

Annual Remuneration	1,261,271	1,159,191
Car Allowance	120,000	120,000
Contributions to UIF, Medical and Pension Funds	53,029	52,365
Entertainment	10,000	10,000
	1,444,300	**1,341,556**
Cellphone allowance	**27,540**	27,540

The senior managements' cellphone- and acting allowances and performance bonus are included in their respective line items in note 27 above.

Employee related costs for municipal staff	356,822,125	286,193,169
Employee related costs for senior management	11,035,604	10,488,916
	367,857,729	**296,682,085**

28. Remuneration of councillors

Executive Major	827,749	675,983
Deputy Executive Mayor	662,200	636,909
Mayoral Committee Members [2019: 4; 2018: 4]	2,586,721	2,785,701
Speaker	662,200	636,731
Councillors [2019: 19; 2018: 19]	4,728,058	4,320,994
Cellphone allowance	1,106,300	1,081,374
	10,573,228	**10,137,692**

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Figures in Rand	2019	2018
29. Depreciation and amortisation		
Property, plant and equipment	129,134,511	129,279,093
Intangible assets	524,840	658,771
	129,659,351	**129,937,864**
30. Impairment of assets		
Impairments		
Property, plant and equipment	1,444,354	4,908,414
Assets were impaired during the year due to damage and redundancy. The recoverable amount of the assets were based on is its fair value less costs to sell.		
31. Finance costs		
Current borrowings	44,920,621	46,128,610
32. Debt impairment		
Debt impairment	17,948,502	18,012,606
Debt impairment consists of the following:		
Fines impairment provision	13,251,958	16,198,026
Consumer debtors impairment provision	4,696,544	1,814,580
	17,948,502	**18,012,606**
33. Bulk purchases		
Electricity - Eskom	242,613,624	225,843,568
34. Contracted services		
Outsourced Services		
Animal Care	252,369	511,339
Business and Advisory	1,051,869	563,514
Catering Services	138,860	105,198
Clearing and Grass Cutting Services	1,767,824	1,481,395
Fire Services	2,494,071	791,841
Hygiene Services	325,703	288,137
Litter Picking and Street Cleaning	5,288,709	5,088,194
Meter Management	2,041,620	1,997,857
Mini Dumping Sites	8,154,353	6,224,931
Professional Staff	23,810	60,975
Connection/Dis-connection	442,042	495,265
Refuse Removal	490,308	955,060
Security Services	8,843,259	7,627,025
Sewerage Services	45,697,790	42,236,179
Swimming Supervision	1,580,677	1,709,203
Translators, Scribes and Editors	11,649	59,084
Traffic Fines Management	3,004,799	3,609,383
Veterinary Services	1,329	737
Consultants and Professional Services		
Business and Advisory	3,169,740	3,[illegible]738
Infrastructure and Planning	13,1[illegible]363	1,59[illegible]598
Laboratory Services	1,59[illegible]	[illegible]182
Legal Cost	5,521,292	4,592,684

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Notes to the Audited Annual Financial Statements

Figures in Rand	2019	2018

34. Contracted services (continued)

Contractors		
Building	622,791	454,682
Chipping	3,896,906	3,205,757
Catering Services	189,381	275,812
Electrical	265,409	214,332
Employee Wellness	45,585	56,578
Event Promoters	742,737	378,142
First Aid	10,532	-
Fire Protection	192,676	54,417
Fire Services	214,973	357,530
Gardening Services	222,992	259,685
Graphic Designers	39,573	24,670
Haulage	6,414,130	6,891,239
Inspection Fees	4,688	-
Maintenance of Buildings and Facilities	11,507,158	10,920,340
Maintenance of Equipment	2,578,553	1,278,065
Maintenance of Unspecified Assets	43,987,231	35,965,400
Management of Informal Settlements	2,148,034	1,761,346
Medical Services	43,669	105,710
Pest Control and Fumigation	13,170	46,178
Photographer	7,936	5,075
Plants, Flowers and Other Decorations	5,086	13,364
Prepaid Electricity Vendors	7,089	4,003
Traffic and Street Lights	1,853	130,666
Transportation	64,267	64,558
Safeguard and Security	5,554,841	6,923,662
Sewerage Services	2,720,399	2,165,207
Sports and Recreation	254,470	249,357
Forestry	-	505,258
	186,758,283	**167,078,552**

Maintenance of unspecified assets consist of all other assets not included in the maintenance of property or machinery and equipment, eg. vehicles and infrastructure assets.

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35. General expenses

Achievements and awards	2,420	3,591
Advertising	1,817,530	1,794,866
Assets expensed	1,808,305	600,570
Auditors' remuneration	4,876,154	4,827,414
Bank charges	1,803,951	1,537,521
Cleaning	856	-
Commission paid	5,800,362	5,379,841
Computer expenses	4,243,746	5,270,324
Conferences and seminars	80,913	139,464
Consulting and professional fees	840,000	-
Contribution to/(from) provisions	6,587,366	7,353,660
Diesel for boilers	358,830	330,180
Drivers license and permits	30,456	15,206
Electricity	5,380,153	5,110,650
Entertainment	8,452	11,749
Eskom connections	-	55,592
Full time union representative	159,199	74,362
Hire	893,134	416,923
Insurance	3,121,117	3,303,665
Land alienation costs	53,606	128,334
Licenses	1,291	1,200
Office decorations	-	19,835
Other expenses	89,922	63,836
Postage and courier	1,345,443	1,264,556
Reference library	556,671	547,539
Servitudes and land serveys	4,561	8,851
Signage	58,273	26,875
Skills development levies	2,987,324	2,657,794
Storage of files-Archiving	7,177	11,424
Subscriptions and membership fees	3,518,998	3,221,478
Telephone and fax	3,230,446	3,237,806
Title deed search fees	144,033	105,382
Training	1,443,634	1,768,698
Transport and freight	15,472	39,720
Travel - local	1,744,847	999,035
Travel - overseas	18,824	-
Travel agency and visa's	18,925	11,430
Uniforms	3,078,582	2,339,620
Vehicle tracking fees	688,768	713,671
Ward committee meetings	510,700	530,608
Water management charges	948,212	1,132,932
	58,278,653	**55,056,202**

Membership fees paid over to SALGA during the period amounted to R 3,473,697 (2018: R 3,181,529).

36. Fair value adjustments

Investment property (Fair value model)	5,746,500	9,398,500
Other financial assets		
• Other financial assets (Designated as at FV through P&L)	948,762	1,633,254
	6,695,262	**11,031,754**

37. Auditors' remuneration

Fees	4,876,154	4,827,414

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Notes to the Audited Annual Financial Statements

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38. Repairs and maintenance

Repairs and maintenance consists of portions of various expenditure items.

2019	Property, plant and equipment	Investment property	Heritage assets	Total
Employee related cost	89,414,691	-	-	89,414,691
Materials	17,594,355	-	-	17,594,355
Contracted services	85,761,818	-	-	85,761,818
Other expenditure	22,253,463	-	-	22,253,463
	215,024,327	**-**	**-**	**215,024,327**

2018	Property, plant and equipment	Investment property	Heritage assets	Total
Employee related cost	53,689,440	-	-	53,689,440
Materials	30,000,131	-	-	30,000,131
Contracted services	67,790,749	-	-	67,790,749
Other expenditure	8,555,489	-	-	8,555,489
	160,035,809	**-**	**-**	**160,035,809**

39. Cash generated from operations

Surplus	105,554,956	144,130,852
Adjustments for:		
Depreciation and amortisation	129,659,351	129,937,864
Gain/(loss) on sale of assets and liabilities	609,917	(28,095,850)
Fair value adjustments	(6,695,262)	(11,031,754)
Impairment deficit	1,444,354	4,908,414
Debt Impairment	17,948,502	18,012,606
Movements in operating lease assets and accruals	(25,502)	374,773
Movements in retirement benefit assets and liabilities	10,436,074	(23,382,310)
Movements in provisions	9,889,940	13,290,302
Changes in working capital:		
Inventories	(3,567,340)	(11,957,553)
Receivables from exchange transactions	1,539,408	(1,269,537)
Consumer debtors	(13,220,922)	(4,643,106)
Other receivables from non-exchange transactions	(22,678,780)	(20,642,674)
Payables from exchange transactions	(611,940)	18,015,378
VAT	(4,340,130)	(519,938)
Unspent conditional grants and receipts	(9,186,236)	15,345,883
Consumer deposits	1,557,514	1,423,183
	218,313,904	**243,896,533**

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40. Commitments

40.1 Capital commitments

Authorised capital expenditure

Expenditure approved and contracted for		
• Property, plant and equipment	48,797,738	3,886,974
Expenditure approved but not yet contracted for		
• Property, plant and equipment	212,879,182	190,350,087
Total capital commitments		
Expenditure approved and contracted for	48,797,738	3,886,974
Expenditure approved but not yet contracted for	212,879,182	190,350,087
	261,676,920	**194,237,061**

This committed expenditure relates to property, plant and equipment and will be financed by available bank facilities, retained surpluses, rights issue of shares, issue of debentures, mortgage facilities, existing cash resources, funds internally generated, etc.

40.2 Operating lease commitments

Operating leases - as lessee (expense)

Minimum lease payments due		
- within one year	95,275	346,944
- in second to fifth year inclusive	-	95,275
	95,275	**442,219**

Operating lease payments represent rentals payable by the municipality for certain of its office properties. Leases are negotiated for an average term of 3 years and rentals are fixed for the lease term.

Operating leases - as lessor (income)

Minimum lease payments due		
- within one year	3,897,664	3,324,360
- in second to fifth year inclusive	7,943,053	8,135,468
- later than five years	10,033,758	11,066,769
	21,874,475	**22,526,597**

Certain of the municipality's property is held to generate rental income. Lease agreements are non-cancellable and have terms from 3 to 99 years.

Commitments are disclosed exclusive of VAT.

Notes to the Audited Annual Financial Statements

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41. Contingencies

Contingent liabilities

A Jonathan vs Overstrand Municipality

The applicant was dismissed by the municipality. The municipality received a notice from the Labour Court on 21 December 2016 that the Review Application served on the Municipality by the Applicant have been set down on an unopposed basis.

Our attorneys accordingly filed an urgent notice of opposition. Considering the fact that the Applicants relief relate to reinstatement and reimbursement, and the grounds of his review, it was considered prudent to file the required notice of opposition. We can confirm that the condonation application and founding affidavit was signed, commissioned and filed in court and we can confirm that the applicant did not appear in court on 17 February 2017, with the court postponing the matter *sine die*.

The matter will be kept in abeyance until we receive further papers from the applicant.

The financial exposure is approximately R300,000.

Claim for damages to property caused by fire.

On 27 February 2017 a fire broke out at Pringle Bay transfer station. The fire spread to adjacent properties causing damage and on 12 July 2017 a notice in terms of section 3 of the Institution of Legal Proceedings against certain Organs of State Act, 40 of 2002, was issued to the municipality. Damages totalling R121,220 was claimed by two property owners.

The claims have been referred to our insurance broker.

Contingent assets

New Republic Bank

The municipality has an investment with New Republic Bank. The bank is under receivership since October 1999. Interest only accrued until 31 December 2007. There is no guarantee that the municipality will receive the full value of the investment. After the 2013 financial year-end, a dividend of R0.5268 in the rand on the capital amount still outstanding has been received. Therefore a portion of the impairment was reversed. This brings the total payout to 99.15% of the original investment.

Due to the fact that the majority of the debt still to be collected by the receivers involve some form of legal action, it is not possible to determine a date as to when the liquidation process will be completed.

Management impaired this investment from R2,631,821 to Rnil in the 2010/2011 financial year. The exposure is approximately R405,181.

42. Related parties

Relationships

Senior management and councillors	Refer to note 27 and 28

There were no related party transactions that occurred during the period under review.

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43. Prior-year adjustments

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

Accounting errors:

Accounting errors relating to prior periods have been identified during the 2018/2019 financial period. These errors include mathematical errors[1], misapplication of accounting policies[2], oversight or misinterpretation of facts[3] and effects of fraud[4]

Changes in classification:

The municipality reclassified its account structure to allign as far as possible to the mSCOA tables issued in accordance with the Regulations on the Standard Chart of Accounts for Local Government and to bring items in line with National Treasury's budget guidelines. This necessitated further reclassification of comparative amounts as previously disclosed to those classifications alligned to the Standard Chart of Accounts.

Statement of financial position

2017

	As previously reported	Correction of error	Restated
Inventories [3]	35,438,098	(15,138,202)	20,299,896
Operating lease asset [3]	1,102,329	(31,148)	1,071,181
Receivables from exchange transactions [3]	23,906,076	(296,428)	23,609,648
Receivables from non-exchange transactions [3]	16,009,479	(95,836)	15,913,643
Investment property [3]	155,268,500	(852,000)	154,416,500
Property, plant and equipment [3]	3,378,479,047	1,302,409	3,379,781,456
Payables from exchange transactions [3]	(79,318,587)	(698,381)	(80,016,968)
Unspent conditional grants and receipts [3]	(6,474,277)	44,000	(6,430,277)
Accumulated surplus [3]	(3,293,898,215)	15,765,586	(3,278,132,629)
	230,512,450	**-**	**230,512,450**

2018

	As previously reported	Correction of error	Restated
Inventories [3]	50,094,533	(17,742,995)	32,351,538
Operating lease asset [3]	722,533	(26,125)	696,408
Receivables from exchange transactions [3]	25,188,771	(309,586)	24,879,185
Receivables from non-exchange transactions [3]	20,435,970	(77,679)	20,358,291
Consumer debtors [3]	63,126,279	1,830,811	64,957,090
Investment property [3]	114,846,000	(895,000)	113,951,000
Property, plant and equipment [3]	3,345,285,384	909,830	3,346,195,214
Payables from exchange transactions [3]	(97,006,590)	(1,025,757)	(98,032,347)
Unspent conditional grants and receipts [3]	(21,872,199)	96,039	(21,776,160)
Accumulated surplus [3]	(3,439,498,784)	17,240,462	(3,422,258,322)
	61,321,897	**-**	**61,321,897**

Figures in Rand	2019	2018

43. Prior-year adjustments (continued)

Statement of financial performance

2018

	As previously reported	Correction of error	Re-classification	Restated
Service charges [3]	590,194,473	12,781	(95,719)	590,111,535
Rental of facilities and equipment [3]	12,324,087	78,387	(6,786,755)	5,615,719
Other income [3]	23,070,881	2,672,380	6,882,474	32,625,735
Interest received	33,307,513	-	867,189	34,174,702
Property rates [3]	214,845,385	917,459	-	215,762,844
Property rates - penalties imposed [3]	866,642	547	(867,189)	-
Government grants and subsidies [3]	180,668,797	52,039	-	180,720,836
Public contributions and donations [3]	4,847,307	(13,158)	-	4,834,149
Fines, penalties and forfeits [3]	31,633,676	3,948	-	31,637,624
Employee costs [3]	(296,535,978)	(146,107)	-	(296,682,085)
Depreciation and amortisation [3]	(130,034,485)	96,621	-	(129,937,864)
Impairment loss [3]	(4,365,588)	(542,826)	-	(4,908,414)
Lease rentals on operating lease [3]	(590,933)	3,411	(82,578)	(670,100)
Materials [3]	(38,054,292)	(2,845,734)	-	(40,900,026)
Contracted services [3]	(167,065,075)	(13,477)	-	(167,078,552)
General expenditure [3]	(54,883,767)	(255,014)	82,578	(55,056,203)
Gain/loss on disposal of assets [3]	28,077,096	18,754	-	28,095,850
Fair value adjustments [3]	10,976,754	55,000	-	11,031,754
Surplus for the year	**439,282,493**	**95,011**	**-**	**439,377,504**

44. Risk management

Financial risk management

Due to the largely non-trading nature of activities and the way in which they are financed, municipalities are not exposed to the degree of financial risk faced by business entities. Financial instruments play a much more limited role in creating or changing risks that would be typical of listed companies to which the IFRSs' mainly apply. Generally, financial assets and liabilities are generated by day-to-day operational activities and are not held to manage the risks facing the municipality in undertaking its activities.

The Finance directorate monitors and manages the financial risks relating to the operations through internal policies and procedures. These risks include interest rate risk and liquidity risk. Compliance with policies and procedures are reviewed by the internal auditors on a continuous basis and annually by the external auditors. The municipality does not enter into or trade with financial instruments for speculative purposes.

Internal audit, responsible for initiating a control framework and monitoring and responding to potential risk, reports periodically to the municipality's audit committee, an independent body that monitors the effectiveness of the internal audit function.

Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.

Figures in Rand	2019	2018

44. Risk management (continued)

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

The municipality manages credit risk in its borrowing and investing activities by only dealing with well-established financial institutions of high credit standing, and by spreading its exposure over a range of such institutions in accordance with its approved investment policies. Credit risk relating to consumer debtors is managed in accordance with the municipality's credit control and debt collection policy. The municipality's credit exposure is spread over a large number and wide variety of consumers and is not concentrated in any particular sector or geographical area. Adequate provision has been made for anticipated bad and doubtful debts. Additional information relating to the analysis of consumer debtors is given in note 13 to the financial statements.

Financial assets exposed to credit risk at year end were as follows:

Counter parties with external credit rating (Fitch's):		
Investments		
F1	409,199,854	380,514,135
F2	50,523,542	44,594,781
Counter parties without external credit rating:		
Receivables from exchange and non-exchange transactions		
Group 1	19,060,757	15,669,193
Group 3	13,637,607	9,108,866
Group 4	20,426,526	20,459,418
Consumer debtors		
Group 1	23,475,431	21,771,491
Group 2	1,333,636	714,599
Group 3	1,601,544	1,055,096
Group 4	47,070,855	41,415,902
Other assets		
Group 4	20,081	30,358

F1 =	Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments.
F2 =	Good credit quality. A satisfactory capacity for timely payment of financial commitments.
F3 =	Fair credit quality. The capacity for timely payment of financial commitments is adequate.
Group 1 =	Speculative. Minimal capacity for timely payment of financial commitments, plus vulnerability to near term adverse changes in the financial and economic conditions.
Group 2 =	Fair credit quality. The capacity for timely payment of financial commitments is adequate.
Group 3 =	Good credit quality. A satisfactory capacity for timely payment of financial commitments.
Group 4 =	Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments.

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Figures in Rand	2019	2018

44. Risk management (continued)

Market risk

Interest rate risk

The municipality's interest rate risk arises from long-term borrowings. Borrowings issued at variable rates expose the municipality to cash flow interest rate risk. Borrowings issued at fixed rates expose the municipality to fair value interest rate risk. Municipality policy is to maintain approximately 60% of its borrowings in fixed rate instruments. During 2019 and 2018, the municipality's borrowings at variable rate were denominated in Rand.

The municipality limits its counterparty exposures from its money market investment operations by only dealing with well established financial institutions of high credit standing. No investment with a tenure exceeding twelve months shall be made without consultation with the councillor responsible for financial matters.

Consumer debtors comprise of a large number of ratepayers, dispersed across different industries and geographical areas. Ongoing credit evaluations are performed on the financial condition of these debtors. Consumer debtors are presented net of a provision for impairment. In the case of debtors whose accounts become in arrears, it is endeavoured to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

Interest rate risk for trade and other payables is managed by ensuring that all payments are made within 30 days of receipt of statement, as prescribed by the MFMA.

Interest rate sensitivity analysis:
Financial assets:
If the average interest rate at a given date had been 100 basis points higher, with all other variables held constant, the fair value impact on the Statement of Financial Performance would have been R 227,718 (2018: R 210,409) with the opposite effect if the interest rate had been 100 basis points lower.

Financial liabilities:
If the average interest rate at a given date had been 100 basis points higher, with all other variables held constant, the fair value impact on the Statement of Financial Performance would have been R 16,462 (2018: R 24,503) with the opposite effect if the interest rate had been 100 basis points lower.

Cash flow interest rate risk

Financial instrument	Current interest rate	Due in less than a year	Due in one to two years	Due in two to five years	Due after five years	Total
Trade and other receivables - normal credit terms	14.15 %	47,070,855	26,410,611	-	-	73,481,466
Cash in current banking institutions	6.25 %	533,172,574	-	-	15,280	533,187,506
Fixed interest rate instruments	10.30 %	86,017,450	84,162,487	226,397,602	330,541,201	727,118,740
Variable interest rate instruments	9.17 %	930,493	137,249	-	-	1,067,742

45. Unauthorised expenditure

Operational expenditure

There was no overspending on the total amount appropriated or the total amount per vote appropriated in the municipality's approved operational budget for the period under review.

The over expenditure incurred on capital by municipal functions during the year is attributable to the following categories:

Non-cash	24,353,490	-
Cash	42,081	-
	24,396,5	-

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45. Unauthorised expenditure (continued)

Overspending of the total amount appropriated in the municipality's approved capital budget

Electricity	8,437,520	-
Sport and recreation	15,915,970	-
Finance and administration	36,117	-
Waste management	2,191	-
Housing	4,773	-
	24,396,571	**-**

46. Fruitless and wasteful expenditure

Opening balance as previously reported	26,374	26,374
Opening balance as restated	**26,374**	**26,374**
Refund paid iro costs incurred relating to erf 4278	14,364	-
Less: Amount written off	(14,364)	-
Closing balance	**26,374**	**26,374**

A report, relating to the balance, has served before the Municipal Public Accounts Committee (MPAC) and has been referred back for more information.

Amounts written-off

After the council committee investigations, council adopted the council committee recommendations to write-off an amount of R 14,364 from the total fruitless and wasteful amount as it was proven without reasonable doubt that the amount was not recoverable.

47. Irregular expenditure

Opening balance	216,157	191,880
Opening balance as restated	**216,157**	**191,880**
Procuring goods and services without following the official procurement process - current	157,348	24,277
Procuring goods and services without following the official procurement process - prior period	-	-
Non-compliance with Municipal Supply Chain Regulation 32	3,624,737	-
Procuring legal services through a deviation process	340,763	-
Less: Amounts recovered - prior period	(2,193)	-
Less: Amount written off - current	(62,138)	-
Less: Amount written off - prior period	(206,464)	-
Closing balance	**4,068,210**	**216,157**

Cases under investigation

Investigations are still in progress regarding 10 (2018: 6) which are all related to non-compliance with procurement process requirements.

Amounts written-off

After the council committee investigations, council adopted the council committee recommendations to write-off an amount of R 270,794 from the total irregular expenditure amount as it was proven without reasonable doubt that the amount was not recoverable.

Figures in Rand	2019	2018

48. Actual operating expenditure versus budgeted operating expenditure

Refer to Appendix E(1) and the Statement of comparison of budget and actual amounts for the comparison of actual operating expenditure versus budgeted expenditure.

49. Actual capital expenditure versus budgeted capital expenditure

Refer to Appendix E(2) for the comparison of actual capital expenditure versus budgeted expenditure.

50. Deviation from supply chain management regulations

Paragraph 12(1)(d)(i) of Government Gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same Gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the council and includes a note to the audited annual financial statements.

SCM Policy	Description		
Clause 36(1)(a)(i)	Emergency	6,377,747	3,049,293
Clause 36(1)(a)(ii)	Available from single provider only	2,126,385	968,992
Clause 36(1)(a)(v)	Impractical or impossible to follow the normal procurement process	12,456,573	7,748,135
		20,960,705	**11,766,420**

The detailed deviations are available for inspection in the monthly, quarterly and annual reports tabled in council.

51. Multi-employer retirement benefit information

Overstrand Municipality makes provision for post-retirement benefits to eligible councillors and employees, who belong to different pension schemes.

One councillor belongs to the Pension Fund for Municipal Councillors.

Employees belong to a variety of approved Pension and Provident Funds as described below.

These funds are governed by the Pension Funds Act and include both defined benefit and defined contribution schemes.

All of these afore-mentioned funds are multi-employer plans and are subject to either a tri-annual, bi-annual or annual actuarial valuation, details which are provided below.

The only obligation of the municipality with respect to the retirement benefit plans is to make the specified contributions. Where councillors / employees leave the plans prior to full vesting of the contributions, the contributions payable by the municipality are reduced by the amount of forfeited contributions.

The total expense recognised in the Statement of Financial Performance of R48.9 million (2018: R11.5 million) represents contributions payable to these plans by the municipality at rates specified in the rules of the plans. These contributions have been expensed.

DEFINED BENEFIT SCHEMES

LA Retirement Fund:

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 30 June 2018. The scheme both operates a defined benefit and defined contribution scheme.

Defined Benefit Scheme:

The contribution rate payable under the defined benefit section is 27%, 9% by the members and 18% (up to 31 January 2012) and 23.06% (from 1 February 2012) by their councils. The actuarial valuation report at 30 June 2018 disclosed an actuarial valuation amounting to R1.776 billion (2017 : R1.859 billion), with a net accumulated surplus of R63.423 million (2017 : R46.989 million), with a funding level of 103.7% (2017 : 102.6%).

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51. Multi-employer retirement benefit information (continued)

Defined Contribution Scheme:

The actuarial valuation report at 30 June 2018 indicated that the defined contribution scheme of the fund is in a sound financial position, with a assets amounting to R2.018 billion (2017 : R1.911 billion), net investment reserve of R0 million (2017: R0 million) and a funding level of 100.0% (2017: 100%).

South African Local Authorities Pension Fund (SALA):

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 1 July 2018.

The statutory valuation performed as at 1 July 2018 revealed that the assets of the fund amounted to R14.299 billion (2015 : R13.231 billion), with funding levels of 96% (2015 : 100%). The contribution rate paid by members was 9% and by Council 18% and is sufficient to fund the benefits accruing from the fund in the future. The next statutory valuation of the Fund is due on 1 July 2019.

DEFINED CONTRIBUTION SCHEMES

Consolidated Retirement Fund for Local Government:

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 30 June 2017.

The statutory valuation performed as at 30 June 2017 revealed that the assets of the fund amounted to R21.359 billion (2016 : R20.075 billion), with funding levels of 100.3% and 127.3% (2016 : 100.5% and 118.0%) for the Share Account and the Pensions Account respectively. The contribution rate paid by the members (8%) and the municipalities (19%) is sufficient to fund the benefits accruing from the fund in the future.

Municipal Councillors Pension Fund:

The scheme is subject to an actuarial valuation every three years. The last statutory valuation was performed as at 30 June 2015.

The statutory valuation performed as at 30 June 2015 revealed that the assets of the fund amounted to R2.552 billion (2014 : R2.229 billion) with funding levels of 101.08% (2014 : 98.83%). The contribution rate paid by the members (13.75%) and the municipalities (15.00%) is sufficient to fund the benefits accruing from the fund in the future.

South African Municipal Workers Union National Provident Fund:

The last statutory valuation was performed as at 30 June 2017.

The statutory valuation performed as at 30 June 2017 revealed that the assets of the fund amounted to R7.721 billion (2014 : R6.574 billion) with funding levels of 102.0% (2014 : 111.7%). The contribution rate paid by the members not less than 7.50% and Council not less than 18.00% is sufficient to fund the benefits accruing from the fund in the future.

52. Awards to close family members of persons in the service of the state

Refer to page 64 for detail relating to awards made to close family members of persons in the service of the state for the year ended 30 June 2019.

53. Distribution losses

Water		
Technical losses		
Rand value	182,326	262,104
No. of units (kl)	222,190	163,145
% loss	3.17 %	2.41 %

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Notes to the Audited Annual Financial Statements

Figures in Rand	2019	2018

53. Distribution losses (continued)

Non-technical losses		
Rand value	2,126,488	1,870,193
No. of units (kl)	1,478,668	1,310,939
% loss	21.08 %	19.35 %
Electricity		
Technical losses		
Rand value	9,478,011	8,669,675
No. of units (kWh)	12,827,152	12,550,195
% loss	5.00 %	5.00 %
Non-technical losses		
Rand value	2,741,394	212,634
No. of units (kWh)	3,710,090	307,817
% loss	1.45 %	0.12 %

Non-technical water losses to the amount of R2,126,487 (21.08%) (2018: R1,870,193 (19.35%)) were incurred as a result of unmetered connections, ageing pipeline infrastructure, burst pipes, old reticulation networks and other leakages. Technical water losses to the amount of R182,326 (3.17%) (2018: R262,104 (2.41%)).

Electricity losses to the amount of R9,478,011 (5.00%) (2018: R8,669,675 (5.00%)) were incurred as a result of technical losses caused by the nature of electricity and the manner of its distribution, via the network, status/condition and age of the network, weather conditions and load on the system as well as non-technical losses, e.g. theft and vandalism, to the amount of R2,741,394 (1.45%) (2018: R212,634 (0.12%)).

54. Budget variances

Material variances between budget and actual amounts

Changes from the approved budget to the final budget

The changes between the approved and final budget are a consequence of changes in the overall budget parameters.

Explanations for variances greater than 10% between budget and actual figures

Statement of Comparison of Budget and Actual Amounts

Revenue:

Other income - 10.21% - Insurance claims received in excess of estimate.

Investment revenue - 42.70% - Slower capital budget implementation, increased interest on outstanding consumer debtors and more cash available for investing.

Public contributions and donations - 100% - Non-cash contributions primarily from electricity turnkey projects and Hermanus sports complex infrastructure that vested to the municipality.

Fines, penalties and forfeits - (18.00%) - Less fines issued.

Expenditure:

Impairment loss/reversal of impairments - 100% - The budget format does not provide a separate item for impairment loss as it is budgeted together with depreciation, but is shown separately in the financial statements.

Debt impairment – (23.60%) - Reduced impairment of fines due to less fines issued.

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Figures in Rand	2019	2018

54. Budget variances (continued)

Lease rentals on operating leases - (121.43%) - Reduced expenditure due to the termination of certain leases.

Materials – (11.82%) – More top structures expenditure transferred to housing inventory than transfers to beneficiaries.

Transfers and subsidies - (15.52) - Less paid out to organisations

Inventory - (10.30%) - More Top Structures expenditure transferred to Housing Inventory than transfers to beneficiaries

General expenses – (11.42%) – General cost savings and efficiencies.

Other revenue and costs:

Loss on disposal of assets - 100% - Budgeting subject to impracticalities for the determination of the outcome in advance.

Fair value - 234.76% - Budgeting subject to impracticalities for the determination of the outcome in advance.

Statement of financial position:

Inventory – (12.62%) - Less housing inventory transferred to beneficiaries.

Receivables from exchange, receivables from non-exchange, operating leases and VAT - 21.28% - (in total, but individual items are below and above 10%) - The budget template does not provide for detail splitting of the various types of receivables therefore it is shown as one line item in the budget, but separate line items in the financial statements. All these items need to be seen as a whole to determine the actual variance. The major influence on this variance relates to the raising of a debtor for Provincial Housing Grant Funding, which was settled in July 2019 and VAT receivable.

Other assets (Long term and short term portion) – 0% (in total, but individually above 10%).

Intangible assets - 42.19% - Expenditure higher than estimated.

Unspent conditional grants – 231.31% - Budgeting subject to impracticalities for the determination of the outcome in advance, such as the Disaster Management Grant received in June 2019 in respect of 2019/2020.

Cash flow statement:

Interest income - 39.67% - Slower capital budget implementation, increased interest on outstanding debtors and more cash available for investing.

Other receipts - 60.42% - Public contributions of R26,9m received.

Proceeds on sale of assets (PPE, Investment property, heritage and intangible assets) - (100.0%) - The budget does not provide a separate item for the proceeds of other types of assets and therefore it is included with the proceeds of property, plant and equipment, if any. These items need to be seen as a whole to determine the actual variance. Budgeting is subject to impracticalities for the determination of the outcome in advance.

Movement in financial assets - (16.32%) - Fair Value of Sinking Fund is subject to market forces.

55. B-BBEE Performance

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

56. Events after the reporting date

On 2 October 2019 it was discovered that the Zwelihle Library was in a state of demolishment. As at 30 June 2019 the building had a carrying value of R2,204,246 and will be subsequently impaired.

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Figures in Rand	2019	2018

57. Public-private partnership

Gansbaai Landfill Site

The municipality entered into a public-private partnership during the 2010/11 financial year. The service consists of the chipping of garden waste to reduce the transportable volume and the hauling by road of all waste from the Public Drop-offs at Stanford and Pearly Beach to the Gansbaai Landfill as well as the operation of these two Public Drop-offs and the Gansbaai Landfill. The agreement was for a period of eight years ending on 30 November 2018, further extended and terminated on 28 February 2019.

The following facilities were made available to the Contractor:

Gansbaai Landfill Site:

Weighbridge, Office, ablution facilities, kitchen, Material Recovery Facility, Public Drop-off and limited container storage,

Stanford Drop-off:

Access Control Building, ablution facilities and limited container storage

Pearly Beach Drop-off:

Access Control Building, ablution facilities and limited container storage.

Equipment and materials made available to the Service Provider by the Employer, or purchased by the Service Provider with funds provided by the Employer for the performance of the Services shall be the property of the Employer and shall be marked accordingly.

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NOTE 52. (CONTINUED)

AWARDS TO CLOSE FAMILY MEMBERS OF PERSONS IN THE SERVICE OF THE STATE IN TERMS OF SCM REGULATION 45 OF THE POLICY FOR THE YEAR ENDED 30 JUNE 2019

No.	Creditor Name	Relationship	Person in The Service Of The State	Capacity	2018/2019	2017/2018
1	A2 Loodgieters Cc	Spouse	Beatrix Magdalena Nel	Prison Warden (Department of Correctional Services)	792,263.99	2,473,630.38
2	Appel VM	Spouse	Delicia Appel	Marketing & Communications Officer (SANBI)	235,725.00	80,750.00
3	Arendse RW	Spouse	Esmarilda Arendse	Teacher (Department of Education)	527,183.40	568,714.08
4	Aurecon	Spouse	WZ Erasmus	Manager (Cape Nature)	1,914,281.99	-
5	Bergstan South Africa	Spouse	Jacqueline Beukes	Social Worker (Department of Social Services)	-	80,171.64
6	Boland Valuers CC	Spouse	Ester Groenewald	Part time Councillor (Stellenbosch Municipality)	338,436.60	243,800.00
7	Conlog (Pty) Ltd	Spouse	Mrs N Moodley	Director: Informatrics - GIS	28,830.50	8,223.18
8	CSM Consulting Services (Pty) Ltd	Child	Andre Vancollie	Chief Town Planner (Department of Environmental)	-	46,975.00
9	D & J Vervoer	Parent	JC Vermeulen (Hatle)	Accountant: Revenue (Overstrand Municipality)	-	45,298.15
10	Du Plessis AA (Angles Catering)	Child	Bronwyn Du Plessis	Temp LED (Overstrand Municipality)	28,455.00	18,760.00
11	Engelbrecht & Scorgie Tekenkantoor BK	Spouse	Carlow Engelbrecht	ICT Administrator (Overstrand Municipality)	-	385,297.34
12	Four Helps Enterprise	Spouse	Stephen Williams & M	Clerk: Operational (Overstrand Municipality)	245,907.85	57,812.00
13	Greater Overberg Fire Protection Association	Child	Dr Pam Albertyn	National Parks	37,867.10	54,272.00
14	Henry Moses Spandiel Projects	Spouse	EC Spandiel	Teacher (Western Cape Dept of Education)	1,064,327.96	812,222.54
15	Heneke EA (Eleanor'S Catering Service)	Brother	Lionel Heneke	Paramedic (Western Cape Dept of Health)	54,230.00	-
16	Ikapa Reticulation & Flow	Spouse	Sophia Frances Anita Davids	Teacher (Department of Education)	5,642,525.38	4,356,727.52
17	Jordaan BJ	Spouse	Merle Jordaan	Teacher (Depart of Western Cape)	-	8,500.00
18	Jc Refrigeration - Cape (Pty) Ltd	Spouse	Hayline Esterhuizen	Captain (South African Police Services)	179,150.00	-
19	Karelse G (Glenwan Karelse Cleaning Services)	Brother	Willie Karelse	Truck driver (Overstrand Municipality)	30,060.00	-
20	KLF Services and Suppliers (Pty) Ltd	Spouse	Imogene Bridgette Figali	Control Room Officer (Overstrand Municipality)	20,750.00	-
21	Kreesan Investments (Pty) Ltd	Parent	Sivalingum Subramoney	Deputy Director (Department of Correctional Services	31,500.00	-
22	Main En Sea Glades Elendomme CC	Spouse	Carlow Engelbrecht	ICT Administrator (Overstrand Municipality)	20,792.58	-
23	Masiqhame Trading 77 CC	Child	Simphiwe Gxilishe	Teacher (Department of Education)	5,750.35	3,377.25
24	Maxitec CC	Spouse	Riana Steenekamp	Media Liaison Officer (Overstrand Municipality)	264,157.05	190,535.06
25	Ncc Environmental Services	Spouse	Chandre Rhoda	Head of Invasive Species Programme (City of Cape Town)	39,224.95	65,298.60
26	Nel MM	Spouse	JG Nel, Gbaal Admin.	General Worker (Overstrand Municipality)	-	8,330.00
27	Ndinxis Services (Pty) Ltd	Spouse	Xolani Gqoli	Sergeant (South African Police Services)	170,430.00	24,150.00
28	Oliver MK (Dj Magic)	Parent	Lowies Adonis	Driver: Refuse - Kleinmond (Overstrand Municipality)	24,500.00	39,050.00
29	Piston Power Chemicals CC	Spouse	Nasira Andhee	Teacher (Department of Education)	196,607.76	-
30	PJ Bookbinders	Child	Simone Barnes	Org. Development Practitioner: Dept of Premier	20,935.75	18,725.30
31	Premises	Spouse	Charlotte Hector	Quality Accessor (NHBRC)	20,294.19	41,825.13
32	Quintessential Security CC	Spouse	Hanlie Van Tonder	Manager: Council Support Services (Overstrand Municipality)	525,697.90	3,694,943.53
33	Rhode Bros Steel Projects CC	Child	Don Rhode	Police Officer (South African Police Services)	120,885.00	70,000.00
34	Rita du Toit Recruitment Advertising	Spouse	Leon Egbert du Toit	Chief Inspector (Department of Agriculture)	-	20,057.05
35	Sa Employment Law Services CC	Spouse	Gertruda Aletta Buitendag	Head: Payroll & Personnel (City of Cape Town)	11,131.00	18,079.80
36	Sales A	Spouse	Elmarie Sales	Personal Asisstant (Department of Social Development)	7,740.00	10,060.00
37	Ukheto Projects (Pty) Ltd	Spouse	Celeste Harding	Administrator(Overstrand Municipality)	-	99,625.13
38	Sobantu M	Spouse	Nomabhele Sobantu	Clerk (South African Police Services)	14,760.00	33,470.00
39	Sound Works Hermanus (Pty) Ltd	Parent	JD Mitchell	Foreman (Theewaterskloof Municipality)	53,920.00	32,260.12
40	Swart JI	Spouse	Madelein Swart	Administrator (Overstrand Municipality)	8,400.00	6,000.00
41	Swartz L	Child	Carla Swartz	Administrator(Overstrand Municipality)	-	10,610.00
42	Technology Corporate Management (Pty) Ltd	Child	Zeth Malele	Manager: Marketing (Brand South Africa)	67,657.07	-
43	Tech International Holdings (Pty) Ltd	Spouse	Eugene Hlongwane	Manager: Solid Waste Management (City of Cape Town	923,455.85	-
44	Uylenvlei Retreat	Spouse	Ms JP Van Deventer	Teacher (Department of Education)	32,390.00	18,870.00
45	Vermaak EW	Spouse	JMC Vermaak	Pharmacist (Department of Health)	48,240.00	-
46	Web Printmedia (Pty) Ltd	Spouse	Adeline Brink	Manager: Corporate Services-Drakenstein Muni.	41,056.50	14,060.00
47	Wally'S Panelbeaters	Spouse	Jonelle Williams (Traffic)	Clerk : Traffic Department(Overstrand Municipality)	22,016.00	13,626.95
48	Eyona Khoza Trading (Pty) Ltd	Spouse	Ronald Williams	Prison Warden (Department of Correction Services)	-	5,500.00
49	GIBB (Pty) Ltd	Spouse	Alan Moon	Head of Business Continuity (City of Cape Town	5,140,391.00	4,961,243.96
		Spouse	Sonnika Cilliers	Teacher (Western Cape Dept of Education)		
		Spouse	Nokuthula Mkhize	Accounting Clerk (Department of Water Affairs)		
		Parent	Irma Brink	Teacher (Free State Dept of Education)		
		Spouse	Nkosinathi Mzayia	Prison Warden (Department of Correction Services)		
		Spouse	Jacqueline Gooch	Head of Department (Department of Transport)		
		Spouse	Unathi Lekonyana	Deputy Director: Grant Monitoring (National Treasury)		
		Spouse	Rajiv Beharie	Senior Engineer (ESKOM)		
		Spouse	K Naidoo	Head of Department (Department of Education)		
50	AKV Services (Pty) Ltd	Spouse	C Vlotman	Police Officer (South African Police Services)	144,000.00	-
51	Nedbank	Brother	MM Matoqane	Project Manager	Rates based	Rates based
		Spouse	B Radebe	Director		
52	Red Ant Security, Relocation And Eviction Services (Pty) Ltd	Spouse	B Lesiela	Director	683,174.93	-
					19,779,964.64	18,840,741.52

Schedule of external loans as at 30 June 2019

	Loan Number	Redeemable	Balance at 2018/06/30	Received during the period	Redeemed written off during the period	Balance at 2019/06/30
			Rand	Rand	Rand	Rand
Development Bank of Southen Africa						
DBSA @ 9.292%	13535/102	2020	628,195	-	314,097	314,098
DBSA @ 9.292%	13543/101	2019	547,229	-	273,615	273,614
DBSA @ 8.992%	13761/101	2020	651,861	-	260,744	391,117
DBSA @ 9.860%	102169/1	2022	7,111,514	-	1,529,975	5,581,539
DBSA @ 10.920%	103946/1	2026	32,000,000	-	4,000,000	28,000,000
DBSA @ 10.600%	103946/2	2026	100,000,000	-	-	100,000,000
DBSA @ 11.833%	61007348	2030	28,115,939	-	1,078,537	27,037,402
DBSA @ 10.728%	61007381	2030	28,607,614	-	1,180,390	27,427,224
DBSA @ 10.205%	61007382	2030	29,611,101	-	1,264,375	28,346,726
DBSA @ 9.240%	61007559		-	54,000,000	-	54,000,000
			227,273,453	**54,000,000**	**9,901,733**	**271,371,720**
Annuity loans						
INCA @ 10.090%		2022	26,053,293	-	5,585,636	20,467,657
ABSA @ 10.440%	4073054262	2024	23,357,122	-	2,974,187	20,382,935
ABSA @ 10.820%	4073923493	2024	24,786,384	-	3,124,758	21,661,626
ABSA @ 10.380%	0387230981	2024	43,005,303	-	4,924,051	38,081,252
ABSA @ 9.110%	0387230982	2028	25,358,935	-	1,645,121	23,713,814
ABSA @ 7.920%	0387230983	2020	2,401,584	-	1,154,248	1,247,336
ABSA @ 10.940%	0387230984	2029	34,525,579	-	1,744,167	32,781,412
ABSA @ 9.690%	0387230985	2021	714,390	-	216,019	498,371
ABSA @ 9.950%	0387230986	2030	31,259,288	-	1,446,732	29,812,556
ABSA @ 9.200%	0387230987	2022	3,370,726	-	731,797	2,638,929
			214,832,604	**-**	**23,546,716**	**191,285,888**
Total external loans						
Development Bank of Southen Africa			227,273,453	54,000,000	9,901,733	271,371,720
Annuity loans			214,832,604	-	23,546,716	191,285,888
			442,106,057	**54,000,000**	**33,448,449**	**462,657,608**

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Auditing to build public confidence

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Overstrand Municipality
Appendix B

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Auditing to build public confidence

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Analysis of property, plant and equipment as at 30 June 2019

	Cost/Revaluation							Accumulated depreciation						
	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Fair value Rand	Other changes, movements Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Land and buildings														
Land (Separate for AFS purposes)	348,443,609	1,427,636	(5,154)	(3,167,421)	-	-	346,698,670	(425,208)	-	-	-	-	(425,208)	346,273,462
Buildings (Separate for AFS purposes)	151,579,127	227,607	-	-	-	-	151,806,734	(56,984,759)	-	-	(3,800,962)	-	(60,785,721)	91,021,013
	500,022,736	**1,655,243**	**(5,154)**	**(3,167,421)**	**-**	**-**	**498,505,404**	**(57,409,967)**	**-**	**-**	**(3,800,962)**	**-**	**(61,210,929)**	**437,294,475**
Infrastructure														
Roads, Pavements & Bridges	1,515,099,154	48,069,220	(2,072,648)	-	-	-	1,561,095,726	(460,786,515)	2,072,648	-	(32,824,984)	(698,332)	(492,237,183)	1,068,858,543
Storm water	303,396,381	4,954,812	-	-	-	-	308,351,193	(101,525,798)	-	-	(5,826,699)	-	(107,352,497)	200,998,696
Electricity	1,028,866,558	27,188,863	-	-	-	-	1,056,055,421	(505,914,870)	-	-	(24,965,216)	-	(530,880,086)	525,175,335
Water purification	1,037,127,672	12,270,442	(816,302)	-	-	-	1,048,581,812	(555,760,858)	816,302	-	(27,430,236)	(231,921)	(582,606,713)	465,975,099
Sewerage purification	653,822,843	31,113,013	(819,121)	-	-	-	684,116,735	(286,390,279)	819,122	-	(16,390,142)	(277,825)	(302,238,924)	381,877,811
Other	54,170,149	39,452	-	-	-	-	54,209,601	(23,866,670)	-	-	(3,842,664)	-	(27,709,334)	26,500,267
	4,592,502,757	**123,615,802**	**(3,708,071)**	**-**	**-**	**-**	**4,712,410,488**	**(1,934,244,990)**	**3,708,072**	**-**	**(111,279,941)**	**(1,207,878)**	**(2,043,024,737)**	**2,669,385,751**
Community Assets														
Other	302,818,502	29,070,631	-	-	-	-	331,889,133	(119,196,230)	-	-	(8,170,416)	-	(127,366,646)	204,522,487
	302,818,502	**29,070,631**	**-**	**-**	**-**	**-**	**331,889,133**	**(119,196,230)**	**-**	**-**	**(8,170,416)**	**-**	**(127,366,646)**	**204,522,487**
Heritage assets														
Other	133,432,197	-	-	-	-	-	133,432,197	(9,250,000)	-	-	-	-	(9,250,000)	124,182,197
	133,432,197	**-**	**-**	**-**	**-**	**-**	**133,432,197**	**(9,250,000)**	**-**	**-**	**-**	**-**	**(9,250,000)**	**124,182,197**
Other assets														
General vehicles	68,425,779	15,045,069	(328,947)	-	-	-	83,141,901	(18,938,650)	328,946	-	(3,292,411)	(223,947)	(22,126,062)	61,015,839
Plant & equipment	8,690,915	1,120,138	-	-	-	-	9,811,053	(5,148,551)	-	-	(738,658)	-	(5,887,209)	3,923,844
Office Equipment	22,564,072	2,180,128	(88,080)	-	-	-	24,656,120	(13,891,164)	49,158	-	(1,852,123)	(12,529)	(15,706,658)	8,949,462
	99,680,766	**18,345,335**	**(417,027)**	**-**	**-**	**-**	**117,609,074**	**(37,978,365)**	**378,104**	**-**	**(5,883,192)**	**(236,476)**	**(43,719,929)**	**73,889,145**
Total property plant and equipment														
Land and buildings	500,022,736	1,655,243	(5,154)	(3,167,421)	-	-	498,505,404	(57,409,967)	-	-	(3,800,962)	-	(61,210,929)	437,294,475
Infrastructure	4,592,502,757	123,615,802	(3,708,071)	-	-	-	4,712,410,488	(1,934,244,990)	3,708,072	-	(111,279,941)	(1,207,878)	(2,043,024,737)	2,669,385,751
Community Assets	302,818,502	29,070,631	-	-	-	-	331,889,133	(119,196,230)	-	-	(8,170,416)	-	(127,366,646)	204,522,487
Heritage assets	133,432,197	-	-	-	-	-	133,432,197	(9,250,000)	-	-	-	-	(9,250,000)	124,182,197
Other assets	99,680,766	18,345,335	(417,027)	-	-	-	117,609,074	(37,978,365)	378,104	-	(5,883,192)	(236,476)	(43,719,929)	73,889,145
	5,628,456,958	**172,687,011**	**(4,130,252)**	**(3,167,421)**	**-**	**-**	**5,793,846,296**	**(2,158,079,552)**	**4,086,176**	**-**	**(129,134,511)**	**(1,444,354)**	**(2,284,572,241)**	**3,509,274,055**
Intangible assets														
Computers - software & programming	7,065,727	2,422,704	-	-	-	-	9,488,431	(2,726,836)	-	-	(524,840)	-	(3,251,676)	6,236,755
Other	2,360,000	-	-	-	-	-	2,360,000	-	-	-	-	-	-	2,360,000
	9,425,727	**2,422,704**	**-**	**-**	**-**	**-**	**11,848,431**	**(2,726,836)**	**-**	**-**	**(524,840)**	**-**	**(3,251,676)**	**8,596,755**

Segmental analysis of property, plant and equipment as at 30 June 2019

	Cost/Revaluation						Accumulated Depreciation						
	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Fair value Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Municipality													
Finance & Admin/Finance	856,512,426	22,423,282	(422,181)	(3,167,421)	5,746,500	881,092,606	(107,365,168)	378,104	-	(10,208,994)	(236,476)	(117,432,534)	763,660,072
Comm. & Social/Libraries and archives	302,816,502	29,070,631	-	-	-	331,889,133	(119,196,230)	-	-	(8,170,416)	-	(127,366,646)	204,522,487
Waste Water Management/Sewerage	957,219,224	36,067,825	(819,121)	-	-	992,467,928	(387,916,077)	819,122	-	(22,216,841)	(277,625)	(409,591,421)	582,876,507
Road Transport/Roads	1,515,099,154	48,069,220	(2,072,648)	-	-	1,561,095,726	(460,786,515)	2,072,648	-	(32,824,984)	(698,332)	(492,237,183)	1,068,858,543
Water/Water Distribution	1,037,127,672	12,270,442	(816,302)	-	-	1,048,581,812	(555,760,858)	816,302	-	(27,430,236)	(231,921)	(582,606,713)	465,975,099
Electricity /Electricity Distribution	1,028,886,558	27,168,863	-	-	-	1,056,055,421	(505,914,870)	-	-	(24,965,216)	-	(530,880,086)	525,175,335
Waste management/Refuse	54,170,149	39,452	-	-	-	54,209,601	(23,866,670)	-	-	(3,842,664)	-	(27,709,334)	26,500,267
	5,751,833,685	**175,109,715**	**(4,130,252)**	**(3,167,421)**	**5,746,500**	**5,925,392,227**	**(2,160,806,388)**	**4,086,176**	**-**	**(129,659,351)**	**(1,444,354)**	**(2,287,823,917)**	**3,637,568,310**
Total													
Municipality	5,751,833,685	175,109,715	(4,130,252)	(3,167,421)	5,746,500	5,925,392,227	(2,160,806,388)	4,086,176	-	(129,659,351)	(1,444,354)	(2,287,823,917)	3,637,568,310
	5,751,833,685	**175,109,715**	**(4,130,252)**	**(3,167,421)**	**5,746,500**	**5,925,392,227**	**(2,160,806,388)**	**4,086,176**	**-**	**(129,659,351)**	**(1,444,354)**	**(2,287,823,917)**	**3,637,568,310**

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Analysis of property, plant and equipment as at 30 June 2019

	Cost/Revaluation							Accumulated depreciation						
	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Fair value Rand	Other changes, movements Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Investment properties														
Investment property	113,951,000	-	-	5,746,500	-	-	119,697,500	-	-	-	-	-	-	119,697,500
	113,951,000	**-**	**-**	**5,746,500**	**-**	**-**	**119,697,500**	**-**	**-**	**-**	**-**	**-**	**-**	**119,697,500**
Total														
Land and buildings	500,022,736	1,655,243	(5,154)	(3,167,421)	-	-	498,505,404	(57,409,967)	-	-	(3,800,962)	-	(61,210,929)	437,294,475
Infrastructure	4,592,502,757	123,615,802	(3,708,071)	-	-	-	4,712,410,488	(1,934,244,990)	3,708,072	-	(111,279,941)	(1,207,878)	(2,043,024,737)	2,669,385,751
Community Assets	302,818,502	29,070,631	-	-	-	-	331,889,133	(119,196,230)	-	-	(8,170,416)	-	(127,366,646)	204,522,487
Heritage assets	133,432,197	-	-	-	-	-	133,432,197	(9,250,000)	-	-	-	-	(9,250,000)	124,182,197
Other assets	99,680,766	18,345,335	(417,027)	-	-	-	117,609,074	(37,978,365)	378,104	-	(5,883,192)	(236,476)	(43,719,929)	73,889,145
Intangible assets	9,425,727	2,422,704	-	-	-	-	11,848,431	(2,726,836)	-	-	(524,840)	-	(3,251,676)	8,596,755
Investment properties	113,951,000	-	-	5,746,500	-	-	119,697,500	-	-	-	-	-	-	119,697,500
	5,751,833,885	**175,109,715**	**(4,130,252)**	**2,579,079**	**-**	**-**	**5,925,392,227**	**(2,160,806,388)**	**4,086,176**	**-**	**(129,659,351)**	**(1,444,354)**	**(2,287,823,917)**	**3,637,568,310**

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Segmental Statement of Financial Performance for the year ended 30 June 2019

Prior Year				Current Year		
Actual Income Rand	Actual Expenditure Rand	Surplus /(Deficit) Rand		Actual Income Rand	Actual Expenditure Rand	Surplus /(Deficit) Rand
			Functions			
21,598,636	24,779,537	(3,180,901)	Executive and Council	39,901,317	55,957,426	(16,056,109)
313,490,470	161,882,133	151,608,337	Finance and Administration	372,977,028	163,546,715	209,430,313
14,259,224	85,205,372	(70,946,148)	Planning and Development	14,034,314	36,781,887	(22,747,573)
-	-	-	Internal Audit	86,460	2,667,844	(2,581,384)
4,148,780	33,855,507	(29,706,727)	Community and Social Services	8,471,058	16,971,724	(8,500,666)
56,186,314	12,588,702	43,597,612	Housing	47,457,067	18,299,479	29,157,588
40,605,211	73,286,398	(32,681,187)	Public Safety	2,817,746	43,920,849	(41,103,103)
8,217,635	18,306,801	(10,089,166)	Sport and Recreation	29,227,378	43,904,713	(14,677,335)
22,169	5,705,407	(5,683,238)	Environmental Protection	294,953	6,820,973	(6,526,020)
95,069,965	64,937,052	30,132,913	Waste Water Management	110,676,558	99,416,701	11,259,857
8,969,603	91,196,805	(82,227,202)	Road Transport	37,854,781	140,112,662	(102,257,881)
125,311,786	66,052,168	59,259,618	Water	145,980,226	122,989,424	22,990,802
380,758,022	295,385,999	85,372,023	Energy Sources	419,560,383	365,115,031	54,445,352
72,638,810	63,963,892	8,674,918	Waste Management	76,776,550	81,024,260	(4,247,710)
-	-	-	Other: Tourism	-	3,031,175	(3,031,175)
1,141,276,625	**997,145,773**	**144,130,852**		**1,306,115,819**	**1,200,560,863**	**105,554,956**
			Other charges			
-	-	-	Departmental charges	(91,989,230)	(91,989,230)	-
-	-	-		**(91,989,230)**	**(91,989,230)**	-
1,141,276,625	997,145,773	144,130,852	Functions	1,306,115,819	1,200,560,863	105,554,956
-	-	-	Other charges	(91,989,230)	(91,989,230)	-
1,141,276,625	**997,145,773**	**144,130,852**	**Total**	**1,214,126,589**	**1,108,571,633**	**105,554,956**

Actual versus Budget(Revenue and Expenditure) for the year ended 30 June 2019

	Act. Bal. Rand	Adjusted budget Rand	Variance Rand	Var	Explanation of Significant Variances greater than 10% versus Budget
Revenue					
Service charges	648,200,079	624,718,100	23,481,979	3.8	
Rental of facilities and equipment	6,340,863	5,842,802	498,061	8.5	
Agency services	4,912,994	4,526,000	386,994	8.6	
Licences and permits	2,526,365	2,446,700	79,665	3.3	
Property rates	233,274,257	234,998,400	(1,724,143)	(0.7)	
Government grants and subsidies	185,036,029	184,258,489	777,540	0.4	
Public contributions	26,418,172	250,001	26,168,171	10,467.2	Non-cash contributions primarily from electricity turnkey projects and Hermanus sports complex infrastructure that vested to the municipality.
Fines, penalties and forfeits	24,734,386	30,164,902	(5,430,516)	(18.0)	Less fines issued.
Other income	30,028,074	27,247,395	2,780,679	10.2	Insurance claims received in excess of estimate.
Interest received - investment	45,928,236	32,905,399	13,022,837	39.6	Slower capital budget implementation, increased interest on outstanding consumer debtors and more cash available for investing.
Interest received - other	31,870	1,100	30,770	2,797.3	Interest received on Eskom deposits
	1,207,431,325	1,147,359,288	60,072,037	5.2	
Expenses					
Employee related costs	(367,857,726)	(375,805,125)	7,947,399	(2.1)	
Remuneration of councillors	(10,573,228)	(10,972,260)	399,032	(3.6)	
Depreciation	(129,134,511)	(129,709,455)	574,944	(0.4)	
Amortisation	(524,840)	(652,783)	127,943	(19.6)	
Impairments	(1,444,354)	-	(1,444,354)	100.0	The budget format does not provide a separate item for impairment loss as it is budgeted together with depreciation, but shown separate in the financial statements.
Finance costs	(44,920,621)	(47,834,480)	2,913,859	(6.1)	
Debt Impairment	(17,948,502)	(23,492,000)	5,543,498	(23.6)	Reduced impairment of fines due to less fines issued.
Lease rentals	(330,049)	(1,550,773)	1,220,724	(78.7)	Reduced expenditure due to the termination of certain leases.
Bulk purchases	(242,613,624)	(242,613,627)	3	-	
Contracted Services	(186,758,281)	(202,991,895)	16,233,614	(8.0)	
Transfers and Subsidies	(485,850)	(575,124)	89,274	(15.5)	
Materials	(47,091,540)	(52,496,628)	5,405,088	(10.3)	More Top Structures expenditure transferred to Housing Inventory than transfers to beneficiaries
General Expenses	(58,278,588)	(65,782,238)	7,503,650	(11.4)	General cost savings and efficiencies.
	(1,107,961,714)	(1,154,476,388)	46,514,674	(4.0)	
Other revenue and costs					
Gain or loss on disposal of assets and liabilities	(609,917)	11,000	(620,917)	(5,644.7)	Budgeting subject to impracticalities for the determination of the outcome in advance.
Fair value adjustments	6,695,262	2,000,000	4,695,262	234.8	Budgeting subject to impracticalities for the determination of the outcome in advance.
	6,085,345	2,011,000	4,074,345	202.6	
Net surplus/(deficit) for the year	105,554,956	(5,106,100)	110,661,056	(2,167.2)	

Budget Analysis of Capital Expenditure as at 30 June 2019

	Additions	Revised Budget	Variance	Variance	Explanation of significant variances in excess of 10% of the budget
	Rand	Rand	Rand	%	
Municipality					
Executive & Council/Mayor and Council	295,165	571,968	(276,803)	(48)	Savings on vehicles purchased
Planning and Development/Economic Development/Plan	1,345,505	1,720,179	(374,674)	(22)	Roll over project identified to be completed in 2019-2020
Comm. & Social/Libraries and archives	5,163,604	5,249,401	(85,797)	(2)	
Housing	34,275,986	34,271,213	4,773	-	
Public Safety/Police	4,809,422	6,556,202	(1,746,780)	(27)	Roll over projects identified to be completed in 2019-2020
Sport and Recreation	23,922,928	8,006,958	15,915,970	199	Capital-in-kind donation w.r.t Hermanus Sports complex
Waste Water Management/Sewerage	42,209,616	54,744,054	(12,534,438)	(23)	Roll over projects identified to be completed in 2019-2020
Road Transport/Roads	12,061,188	12,830,567	(769,379)	(6)	
Water/Water Distribution	12,270,442	21,945,225	(9,674,783)	(44)	Roll over projects identified to be completed in 2019-2020
Electricity /Electricity Distribution	28,893,042	20,455,522	8,437,520	41	Turnkey electrical projects identified in Gansbaai area
Waste Management	1,498,982	1,496,791	2,191	-	
Corporate Services	6,936,200	6,900,083	36,117	1	
	173,682,080	174,748,163	(1,066,083)	(1)	

Overstrand Municipality
Appendix F
Disclosures of Grants and Subsidies in terms of Section 123 MFMA, 56 of 2003, for the year ended 30 June 2019

Name of Grants	Name of organ of state or municipal entity	Quarterly Receipts					Quarterly Expenditure					Reason for delay/withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act	Reason for non-compliance
		Sep	Dec	Mar	Jun	Total	Sep	Dec	Mar	Jun	Total		Yes/ No	
FMG	Nat Treasury	1,550	-	-	-	1,550	203	169	235	943	1,550	N/A	Yes	N/A
EPWP	Prov Treasury	483	866	577	-	1,926	310	490	362	765	1,927	N/A	Yes	N/A
MIG	Nat Treasury	6,241	3,719	3,210	8,469	21,639	3,043	6,502	2,518	14,119	26,182	N/A	Yes	N/A
INEP	DME	2,262	2,000	-	-	4,262	-	951	(161)	3,472	4,262	N/A	Yes	N/A
Library	Prov Treasury	2,649	2,049	2,049	-	6,747	1,826	2,335	1,873	1,242	7,276	N/A	Yes	N/A
Housing	Prov Treasury	-	1,211	11,195	24,189	36,595	-	3,671	7,733	35,392	46,796	N/A	Yes	N/A
Main road sub	Prov Treasury	-	-	137	-	137	-	-	-	137	137	N/A	Yes	N/A
Thusong Centre	Prov Treasury	-	-	100	-	100	-	2	-	98	100	N/A	Yes	N/A
Fin Man Capacity	Prov Treasury	-	360	-	-	360	-	-	-	-	-	N/A	Yes	N/A
FMSG	Prov Treasury	-	-	280	-	280	-	-	-	-	-	N/A	Yes	N/A
Graduate Internship	Prov Treasury	-	-	72	-	72	23	22	19	22	86	N/A	Yes	N/A
K9 Unit	Prov Treasury	-	-	-	4,000	4,000	-	-	-	200	200	N/A	Yes	N/A
Mun Serv Delivery and Capacity	Prov Treasury	-	-	200	-	600	-	-	-	62	62	N/A	Yes	N/A
Disaster Management	Prov Treasury	-	-	-	5,000	5,000	-	-	-	-	-	N/A	Yes	N/A
Public Transport Non-motorised Infrastructure	Prov Treasury	-	-	-	-	-	-	-	56	334	390	N/A	Yes	N/A
		13,185	10,205	17,820	41,658	83,268	5,405	14,142	12,635	56,786	88,968			

Note: A municipality should provide additional information on how a grant was spent per Vote. This excludes allocations from the Equitable Share.

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29 November 2019

Overstrand Municipality
Audited Annual Financial Statements
for the year ended 30 June 2020

AUDITOR-GENERAL
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28 February 2021

OVERSTRAND MUNICIPALITY
AUDITED ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2020

APPROVAL OF THE AUDITED ANNUAL FINANCIAL STATEMENTS

I am responsible for the preparation of these annual financial statements, which are set out on pages 1 to 79, in terms of Section 126(1)(a) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors, loans made to Councillors, if any, and payments made to Councillors for loss of office, if any, as disclosed in the notes of these annual financial statement are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

DGI O'Neill
Municipal Manager
26 February 2021

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28 February 2021

Overstrand Municipality

Audited Annual Financial Statements for the year ended 30 June 2020

General Information

Legal form of entity	Municipality Demarcation WC032
Nature of business and principal activities	Local Government
The following is included in the scope of operation	Provision of basic services, eg. electricity, water, sanitation and refuse
Executive Mayor	Ald D Coetzee
Deputy Mayor	Cllr E Gillion
Speaker	Ald A Coetsee
Grading of local authority	Grade 3
Accounting Officer	Mr CC Groenewald
Chief Financial Officer (CFO)	Ms SG Reyneke-Naude
Business address	Magnolia Street Hermanus Western Cape South Africa 7200
Postal address	PO Box 20 Hermanus Western Cape South Africa 7200
Bankers	Nedbank
Auditors	Auditor-General of South Africa
Governing legislation	Local Government: Municipal Finance Management Act, No. 56 of 2003
Contact information	028 313 8000 enquiries@overstrand.gov.za www.overstrand.gov.za

AUDITOR-GENERAL SOUTH AFRICA

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28 February 2021

Overstrand Municipality
Audited Annual Financial Statements for the year ended 30 June 2020

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AUDITOR-GENERAL SOUTH AFRICA

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28 February 2021

Statement of Financial Position as at 30 June 2020

Figures in Rand	Note(s)	2020	2019 Restated*
Assets			
Current Assets			
Operating lease asset		707,968	721,910
Other assets	8	3,887	7,491
Inventories	9	10,218,828	16,028,995
VAT receivable	10	10,329,913	11,212,563
Receivables from non-exchange transactions	11	51,557,036	53,835,762
Receivables from exchange transactions	12	84,316,064	69,405,208
Cash and cash equivalents	13	653,813,123	533,187,506
		810,946,819	**684,399,435**
Non-Current Assets			
Investment property	2	123,120,500	117,432,500
Property, plant and equipment	3	3,488,697,558	3,405,428,742
Intangible assets	4	9,168,010	8,596,755
Heritage assets	5	130,928,197	130,928,197
Other financial assets	6	46,515,060	50,523,542
Other assets	8	-	3,887
		3,798,429,325	**3,712,913,623**
Total Assets		**4,609,376,144**	**4,397,313,058**
Liabilities			
Current Liabilities			
Employee benefit obligation	7	4,679,000	3,912,891
Unspent conditional grants and receipts	14	31,132,871	10,040,875
Other financial liabilities	15	45,458,487	39,724,556
Provisions	16	37,781,397	29,097,225
Payables from exchange transactions	17	134,897,255	97,921,876
Consumer deposits	18	40,991,840	40,019,681
		294,940,850	**220,717,104**
Non-Current Liabilities			
Employee benefit obligation	7	92,981,000	108,913,863
Other financial liabilities	15	431,474,513	422,933,052
Provisions	16	116,276,417	113,242,881
		640,731,930	**645,089,796**
Total Liabilities		**935,672,780**	**865,806,900**
Net Assets		**3,673,703,364**	**3,531,506,158**
Reserves			
Housing development fund		3,227,164	3,226,954
Accumulated surplus		3,670,476,200	3,528,279,204
Total Net Assets		**3,673,703,364**	**3,531,506,158**



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26 February 2021

* See Note 44

Statement of Financial Performance

Figures in Rand	Note(s)	2020	2019 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	19	699,548,617	648,032,833
Rental of facilities and equipment		5,738,360	6,277,934
Agency services	20	4,376,030	4,884,522
Licences and permits		1,974,981	2,526,365
Other income	21	139,286,575	77,062,684
Investment revenue	22	53,186,030	45,960,105
Fair value adjustments	36	3,899,518	6,610,262
Total revenue from exchange transactions		**908,010,111**	**791,354,705**
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	23	240,914,416	233,092,551
Transfer revenue			
Government grants and subsidies	25	160,532,335	138,257,709
Public contributions and donations	26	3,729,771	26,685,272
Fines, penalties and forfeits		18,210,765	25,672,161
Total revenue from non-exchange transactions		**423,387,287**	**423,707,693**
Total revenue		**1,331,397,398**	**1,215,062,398**
Expenditure			
Employee related costs	27	382,527,443	368,000,044
Remuneration of councillors	28	11,282,325	10,573,228
Depreciation and amortisation	29	132,723,138	129,669,503
Impairment loss/reversal of impairments	30	1,817,842	1,444,354
Finance costs	31	46,570,200	44,920,621
Lease rentals on operating lease		104,747	344,149
Debt impairment	32	23,452,590	17,499,880
Bulk purchases	33	278,484,673	242,613,624
Contracted services	34	177,913,893	186,336,164
Transfers and subsidies	24	559,623	485,850
Loss on disposal of assets and liabilities		1,383,595	609,917
Inventories losses/write-downs		273,228	-
Materials	39	42,301,753	35,049,460
General expenses	35	89,805,147	70,989,151
Total expenditure		**1,189,200,197**	**1,108,535,945**
Surplus for the year		**142,197,201**	**106,526,453**



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28 February 2021

* See Note 44

Statement of Changes in Net Assets

Figures in Rand	Housing development fund	Accumulated surplus	Total net assets
Opening balance as previously reported	3,258,818	3,422,258,314	3,425,517,132
Adjustments			
Prior year adjustments	(35,332)	(502,095)	(537,427)
Balance at 01 July 2018 as restated*	**3,223,486**	**3,421,756,219**	**3,424,979,705**
Changes in net assets			
Surplus for the year	-	106,526,453	106,526,453
Transfers to/(from) housing development fund	3,468	(3,468)	-
Total changes	3,468	106,522,985	106,526,453
Opening balance as previously reported	3,263,613	3,527,808,483	3,531,072,096
Adjustments			
Prior year adjustments	(36,660)	470,727	434,067
Restated* Balance at 01 July 2019 as restated*	**3,226,953**	**3,528,279,210**	**3,531,506,163**
Changes in net assets			
Surplus for the year	-	142,197,201	142,197,201
Transfers to/(from) housing development fund	211	(211)	-
Total changes	211	142,196,990	142,197,201
Balance at 30 June 2020	**3,227,164**	**3,670,476,200**	**3,673,703,364**

AUDITOR-GENERAL
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28 February 2021

* See Note 44

Cash Flow Statement

Figures in Rand	Note(s)	2020	2019 Restated*
Cash flows from operating activities			
Receipts			
Taxation		238,448,795	230,566,056
Sale of goods and services		689,210,242	643,619,611
Grants		181,624,331	142,357,334
Interest income		53,186,030	45,960,105
Other receipts		175,357,101	128,882,141
		1,337,826,499	1,191,385,247
Payments			
Employee costs		(397,694,197)	(357,563,970)
Suppliers		(278,484,673)	(242,613,624)
Finance costs		(46,570,200)	(44,920,621)
Other payments		(295,986,831)	(330,303,965)
		(1,018,735,901)	(975,402,180)
Net cash flows from operating activities	40	**319,090,598**	**215,983,067**
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(210,038,599)	(170,354,112)
Proceeds from sale of property, plant and equipment	3	3,288,600	(565,840)
Purchase of other intangible assets	4	(1,017,865)	(2,422,704)
Movement in financial assets		(4,980,000)	(4,979,999)
Movement in other assets		7,491	8,213
Net cash flows from investing activities		**(212,740,373)**	**(178,314,442)**
Cash flows from financing activities			
Movement in other financial liabilities		14,275,392	20,551,553
Net cash flows from financing activities		**14,275,392**	**20,551,553**
Net increase/(decrease) in cash and cash equivalents		**120,625,617**	**58,220,178**
Cash and cash equivalents at the beginning of the year		533,187,506	474,967,328
Cash and cash equivalents at the end of the year	13	**653,813,123**	**533,187,506**

AUDITOR-GENERAL SOUTH AFRICA

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28 February 2021

* See Note 44

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Service charges	676,329,816	14,620,000	**690,949,816**	699,548,617	**1.2**	
Rental of facilities and equipment	5,805,000	-	**5,805,000**	5,738,360	**(1.1)**	
Agency services	4,700,000	500,000	**5,200,000**	4,376,030	**(15.8)**	Note 55
Licences and permits	2,462,200	-	**2,462,200**	1,974,981	**(19.8)**	Note 55
Other income	23,603,400	118,514,928	**142,118,328**	139,286,575	**(2.0)**	
Interest received	32,161,100	11,650,001	**43,811,101**	53,186,030	**21.4**	Note 55
Total revenue from exchange transactions	**745,061,516**	**145,284,929**	**890,346,445**	**904,110,593**	**(16.1)**	
Revenue from non-exchange transactions						
Taxation revenue						
Property rates	242,150,000	(100,000)	**242,050,000**	240,914,416	**(0.5)**	
Transfer revenue						
Government grants and subsidies	222,377,369	(49,539,114)	**172,838,255**	160,532,335	**(7.1)**	
Public contributions and donations	-	3,976,079	**3,976,079**	3,729,771	**(6.2)**	
Fines, penalties and forfeits	32,552,220	-	**32,552,220**	18,210,765	**(44.1)**	Note 55
Total revenue from non-exchange transactions	**497,079,589**	**(45,663,035)**	**451,416,554**	**423,387,287**	**(57.9)**	
Total revenue	**1,242,141,105**	**99,621,894**	**1,341,762,999**	**1,327,497,880**	**(74.0)**	
Expenditure						
Employee related costs	(401,702,055)	(506,286)	**(402,208,341)**	(382,527,443)	**(4.9)**	
Remuneration of councillors	(11,382,807)	-	**(11,382,807)**	(11,282,325)	**(0.9)**	
Depreciation and amortisation	(131,285,204)	-	**(131,285,204)**	(132,723,138)	**1.1**	
Impairment loss/ reversal of impairments	-	-	**-**	(1,817,842)	**(100.0)**	Note 55
Finance costs	(51,548,815)	-	**(51,548,815)**	(46,570,200)	**(9.7)**	
Lease rentals on operating lease	(1,415,632)	1,233,671	**(181,961)**	(104,747)	**(42.4)**	Note 55
Debt Impairment	(24,456,320)	-	**(24,456,320)**	(23,452,590)	**(4.1)**	
Bulk purchases	(275,845,018)	(7,000,000)	**(282,845,018)**	(278,484,673)	**(1.5)**	
Contracted services	(207,536,109)	(1,323,676)	**(208,859,785)**	(177,913,893)	**(14.8)**	Note 55
Transfers and subsidies	(580,623)	-	**(580,623)**	(559,623)	**(3.6)**	
Materials	(63,674,510)	16,532,216	**(47,142,294)**	(42,301,753)	**(10.3)**	Note 55
General expenses	(80,535,796)	(34,041,084)	**(114,576,880)**	(89,805,147)	**(21.6)**	Note 55
Total expenditure	**(1,249,962,889)**	**(25,105,159)**	**(1,275,068,048)**	**(1,187,543,374)**	**(212.7)**	
Operating surplus	**(7,821,784)**	**74,516,735**	**66,694,951**	**139,954,506**	**109.8**	
Loss on disposal of assets and liabilities	15,000	(31,700,000)	**(31,685,000)**	(1,383,595)	**(95.6)**	Note 55
Fair value adjustments	1,554,800	(3,554,800)	**(2,000,000)**	3,899,518	**(295.0)**	Note 55
Inventories losses/write-downs	-	-	**-**	(273,228)	**(100.0)**	Note 55
	1,569,800	**(35,254,800)**	**(33,685,000)**	**2,242,695**	**(490.6)**	
Surplus before taxation	**(6,251,984)**	**39,261,935**	**33,009,951**	**142,197,201**	**330.8**	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**(6,251,984)**	**39,261,935**	**33,009,951**	**142,197,201**	**330.8**	

AUDITOR-GENERAL SOUTH AFRICA

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Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Position						
Assets						
Current Assets						
Operating lease asset	-	-	-	707,968	**100.0**	Note 55
Other assets	6,587	-	**6,587**	3,887	**(41.0)**	Note 55
Inventories	30,752,143	(21,752,000)	**9,000,143**	10,218,828	**13.5**	Note 55
VAT receivable	-	-	-	10,329,913	**100.0**	Note 55
Receivables from non-exchange transactions	-	-	-	51,557,036	**100.0**	Note 55
Receivables from exchange transactions	35,523,357	-	**35,523,357**	84,316,064	**137.4**	Note 55
Consumer debtors	73,133,520	-	**73,133,520**	-	**(100.0)**	Note 55
Cash and cash equivalents	444,119,522	129,606,872	**573,726,394**	653,813,123	**14.0**	Note 55
	583,535,129	**107,854,872**	**691,390,001**	**810,946,819**	**323.9**	
Non-Current Assets						
Investment property	**114,846,000**	**7,000,000**	**121,846,000**	123,120,500	**1.0**	
Property, plant and equipment	3,521,438,847	(17,576,953)	**3,503,861,894**	3,488,697,558	**(0.4)**	
Intangible assets	**5,323,069**	-	**5,323,069**	9,168,010	**72.2**	Note 55
Heritage assets	124,182,197	-	**124,182,197**	130,928,197	**5.4**	
Other financial assets	57,885,203	(11,000,000)	**46,885,203**	46,515,060	**(0.8)**	
Other assets	**3,644**	-	**3,644**	-	**(100.0)**	Note 55
	3,823,678,960	**(21,576,953)**	**3,802,102,007**	**3,798,429,325**	**(22.6)**	
Total Assets	**4,407,214,089**	**86,277,919**	**4,493,492,008**	**4,609,376,144**	**301.0**	
Liabilities						
Current Liabilities						
Employee benefit obligation	-	-	-	4,679,000	**100.0**	Note 55
Unspent conditional grants and receipts	-	-	-	31,132,871	**100.0**	Note 55
Other financial liabilities	42,244,047	-	**42,244,047**	45,458,487	**7.6**	
Provisions	33,570,239	-	**33,570,239**	37,781,397	**12.5**	Note 55
Payables from exchange transactions	95,207,022	(21,752,000)	**73,455,022**	134,897,255	**83.6**	Note 55
Consumer deposits	63,074,270	-	**63,074,270**	40,991,840	**(35.0)**	Note 55
	234,095,578	**(21,752,000)**	**212,343,578**	**294,940,850**	**268.7**	
Non-Current Liabilities						
Employee benefit obligation	-	-	-	92,981,000	**100.0**	Note 55
Other financial liabilities	455,452,582	(20,300,000)	**435,152,582**	431,474,513	**(0.8)**	
Provisions	239,094,584	-	**239,094,584**	116,276,417	**(51.4)**	Note 55
	694,547,166	**(20,300,000)**	**674,247,166**	**640,731,930**	**47.8**	
Total Liabilities	**928,642,744**	**(42,052,000)**	**886,590,744**	**935,672,780**	**317.0**	
Net Assets	**3,478,571,345**	**128,329,919**	**3,606,901,264**	**3,673,703,364**	**(16.0)**	
Net Assets						
Reserves						
Housing development fund	3,340,000	-	**3,340,000**	3,227,164	**(3.4)**	
Accumulated surplus	3,475,231,345	128,329,919	**3,603,561,264**	3,670,476,200	**1.9**	
Total Net Assets	**3,478,571,345**	**128,329,919**	**3,606,901,264**	**3,673,703,364**	**(1.5)**	

AUDITOR-GENERAL SOUTH AFRICA
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26 February 2021

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Cash Flow Statement						
Cash flows from operating activities						
Receipts						
Taxation	241,063,040	(87,030)	**240,976,010**	238,448,795	**(1.0)**	
Sale of goods and services	696,321,291	14,606,766	**710,928,057**	689,210,242	**(3.1)**	
Grants	222,377,369	(49,539,114)	**172,838,255**	181,624,331	**5.1**	
Interest income	32,161,100	11,650,001	**43,811,101**	53,186,030	**21.4**	Note 55
Other receipts	66,178,933	112,436,471	**178,615,404**	175,357,101	**(1.8)**	
	1,258,101,733	**89,067,094**	**1,347,168,827**	**1,337,826,499**	**20.6**	
Payments						
Employee costs	(387,941,055)	282,714	**(387,658,341)**	(397,694,197)	**2.6**	
Suppliers	(275,879,707)	(5,000,000)	**(280,879,707)**	(278,484,673)	**(0.9)**	
Finance costs	(51,548,815)	-	**(51,548,815)**	(46,570,200)	**(9.7)**	
Other payments	(354,212,058)	24,506,710	**(329,705,348)**	(295,986,831)	**(10.2)**	Note 55
	(1,069,581,635)	**19,789,424**	**(1,049,792,211)**	**(1,018,735,901)**	**(18.2)**	
Net cash flows from operating activities	**188,520,098**	**108,856,518**	**297,376,616**	**319,090,598**	**3.0**	
Cash flows from investing activities						
Purchase of property, plant and equipment	(261,676,920)	(14,123,047)	**(275,799,967)**	(210,038,599)	**(23.8)**	Note 55
Proceeds from sale of property, plant and equipment	-	-	-	3,288,600	**100.0**	Note 55
Purchase of other intangible assets	-	-	-	(1,017,865)	**(100.0)**	Note 55
Movement in financial assets	(7,338,916)	11,000,000	**3,661,084**	(4,980,000)	**(236.0)**	Note 55
Movement in other assets	9,851	-	**9,851**	7,491	**(24.0)**	Note 55
Net cash flows from investing activities	**(269,005,985)**	**(3,123,047)**	**(272,129,032)**	**(212,740,373)**	**(283.8)**	
Cash flows from financing activities						
Movement in other financial liabilities	35,591,304	(20,300,000)	**15,291,304**	14,275,392	**(6.6)**	
Net increase/(decrease) in cash and cash equivalents	(44,894,583)	85,433,471	**40,538,888**	120,625,617	**(288.0)**	
Cash and cash equivalents at the beginning of the year	489,014,105	44,173,401	**533,187,506**	533,187,506		
Cash and cash equivalents at the end of the year	**444,119,522**	**129,606,872**	**573,726,394**	**653,813,123**	**(288.0)**	

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1. Presentation of Audited Annual Financial Statements

The audited annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These audited annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these audited annual financial statements, are disclosed below.

These accounting policies are consistent with the previous period.

1.1 Presentation currency

These audited annual financial statements are presented in South African Rand, which is the functional currency of the municipality. All financial information has been rounded off to the nearest Rand.

1.2 Going concern assumption

These audited annual financial statements have been prepared based on the expectation that the municipality will continue to operate as a going concern for at least the next 12 months.

In assessing whether the going concern assumption is appropriate under the current economic climate resulting from the COVID-19 pandemic, management considered a wide range of factors including the current and expected performance of the municipality, any announced and potential restructuring of organisational units, the likelihood of continued government funding and, if necessary, potential sources of replacement funding.

1.3 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

When the final accounts have been closed, any transaction that occurs in respect of a prior period, is considered by management individually and collectively for materiality and the annual financial statements are amended with transactions that are material in amount or by nature.

1.4 Significant judgements and sources of estimation uncertainty

In preparing the audited annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the audited annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the audited annual financial statements.

The municipality strives toward ethical reporting thus transparent insights into the applied judgements and financial uncertainties, which the municipality faces as a result of the COVID-19 pandemic, have been included in the accounting policies and/or notes to the financial statements.

Significant judgements include:

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1.4 Significant judgements and sources of estimation uncertainty (continued)

Impairment testing

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 16 - Provisions.

Useful lives of infrastructure and other assets

The municipality's management determines the estimated useful lives and related depreciation charges for the waste water and water networks. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

Post-retirement benefits

The present value of the post-retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost/(income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post retirement obligations.

Receivables from non-exchange transactions

Management made key assumptions and estimations to determine the initial recognition and measurement of revenue on fines using estimated reductions based on historical information.

1.5 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services or for
- administrative purposes, or
- sale in the ordinary course of operations.

Owner-occupied property is property held for use in the production or supply of goods or services or for administrative purposes.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Fair value

Subsequent to initial measurement investment property is measured at fair value.

The fair value of investment property reflects market conditions at the reporting date.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

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1.5 Investment property (continued)

Property interests held under operating leases are classified and accounted for as investment property.

When classification is difficult, the criteria used to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of operations, are as follows:

- All properties held to earn market-related rentals or for capital appreciation or both and that are not for administrative purposes and that will not be sold in the ordinary course of operations are classified as investment properties.
- Land held for currently undetermined future use.
- Lease properties that are held to provide a social/(community) service or that are necessary for employees to perform their job functions, but which also generates rental revenue is not seen as investment properties. The rental revenue generated is incidental to the purposes for which the property is held.

1.6 Property, plant and equipment

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life in years
Buildings	Straight line	5 to 30
Furniture and fixtures	Straight line	3 to 15
Motor vehicles	Straight line	4 to 10
Office equipment	Straight line	3 to 15
Infrastructure		
• Roads	Straight line	3 to 60
• Pedestrian malls	Straight line	25 to 80
• Electricity	Straight line	3 to 60
• Water	Straight line	5 to 100
• Sewerage	Straight line	10 to 60
• Housing	Straight line	30
Bins and containers	Straight line	10 to 15

The municipality assesses at each reporting date whether there is any indication that the municipality's expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the municipality revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

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1.6 Property, plant and equipment (continued)

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Land is not depreciated as it is deemed to have an indefinite useful life.

Incomplete construction work is stated as historical cost. Depreciation only commences when the asset is available for use.

The municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 38).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 3).

1.7 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Amortisation method	Average useful life in years
Computer software, other	Straight line	2 to 5

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

1.8 Heritage assets

Class of heritage assets means a grouping of heritage assets of a similar nature or function in a municipality's operations that is shown as a single item for the purpose of disclosure in the audited annual financial statements.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

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1.8 Heritage assets (continued)

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

An inalienable item is an asset that an municipality is required by law or otherwise to retain indefinitely and cannot be disposed of without consent.

The municipality classifies assets as heritage assets where the significance as a heritage asset can be determined. In regards to land and buildings, all graded sites are classified as heritage assets. Furthermore, land with a natural significance is not componentised but seen as a single heritage asset due to all parts contributing together to make up its significance.

The municipality separately discloses expenditure to repair and maintain heritage assets in the notes to the financial statements (see note 38).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 5).

Recognition

The municipality recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

Impairment

The municipality assesses at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset.

Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

Derecognition

The municipality derecognises heritage assets on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is derecognised.

1.9 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

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1.9 Financial Instruments (continued)

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

Classification

The municipality has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Operating leases	Financial asset measured at amortised cost
Receivables from exchange transactions	Financial asset measured at amortised cost
Receivables from non-exchange transactions	Financial asset measured at amortised cost
VAT receivable	Financial asset measured at amortised cost
Consumer debtors	Financial asset measured at amortised cost
Long term receivables	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at amortised cost
Other financial assets	Financial asset measured at fair value
Statutory receivables	Financial asset measured at amortised cost

The municipality has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Other financial liabilities	Financial liability measured at amortised cost
Payables from exchange transactions	Financial liability measured at amortised cost
Consumer deposits	Financial liability measured at amortised cost

Initial recognition

The municipality recognises a financial asset or a financial liability in its statement of financial position when the municipality becomes a party to the contractual provisions of the instrument.

The municipality recognises financial assets using trade date accounting.

Initial measurement of financial assets and financial liabilities

The municipality measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Subsequent measurement of financial assets and financial liabilities

The municipality measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value (assets and liabilities).
- Financial instruments at amortised cost (assets and liabilities).
- Financial instruments at cost (assets).

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

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1.9 Financial Instruments (continued)

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment and uncollectibility of financial assets

The municipality assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced directly OR through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed directly OR by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

The calculation in respect of the impairment of fines receivables is based on an assessment of the past payment history of fines per category.

Non-collection of amounts due either based on history or due to the economic downturn as a result of the COVID-19 pandemic, is a subsequent measurement issue that affects the impairment of receivables.

Derecognition

Financial assets

The municipality derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the municipality, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the municipality:
  - derecognise the asset; and
  - recognise separately any rights and obligations created or retained in the transfer.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

If a transfer does not result in derecognition because the municipality has retained substantially all the risks and rewards of ownership of the transferred asset, the municipality continues to recognise the transferred asset in its entirety and recognise a financial liability for the consideration received. In subsequent periods, the municipality recognises any revenue on the transferred asset and any expense incurred on the financial liability. Neither the asset, and the associated liability nor the revenue, and the associated expenses are offset.

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1.9 Financial instruments (continued)

Financial liabilities

The municipality removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

1.10 Statutory receivables

Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Carrying amount is the amount at which an asset is recognised in the statement of financial position.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

The transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

Recognition

The municipality recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

Subsequent measurement

The municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable);
- impairment losses; and
- amounts derecognised.

Derecognition

The municipality derecognises a statutory receivable, or a part thereof, when:

- the rights to the cash flows from the receivable are settled, expire or are waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the receivable; or
- the municipality, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity:
  - derecognise the receivable; and
  - recognise separately any rights and obligations created or retained in the transfer.

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1.10 Statutory receivables (continued)

The carrying amounts of any statutory receivables transferred are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. The entity considers whether any newly created rights and obligations are within the scope of the Standard of GRAP on Financial Instruments or another Standard of GRAP. Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer.

1.11 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight line basis over the lease term.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.12 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value or the lower of cost and current replacement cost.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Water is valued at purified cost insofar as it is stored and controlled in reservoirs at year-end.

The municipality recognises housing inventory (land) that it controls, having identified it for low cost housing before entering into an arrangement with the Provincial Department of Human Settlement.

1.13 Construction contracts and receivables

Construction contract is a contract, or a similar binding arrangement, specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use.

Contractor is an entity that performs construction work pursuant to a construction contract.

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Accounting Policies

1.13 Construction contracts and receivables (continued)

Fixed price contract is a construction contract in which the contractor agrees to a fixed contract price, or a fixed rate per unit of output, which in some cases is subject to cost escalation clauses.

A contractor is an entity that enters into a contract to build structures, construct facilities, produce goods, or render services to the specifications of another entity either itself or through the use of sub-contractors. The term "contractor" thus includes a general or prime contractor, a subcontractor to a general contractor, or a construction manager.

The entity assesses the terms and conditions of each contract concluded with customers to establish whether the contract is a construction contract or not. In assessing whether the contract is a construction contract, an entity considers whether it is a contractor.

Where the outcome of a construction contract can be estimated reliably, contract revenue and costs are recognised by reference to the stage of completion of the contract activity at the reporting date, as measured by the proportion that contract costs incurred for work performed to date bear to the estimated total contract costs.

1.14 Impairment of non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation or amortisation.

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

Designation

The municipality does not control any assets that are used with the objective of generating a commercial return. The municipality's primary objective is service delivery and tariffs are cost reflective to ensure continued financial sustainability. The municipality has designated all of its assets as non-cash-generating as its objective is not to use the assets to generate a commercial return but to deliver services.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

1.15 Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees.

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Composite social security programmes are established by legislation and operate as multi-employer plans to provide post-employment benefits as well as to provide benefits that are not consideration in exchange for service rendered by employees.

A constructive obligation is an obligation that derives from a municipality's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the municipality has indicated to other parties that it will accept certain responsibilities and as a result, the municipality has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

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1.15 Employee benefits (continued)

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care and free or subsidised goods or services such as housing, cars and cell phones) for current employees.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The municipality measures the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The municipality recognises the expected cost of bonus, incentive and performance related payments as a provision when the municipality has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which a municipality provides post-employment benefits for one or more employees.

Multi-employer plans are defined contribution plans under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.

The municipality's contributions to the defined contribution funds are established in terms of the rules governing those plans. Contributions are recognised in the Statement of Financial Performance in the period in which the service is rendered by the relevant employees. The municipality has no further payment obligations once the contributions have been paid.

The municipality contributes to various National- and Provincial-administrated Defined Benefit Plans on behalf of its qualifying employees. These funds are multi-employer funds. The contributions to the fund obligations for the payment of retirement benefits are charged against revenue in the year they become payable. These defined benefit funds are actuarially valued at least bi-annually on the Projected Unit Credit Method basis. Deficits are recovered through lump sum payments or increased future contributions on a proportional basis from all participating municipalities.

Other post retirement obligations

The municipality provides post-retirement health care benefits, housing subsidies and gratuities upon retirement to some retirees.

The entitlement to post-retirement health care benefits is based on the employee remaining in service up to retirement age and the completion of a minimum service period. The expected costs of these benefits are accrued over the period of employment. Independent qualified actuaries carry out valuations of these obligations. The municipality also provides a gratuity and housing subsidy on retirement to certain employees. An annual charge to income is made to cover both these liabilities.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

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1.15 Employee benefits (continued)

The municipality shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which shall all be recognised immediately;
- past service cost, which shall all be recognised immediately; and
- the effect of any curtailments or settlements.

These post-retirement health care benefits are actuarially valued at least bi-annually on the Projected Unit Credit Method basis.

1.16 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

When the effects of discounting is material, provisions are determined by discounting the expected future cash flows that reflect current market assessments of the time value for money. The impact of the periodic unwinding of the discount is recognised in the Statement of Financial Performance as a finance cost as it occurs.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus/(deficit).

If the municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 42.

1.17 Commitments

Capital commitments disclosed in the annual financial statements represent the contractual balance committed to capital projects on reporting date that will be incurred in the period subsequent to the specific reporting date. The municipality discloses capital commitments exclusive of VAT.

1.18 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

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Accounting Policies

1.18 Revenue from exchange transactions (continued)

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Service charges relating to electricity and water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption, based on the consumption history, are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced, except at year-end when estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. In respect of estimates of consumption between the last reading date and the reporting date, an accrual is made based on the average monthly consumption from the first reading after the reporting date.

Revenue from the sale of pre-paid electricity units is recognised when the risks and rewards of ownership has passed to the buyer.

Revenue received from pre-paid electricity sales are deferred and recognised as revenue on the consumption basis, commencing on the date of purchase. The consumption of pre-paid electricity is measured by using a trend analysis and other historical data about electricity usage, including how often and electricity card is purchased or additional units of electricity loaded onto a pre-paid card.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has a water connection. Tariffs are determined per category of property usage and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

Service charges from sewerage and sanitation are charged on both vacant and developed property using the tariffs approved from Council and are levied monthly.

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1.18 Revenue from exchange transactions (continued)

Interest and other revenue

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality, and
- The amount of the revenue can be measured reliably.

Interest is recognised, in surplus or deficit, using the effective interest rate method.

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed.

Revenue arising from the application of the approved tariff of charges is recognised when the service is rendered by applying the relevant approved tariff. This includes the issuing of licences and permits.

Income for agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

Finance income from the sale of housing by way of instalment sales agreements or finance leases is recognised on a time proportion basis.

1.19 Revenue from non-exchange transactions

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, a municipality either receives value from another municipality without directly giving approximately equal value in exchange, or gives value to another municipality without directly receiving approximately equal value in exchange.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

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Accounting Policies

1.19 Revenue from non-exchange transactions (continued)

Taxes

The municipality recognises an asset in respect of taxes when the taxable event occurs and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources. Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur and their fair value can be reliably measured. The degree of probability attached to the inflow of resources is determined on the basis of evidence available at the time of initial recognition, which includes, but is not limited to, disclosure of the taxable event by the taxpayer.

The municipality analyses the taxation laws to determine what the taxable events are for the various taxes levied.

The taxable event for value added tax is the undertaking of taxable activity during the taxation period by the taxpayer.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system.

Transfers

Apart from Services in-kind, which are not recognised, the municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

Fines

Fines constitute both spot fines and camera fines. Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset. Assets arising from fines are initially measured at its fair value at the date of acquisition, which is the best estimate of inflow of economic benefits. The probability of non-payement is not considered at initial recognition. The non-payment of traffic fines is estimated at subsequent measurement with reference to historical data and payment trend analysis.

Subsequent to initial recognition and measurement, the municipality assesses the collectability of the revenue and recognises a separate impairment loss, where appropriate.

Bequests

Bequests that satisfy the definition of an asset are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality, and the fair value of the assets can be measured reliably.

Gifts and donations, including goods in-kind

Gifts and donations, including goods in-kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

1.20 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

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Accounting Policies

1.21 Accounting by principals and agents

Identification

An agent is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

Identifying whether an entity is a principal or an agent

When the municipality is party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

The assessment of whether a municipality is a principal or an agent requires the municipality to assess whether the transactions it undertakes with third parties are for the benefit of another entity or for its own benefit.

Binding arrangement

The municipality assesses whether it is an agent or a principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement re-assess whether they act as a principal or an agent.

Assessing which entity benefits from the transactions with third parties

When the municipality in a principal-agent arrangement concludes that it undertakes transactions with third parties for the benefit of another entity, then it is the agent. If the municipality concludes that it is not the agent, then it is the principal in the transactions.

The municipality is an agent when, in relation to transactions with third parties, all three of the following criteria are present:

- It does not have the power to determine the significant terms and conditions of the transaction.
- It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- It is not exposed to variability in the results of the transaction.

Where the municipality has been granted specific powers in terms of legislation to direct the terms and conditions of particular transactions, it is not required to consider the criteria of whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that is an agent. The municipality applies judgement in determining whether such powers exist and whether they are relevant in assessing whether the municipality is an agent.

Recognition

The municipality, as a principal, recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement in accordance with the requirements of the relevant Standards of GRAP.

The municipality, as an agent, recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The municipality recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of the relevant Standards of GRAP.

1.22 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

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Accounting Policies

1.23 Unauthorised expenditure

Unauthorised expenditure means:
in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3) of the MFMA, and includes -

- overspending of the total amount appropriated in the municipality's approved budget;
- overspending of the total amount appropriated for a vote in the approved budget;
- expenditure from a vote unrelated to the department or functional area covered by the vote;
- expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
- a grant by the municipality otherwise than in accordance with this Act.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

If the expenditure is not certified as irrecoverable and written off by council it is treated as an asset until it is recovered or impaired.

1.24 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

If the expenditure is not certified as irrecoverable and written off by council it is treated as an asset until it is recovered or impaired.

1.25 Irregular expenditure

According to section 1 of the MFMA: "irregular expenditure", in relation to a municipality or municipal entity, means -

(a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act and which has not been condoned in terms of section 170; or
(b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act and which has not been condoned in terms of that Act; or
(c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
(d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy and which has not been condoned in terms of such policy or by-law;

but excludes expenditure by a municipality which falls within the definition of unauthorised expenditure.

Irregular expenditure is recognised, in accordance with its nature, as an expense in the Statement of Financial Performance during the period that it occurred.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debtor's account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the council may write off the amount and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly.

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1.26 Housing development fund

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the municipality were extinguished on 1 April 1998 and transferred to a Housing Development Fund. Housing selling schemes, both complete and in progress as at 1 April 1998, were also transferred to the Housing Development Fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the Housing Development Fund. Monies standing to the credit of the Housing Development Fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial MEC responsible for housing.

Any contributions to or from the fund are shown as transfers in the Statement of Changes in Net Assets.

1.27 Internal reserves

Self-insurance reserve

The municipality has a self-insurance reserve to set aside amounts to offset potential losses or claims that cannot be insured externally. The balance of the self-insurance fund is invested in short-term cash investments.

The balance of the Self-Insurance Reserve is determined based on surpluses accumulated since inception.

These surpluses arise from the differences between claims received against claims paid and various administrative expenditure incurred.

At the end of each financial year the surplus as computed per above is transferred from Accumulated surplus to Self-Insurance Reserve.

1.28 Budget information

Municipalities are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by the municipality shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on an accrual basis and presented by functional classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2019/07/01 to 2020/06/30.

The audited annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

The Statement of comparison of budget and actual amounts has been included in the audited annual financial statements as the recommended disclosure when the audited annual financial statements and the budget are on the same basis of accounting.

Comparative information is not required. Differences above 10% will be explained in note 54.

1.29 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

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1.29 Related parties (continued)

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

The municipality is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the municipality to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the municipality is exempt from the disclosures in accordance with the above, the municipality discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its audited annual financial statements.

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed.

1.30 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

Events after reporting date that are classified as adjusting events are accounted for in the annual financial statements. The events after reporting date that are classified as non-adjusting events are disclosed in the notes to the annual financial statements.

Within the municipal space the effects of the COVID-19 outbreak are likely to be a current-period events, which will require ongoing evaluation to determine the extent to which developments, after the reporting date should be recognized in the reporting period.

1.31 Service concession arrangements: Entity as grantor

Identification

Service concession arrangement is a contractual arrangement between a grantor and an operator in which an operator uses the services concession asset to provide a mandated function on behalf of a grantor for a specified period, where the operator is compensated for its services over the period of service concession arrangement.

A grantor is the entity that grants the right to use the service concession asset to the operator.

A mandated function involves the delivery of a public service by an operator on behalf of a grantor that falls within the grantor's mandate.

An operator is the entity that uses the service concession asset to provide a mandated function subject to the grantor's control of the asset.

A service concession asset is an asset used to provide a mandated function in a service concession arrangement that:

- is provided by the operator which:
  - the operator constructs, develops, or acquires from a third party; or
  - is an existing asset of the operator; or
- is provided by the grantor which:
  - is an existing asset of the grantor; or
  - is an upgrade to an existing asset of the grantor.

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1.31 Service concession arrangements: Entity as grantor (continued)

Recognition of asset and liability

The entity recognises an asset provided by the operator and an upgrade to an existing asset of the entity, as a service concession asset if the entity controls or regulates what services the operator must provide with the asset, to whom it must provide them, and at what price, and if the entity controls (through ownership, beneficial entitlement or otherwise) any significant residual interest in the asset at the end of the term of the arrangement. This applies to an asset used in a service concession arrangement for its entire economic life (a "whole-of-life" asset).

After initial recognition or reclassification, service concession assets are clearly identified from other assets within the same asset category, and are clearly identified from owned and/or leased assets.

Where the entity recognises a service concession asset, and the asset is not an existing asset of the entity (grantor), the entity (grantor) also recognises a liability.

The entity does not recognise a liability when an existing asset of the entity is reclassified as a service concession asset, except in circumstances where additional consideration is provided by the operator.

Measurement of asset and liability

The entity initially measures the service concession asset as follows:

- Where the asset is not an existing asset of the entity, the asset is measured at its fair value.
- Where the asset is an existing asset of the entity and it meets the recognition criteria of a service concession asset, the asset is reclassified as a service concession asset, and the asset is accounted for in accordance with the policy on Investment property, Property, plant and equipment, Intangible assets, or Heritage assets, as appropriate.

The entity initially measures the liability at the same amount as the service concession asset, adjusted by the amount of any other consideration from the entity to the operator, or from the operator to the entity.

Financial liability model

Where the entity has an unconditional obligation to pay cash or another financial asset to the operator for the construction, development, acquisition, or upgrade of a service concession asset, the entity accounts for the liability as a financial liability.

The entity allocates the payments to the operator and accounts for them according to their substance as a reduction in the liability recognised, a finance charge, and charges for services provided by the operator.

The finance charge and charges for services provided by the operator in a service concession arrangement are accounted for as expenses.

Where the asset and service components of a service concession arrangement are separately identifiable, the service components of payments from the entity to the operator are allocated by reference to the relative fair values of the service concession asset and the services.

Where the asset and service components are not separately identifiable, the service component of payments from the entity to the operator is determined using estimation techniques.

Grant of a right to the operator model

Where the entity does not have an unconditional obligation to pay cash or another financial asset to the operator for the construction, development, acquisition, or upgrade of a service concession asset, and grants the operator the right to earn revenue from third-party users or another revenue-generating asset, the entity accounts for the liability as the unearned portion of the revenue arising from the exchange of assets between the entity and the operator.

The entity recognises revenue and reduces the liability according to the substance of the service concession arrangement.

Dividing the arrangement

If the entity pays for the construction, development, acquisition, or upgrade of a service concession asset partly by incurring a financial liability and partly by the grant of a right to the operator, it accounts separately for each part of the total liability.

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Accounting Policies

1.31 Service concession arrangements: Entity as grantor (continued)

Other liabilities, contingent liabilities and contingent assets

The entity accounts for other liabilities, contingent liabilities, and contingent assets arising from a service concession arrangement in accordance with the policy on Provisions, Contingent liabilities and contingent assets and Financial instruments.

Other revenues

The entity accounts for revenues from a service concession arrangement, other than those relating to the grant of a right to the operator model, in accordance with the Standard of GRAP on Revenue from exchange transactions.

Recognition of the performance obligation and the right to receive a significant interest in a service concession asset

If the entity controls a significant residual interest in a service concession asset at the end of the service concession arrangement through ownership, beneficial entitlement or otherwise, and the arrangement does not constitute a finance or an operating lease, the entity recognises its right to receive the residual interest (i.e. a receivable) in the service concession asset at the commencement of the arrangement.

The right to receive a residual interest in the service concession asset to be received at the end of the arrangement, is an exchange consideration. This is because the entity will receive an asset in exchange for granting the operator access to the asset while providing a mandated function on its behalf in accordance with the substance of the arrangement.

In terms of the policy on Revenue from exchange transactions, the exchange consideration is recognised and measured at fair value. The value of the receivable (the right to the residual interest in the asset), receivable at the end of the service concession arrangement, reflects the value of the service concession asset as if it were already in the age and in the condition expected at the end of the service concession arrangement.

When the entity recognises the right to receive a residual interest in the service concession asset, it also recognises its performance obligation for granting the operator access to the service concession asset in accordance with the substance of the arrangement. The value of the performance obligation is the same as the receivable interest recognised at the commencement of the service concession arrangement.

The performance obligation is reduced and revenue is recognised based on the substance of the arrangement.

Where service concession arrangements include provisions to adjust the arrangement for changes, the effect of such changes is deemed to have taken place at the inception of the service concession arrangements.

1.32 Offsetting

Assets, liabilities, revenue and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

1.33 Standards, amendments to standards and interpretations issued but not yet effective

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the municipality:

		Effective date
GRAP 18	Segment Reporting	1 July 2020

The ASB Directive 5 sets out the principles for the application of the GRAP 3 guideline in the determination of the GRAP Reporting Framework hierarchy, as set out in the standard of GRAP 3 on Accounting Policies, Changes in Accounting Estimates and Errors.

Management has considered all the above standards issued but not yet effective and anticipates that the adoption of these standards will not have a significant impact on the financial position, financial performance or cash flows of the municipality.

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Notes to the Audited Annual Financial Statements

Figures in Rand	2020	2019

2. Investment property

	2020			2019		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	123,120,500	-	123,120,500	117,432,500	-	117,432,500

Reconciliation of investment property - 2020

	Opening balance	Transfers	Fair value adjustments	Total
Investment property	117,432,500	(7,200,000)	12,888,000	123,120,500

Reconciliation of investment property - 2019

	Opening balance	Transfers	Fair value adjustments	Total
Investment property	111,771,000	-	5,661,500	117,432,500

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Amounts recognised in surplus or deficit

Rental revenue from investment property	1,209,565	1,367,061

Investment properties are adjusted to their fair value on an annual basis. The valuations are performed by Boland Valuers, independent valuers who are not connected to the municipality.

See note 38 for repairs and maintenance.

No Investment properties are held as security for liabilities of the municipality.

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3. Property, plant and equipment

	2020			2019		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	409,816,796	(425,208)	409,391,588	369,554,335	(425,208)	369,129,127
Buildings	151,806,735	(64,500,012)	87,306,723	151,806,735	(60,785,721)	91,021,014
Plant and machinery	12,409,089	(6,386,609)	6,022,480	9,807,172	(5,883,329)	3,923,843
Motor vehicles	99,667,454	(21,593,732)	78,073,722	82,782,605	(21,766,765)	61,015,840
Office equipment	27,255,958	(17,082,402)	10,173,556	24,656,120	(15,706,657)	8,949,463
Infrastructure	4,847,192,070	(2,156,328,472)	2,690,863,598	4,709,912,006	(2,043,045,038)	2,666,866,968
Community	343,970,402	(137,104,511)	206,865,891	331,889,133	(127,366,646)	204,522,487
Total	**5,892,118,504**	**(2,403,420,946)**	**3,488,697,558**	**5,680,408,106**	**(2,274,979,364)**	**3,405,428,742**

Reconciliation of property, plant and equipment - 2020

	Opening balance	Additions	Disposals	Transfers	Under construction	Depreciation	Impairment loss	Total
Land	369,129,127	31,461,627	(10,062)	8,810,896	-	-	-	409,391,588
Buildings	91,021,014	-	-	-	-	(3,714,291)	-	87,306,723
Plant and machinery	3,923,843	2,535,375	-	77,579	329,348	(778,972)	(64,693)	6,022,480
Motor vehicles	61,015,840	22,437,207	(1,461,699)	-	-	(2,683,256)	(1,234,370)	78,073,722
Office equipment	8,949,463	3,126,760	-	-	-	(1,826,401)	(76,266)	10,173,556
Infrastructure	2,666,866,968	13,365,681	-	-	124,623,753	(113,550,292)	(442,512)	2,690,863,598
Community	204,522,487	181,743	-	(77,579)	11,977,105	(9,737,865)	-	206,865,891
	3,405,428,742	**73,108,393**	**(1,471,761)**	**8,810,896**	**136,930,206**	**(132,291,077)**	**(1,817,841)**	**3,488,697,558**

3. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2019

	Opening balance	Additions	Disposals	Transfers	Under construction	Depreciation	Impairment loss	Total
Land	370,606,967	1,694,735	(5,154)	(3,167,421)	-	-	-	369,129,127
Buildings	94,594,368	227,607	-	-	-	(3,800,961)	-	91,021,014
Plant and machinery	3,542,364	1,120,138	-	-	-	(738,659)	-	3,923,843
Motor vehicles	49,487,130	15,045,069	(1)	-	-	(3,292,411)	(223,947)	61,015,840
Office equipment	8,672,909	2,180,128	(38,922)	-	-	(1,852,123)	(12,529)	8,949,463
Infrastructure	2,658,349,136	35,634,566	-	-	85,381,238	(111,290,094)	(1,207,878)	2,666,866,968
Community	183,622,272	27,431,099	-	-	1,639,532	(8,170,416)	-	204,522,487
	3,368,875,146	**83,333,342**	**(44,077)**	**(3,167,421)**	**87,020,770**	**(129,144,664)**	**(1,444,354)**	**3,405,428,742**

Details of property, plant and equipment sales

Proceeds from sale of property, plant and equipment

- Carrying value	1,471,761	44,077
- Gain/(loss) on disposal	1,816,839	(609,916)
	3,288,600	**(565,839)**

Reconciliation of Work-in-Progress 2020

	Included within Infrastructure	Included within Community	Included within Other PPE	Total
Opening balance	143,233,299	2,272,880	-	145,506,179
Additions/capital expenditure	124,623,754	11,977,105	329,348	136,930,207
Transferred to completed items	(147,734,194)	(5,004,547)	-	(152,738,741)
Transferred between categories	-	(77,579)	77,579	-
	120,122,859	**9,167,859**	**406,927**	**129,697,645**

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3. Property, plant and equipment (continued)

Reconciliation of Work-in-Progress 2019

	Included within Infrastructure	Included within Community	Total
Opening balance	92,932,174	6,854,954	99,787,128
Additions/capital expenditure	85,381,237	1,639,532	87,020,769
Transferred to completed items	(35,080,112)	(6,221,606)	(41,301,718)
	143,233,299	**2,272,880**	**145,506,179**

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

See note 38 for repairs and maintenance.

No Property, plant and equipment are held as security for liabilities of the municipality.

Property, plant and equipment under construction was suspended during the year due to the national lockdown for COVID-19. The carrying amount of these assets were R129,697,645. No impairment losses has been recognised as construction resumed after the appropriate lockdown level was achieved.

Included in above infrastructure is conssession arrangement assets.

Overstrand municipality is the water services authority (WSA) and water services provider (WSP) for its area of jurisdiction. The municipality has invested in upgrading infrastructure and technology associated with the bulk infrastructure. The municipality intends to procure a contractor to manage, operate, monitor and maintain the municipality's water and waste water bulk works for a period of at least 15 years. The scope in the contracting out of the function of operating, maintaining and monitoring the municipality's bulk works, to achieve the technical specicications. A conssession arrangement has been entered into between the municipality and Veolia Water Solutions and Technologies South Africa (Pty) Ltd, effective from 8 December 2018 for 15 years. The municipality shall have the right to extend the contract for a further 5 years provided that 12 months written notice is given to the operator. As per clause 45 in the contract, termination of this contract may occur on expiration or at the instance of the municipality and on a date specified in writing by the municipality. The operator shall, with effect from the effective date, be responsible for the function, meaning the function of managing, operating, maintaining and monitoring of the bulk works to achieve the technical specifications.

Prices in the pricing schedule and amounts stated in the contract shall automatically escalate annually on 1 July in advance by the escalation factor, meaning the headline consumer price index (CPI for all urban areas) annual inflation rate published by Statistics SA in the month of March preceding the 1 July escalation date. The salary contribution for ex-municipal employees shall escalate annually at the then relevant published SALGBC escalation rate, for all other existing operational staff it shall be the escalation factor.

The municipality owns the bulk works and shall continue to own the bulk works for the duration of the contract. The municipality hereby makes available the bulk works and minor assets to the operator and grants the operator the right of unrestricted access to and use of the bulk works and minor assets for the duration of the contract in order to execute its obligations. The assets are made available voetstoots at the effective date and no warranties are given by the municipality in this regard.

The operator agrees that the municipality shall have access to the bulk works to undertake its water service authority function and to monitor the performance of the operator.

Large maintenance repair projects shall be identified and prioritised by the operator in the annual plan or may arise ad hoc from breakdowns. The operator shall define the large maintenance repair projects and propose and motivate the project to the municipality for approval and authorisation. Emergency repairs shall be addressed by the operator in emergency situations.

The technical specifications form part of the contract and are reviewed and updated annually as part of the annual plan.

There were no contract breaches by either parties during the reporting period.

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3. Property, plant and equipment (continued)

Conssession arrangement assets consists of the following:		
Water infrastructure - carrying value	210,503,201	219,509,662
Waste water infrastructure - carrying value	145,830,227	134,460,656
	356,333,428	**353,970,318**

4. Intangible assets

	2020			2019		
	Cost / Valuation	**Accumulated amortisation and accumulated impairment**	**Carrying value**	**Cost / Valuation**	**Accumulated amortisation and accumulated impairment**	**Carrying value**
Computer software, other	10,506,296	(3,698,286)	6,808,010	9,488,431	(3,251,676)	6,236,755
Rights to use naturally occurring assets	2,360,000	-	2,360,000	2,360,000	-	2,360,000
Total	**12,866,296**	**(3,698,286)**	**9,168,010**	**11,848,431**	**(3,251,676)**	**8,596,755**

Reconcillation of intangible assets - 2020

	Opening balance	**Additions**	**Amortisation**	**Total**
Computer software, other	6,236,755	1,017,865	(446,610)	6,808,010
Rights to use naturally occurring assets	2,360,000	-	-	2,360,000
	8,596,755	**1,017,865**	**(446,610)**	**9,168,010**

Reconciliation of intangible assets - 2019

	Opening balance	**Additions**	**Amortisation**	**Total**
Computer software, other	4,338,891	2,422,704	(524,840)	6,236,755
Rights to use naturally occurring assets	2,360,000	-	-	2,360,000
	6,698,891	**2,422,704**	**(524,840)**	**8,596,755**

Other information

Intangible assets with indefinite lives:

Rights to use naturally occurring assets	2,360,000	2,360,000

The municipality entered into a contract with Kraal Bosch Plase (Pty) Ltd on 28 May 1999. The useful life of the water right is considered to be indefinite as the contract does not define when the municipality will cease to enjoy the right to use the water from the Kraaibosch dam. There is no reason to believe that the right to the Kraaibosch dam has a limited useful life due to the condition of the dam. Regular assessments are performed to determine whether the conditions that existed at the inception of the contract have changed.

Other intangible assets	5,217,768	2,795,064

Other intangible assets consist of software procured by the municipality. The useful life of the software is considered to be indefinite as the contracts does not define when the municipality will cease to enjoy the right to use the software. There is no reason to believe that the right to the software has a limited useful life due to the condition thereof. Regular assessments are performed to determine whether the conditions that existed at the inception of the contract have changed.

No Intangible assets are held as security for liabilities of the municipality.

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5. Heritage assets

	2020			2019		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Conservation areas	140,011,888	(9,250,000)	130,761,888	140,011,888	(9,250,000)	130,761,888
Stamp collections, military insignia, medals and coins	166,309	-	166,309	166,309	-	166,309
Total	**140,178,197**	**(9,250,000)**	**130,928,197**	**140,178,197**	**(9,250,000)**	**130,928,197**

Reconciliation of heritage assets 2020

	Opening balance	Total
Conservation areas	130,761,888	130,761,888
Stamp collections, military insignia, medals and coins	166,309	166,309
	130,928,197	**130,928,197**

Reconciliation of heritage assets 2019

	Opening balance	Total
Conservation areas	130,761,888	130,761,888
Stamp collections, military insignia, medals and coins	166,309	166,309
	130,928,197	**130,928,197**

Certain conservation land is carried at Rnil value as there is no market in this regard and therefore their cost/fair value cannot be reliably measured.

See note 38 for repairs and maintenance.

No Heritage assets are held as security for liabilities of the municipality.

6. Other financial assets

Designated at fair value	**Level**		
Liberty	1	43,321,502	47,482,294
Momentum	1	3,193,558	3,041,248
		46,515,060	**50,523,542**
Non-current assets			
Designated at fair value		46,515,060	50,523,542

In determining the recoverability of other financial assets, the Overstrand Municipality considers any change in the credit quality of the other financial assets at the reporting date.

The above represents sinking funds that are used to redeem certain borrowings at their maturity with a bullet payment.

The Fair Value of financial assets are determined in accordance with generally accepted pricing models based on discounted cash flow analysis using prices from observable current market transactions and dealer quotes for similar instruments.

The above instruments are classified at fair value, on reporting date, by the level of fair value hierarchy as required by GRAP 104. Level 1 is defined as quoted prices (unadjusted) in active markets for identical assets.

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7. Employee benefit obligations

Defined benefit plan

The plan is a post-employment health benefit plan.

Post-employment health care benefit plan

The municipality provides certain post-employment health care benefits by funding the medical aid contributions of qualifying retired members of the municipality. According to the rules of the Medical Aid Funds, with which the municipality is associated, a member (who is on the current Conditions of Service) is entitled to remain a continued member of such medical aid fund on retirement, in which case the municipality is liable for a certain portion of the medical aid membership fee. The municipality operates an unfunded defined benefit plan for these qualifying employees. No other post-retirement benefits are provided to these employees.

The municipality makes monthly contributions for health care arrangements to the following medical aid schemes:
- Bonitas;
- LA Health;
- Hosmed;
- Samwumed; and
- Keyhealth

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation was carried out as at 30 June 2020 by ARCH Actuarial Consulting, Fellow of the Actuarial Society of South Africa, including projections for the 2021 financial period. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

The members of the Post-employment health care benefit plan are made up as follows:		
In-service members	372	369
Continuation members	93	88
	465	**457**

The amounts recognised in the statement of financial position are as follows:

Carrying value		
Present value of the defined benefit obligation-wholly unfunded	(97,660,000)	(112,826,754)
Non-current liabilities	(92,981,000)	(108,913,863)
Current liabilities	(4,679,000)	(3,912,891)
	(97,660,000)	**(112,826,754)**

Changes in the present value of the defined benefit obligation are as follows:

Opening balance	136,209,064	125,772,990
Net expense recognised in the statement of financial performance	(15,166,754)	10,436,074
	121,042,310	**136,209,064**

Net expense recognised in the statement of financial performance

Current service cost	4,856,095	4,431,148
Interest cost	10,636,757	9,648,553
Actuarial losses/(gains)	(26,274,299)	200,674
Expected return on reimbursement rights	(4,385,307)	(3,844,301)
	(15,166,754)	**10,436,074**

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7. Employee benefit obligations (continued)

Key assumptions used

Assumptions used at the reporting date:

Discount rates used	10.30 %	9.59 %
Medical cost trend rates	6.37 %	7.39 %
Other material actuarial assumptions	3.69 %	2.05 %

Management assessed the assumptions used and found it to be adequate.

Other assumptions

Assumed healthcare cost trends rates have a significant effect on the amounts recognised in surplus or deficit. A one percentage point change in assumed healthcare cost trends rates would have the following effects:

	One percentage point increase	One percentage point decrease
Effect on the aggregate of the service cost and interest cost	18,309,500	13,235,600
Effect on defined benefit obligation	111,727,923	86,120,495

Amounts for the current and previous four years are as follows:

	2020 R	2019 R	2018 R	2017 R	2016 R
Defined benefit obligation	97,660,000	112,826,754	102,390,680	125,772,990	13,188,465

Defined contribution plan

It is the policy of the municipality to provide retirement benefits to all its employees. A number of defined contribution plans, all of which are subject to the Pensions Fund Act exist for this purpose.

The municipality is under no obligation to cover any unfunded benefits.

8. Other assets

Sport clubs	3,886	11,378
Non-current assets		
Other assets	-	3,887
Current assets		
Other assets	3,886	7,491
	3,886	**11,378**

In determining the recoverability of other assets, the Overstrand Municipality considers any change in the credit quality of the other assets from the date the credit was initially granted up to the reporting date.

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9. Inventories

Stores and materials	9,054,904	9,593,108
Water for distribution	142,348	133,878
Low cost housing	1,294,804	6,303,634
	10,492,056	16,030,620
Inventories (write-downs)	(273,228)	(1,625)
	10,218,828	**16,028,995**
Inventories recognised as an expense during the period:		
Stores	16,704,024	11,320,244
Water	36,648,587	33,341,296
Low cost housing	197,500	-
	53,550,111	**44,661,540**

No Inventories are held as security for liabilities of the municipality.

10. VAT receivable

VAT	10,329,913	11,212,563

In determining the recoverability of VAT receivable, the Overstrand Municipality considers any change in the credit quality of the VAT receivable from the date the credit was initially granted up to the reporting date.

Overstrand Municipality is registered with the South African Revenue Services (SARS) for VAT on the cash/payment basis, in accordance with Section 15(2) of the VAT Act (Act No. 89 of 1991). The statutory receivable is measured at its transactional amount.

The VAT receivable recognised at year end is mainly due to the impact of the difference between the input and output VAT recognised during the financial year as well as the accruals raised at year end.

No interest or other charges were levied against the statutory receivable.

Management regards statutory receivables impairment on the same basis that other receivables from exchange transactions are assessed for impairment (historic payment rate).

Historically all refunds have been received within 30 days of the submission of the VAT201 returns to SARS, and therefore is not considered to be impaired by the municipality.

Statutory receivables which are past due for 30 days or less are not considered for impairment.

No statutory receivables were pledged as security.

11. Receivables from non-exchange transactions

Gross balances		
Consumer debtors - Rates	32,706,773	26,907,688
Fines	52,913,492	41,009,195
Government grants and subsidies	-	6,998,983
Consumer debtors - Other	12,125,297	10,689,264
Control accounts	3,266,699	3,742,887
	101,012,261	**89,348,017**

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11. Receivables from non-exchange transactions (continued)		
Less: Allowance for impairment		
Consumer debtors - Rates	(10,121,544)	(6,788,080)
Fines	(35,689,925)	(25,852,295)
Consumer debtors - Other	(3,643,756)	(2,871,880)
	(49,455,225)	**(35,512,255)**
Net balance		
Consumer debtors - Rates	22,585,229	20,119,608
Fines	17,223,567	15,156,900
Government grants and subsidies	-	6,998,983
Consumer debtors - Other	8,481,541	7,817,384
Control accounts	3,266,699	3,742,887
	51,557,036	**53,835,762**
Included in above receivables from non-exchange transactions is statutory receivables		
Rates	22,585,229	20,119,608
Fines	17,223,567	15,156,900
Government grants and subsidies	-	6,998,983
	39,808,796	**42,275,491**
Net balance	**39,808,796**	**42,275,491**
Rates		
Current (0 - 30 days)	14,906,143	15,147,375
31 - 60 days	1,182,662	410,517
61 - 90 days	680,930	460,073
91 - 120 days	367,649	190,859
121 - 365 days	1,896,460	1,216,900
> 365 days	3,551,385	2,693,884
	22,585,229	**20,119,608**
Fines		
121 - 365 days	2,066,666	4,777,960
> 365 days	15,156,901	10,378,940
	17,223,567	**15,156,900**
Government grants and subsidies		
Current (0 -30 days)	-	6,998,983
Consumer debtors - Other		
Current (0 - 30 days)	830,978	2,028,643
31 - 60 days	38,434	239,578
61 - 90 days	530,407	150,102
91 - 120 days	204,076	161,579
121 - 365 days	896,726	876,458
> 365 days	5,980,920	4,361,024
	8,481,541	**7,817,384**
Control accounts		
Current (0 - 30 days)	3,266,699	3,742,887

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Figures in Rand	2020	2019

11. Receivables from non-exchange transactions (continued)

Reconciliation of allowance for impairment		
Balance at beginning of the year	(35,512,255)	(21,057,687)
Contributions to allowance	(14,014,034)	(14,560,570)
Debt impairment written off against allowance	71,064	106,002
	(49,455,225)	**(35,512,255)**

In determining the recoverability of receivables from non-exchange transactions, the Overstrand Municipality considers any change in the credit quality of the trade and other receivables from the date the credit was initially granted up to the reporting date.

Property rates transactions arises from the Property Rates Act, Traffic fines transactions arises from the AARTO Act and Government grants and subsidies transactions arises from the DORA Act.

Property rates amounts are determined through tariffs approved yearly by council. Traffic fines amounts are derived from a standardised table of speeding fines which is determined by a magistrate. Government grants amounts are determined by National Treasury and tabled in the DORA.

Interest is charges on oversue consumer debtors (including property rates) at prime plus 4%

The calculation in respect of the impairment of property rates receivable is based on an assessment per account holder taking into account the payment rate, levies billed and payments made. These are then classified into 4 non-payment groups per suburb. Each group is given a risk factor and the impairment is calculated in accordance thereof. The total collectability of property rates were 97.59% (2019: 98.73%).

The calculation in respect of the impairment of fines receivable is based on an assessment of the past payment history of fines per category. The total average collectability of fines were 43% (2019: 47%).

The calculation for initial recognition and measurement in respect of fines reduced and or cancelled is based on an assessment of past reduced and or cancelled history of fines per category. The total average estimated reductions used were 55% (2019: 57%).

12. Receivables from exchange transactions

Gross balances		
Consumer debtors - Electricity	29,281,694	22,257,523
Consumer debtors - Water	28,040,648	20,064,606
Consumer debtors - Sewerage	14,569,708	10,992,350
Consumer debtors - Refuse	11,375,062	8,513,044
Consumer debtors - Property rentals	865,688	683,121
Accrued interest	1,250,356	2,183,082
Unbilled revenue	20,864,494	20,426,526
Prepayments	4,038,581	-
Deposits	750,710	732,996
	111,036,941	**85,853,248**
Less: Allowance for impairment		
Consumer debtors - Electricity	(9,311,821)	(5,743,760)
Consumer debtors - Water	(8,906,959)	(5,221,600)
Consumer debtors - Sewerage	(4,453,479)	(2,871,880)
Consumer debtors - Refuse	(3,643,756)	(2,349,720)
Consumer debtors - Property rentals	(404,862)	(261,080)
	(26,720,877)	**(16,448,040)**

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12. Receivables from exchange transactions (continued)

Net balance		
Consumer debtors - Electricity	19,969,873	16,513,763
Consumer debtors - Water	19,133,689	14,843,006
Consumer debtors - Sewerage	10,116,229	8,120,470
Consumer debtors - Refuse	7,731,306	6,163,324
Consumer debtors - Property rentals	460,826	422,041
Accrued interest	1,250,356	2,183,082
Unbilled revenue	20,864,494	20,426,526
Prepayments	4,038,581	-
Deposits	750,710	732,996
	84,316,064	**69,405,208**
Electricity		
Current (0 -30 days)	12,256,370	11,365,711
31 - 60 days	1,117,466	274,983
61 - 90 days	776,810	199,802
91 - 120 days	400,881	130,926
121 - 365 days	1,121,952	724,156
> 365 days	4,296,394	3,818,185
	19,969,873	**16,513,763**
Water		
Current (0 -30 days)	11,220,268	9,748,438
31 - 60 days	1,045,527	359,240
61 - 90 days	783,309	263,180
91 - 120 days	570,399	232,214
121 - 365 days	1,323,939	784,841
> 365 days	4,190,247	3,455,093
	19,133,689	**14,843,006**
Accrued interest		
Current (0 -30 days)	1,250,356	2,183,082
Sewerage		
Current (0 -30 days)	5,430,328	5,093,608
31 - 60 days	563,528	190,314
61 - 90 days	377,608	168,030
91 - 120 days	242,192	134,430
121 - 365 days	949,679	554,586
> 365 days	2,552,894	1,979,502
	10,116,229	**8,120,470**
Refuse		
Current (0 -30 days)	4,660,638	4,036,805
31 - 60 days	388,634	122,555
61 - 90 days	263,480	88,805
91 - 120 days	145,352	71,370
121 - 365 days	557,631	372,297
> 365 days	1,715,571	1,471,492
	7,731,306	**6,163,324**
Unbilled revenue		
Current (0 -30 days)	20,864,494	20,426,526

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12. Receivables from exchange transactions (continued)

Prepayments		
Current (0 -30 days)	4,038,581	-
Deposits		
Current (0 -30 days)	750,710	732,996
Consumer debtors - Property rentals		
Current (0 -30 days)	240,489	187,092
31 - 60 days	11,881	4,357
61 - 90 days	10,475	3,644
91 - 120 days	8,713	3,497
121 - 365 days	40,825	21,741
> 365 days	148,443	201,710
	460,826	**422,041**
Reconciliation of allowance for impairment		
Balance at beginning of the year	(16,448,040)	(13,764,885)
Contributions to allowance	(10,860,416)	(3,404,737)
Debt impairment written off against allowance	587,579	721,582
	(26,720,877)	**(16,448,040)**

In determining the recoverability of receivables from exchange transactions, the Overstrand Municipality considers any change in the credit quality of the trade and other receivables from the date the credit was initially granted up to the reporting date.

13. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	15,280	15,280
Bank balances	143,554,958	123,972,372
Short-term deposits	510,242,885	409,199,854
	653,813,123	**533,187,506**

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2020	30 June 2019	30 June 2018	30 June 2020	30 June 2019	30 June 2018
ABSA-Cheque-322-000-0035	21,550,143	143,290,292	104,936,947	21,550,143	119,561,244	93,311,053
ABSA-Cheque-405-589-9787	1,496	11,637	9,585	1,496	11,316	9,313
ABSA-Cheque-405-642-0921	27,084	148,107	41,821	27,084	103,402	(2,208)
ABSA-Cheque-406-657-8021	568,255	4,054,075	771,436	568,255	4,124,062	846,835
ABSA-Cheque-407-298-3157	-	179,887	275,417	-	177,584	274,050
Nedbank-Cheque-119-013-6678	119,664,328	(1,840)	-	120,100,901	(1,840)	-
Nedbank-Cheque-119-013-6899	1,267,321	7,428	-	1,267,321	-	-
Nedbank-Cheque-119-013-7186	10,735	(3,396)	-	10,735	(3,396)	-
Nedbank - Cheque - 119-013-7674	29,023	-	-	29,023	-	-
ABSA Call accounts	310,242,885	59,199,854	30,513,936	310,242,885	59,199,854	30,513,936
STD Bank Call accounts	-	75,000,000	150,000,199	-	75,000,000	150,000,199
Nedbank Call accounts	200,000,000	275,000,000	200,000,000	200,000,000	275,000,000	200,000,000
Cash on hand	-	-	-	15,280	15,280	14,050
Total	**653,361,270**	**556,886,044**	**486,549,341**	**653,813,123**	**533,187,506**	**474,967,228**

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13. Cash and cash equivalents (continued)

Cash and cash equivalents includes cash on hand, bank accounts and short-term deposits that are held for the purpose of meeting short-term cash commitments.

Included in the ABSA call accounts is an investment of R10,215,000 which has been ceded to Eskom Holdings, in lieu of deposits.

14. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
National: Municipal Infrastructure Grant	7,482,233	-
Provincial: Financial Management Support Grant	-	280,000
Provincial: Community Development Workers Grant	112,609	-
Provincial: Thusong Service Centre Grant	31,960	-
Provincial: LG Graduate Internship Grant	-	35,742
Provincial: Municipal Service Delivery and Capacity Building Grant	-	138,474
Provincial: Public Transportation non-motorised Infrastructure Grant	750,000	-
Provincial: Financial Capacity Building Grant	740,000	600,000
Provincial: Establishment and Support of K9 unit Grant	1,929,565	3,800,000
Provincial: Disaster Management Grant	-	5,000,000
Unspent public contributions and donations	20,086,504	186,659
	31,132,871	**10,040,875**
Movement during the year		
Balance at the beginning of the year	10,040,875	5,941,251
Additions during the year	75,447,486	46,523,000
Income recognition during the year	(53,835,490)	(42,423,376)
Repayment of unspent grant	(520,000)	-
	31,132,871	**10,040,875**

See note 25 for reconciliation of grants from National/Provincial Government and note 26 for the public contributions.

15. Other financial liabilities

At amortised cost		
DBSA Annuity loans	311,579,748	271,371,719
INCA Annuity loans	14,309,044	20,467,658
ABSA Annuity loans	151,044,208	170,818,231
	476,933,000	**462,657,608**
Total other financial liabilities	**476,933,000**	**462,657,608**
Non-current liabilities		
At amortised cost	431,474,513	422,933,052
Current liabilities		
At amortised cost	45,458,487	39,724,556

The fair values of the financial liabilities were determined as follows:

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15. Other financial liabilities (continued)

- The management of the municipality is of the opinion that the carrying value of financial assets and financial liabilities recorded at amortised cost in the Annual Financial Statements approximate their fair values. The fair value of financial assets and financial liabilities were determined after considering the standard terms and conditions of agreements entered into between the municipality and other parties as well as the current payment ratio of the municipality's debtors.
- At the reporting date there are no significant concentrations of credit risk for other financial liabilities. The carrying amount reflected above represents the municipality's maximum exposure to credit risk for such other financial liabilities.

Refer to note 45 for maturity analysis of financial liabilities.

16. Provisions

Reconciliation of provisions - 2020

	Opening Balance	Additions	Utilised during the year	Total
Rehabilitation of tip sites	100,410,148	2,611,798	(865,366)	102,156,580
Long service awards	16,581,651	4,854,782	(2,149,433)	19,287,000
Leave pay	14,613,328	6,203,390	(629,245)	20,187,473
Bonusses	10,420,134	1,718,048	-	12,138,182
Gratification	314,845	-	(26,266)	288,579
	142,340,106	**15,388,018**	**(3,670,310)**	**154,057,814**

Reconciliation of provisions - 2019

	Opening Balance	Additions	Utilised during the year	Total
Rehabilitation of tip sites	93,822,782	6,587,366	-	100,410,148
Long service awards	15,569,497	2,597,626	(1,585,472)	16,581,651
Leave pay	12,991,563	2,532,229	(910,464)	14,613,328
Bonusses	9,745,606	674,528	-	10,420,134
Gratification	320,718	-	(5,873)	314,845
	132,450,166	**12,391,749**	**(2,501,809)**	**142,340,106**

Non-current liabilities	116,276,417	113,242,881
Current liabilities	37,781,397	29,097,225
	154,057,814	**142,340,106**

Rehabilitation of tip sites

Provision is made in terms of the Overstrand Municipality's licensing stipulations on the landfill sites, for the estimated cost of rehabilitating landfill sites. The estimation of landfill sites was conducted by JPCE specialist waste management consultants, independent consultants who are not connected to the municipality.

The costs are determined by calculating the volumes of excavations, materials required and legal requirements according to the footprint of each individual site. The previous year's figures are escalated using the latest CPI. The individual rates are then again cross-checked to determine if they are still in line with current rates for similar activities and adjusted accordingly.

The scheduled dates of total closure and rehabilitation for the operational site is at present anticipated to take place between 2020 and 2036.

The cost to rehabilitate all identified sites in the Overstrand are estimated at R 102,156,580 for the period.

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16. Provisions (continued)

Long service awards

A long service award is granted to municipal employees after the completion of fixed periods of continuous service with the municipality. The said award comprises a certain number of vacation leave days which, in accordance with the option exercised by the beneficiary employee, can be converted into a cash amount based on his/her basic salary applicable at the time the award becomes due or, alternatively, credited to his/her vacation leave accrual. The provision represents an estimation of the awards to which employees in the service of the Municipality at 30 June 2020 may become entitled to in future, based on an actuarial valuation performed at 30 June 2020, to the amount of R 19,287,000 for the period.

Discount rate:

A discount rate of 8.62% per annum has been used. This is derived by using a liability-weighted average of the yields corresponding to the average term until payment of long service awards, for each employee.

Key assumptions:

Discount rate of 7.69% (2019: 8.62%), a general earnings inflation rate of 4.19% (2019: 6.21%) and a net discount rate of 3.36% (2019: 2.27%).

Leave pay

Annual leave accrues to employees on a monthly basis in accordance with the conditions of employment. Employees are entitled to 16 non-vested leave days and 8 vested leave days per annum, accumulated to a maximum of 48 leave days. The provision is an estimate of the amount due to staff as at the financial year-end, based on the value of leave and the estimated leave days to be forfeited. The estimated cost amounts to R 20,187,473 for the period.

It is not the municipality's policy to encash leave in the normal course of business, except upon resignation or retirement.

Bonusses

Annual bonusses accrues to employees on a monthly basis, subject to certain conditions. The provision is an estimate of the amount due to staff as at the financial year-end, based on assumptions and the estimated cost amounts to R 12,138,182 for the period.

Gratification

The cost of the gratification payable was based on employees not belonging to a pension fund up until February 2003 and is only payable on retirement. The estimated cost amounts to R 288,579 for the period.

17. Payables from exchange transactions

Trade payables	70,710,613	49,950,923
Payments received in advance	9,519,471	9,657,734
Deferred income	242,216	254,314
Retentions	6,786,567	6,720,815
Accrued interest	4,311,304	4,958,035
Deposits received	16,235,782	15,557,247
Other payables	700,000	700,000
Control accounts	26,391,302	10,122,808
	134,897,255	**97,921,876**

Included in the above is construction contracts liability to the amount of R6,923,407 (2019: R2,549,049).

Contract revenue recognised as revenue for the period was R103,747,761 (2019: R46,795,834).

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17. Payables from exchange transactions (continued)

Construction contracts in progress at reporting date:		
Aggregated amount of cost incurred	72,360,134	45,276,864
Amount of advances received	(76,422,119)	(43,096,287)
Amount of retentions	-	-
Gross amount due from customers	679,999	-
Gross amount due to customers	(7,603,406)	(2,549,049)

18. Consumer deposits

Electricity	28,992,335	28,015,842
Water	11,999,505	12,003,839
	40,991,840	**40,019,681**

19. Service charges

Sale of electricity	415,947,321	378,693,094
Sale of water	133,628,116	129,857,575
Sewerage and sanitation charges	80,871,157	77,718,851
Refuse removal	69,102,023	61,763,313
	699,548,617	**648,032,833**

20. Agency services

Vehicle Registration	4,376,030	4,884,522

The municipality entered into an arrangement with the Department of Transport and Public Works to collect revenue in respect of the registration and licencing of motor vehicles.

The municipality has assessed the criteria set out in GRAP 109 par 25 against the arrangement entered into and concluded that the municipality is an agent in terms of the arrangement.

At reporting date the municipality had a debtor for the vehicle registration to the amount of R119,525 (2019: R13,587).

Reconciliation of the carrying amount of the receivable:		
Opening balance	13,587	57,282
Revenue received	(22,056,631)	(24,698,157)
Payments made to the department	22,162,569	24,654,462
Closing balance	**119,525**	**13,587**

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21. Other income

Administration charges	364,206	370,681
Advertisements	8,603	14,377
Camping fees	5,616,597	6,468,736
Cemetries and burial fees	300,814	288,630
Cleaning and removals	91,212	114,178
Collection charges	2,524,059	3,519,077
Construction contracts revenue	103,747,761	46,795,834
Development charges	5,654,059	2,490,241
Discounts and early settlements	19,999	14,057
Entrance fees	55,090	87,341
Fire service charges	439,139	363,854
Insurance claims received	11,096,769	4,242,537
Legal fees	641,973	628,193
Library fees	1,722	1,322
Management fees	1,267,284	1,519,015
Materials and equipment	114,246	22,660
Objections and appeals	11,200	10,303
Parking fees	97,960	213,063
Photocopy, print and fax charges	39,154	51,227
Planning and development fees	5,076,267	7,570,921
Private telephone calls	146,915	186,068
Publications	142,192	172,696
Request for information	54,625	65,802
Roadworthy certificates	512,081	598,466
Skills development levy refund	623,279	-
Sundry income	525,037	1,152,932
Training	114,332	100,473
	139,286,575	**77,062,684**

22. Investment revenue

Interest revenue		
Short-term deposits	35,895,448	34,519,934
Other assets	25,707	864
Bank	10,383,016	7,215,104
Interest charged on trade and other receivables	5,013,945	4,192,333
Interest received - other	1,867,914	31,870
	53,186,030	**45,960,105**

The amount included in investment revenue arising from exchange transactions amounted to R 5,013,945.

The amount included in investment revenue arising from non-exchange transactions amounted to R 48,172,085.

23. Property rates

Rates received

Residential	199,691,088	193,691,716
Commercial	37,995,113	35,350,149
Government	2,474,281	3,287,236
Small holdings and farms	753,934	763,450
	240,914,416	**233,092,551**

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24. Transfers and subsidies paid

Other subsidies		
Low income household subsidies	59,623	52,850
Grants to organisations	500,000	433,000
	559,623	**485,850**

25. Government grants and subsidies

Operating grants		
Equitable share	106,697,000	96,068,000
National Expanded Public Works Programme	2,635,000	1,926,000
National Financial Management Grant	1,550,000	1,550,000
Provincial Library Grant	7,287,000	6,159,578
Provincial Community Development Workers Grant	17,877	17,514
Provincial Main Road Subsidy	126,000	137,000
Provincial Thusong Service Centre Grant	68,040	100,000
Provincial Graduate Internship Grant	35,742	86,460
Provincial Municipal Service Delivery and Capacity Building Grant	138,474	61,526
Provincial Establishment and Support of K9 Unit Grant	666,256	200,000
Provincial Disaster Management Grant	3,157,447	-
Provincial LG Support Grant	650,000	-
National Disaster Relief Grant	111,646	-
	123,140,482	**106,306,078**
Capital grants		
National Integrated National Electrification Programme	7,000,000	4,262,000
National Municipal Infrastructure Grant	24,527,767	26,182,840
Provincial Library Grant	-	1,116,797
Provincial Public Transport Non-motorised Infrastructure Grant	750,000	389,994
Provincial Establishment and Support of K9 Unit Grant	3,204,179	-
Provincial Disaster Management Grant	1,842,553	-
National Disaster Relief Grant	67,354	-
	37,391,853	**31,951,631**
	160,532,335	**138,257,709**

Equitable Share

This grant is primarily used to subsidise the provision of basic services to indigent households.

All registered indigent households receive a monthly subsidy based on the basic service charges for water, electricity, sewerage, refuse and up to 4,2kl waste water, which is funded from the grant. Indigent households also receive 6kl free water and 50kwh free electricity per month.

National Integrated National Electrification Programme

Current year receipts	7,000,000	4,262,000
Conditions met - transferred to revenue	(7,000,000)	(4,262,000)
	-	-

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25. Government grants and subsidies (continued)

National Municipal Infrastructure Grant

Balance unspent at beginning of year	-	4,543,840
Current year receipts	32,010,000	21,639,000
Conditions met - transferred to revenue	(24,527,767)	(26,182,840)
	7,482,233	-

Conditions still to be met - remains as a liability (see note 14).

National Expanded Public Works Programme

Current year receipts	2,635,000	1,926,000
Conditions met - transferred to revenue	(2,635,000)	(1,926,000)
	-	-

National Financial Management Grant

Current year receipts	1,550,000	1,550,000
Conditions met - transferred to revenue	(1,550,000)	(1,550,000)
	-	-

Provincial Library Grant

Balance unspent at beginning of year	-	529,375
Current year receipts	7,287,000	6,747,000
Conditions met - transferred to revenue	(7,287,000)	(7,276,375)
	-	-

Provincial Financial Management Support Grant

Balance unspent at beginning of year	**280,000**	-
Current year receipts	-	**280,000**
Repayment of grant	(280,000)	-
	-	**280,000**

Conditions still to be met - remain liabilities (see note 14).

Provincial Community Development Workers Grant

Current year receipts	148,000	-
Conditions met - transferred to revenue	(17,877)	(17,514)
Debtor	(17,514)	17,514
	112,609	-

Conditions still to be met - remain liabilities (see note 14).

Provincial Main Road Subsidy

Current year receipts	126,000	137,000
Conditions met - transferred to revenue	(126,000)	(137,000)
	-	-

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25. Government grants and subsidies (continued)

Provincial Thusong Service Centre Grant

Current year receipts	100,000	100,000
Conditions met - transferred to revenue	(68,040)	(100,000)
	31,960	**-**

Conditions still to be met - remain liabilities (see note 14).

Provincial Graduate Internship Grant

Balance unspent at beginning of year	35,742	50,201
Current year receipts	-	72,000
Conditions met - transferred to revenue	(35,742)	(86,459)
	-	**35,742**

Conditions still to be met - remains as a liability (see note 14).

Provincial Municipal Service Delivery and Capacity Building Grant

Balance unspent at beginning of year	138,474	-
Current year receipts	-	200,000
Conditions met - transferred to revenue	(138,474)	(61,526)
	-	**138,474**

Conditions still to be met - remains as a liability (see note 14).

Provincial Public Transport Non-motorised Infrastructure Grant

Balance unspent at beginning of year	-	389,994
Current year receipts	1,500,000	-
Conditions met - transferred to revenue	(750,000)	(389,994)
	750,000	**-**

Conditions still to be met - remains as a liability (see note 14).

Provincial Financial Management Capacity Building Grant

Balance unspent at beginning of year	600,000	240,000
Current year receipts	380,000	360,000
Repayment of grant	(240,000)	-
	740,000	**600,000**

Conditions still to be met - remain liabilities (see note 14).

Provincial Establishment and Support of K9 Unit Grant

Balance unspent at beginning of year	3,800,000	-
Current year receipts	2,000,000	4,000,000
Conditions met - transferred to revenue	(3,870,435)	(200,000)
	1,929,565	**3,800,000**

Conditions still to be met - remains as a liability (see note 14).

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25. Government grants and subsidies (continued)

Provincial Disaster Management Grant

Balance unspent at beginning of year	5,000,000	-
Current year receipts	-	5,000,000
Conditions met - transferred to revenue	(5,000,000)	-
	-	5,000,000

Conditions still to be met - remain liabilities (see note 14).

Provincial LG Support Grant

Current year receipts	650,000	-
Conditions met - transferred to revenue	(650,000)	-
	-	-

National Disaster Relief Grant

Current year receipts	179,000	-
Conditions met - transferred to revenue	(179,000)	-
	-	-

Provincial Human Settlement Development Grant

Current-year receipts	115,103,588	36,595,378
Conditions met - transferred to construction contracts revenue	(103,747,761)	(46,795,835)
Repayment of grant	-	(10,066,873)
Debtor-expenditure made in advance	(6,981,469)	6,981,469
Transfer receipts to construction contracts liability	(115,103,588)	(36,595,378)
Transfer expenditure incurred to construction contracts liability	103,747,761	46,795,835
Transfer repayment to construction contracts liability	-	10,066,873
Transfer expenditure in advance to construction contracts liability	6,981,469	(6,981,469)
	-	-

GRAP 109 - Accounting by Principal and Agents, became effective 1 July 2019 and read together with the Guideline on Accounting for Arrangements undertaken in terms of the National Housing Programme, the municipality needs to account for the housing in terms of GRAP 11 - Construction contracts.

See note 17 for more details.

26. Public contributions and donations

Public contributions non-cash	3,564,771	25,813,502
LG SETA	-	620,589
Spaces for sport	-	1,181
Arbor city awards	-	250,000
Nature conservation board	165,000	-
	3,729,771	**26,685,272**

Reconciliation of conditional contributions

Balance unspent at beginning of year	186,659	187,840
Current year receipts	23,629,771	27,812,631
Conditions met - transferred to revenue	(3,729,926)	(27,813,812)
	20,086,504	**186,659**

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26. Public contributions and donations (continued)

Conditions still to be met - remains as a liability (see note 14)

27. Employee related costs

Basic	233,817,296	214,188,205
Bonus	19,184,474	16,829,307
Medical aid - company contributions	13,140,746	12,035,265
UIF	2,036,909	1,930,163
WCA	1,797,827	1,501,682
Leave pay provision charge	6,203,390	2,556,378
Bargaining council	125,344	302,121
Group life	1,589,592	1,442,039
Defined contribution plans	26,878,903	48,930,416
Overtime payments	28,522,586	25,130,847
Long-service awards	4,854,782	2,597,626
Acting allowances	1,988,708	1,741,867
Car allowance	12,337,975	11,455,064
Housing benefits and allowances	2,507,011	2,349,619
Cellphone allowances	2,128,312	2,073,633
Scarcity allowances	2,918,916	2,329,965
Standby allowances	10,764,770	9,428,553
Sundry allowances	161,392	141,690
	370,958,933	**356,964,440**

Remuneration of Municipal Manager

Annual Remuneration	1,392,820	1,360,442
Contributions to UIF, Medical and Pension Funds	337,589	327,469
Entertainment	11,974	12,000
	1,742,383	**1,699,911**
Cellphone allowance	27,540	27,540
Performance bonus	135,993	186,990
	163,533	**214,530**

Remuneration of Chief Financial Officer

Annual Remuneration	1,360,184	1,327,428
Car Allowance	48,000	48,000
Contributions to UIF, Medical and Pension Funds	310,350	300,832
Entertainment	6,000	6,000
	1,724,534	**1,682,260**
Cellphone allowance	24,480	24,480

Remuneration of Director: Management Services

Annual Remuneration	1,211,041	1,139,529
Car Allowance	72,000	72,000
Contributions to UIF, Medical and Pension Funds	293,820	275,813
Entertainment	6,000	6,000
Housing subsidy	10,893	10,173
	1,593,754	**1,503,515**

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27. Employee related costs (continued)		
Cellphone allowance	27,540	27,540
Acting allowance	-	3,705
	27,540	**31,245**
Remuneration of Director: Community Services		
Annual Remuneration	1,224,542	1,153,907
Car Allowance	78,000	78,000
Contributions to UIF, Medical and Pension Funds	302,403	284,448
Entertainment	8,082	8,082
Computer allowance	3,912	3,912
	1,616,939	**1,528,349**
Cellphone allowance	27,540	27,540
Acting allowance	-	3,108
	27,540	**30,648**
Remuneration of Director: Infrastructure and Planning		
Annual Remuneration	1,351,331	1,311,644
Car Allowance	36,000	48,000
Contributions to UIF, Medical and Pension Funds	329,191	317,379
Entertainment	12,000	9,000
Computer allowance	4,800	4,800
	1,733,322	**1,690,823**
Cellphone allowance	27,540	27,540
Remuneration of Director: Local Economic Development		
Annual Remuneration	1,417,855	1,297,984
Car Allowance	120,000	120,000
Contributions to UIF, Medical and Pension Funds	45,868	48,558
Entertainment	19,994	19,904
	1,603,717	**1,486,446**
Cellphone allowance	24,480	24,480
Remuneration of Director: Protection Services		
Annual Remuneration	1,378,298	1,261,271
Car Allowance	120,000	120,000
Contributions to UIF, Medical and Pension Funds	46,575	53,029
Entertainment	8,988	10,000
	1,553,861	**1,444,300**
Cellphone allowance	27,540	27,540

The senior managements' cellphone- and acting allowances and performance bonus are included in their respective line items in note 27 above.

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27. Employee related costs (continued)		
Employee related costs for municipal staff	370,958,933	356,964,440
Employee related costs for senior management	11,568,510	11,035,604
	382,527,443	**368,000,044**
28. Remuneration of councillors		
Executive Mayor	860,859	827,749
Deputy Executive Mayor	681,347	662,200
Mayoral Committee Members [2020: 5; 2019: 5]	3,268,579	2,586,721
Speaker	693,604	662,200
Councillors [2020: 18; 2019: 18]	4,670,027	4,728,058
Cellphone allowance	1,107,909	1,106,300
	11,282,325	**10,573,228**
29. Depreciation and amortisation		
Property, plant and equipment	132,276,528	129,144,663
Intangible assets	446,610	524,840
	132,723,138	**129,669,503**
30. Impairment of assets		
Impairments		
Property, plant and equipment	1,817,842	1,444,354
Assets were impaired during the year due to damage and redundancy. The recoverable amount of the assets were based on is its fair value less costs to sell.		
31. Finance costs		
Current borrowings	46,570,200	44,920,621
32. Debt Impairment		
Debt impairment	23,452,590	17,499,880
Debt impairment consists of the following:		
Fines impairment provision	9,837,630	12,803,336
Consumer debtors impairment provision	13,614,960	4,696,544
	23,452,590	**17,499,880**
33. Bulk purchases		
Electricity - Eskom	278,484,673	242,613,624

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34. Contracted services		
Outsourced Services		
Animal Care	287,786	259,369
Business and Advisory	446,642	1,051,869
Catering Services	96,594	138,860
Clearing and Grass Cutting Services	1,419,486	1,767,824
Fire Services	445,357	2,494,071
Hygiene Services	366,227	325,703
Litter Picking and Street Cleaning	4,301,544	5,288,709
Meter Management	2,175,890	2,041,620
Mini Dumping Sites	13,416,579	8,154,353
Professional Staff	25,130	23,810
Connection/Dis-connection	373,954	442,042
Refuse Removal	-	490,308
Security Services	242,517	8,843,259
Sewerage Services	51,363,760	45,697,790
Swimming Supervision	1,833,600	1,580,677
Translators, Scribes and Editors	81,891	11,649
Traffic Fines Management	1,653,003	3,004,799
Veterinary Services	10,072	1,329
Consultants and Professional Services		
Business and Advisory	5,902,637	2,885,183
Infrastructure and Planning	10,827,637	13,124,363
Laboratory Services	1,629,478	1,595,718
Legal Cost	4,330,912	5,447,428
Contractors		
Building	260,551	622,791
Chipping	4,099,313	3,896,906
Catering Services	222,969	189,381
Electrical	465,893	265,409
Employee Wellness	43,858	45,585
Event Promoters	356,173	742,737
First Aid	-	10,532
Fire Protection	65,843	192,676
Fire Services	278,439	214,973
Gardening Services	97,715	222,992
Graphic Designers	37,070	39,573
Haulage	7,671,728	6,414,130
Inspection Fees	7,903	4,688
Maintenance of Buildings and Facilities	7,271,643	11,507,972
Maintenance of Equipment	1,275,598	2,578,553
Maintenance of Unspecified Assets	45,917,229	43,987,231
Management of Informal Settlements	1,758,224	2,056,522
Medical Services	48,949	43,669
Pest Control and Fumigation	19,722	13,170
Photographer	7,200	7,936
Plants, Flowers and Other Decorations	7,169	5,086
Prepaid Electricity Vendors	4,130	7,089
Traffic and Street Lights	-	1,853
Transportation	151,289	64,267
Safeguard and Security	4,545,891	5,554,841
Sewerage Services	1,882,191	2,720,399
Sports and Recreation	186,507	254,470
	177,913,893	**186,336,164**

Maintenance of unspecified assets consist of all other assets not included in the maintenance of property or machinery and equipment, eg. vehicles and infrastructure assets.

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35. General expenses

Achievements and awards	-	2,420
Advertising	1,870,475	1,827,505
Assets expensed	1,597,850	1,808,305
Auditors' remuneration	4,851,390	4,876,154
Bank charges	1,176,220	1,803,953
Cleaning	156	856
Commission paid	4,448,728	5,800,362
Computer expenses	8,292,308	4,243,746
Conferences and seminars	133,390	80,913
Construction contracts expenses	23,647,024	12,687,623
Consulting and professional fees	627,500	840,000
Contribution to/(from) provisions	2,611,798	6,587,366
Diesel for boilers	332,232	358,830
Drivers license and permits	20,211	30,456
Electricity	6,200,191	5,380,153
Entertainment	6,465	8,452
Eskom connections	6,188,264	-
Full time union representative	132,631	159,199
Hire	839,959	893,134
Insurance	6,648,486	3,121,117
Land alienation costs	2,492	53,606
Licenses	2,010	1,291
Other expenses	62,993	89,922
Postage and courier	1,066,126	1,345,443
Reference library	620,638	556,671
Servitudes and land surveys	8,860	4,561
Signage	29,081	58,273
Skills development levies	2,752,493	2,987,324
Storage of files-Archiving	-	7,177
Subscriptions and membership fees	3,812,872	3,518,998
Telephone and fax	3,221,208	3,230,446
Title deed search fees	112,991	144,033
Training	1,813,233	1,443,634
Transport and freight	6,000	15,472
Travel - local	876,710	1,757,745
Travel - overseas	-	18,824
Travel agency and visa's	-	18,925
Uniforms	4,233,914	3,078,582
Vehicle tracking fees	220,908	688,768
Ward committee meetings	323,700	510,700
Water management charges	1,013,640	948,212
	89,805,147	**70,989,151**

Membership fees paid over to SALGA during the period amounted to R 3,767,999 (2019: R 3,473,697).

36. Fair value adjustments

Investment property (Fair value model)	12,888,000	5,661,500
Other financial assets		
• Other financial assets (Designated as at FV through P&L)	(8,988,482)	948,762
	3,899,518	**6,610,262**

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37. Auditors' remuneration

Fees	4,851,390	4,876,154

38. Repairs and maintenance

Repairs and maintenance consists of portions of various expenditure items.

2020	Property, plant and equipment	Investment property	Heritage assets	Total
Employee related cost	96,484,394	-	-	96,484,394
Materials	18,615,101	-	-	18,615,101
Contracted services	58,167,964	-	-	58,167,964
Other expenditure	15,249,793	-	-	15,249,793
	188,517,252	**-**	**-**	**188,517,252**

2019	Property, plant and equipment	Investment property	Heritage assets	Total
Employee related cost	89,414,691	-	-	89,414,691
Materials	17,594,355	-	-	17,594,355
Contracted services	85,761,818	-	-	85,761,818
Other expenditure	22,253,463	-	-	22,253,463
	215,024,327	**-**	**-**	**215,024,327**

39. Materials

Material and supplies	25,865,187	19,295,917
Fuel	13,412,728	13,686,173
Consumables and other	3,023,838	2,067,370
	42,301,753	**35,049,460**

40. Cash generated from operations

Surplus	142,197,201	106,526,453
Adjustments for:		
Depreciation and amortisation	132,723,138	129,669,503
Gain/(loss) on sale of assets and liabilities	1,383,595	609,917
Fair value adjustments	(3,899,518)	(6,610,262)
Impairment deficit	1,817,842	1,444,354
Debt impairment	23,452,590	17,499,880
Movements in operating lease assets and accruals	13,942	(25,502)
Movements in retirement benefit assets and liabilities	(15,166,754)	10,436,074
Movements in provisions	11,717,708	9,889,940
Changes in working capital:		
Inventories	1,013,388	(3,442,829)
Receivables from exchange transactions	(24,305,069)	(7,269,085)
Other receivables from non-exchange transactions	(11,779,651)	(28,589,191)
Payables from exchange transactions	36,975,381	(15,473,194)
VAT	882,650	(4,340,130)
Unspent conditional grants and receipts	21,091,996	4,099,625
Consumer deposits	972,159	1,557,514
	319,090,598	**215,983,067**

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41. Commitments

40.1 Capital commitments

Authorised capital expenditure

Expenditure approved and contracted for		
• Property, plant and equipment	51,554,130	48,797,738
Expenditure approved but not yet contracted for		
• Property, plant and equipment	252,184,309	212,879,182
Total capital commitments		
Expenditure approved and contracted for	51,554,130	48,797,738
Expenditure approved but not yet contracted for	252,184,309	212,879,182
	303,738,439	**261,676,920**

This committed expenditure relates to property, plant and equipment and will be financed by available bank facilities, retained surpluses, existing cash resources, funds internally generated, etc.

40.2 Operating lease commitments

Operating leases - as lessee (expense)

Minimum lease payments due		
- within one year	-	95,275

Operating lease payments represent rentals payable by the municipality for certain of its office properties. Leases are negotiated for an average term of 3 years and rentals are fixed for the lease term.

Operating leases - as lessor (income)

Minimum lease payments due		
- within one year	3,177,795	3,897,664
- in second to fifth year inclusive	7,044,537	7,943,053
- later than five years	8,680,344	10,033,758
	18,902,676	**21,874,475**

Certain of the municipality's property is held to generate rental income. Lease agreements are non-cancellable and have terms from 3 to 99 years.

Commitments are disclosed exclusive of VAT.

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42. Contingencies

Contingent liabilities

A Jonathan vs Overstrand Municipality

The applicant was dismissed by the municipality. The municipality received a notice from the Labour Court on 21 December 2016 that the Review Application served on the Municipality by the Applicant have been set down on an unopposed basis.

Our attorneys accordingly filed an urgent notice of opposition. Considering the fact that the Applicants relief relate to reinstatement and reimbursement, and the grounds of his review, it was considered prudent to file the required notice of opposition. We can confirm that the condonation application and founding affidavit was signed, commissioned and filed in court and we can confirm that the applicant did not appear in court on 17 February 2017, with the court postponing the matter *sine die*.

The matter will be kept in abeyance until we receive further papers from the applicant.

The financial exposure is approximately R300,000.

Claim for damages to property caused by fire.

On 27 February 2017 a fire broke out at Pringle Bay transfer station. The fire spread to adjacent properties causing damage and on 12 July 2017 a notice in terms of section 3 of the Institution of Legal Proceedings against certain Organs of State Act, 40 of 2002, was issued to the municipality. Damages totalling R121,220 was claimed by two property owners.

The claims have been referred to our insurance broker.

Contingent assets

New Republic Bank

The municipality has an investment with New Republic Bank. The bank is under receivership since October 1999. Interest only accrued until 31 December 2007. There is no guarantee that the municipality will receive the full value of the investment. After the 2013 financial year-end, a dividend of R0.5268 in the rand on the capital amount still outstanding has been received. Therefore a portion of the impairment was reversed. This brings the total payout to 99.15% of the original investment.

Due to the fact that the majority of the debt still to be collected by the receivers involve some form of legal action, it is not possible to determine a date as to when the liquidation process will be completed.

Management impaired this investment from R2,631,821 to Rnil in the 2010/2011 financial year. The exposure is approximately R405,181.

43. Related parties

Relationships

Senior management and councillors	Refer to note 27 and 28

The municipality entered into related party transactions with in normal supplier and/or client relationships on terms and conditions no more or less favourable than those provided to the general public. The nature of the services provided included the provision of basic services, such as water, electricity, refuse and sanitation. The outstanding balance of these transactions amounted to R42,046 (2019: R30,300).

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Figures in Rand	2020	2019

44. Prior-year adjustments

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

Accounting errors:

Accounting errors relating to prior periods have been identified during the 2019/2020 financial period. These errors include mathematical errors[1], misapplication of accounting policies[2], oversight or misinterpretation of facts[3] and effects of fraud[4]

Changes in classification:

The municipality reclassified its account structure to allign as far as possible to the mSCOA tables issued in accordance with the Regulations on the Standard Chart of Accounts for Local Government and to bring items in line with National Treasury's budget guidelines. This necessitated further reclassification of comparative amounts as previously disclosed to those classifications alligned to the Standard Chart of Accounts.

Change in accounting policy:

GRAP 109 - Accounting by principals and agents and the Guideline on Accounting for NT housing programes became effective 1 July 2019 and lead to the municipality implementing GRAP 11 - Construction contracts instead of previously used GRAP 12 - Inventory for the accounting of low cost housing. All of these were done retrospectively.

Statement of financial position

2018

	As previously reported	Correction of error	Change in accounting policy	Re-classification	Restated
Inventories	32,351,538	-	(22,932,793)	-	9,418,745
Receivables from exchange transactions [3]	24,879,185	2,827	-	40,212,935	65,094,947
Receivables from non-exchange transactions [3]	20,358,291	(5,290,254)	-	24,719,591	39,787,628
Consumer debtors [3]	64,957,090	(24,564)	-	(64,932,526)	-
Long term receivables [3]	10,277	(2,064)	-	-	8,213
Investment property [3]	113,951,000	(2,180,000)	-	-	111,771,000
Property, plant and equipment [3]	3,346,195,214	22,679,934	-	-	3,368,875,148
Heritage assets [3]	124,182,197	6,746,000	-	-	130,928,197
Long term receivables [3]	20,081	(8,703)	-	-	11,378
Payables from exchange transactions [3]	(98,032,347)	472,190	(15,834,910)	-	(113,395,067)
Unspent conditional grants and receipts	(21,776,160)	-	15,834,910	-	(5,941,250)
Housing development fund [3]	(3,258,817)	35,332	-	-	(3,223,485)
Accumulated surplus [3]	(3,422,258,322)	(22,430,698)	22,932,793	-	(3,421,756,227)
	181,579,227	**-**	**-**	**-**	**181,579,227**

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44. Prior-year adjustments (continued)

2019

	As previously reported	Correction of error	Change in accounting policy	Re-classification	Restated
Inventories	39,086,299	-	(23,057,304)	-	16,028,995
Receivables from exchange transactions [3]	23,339,777	2,827	-	46,062,606	69,405,210
Receivables from non-exchange transactions [3]	29,785,114	(3,886,344)	-	27,936,992	53,835,762
Consumer debtors [3]	73,481,466	518,132	-	(73,999,598)	-
Long term receivables [3]	11,411	(3,920)	-	-	7,491
Investment property [3]	119,697,500	(2,265,000)	-	-	117,432,500
Property, plant and equipment [3]	3,385,091,861	20,336,882	-	-	3,405,428,743
Heritage assets [3]	124,182,197	6,746,000	-	-	130,928,197
Long term receivables [3]	8,670	(4,783)	-	-	3,887
Payables from exchange transactions [3]	(97,420,404)	2,047,577	(2,549,049)	-	(97,921,876)
Unspent conditional grants and receipts	(12,589,924)	-	2,549,049	-	(10,040,875)
Housing development fund [3]	(3,263,614)	36,661	-	-	(3,226,953)
Accumulated surplus [3]	(3,527,808,480)	(23,528,032)	23,057,304	-	(3,528,279,208)
	153,601,873	**-**	**-**	**-**	**153,601,873**

Statement of financial performance

2019

	As previously reported	Correction of error	Change in accounting policy	Re-classification	Restated
Service charges [3]	648,200,079	(167,246)	-	-	648,032,833
Rental of facilities and equipment [3]	6,340,863	(62,929)	-	-	6,277,934
Agency services	4,912,994	-	-	(28,472)	4,884,522
Other income [3]	30,028,074	210,303	46,795,834	28,472	77,062,683
Property rates [3]	233,274,257	(181,706)	-	-	233,092,551
Government grants and subsidies [3]	185,036,029	17,514	(46,795,834)	-	138,257,709
Public contributions and donations [3]	26,418,172	267,100	-	-	26,685,272
Fines, penalties and forfeits [3]	24,734,386	937,775	-	-	25,672,161
Employee costs [3]	(367,857,729)	(142,316)	-	-	(368,000,045)
Depreciation and amortisation [3]	(129,659,351)	(10,152)	-	-	(129,669,503)
Lease rentals on operating lease [3]	(330,049)	(14,100)	-	-	(344,149)
Debt Impairment [3]	(17,948,502)	448,622	-	-	(17,499,880)
Materials [3]	(47,091,469)	(16,546)	12,058,555	-	(35,049,460)
Contracted services [3]	(186,758,283)	(82,439)	-	504,557	(186,336,165)
General expenditure [3]	(58,278,653)	(22,874)	(12,183,066)	(504,557)	(70,989,150)
Fair value adjustments [3]	6,695,262	(85,000)	-	-	6,610,262
	357,716,080	**1,096,006**	**(124,511)**	**-**	**358,687,575**

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45. Risk management

Financial risk management

Due to the largely non-trading nature of activities and the way in which they are financed, municipalities are not exposed to the degree of financial risk faced by business entities. Financial instruments play a much more limited role in creating or changing risks that would be typical of listed companies to which the IFRSs' mainly apply. Generally, financial assets and liabilities are generated by day-to-day operational activities and are not held to manage the risks facing the municipality in undertaking its activities.

The Finance directorate monitors and manages the financial risks relating to the operations through internal policies and procedures. These risks include interest rate risk and liquidity risk. Compliance with policies and procedures are reviewed by the internal auditors on a continuous basis and annually by the external auditors. The municipality does not enter into or trade with financial instruments for speculative purposes.

Internal audit, responsible for initiating a control framework and monitoring and responding to potential risk, reports periodically to the municipality's audit committee, an independent body that monitors the effectiveness of the internal audit function.

Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

The municipality manages credit risk in its borrowing and investing activities by only dealing with well-established financial institutions of high credit standing, and by spreading its exposure over a range of such institutions in accordance with its approved investment policies. Credit risk relating to consumer debtors is managed in accordance with the municipality's credit control and debt collection policy. The municipality's credit exposure is spread over a large number and wide variety of consumers and is not concentrated in any particular sector or geographical area. Adequate provision has been made for anticipated bad and doubtful debts. Additional information relating to the analysis of consumer debtors is given in note 11 to the financial statements.

Financial assets exposed to credit risk at year end were as follows:

Counter parties with external credit rating (Fitch's):		
Investments		
F1	510,242,885	409,199,854
F2	46,515,060	50,523,542
Counter parties without external credit rating:		
Receivables from exchange and non-exchange transactions		
Group 1	17,223,567	15,156,900
Group 3	3,266,699	10,741,870
Group 4	26,904,141	23,342,604
Consumer debtors both exchange and non-exchange transactions		
Group 1	31,162,329	23,456,744
Group 2	3,423,019	1,333,636
Group 3	4,348,131	1,601,544
Group 4	49,545,214	47,607,672
Other assets		
Group 4	3,886	11,378

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45. Risk management (continued)

F1 = Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments.

F2 = Good credit quality. A satisfactory capacity for timely payment of financial commitments.

F3 = Fair credit quality. The capacity for timely payment of financial commitments is adequate.

Group 1 = Speculative. Minimal capacity for timely payment of financial commitments, plus vulnerability to near term adverse changes in the financial and economic conditions.

Group 2 = Fair credit quality. The capacity for timely payment of financial commitments is adequate.

Group 3 = Good credit quality. A satisfactory capacity for timely payment of financial commitments.

Group 4 = Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments.

Market risk

Interest rate risk

The municipality's interest rate risk arises from long-term borrowings. Borrowings issued at variable rates expose the municipality to cash flow interest rate risk. Borrowings issued at fixed rates expose the municipality to fair value interest rate risk. Municipality policy is to maintain approximately 60% of its borrowings in fixed rate instruments. During 2020 and 2019, the municipality's borrowings at variable rate were denominated in Rand.

The municipality limits its counterparty exposures from its money market investment operations by only dealing with well established financial institutions of high credit standing. No investment with a tenure exceeding twelve months shall be made without consultation with the councillor responsible for financial matters.

Consumer debtors comprise of a large number of ratepayers, dispersed across different industries and geographical areas. Ongoing credit evaluations are performed on the financial condition of these debtors. Consumer debtors are presented net of a provision for impairment. In the case of debtors whose accounts become in arrears, it is endeavoured to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

Interest rate risk for trade and other payables is managed by ensuring that all payments are made within 30 days of receipt of statement, as prescribed by the MFMA.

Interest rate sensitivity analysis:
Financial assets:
If the average interest rate at a given date had been 100 basis points higher, with all other variables held constant, the fair value impact on the Statement of Financial Performance would have been R 379,557 (2019: R 296,278) with the opposite effect if the interest rate had been 100 basis points lower.

Financial liabilities:
If the average interest rate at a given date had been 100 basis points higher, with all other variables held constant, the fair value impact on the Statement of Financial Performance would have been R 9,206 (2019: R 16,462) with the opposite effect if the interest rate had been 100 basis points lower.

Cash flow interest rate risk

Financial instrument	Current interest rate	Due in less than a year	Due in one to two years	Due in two to five years	Due after five years	Total
Trade and other receivables - normal credit terms	13.21 %	59,255,627	29,223,066	-	-	88,478,693
Cash in current banking institutions	5.57 %	653,797,843	-	-	15,280	653,813,123
Fixed interest rate instruments	9.14 %	93,542,061	92,674,633	225,837,755	312,259,209	724,313,659
Variable interest rate instruments	8.99 %	137,249	-	-	-	137,249

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46. Unauthorised expenditure

Operational expenditure

There was no overspending on the total amount appropriated or the total amount per vote appropriated in the municipality's approved operational budget for the period under review.

The over expenditure incurred on capital by municipal functions during the year is attributable to the following categories:

Non-cash	-	24,353,490
Cash	-	43,081
	-	**24,396,571**

Overspending of the total amount appropriated in the municipality's approved capital budget

Electricity	-	8,437,520
Sport and recreation	-	15,915,970
Finance and administration	-	36,117
Waste management	-	2,191
Housing	-	4,773
	-	**24,396,571**

47. Fruitless and wasteful expenditure

Opening balance as previously reported	26,374	26,374
Opening balance as restated	**26,374**	**26,374**
Refund paid iro costs incurred relating to erf 4278	-	14,364
Invoice paid in excess of quote	521	-
Less: Amount written off	-	(14,364)
Closing balance	**26,895**	**26,374**

A report, relating to the balance, has served before the Municipal Public Accounts Committee (MPAC) and has been referred back for more information.

Amounts written off

After the council committee investigations, council adopted the council committee recommendations to write-off an amount of Rnul (2019: R 14,364) from the total fruitless and wasteful amount as it was proven without reasonable doubt that the amount was not recoverable.

48. Irregular expenditure

Opening balance	3,547,795	216,157
Opening balance as restated	**3,547,795**	**216,157**
Procuring goods and services without following the official procurement process - current	102,825	154,171
Procuring goods and services without following the official procurement process - prior period	1,893,955	-
Non-compliance with Municipal Supply Chain Regulation 32	4,469,051	3,151,946
Procuring legal services through a deviation process	1,163,902	296,316
Procuring advertising services through a deviation process	571,356	-
Less: Amounts recovered - prior period	-	(2,193)
Less: Amount written off - current	(7,924,812)	(62,138)
Less: Amount written off - prior period	(69,820)	(206,464)
Less: Investigation concluded that no irregular expenditure occurred - prior period	(511)	-
Closing balance	**3,753,741**	**3,547,795**

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Figures in Rand	2020	2019

48. Irregular expenditure (continued)

Cases under investigation

Investigations are still in progress regarding 10 cases (2019: 10) which are all related to non-compliance with procurement process requirements.

Amounts written off

The amounts written off was certified as irrecoverable and written off by council on 29 July 2020.

49. Actual operating expenditure versus budgeted operating expenditure

Refer to Appendix E(1) and the Statement of comparison of budget and actual amounts for the comparison of actual operating expenditure versus budgeted expenditure.

50. Actual capital expenditure versus budgeted capital expenditure

Refer to Appendix E(2) for the comparison of actual capital expenditure versus budgeted expenditure.

51. Deviation from supply chain management regulations

Paragraph 12(1)(d)(i) of Government Gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same Gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the council and includes a note to the audited annual financial statements.

SCM Policy	Description		
Clause 36(1)(a)(i)	Emergency	15,020,704	6,377,747
Clause 36(1)(a)(ii)	Available from single provider only	27,523,846	2,126,385
Clause 36(1)(a)(v)	Impractical or impossible to follow the normal procurement process	51,868,529	12,456,573
		94,413,079	**20,960,705**

The detailed deviations are available for inspection in the monthly, quarterly and annual reports tabled in council.

52. Multi-employer retirement benefit information

Overstrand Municipality makes provision for post-retirement benefits to eligible councillors and employees, who belong to different pension schemes.

One councillor belongs to the Pension Fund for Municipal Councillors.

Employees belong to a variety of approved Pension and Provident Funds as described below.

These funds are governed by the Pension Funds Act and include both defined benefit and defined contribution schemes.

All of these afore-mentioned funds are multi-employer plans and are subject to either a tri-annual, bi-annual or annual actuarial valuation, details which are provided below.

The only obligation of the municipality with respect to the retirement benefit plans is to make the specified contributions. Where councillors / employees leave the plans prior to full vesting of the contributions, the contributions payable by the municipality are reduced by the amount of forfeited contributions.

The total expense recognised in the Statement of Financial Performance of R26.9 million (2019: R48.9 million) represents contributions payable to these plans by the municipality at rates specified in the rules of the plans. These contributions have been expensed.

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Figures in Rand	2020	2019

52. Multi-employer retirement benefit information (continued)

DEFINED BENEFIT SCHEMES

LA Retirement Fund:

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 30 June 2019. The scheme both operates a defined benefit and defined contribution scheme.

Defined Benefit Scheme:

The contribution rate payable under the defined benefit section is 27%, 9% by the members and 18% (up to 31 January 2012) and 23.06% (from 1 February 2012) by their councils. The actuarial valuation report at 30 June 2019 disclosed an actuarial valuation amounting to R1.656 billion (2018: R1.776 billion), with a net accumulated surplus of R55.502 million (2018: R63.423 million), with a funding level of 103.5% (2018: 103.7%).

Defined Contribution Scheme:

The actuarial valuation report at 30 June 2019 indicated that the defined contribution scheme of the fund is in a sound financial position, with a assets amounting to R1.960 billion (2018: R2.018 billion), net investment reserve of R0 million (2018: R0 million) and a funding level of 100.0% (2018: 100%).

South African Local Authorities Pension Fund (SALA):

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 1 July 2018.

The statutory valuation performed as at 1 July 2018 revealed that the assets of the fund amounted to R14.299 billion (2015 : R13.231 billion), with funding levels of 96% (2015 : 100%). The contribution rate paid by members was 9% and by Council 18% and is sufficient to fund the benefits accruing from the fund in the future. The next statutory valuation of the Fund is due on 1 July 2019.

DEFINED CONTRIBUTION SCHEMES

Consolidated Retirement Fund for Local Government:

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 30 June 2019.

The statutory valuation performed as at 30 June 2019 revealed that the assets of the fund amounted to R26.128 billion (2017 : R21.359 billion), with funding levels of 100.3% and 124.9% (2017 : 100.3% and 127.3%) for the Share Account and the Pensions Account respectively. The contribution rate paid by the members (8%) and the municipalities (19%) is sufficient to fund the benefits accruing from the fund in the future.

Municipal Councillors Pension Fund:

The scheme is subject to an actuarial valuation every three years. The last statutory valuation was performed as at 30 June 2018.

The statutory valuation performed as at 30 June 2018 revealed that the assets of the fund amounted to R1.798 billion (2017 : R1.481 billion) with funding levels of 103.26% (2017 : 101.31%). The contribution rate paid by the members (13.75%) and the municipalities (15.00%) is sufficient to fund the benefits accruing from the fund in the future.

South African Municipal Workers Union National Provident Fund:

The last statutory valuation was performed as at 30 June 2017.

The statutory valuation performed as at 30 June 2017 revealed that the assets of the fund amounted to R7.721 billion (2014 : R6.574 billion) with funding levels of 102.0% (2014 : 111.7%). The contribution rate paid by the members not less than 7.50% and Council not less than 18.00% is sufficient to fund the benefits accruing from the fund in the future.

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Figures in Rand	2020	2019

53. Awards to close family members of persons in the service of the state

Refer to page 71 for detail relating to awards made to close family members of persons in the service of the state for the year ended 30 June 2020.

54. Distribution losses

Water		
Technical losses		
Rand value	239,696	182,326
No. of units (kl)	203,612	222,190
% loss	2.87 %	3.17 %
Non-technical losses		
Rand value	2,189,013	2,126,488
No. of units (kl)	1,632,489	1,478,668
% loss	23.04 %	21.08 %
Electricity		
Technical losses		
Rand value	10,896,351	9,478,011
No. of units (kWh)	12,697,745	12,827,152
% loss	5.00 %	5.00 %
Non-technical losses		
Rand value	2,214,732	2,741,394
No. of units (kWh)	2,580,874	3,710,090
% loss	1.02 %	1.14 %

Non-technical water losses to the amount of R2,189,013 (23.04%) (2019: R2,126,488 (21.08%)) were incurred as a result of unmetered connections, ageing pipeline infrastructure, burst pipes, old reticulation networks and other leakages. Technical water losses to the amount of R239,696 (2.87%) (2019: R182,326 (3.17%)).

Electricity losses to the amount of R10,896,351 (5.00%) (2019: R9,478,011 (5.00%)) were incurred as a result of technical losses caused by the nature of electricity and the manner of its distribution, via the network, status/condition and age of the network, weather conditions and load on the system as well as non-technical losses, e.g. theft and vandalism, to the amount of R2,214,732 (1.02%) (2019: R2,741,394 (1.45%)).

55. Budget variances

Material variances between budget and actual amounts

Changes from the approved budget to the final budget

The changes between the approved and final budget are a consequence of changes in the overall budget parameters.

Explanations for variances greater than 10% between budget and actual figures

Statement of Comparison of Budget and Actual Amounts

Revenue:

Interest received – 21.40% - Slower Capital Budget implementation, increased interest on outstanding consumer debtors and more cash available for investing.

Agency services – (15.85%) – Less vehicle registrations issued and therefore less commission earned.

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Figures in Rand	2020	2019

55. Budget variances (continued)

License and permits – (19.79%) – Less licences issued than anticipated.

Fines, Penalties and Forfeits – (44.06%) – More older fines issued were written off and reduced than anticipated.

Expenditure:

Impairment Loss/Reversal of Impairments - 100% - The budget format does not provide a separate item for impairment loss as it is budgeted together with depreciation, but shown separate in the financial statements.

Lease rentals on operating leases - (42.43%) - Reduced expenditure due to the termination/expiration of certain leases.

Contracted services - (14.82%) - Reduced expenditure due to cost containment and possible influence of the National lockdown during March.

Materials - (10.27%) - Reduced expenditure due to cost containment and possible influence of the National lockdown during March.

General Expenses – (21.62%) – General cost savings and efficiencies and possible influence of the National lockdown during March.

Other revenue and costs:

Loss on disposal of assets – (95.63%) - Budgeting subject to impracticalities for the determination of the outcome in advance.

Fair value adjustments – (294.98%) - Budgeting subject to impracticalities for the determination of the outcome in advance.

Inventory losses and write-downs – 100% - Budgeting subject to impracticalities for the determination of the outcome in advance.

Statement of financial position:

Inventory – 13.54% – Budgeting subject to impracticalities for the determination of the outcome in advance due to the change in accounting for current low cost housing projects done at year-end. Changed from GRAP 12 to GRAP 11.

Receivables from exchange, receivables from non-exchange, consumer debtors, operating leases and VAT – 35.21% (in total) - The budget template does not provide for detail splitting of the various types of receivables therefore it is shown as one line item in the budget, but separate line items in the financial statements. The financial statements does not show consumer debtors seperately like the budget template. All these items need to be seen as a whole to determine the actual variance. The major influence on this variance relates to the raising of a debtor for pre-payment of expenditure, VAT receivable and the consumer debtors collection decreased due to the debt relief given during the National lockdown period.

Other assets (Long term and short term portion) – (62.01%) (in total) - The housing selling scheme loan has been written off during the year.

Cash and cash equivalent – 13.96% - The major influence on this variance relates to unspent loans and grants received during the year and savings on expenditure.

Intangible assets – 72.23% - Expenditure higher than estimated.

Unspent conditional grants – 100% - Budgeting subject to impracticalities for the determination of the outcome in advance.

Payables from exchange transactions – 83.65% - The major influence on this variance relates to trade creditors increase at year-end (Creditor payments made after year-end towards 2019/2020 expenditure) and the implementation of GRAP 11 for construction contracts control account as well as increase in salaries PAYE/UIF/SDL due at year-end.

Consumer deposits – (35.01%) - Budgeting subject to impracticalities for the determination of the outcome in advance.

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Notes to the Audited Annual Financial Statements

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55. Budget variances (continued)

Employee benefit obligation and provisions (short term portion) – 26.48% - The budget template does not provide for detail splitting of the various types of provisions therefore it is shown as one line item in the budget, but separate line items in the financial statements. These items need to be seen as a whole to determine the actual variance. The major influence on this variance relates to increase in the leave pay provision as there were more outstanding leave than usual due to employees not taking normal leave during the National lockdown period.

Employee benefit obligation and provisions (long term portion) – (12.48%) - The budget template does not provide for detail splitting of the various types of provisions therefore it is shown as one line item in the budget, but separate line items in the financial statements. These items need to be seen as a whole to determine the actual variance. The major influence on this variance relates to a decrease in the employee benefit obligation according to the latest actuarial valuation done as at 30 June 2020.

Cash flow statement:

Interest income – 12.40% - Slower Capital Budget implementation, increased interest on outstanding debtors and more cash available for investing.

Other payments – (10.23%) - General cost savings and efficiencies and possible influence of the National lockdown during March.

Purchase of PPE and intangible assets – (23.47%) – The major influence on this variance relates to roll overs made from 2019/2020 budget to 2020/2021 budget and possible influence of the National lockdown during March.

Proceeds on sale of assets (PPE, Investment property, heritage and intangible assets) - (100.0%) - The budget does not provide a separate item for the proceeds of other types of assets and therefore it is included with the proceeds of property, plant and equipment, if any. These items need to be seen as a whole to determine the actual variance. Budgeting is subject to impracticalities for the determination of the outcome in advance.

Movement in financial assets - (236.03%) - Fair Value of Sinking Fund is subject to market forces.

Movement in other assets – (23.96%) - The housing selling scheme loan has been written off during the year.

56. B-BBEE Performance

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

57. Events after the reporting date

On 31 January 2021 there was a veldfire in the mountains at Gansbaai's Masakhane informal settlement where a vehicle and a pump was destroyed by the fire. As at 30 June 2020 the vehicle and pump had a carrying value of R26,657 and will be subsequently impaired.

58. Services in-kind

The municipality received services in-kind under voluntary or non-voluntary schemes which included free training, workshops and technical assistance from government departments and entities. These services in-kind have not been recognised as they were assessed not to be significant to the municipality's operations and/or basic service delivery objectives.

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NOTE 53. (CONTINUED)

AWARDS TO CLOSE FAMILY MEMBERS OF PERSONS IN THE SERVICE OF THE STATE IN EXCESS OF R2 000 IN TERMS OF CLAUSE 45 OF THE POLICY FOR THE PERIOD ENDING 30 JUNE 2020

No.	Creditor Name	Relationship	Person In The Service Of The State	Capacity	2019/2020	2018/2019
1	A2 Loodgieters CC	Spouse	Beatrix Magdalena Nel	Prison Warden (Department of Correctional Services)	110,214.36	792,269.99
2	Akv Services (Pty) Ltd	Spouse	C Viotman	Police Officer (South African Police Services)	-	144,000.00
3	Altimax (Pty) Ltd	Spouse	Martha M De Kock	IT Network Engineer (State Information Technology Agency)	182,160.00	-
4	Appel VM	Spouse	Delicia Appel	Marketing & Communications Officer (SANBI)	133,650.00	235,725.00
5	Arendse RW	Spouse	Esmarilda Arendse	Teacher (Department of Education)	523,339.68	527,183.40
6	Aurecon South Africa (Pty) Ltd	Spouse	WZ Erasmus	Manager (Cape Nature)	2,300,979.83	1,914,281.99
7	Bakone Steel Manufacturing	Spouse	Busang Phala	Snr Business Administrator (Construction Industry Development Board)	1,662,387.68	-
8	B And B Traders (Pty) Ltd	Partner	Bernard Fortuin	Housing Administrator (Overstrand Municipality)	4,490.00	-
9	Bergstan South Africa Consulting And Development Engineers (Pty) Ltd	Spouse	Jacqueline Rene Beukes	Social Worker (Department of Social Development)	110,873.34	-
10	Boland Valuers CC	Spouse	Ester Groenewald	Part time Councillor (Stellenbosch Municipality)	393,828.79	339,438.60
11	Conlog (Pty) Ltd	Spouse	Mrs N Moodley	Director: Informatics - GIS (Department of Health)	28,830.50	28,830.50
12	De Villiers D	Parent	Seulene De Villiers	Library Assistant (Overstrand Municipality)	104,970.00	-
13	Du Plessis AA (Angles Catering)	Parent	Bronwyn Du Plessis	Temp LED (Overstrand Municipality)	3,380.00	28,455.00
14	Engelbrecht And Scorgie Architectural Offices	Parent	Carlow Engelbrecht	ICT Administrator (Overstrand Municipality)	1,293,845.08	-
15	Eyona Khoza Trading (Pty) Ltd	Spouse	Ronald Williams	Prison Warden (Department of Correctional Services)	6,405.50	-
16	Fairbridges Wertheim Becker Attorneys	Brother	Shaheed Hofmeester	Teacher (Department of Education)	38,589,207.37	-
17	Greater Overberg Fire Protection Association	Child	Dr Pam Albertyn	WoW Teams (National Parks)	19,382.10	37,667.10
18	Healthands (Pty) Ltd	Spouse	Leana Louw	Principle Clerk (Overstrand Municipality)	606,900.00	-
19	Heneke EA (Eleanor'S Catering Service)	Brother	Lionel Heneke	Paramedic (Western Cape Dept of Health)	21,495.00	54,230.00
20	Ikapa Reticulation & Flow	Spouse	Sophia Frances Anita Davids	Teacher (Department of Education)	5,117,210.33	5,642,525.38
21	JC Refrigeration - Cape (Pty) Ltd	Spouse	Hayline Esterhuizen	Captain (South African Police Services)	-	179,150.00
22	Jordaan BJ	Spouse	Merle Jordaan	Teacher (Department of Education)	11,400.00	-
23	Jpce (Pty) Ltd	Spouse	Johan Adriaan Minnie	Head: Operations Centre (City of Cape Town)	2,447,632.70	-
24	Karelse G (Glenvan Karelse Cleaning Services)	Brother	Willie Karelse	Truck driver (Overstrand Municipality)	80,300.00	30,060.00
25	Klf Services And Suppliers (Pty) Ltd	Spouse	Imogene Bridgette Figaji	Control Room Officer (Overstrand Municipality)	192,632.35	20,750.00
26	Kreesan Investments (Pty) Ltd	Parent	Sivalingum Subramoney	Deputy Director (Department of Correctional Services	-	31,600.00
27	Main En Sea Glades Elandomme CC	Spouse	Carlow Engelbrecht	ICT Administrator (Overstrand Municipality)	50,184.91	20,792.58
28	Masiqhame Trading 77 CC	Child	Simphiwe Gxilishe	Teacher (Department of Education)	29,952.55	5,750.35
29	Massamatic (Pty) Ltd	Inlaw	Michelle Barnard	Deputy Director: Radio Graphic Services (Department of Health)	49,723.70	-
30	Maxitec CC	Spouse	Riana Steenekamp	Media Liaison Officer (Overstrand Municipality)	243,266.50	264,157.05
31	NCC Environment Services	Spouse	Chande Rhoda	Head: Invasive Species (City of Cape Town)	137,809.10	39,224.95
32	Nedbank	Brother	MM Matoqane	Project Manager	Rates based	Rates based
33		Spouse	B Radebe	Director		
34	Nell Lyners And Associates (Rf) (Pty) Ltd	Brother	Hilary Gustav Lyners	Chief Engineer (Western Cape Provincial Government)	2,028,612.97	-
35	Nxinxis Services (Pty) Ltd	Spouse	Xolani Gqoli	Sergeant (SAPS)	89,150.00	170,430.00
36	Olivier Mk (Dj Magic)	Parent	Lowies Adonis	Transfer Station Attendant (Overstrand Municipality)	35,850.00	24,500.00
37	Pj Bookbinders	Child	Simone Barnes	Org. Development Practitioner (Department of The Premier)	26,461.50	20,935.75
38	Premises	Spouse	Charlotte Hector	Quality Accessor (NHBRC)	10,275.13	20,294.19
39	Piston Power Chemicals CC	Spouse	Naoira Andhee	Teacher (Department of Education)	172,903.14	196,607.75
40	Quintessential Security CC	Spouse	Hanlie Van Tonder	Manager: Council Support Services (Overstrand Municipality)	24,500.00	525,697.90
41	Red Ant Security Relocation & Eviction Services (Pty) Ltd	Spouse	Noxolo Lesiela	Organisational Design & Development Practitioner (Mogale City Local Municipality)	2,572,769.34	683,174.93
42	Rhode Bros Steel Projects CC	Child	Don Rhode	Police Officer (South African Police Services)	-	120,865.00
43	Rla Services (Pty) Ltd	Spouse	Romano Arendse	Machine Operator (Overstrand Municipality)	27,800.00	-
44	Sa Employment Law Services CC	Spouse	Gertruda Aletta Buitendag	Head: Payroll & Personnel (City of Cape Town)	-	11,131.00
45	Sales A	Spouse	Elmarie Sales	Personal Asisstant (Department of Social Development)	-	7,740.00
46	Sobantu M	Spouse	Nomabhele Sobantu	Clerk (South African Police Services)	-	14,760.00
47	Sound Works Hermanus (Pty) Ltd	Parent	JD Mitchell	Foreman (Theewaterskloof Municipality)	-	53,920.00
48	Spandiel Hm (Henry Moses Spandiel Projects)	Spouse	EC Spandiel	Teacher (Western Cape Dept of Education)	1,086,691.32	1,064,327.96
49	Swart Jl	Spouse	Madelein Swart	Administrator (Overstrand Municipality)	-	8,400.00
50	Technology Corporate Management (Pty) Ltd	Child	Zeth Malele	Manager: Marketing (Brand South Africa)	4,784.00	67,657.07
51	Tsch International Holdings (Pty) Ltd	Spouse	Eugene Hlongwane	Manager: Solid Waste Management (City of Cape Town	981,499.01	923,455.85
52	Uylenvlei Retreat	Spouse	Ms JP Van Deventer	Teacher (Department of Education)	25,130.00	32,390.00
53	Vermaak EW	Spouse	JMC Vermaak	Pharmacist (Department of Health)	-	48,240.00
54	Web Printmedia (Pty) Ltd	Spouse	Adeline Brink	Manager: Corporate Services-Drakenstein Muni.	25,737.00	41,056.50
55	Wally's Panelbeaters	Spouse	Jonelle Williams	Clerk : Traffic Department(Overstrand Municipality)	-	22,016.00
56	Williams ME (Four Helps Enterprise)	Spouse	Stephen Williams	Clerk: Operational (Overstrand Municipality)	243,188.70	245,807.85
57	Gibb (Pty) Ltd	Spouse	Alan Moon	Head of Business Continuity (City of Cape Town	4,571,638.51	5,140,391.00
		Spouse	Sonnika Cilliers	Teacher (Western Cape Dept of Education)		
		Spouse	Nokuthula Mkhize	Accounting Clerk (Department of Water Affairs)		
		Parent	Irma Brink	Teacher (Free State Dept of Education)		
		Spouse	Nkosinathi Mzayia	Prison Warden (Department of Correction Services)		
		Spouse	Jacqueline Gooch	Head of Department (Department of Transport)		
		Spouse	Unathi Lekonyana	Deputy Director: Grant Monitoring (National Treasury)		
		Spouse	Rajiv Beharie	Senior Engineer (ESKOM)		
		Spouse	K Naidoo	Head of Department (Department of Education)		
					66,383,441.99	19,779,984.64

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Schedule of external loans as at 30 June 2020

	Loan Number	Redeemable	Balance at 2019/06/30	Received during the period	Redeemed written off during the period	Balance at 2020/06/30
			Rand	Rand	Rand	Rand
Development Bank of Southen Africa						
DBSA @ 9.292%	13535/102	2020	314,098	-	314,098	-
DBSA @ 9.292%	13543/101	2019	273,614	-	273,614	-
DBSA @ 8.992%	13761/101	2020	391,117	-	260,744	130,373
DBSA @ 9.860%	102169/1	2022	5,581,539	-	1,683,574	3,897,965
DBSA @ 10.920%	103946/1	2026	28,000,000	-	4,000,000	24,000,000
DBSA @ 10.600%	103946/2	2026	100,000,000	-	-	100,000,000
DBSA @ 11.833%	61007348	2030	27,037,402	-	1,174,532	25,862,870
DBSA @ 10.728%	61007381	2030	27,427,224	-	1,277,917	26,149,307
DBSA @ 10.205%	61007382	2030	28,346,726	-	1,364,771	26,981,955
DBSA @ 9.240%	61007559		54,000,000	-	3,442,720	50,557,280
DBSA@9.994%	61007575		-	54,000,000	-	54,000,000
			271,371,720	**54,000,000**	**13,791,970**	**311,579,750**
Annuity loans						
INCA @ 10.090%		2022	20,467,657	-	6,158,612	14,309,045
ABSA @ 10.440%	4073054262	2024	20,382,935	-	3,292,795	17,090,140
ABSA @ 10.820%	4073923493	2024	21,661,626	-	3,466,082	18,195,544
ABSA @ 10.380%	0387230981	2024	38,081,252	-	5,438,355	32,642,897
ABSA @ 9.110%	0387230982	2028	23,713,814	-	1,792,703	21,921,111
ABSA @ 7.920%	0387230983	2020	1,247,336	-	1,247,336	-
ABSA @ 10.940%	0387230984	2029	32,781,412	-	1,930,653	30,850,759
ABSA @ 9.690%	0387230985	2021	498,371	-	237,356	261,015
ABSA @ 9.950%	0387230986	2030	29,812,556	-	1,569,284	28,243,272
ABSA @ 9.200%	0387230987	2022	2,638,929	-	799,457	1,839,472
			191,285,888	**-**	**25,932,633**	**165,353,255**
Total external loans						
Development Bank of Southen Africa			271,371,720	54,000,000	13,791,970	311,579,750
Annuity loans			191,285,888	-	25,932,633	165,353,255
			462,657,608	**54,000,000**	**39,724,603**	**476,933,005**



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Overstrand Municipality
Appendix B

Analysis of property, plant and equipment as at 30 June 2020

	Cost/Revaluation							Accumulated depreciation						
	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Fair value Rand	Other changes, movements Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Land and buildings														
Land (Separate for AFS purposes)	369,554,335	31,461,627	(10,062)	8,810,896	-	-	409,816,796	(425,208)	-	-	-	-	(425,208)	409,391,588
Buildings (Separate for AFS purposes)	151,806,734	-	-	-	-	-	151,806,734	(60,785,721)	-	-	(3,714,290)	-	(64,500,011)	87,306,723
	521,361,069	**31,461,627**	**(10,062)**	**8,810,896**	**-**	**-**	**561,623,530**	**(61,210,929)**	**-**	**-**	**(3,714,290)**	**-**	**(64,925,219)**	**496,698,311**
Infrastructure														
Roads, Pavements & Bridges	1,561,095,726	59,110,826	-	(35,094,980)	-	-	1,585,111,572	(492,237,183)	-	-	(33,574,342)	-	(525,811,525)	1,059,300,047
Storm water	308,351,192	9,202,369	-	10,207,425	-	-	327,760,986	(107,352,497)	-	-	(6,341,616)	-	(113,694,113)	214,066,873
Electricity	1,056,055,421	20,976,276	(617,336)	182,950	-	-	1,076,599,311	(530,880,086)	617,336	-	(25,916,513)	(383,351)	(556,562,614)	520,036,697
Water purification	1,048,950,271	31,751,721	-	6,175,941	-	-	1,084,877,933	(582,627,017)	-	-	(27,731,432)	-	(610,358,449)	474,519,484
Sewerage purification	683,249,795	15,629,115	(92,033)	18,528,664	-	-	717,315,541	(302,238,924)	92,034	-	(16,802,516)	(59,162)	(319,008,568)	398,306,973
Other	54,209,602	1,317,128	-	-	-	-	55,526,730	(27,709,335)	-	-	(3,183,872)	-	(30,893,207)	24,633,523
	4,709,912,007	**137,989,435**	**(709,369)**	**-**	**-**	**-**	**4,847,192,073**	**(2,043,045,042)**	**709,370**	**-**	**(113,550,291)**	**(442,513)**	**(2,156,328,476)**	**2,690,863,597**
Community Assets														
Other	331,889,133	12,158,848	-	(77,579)	-	-	343,970,402	(127,366,646)	-	-	(9,737,864)	-	(137,104,510)	206,865,892
	331,889,133	**12,158,848**	**-**	**(77,579)**	**-**	**-**	**343,970,402**	**(127,366,646)**	**-**	**-**	**(9,737,864)**	**-**	**(137,104,510)**	**206,865,892**
Heritage assets														
Other	140,178,198	-	-	-	-	-	140,178,198	(9,250,000)	-	-	-	-	(9,250,000)	130,928,198
	140,178,198	**-**	**-**	**-**	**-**	**-**	**140,178,198**	**(9,250,000)**	**-**	**-**	**-**	**-**	**(9,250,000)**	**130,928,198**
Other assets														
General vehicles	83,141,902	22,437,207	(5,552,359)	-	-	-	100,026,750	(22,126,062)	4,090,660	-	(2,683,257)	(1,234,370)	(21,953,029)	78,073,721
Plant & equipment	9,811,053	2,864,723	(340,385)	77,579	-	-	12,412,970	(5,887,210)	340,384	-	(778,971)	(64,693)	(6,390,490)	6,022,480
Office Equipment	24,656,141	3,126,760	(526,923)	-	-	-	27,255,978	(15,706,658)	526,923	-	(1,826,402)	(76,266)	(17,082,403)	10,173,575
	117,609,096	**28,428,690**	**(6,419,667)**	**77,579**	**-**	**-**	**139,695,698**	**(43,719,930)**	**4,957,967**	**-**	**(5,288,630)**	**(1,375,329)**	**(45,425,922)**	**94,269,776**
Total property plant and equipment														
Land and buildings	521,361,069	31,461,627	(10,062)	8,810,896	-	-	561,623,530	(61,210,929)	-	-	(3,714,290)	-	(64,925,219)	496,698,311
Infrastructure	4,709,912,007	137,989,435	(709,369)	-	-	-	4,847,192,073	(2,043,045,042)	709,370	-	(113,550,291)	(442,513)	(2,156,328,476)	2,690,863,597
Community Assets	331,889,133	12,158,848	-	(77,579)	-	-	343,970,402	(127,366,646)	-	-	(9,737,864)	-	(137,104,510)	206,865,892
Heritage assets	140,178,198	-	-	-	-	-	140,178,198	(9,250,000)	-	-	-	-	(9,250,000)	130,928,198
Other assets	117,609,096	28,428,690	(6,419,667)	77,579	-	-	139,695,698	(43,719,930)	4,957,967	-	(5,288,630)	(1,375,329)	(45,425,922)	94,269,776
	5,820,949,503	**210,038,600**	**(7,139,098)**	**8,810,896**	**-**	**-**	**6,032,659,901**	**(2,284,592,547)**	**5,667,337**	**-**	**(132,291,075)**	**(1,817,842)**	**(2,413,034,127)**	**3,619,625,774**
Intangible assets														
Computers - software & programming	9,488,431	1,017,865	-	-	-	-	10,506,296	(3,251,676)	-	-	(446,610)	-	(3,698,286)	6,808,010
Other	2,360,000	-	-	-	-	-	2,360,000	-	-	-	-	-	-	2,360,000
	11,848,431	**1,017,865**	**-**	**-**	**-**	**-**	**12,866,296**	**(3,251,676)**	**-**	**-**	**(446,610)**	**-**	**(3,698,286)**	**9,168,010**

AUDITOR-GENERAL SOUTH AFRICA
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Analysis of property, plant and equipment as at 30 June 2020

	Cost/Revaluation							Accumulated depreciation						
	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Fair value Rand	Other changes, movements Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Investment properties														
Investment property	117,432,500	-	-	(7,200,000)	12,888,000	-	123,120,500	-	-	-	-	-	-	123,120,500
	117,432,500	**-**	**-**	**(7,200,000)**	**12,888,000**	**-**	**123,120,500**	**-**	**-**	**-**	**-**	**-**	**-**	**123,120,500**
Total														
Land and buildings	521,361,069	31,461,627	(10,062)	8,810,896			561,623,530	(61,210,929)	-		(3,714,290)	-	(64,925,219)	496,698,311
Infrastructure	4,709,912,007	137,989,435	(709,369)			-	4,847,192,073	(2,043,045,042)	709,370		(113,550,291)	(442,513)	(2,156,328,476)	2,690,863,597
Community Assets	331,889,133	12,158,848	-	(77,579)		-	343,970,402	(127,366,646)			(9,737,864)	-	(137,104,510)	206,865,892
Heritage assets	140,178,198	-	-	-	-	-	140,178,198	(9,250,000)	-		-	-	(9,250,000)	130,928,198
Other assets	117,609,096	28,428,690	(6,419,667)	77,579		-	139,695,698	(43,719,930)	4,957,967		(5,288,630)	(1,375,329)	(45,425,922)	94,269,776
Intangible assets	11,848,431	1,017,865	-	-		-	12,866,296	(3,251,676)	-	-	(446,610)	-	(3,698,286)	9,168,010
Investment properties	117,432,500	-	-	(7,200,000)	12,888,000	-	123,120,500	-	-		-	-	-	123,120,500
	5,950,230,434	**211,056,465**	**(7,139,098)**	**1,610,896**	**12,888,000**	**-**	**6,168,646,697**	**(2,287,844,223)**	**5,667,337**	**-**	**(132,737,685)**	**(1,817,842)**	**(2,416,732,413)**	**3,751,914,284**

AUDITOR-GENERAL SOUTH AFRICA
Auditing to build public confidence
28 February 2021

Segmental analysis of property, plant and equipment as at 30 June 2020

	Cost/Revaluation						Accumulated Depreciation						
	Opening Balance	Additions	Disposals	Transfers	Fair value	Closing Balance	Opening Balance	Disposals	Transfers	Depreciation	Impairment loss	Closing Balance	Carrying value
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Municipality													
Finance & Admin/Finance	908,429,294	60,908,182	(6,429,729)	1,688,475	12,888,000	**977,484,222**	(117,432,535)	4,957,967	-	(9,449,530)	(1,375,329)	**(123,299,427)**	854,184,795
Comm. & Social/Libraries and archives	331,889,133	12,158,848	-	(77,579)	-	**343,970,402**	(127,366,646)	-	-	(9,737,864)	-	**(137,104,510)**	206,865,892
Waste Water Management/Sewerage	683,249,795	15,629,115	(92,033)	18,528,664	-	**717,315,541**	(302,238,924)	92,034	-	(16,802,516)	(59,162)	**(319,008,568)**	398,306,973
Road Transport/Roads	1,869,446,918	68,313,195	-	(24,887,555)	-	**1,912,872,558**	(599,589,680)	-	-	(39,915,958)	-	**(639,505,638)**	1,273,366,920
Water/Water Distribution	1,046,950,271	31,751,721	-	6,175,941	-	**1,084,877,933**	(582,627,017)	-	-	(27,731,432)	-	**(610,358,449)**	474,519,484
Electricity /Electricity Distribution	1,056,055,421	20,978,276	(617,336)	182,950	-	**1,076,599,311**	(530,880,086)	617,336	-	(25,916,513)	(383,351)	**(556,562,614)**	520,036,697
Waste management/Refuse	54,209,602	1,317,128	-	-	-	**55,526,730**	(27,709,335)	-	-	(3,183,872)	-	**(30,893,207)**	24,633,523
	5,950,230,434	**211,056,465**	**(7,139,098)**	**1,610,896**	**12,888,000**	**6,168,646,697**	**(2,287,844,223)**	**5,667,337**	**-**	**(132,737,685)**	**(1,817,842)**	**(2,416,732,413)**	**3,751,914,284**
Total													
Municipality	5,950,230,434	211,056,465	(7,139,098)	1,610,896	12,888,000	**6,168,646,697**	(2,287,844,223)	5,667,337	-	(132,737,685)	(1,817,842)	**(2,416,732,413)**	3,751,914,284
	5,950,230,434	**211,056,465**	**(7,139,098)**	**1,610,896**	**12,888,000**	**6,168,646,697**	**(2,287,844,223)**	**5,667,337**	**-**	**(132,737,685)**	**(1,817,842)**	**(2,416,732,413)**	**3,751,914,284**

AUDITOR-GENERAL SOUTH AFRICA
Auditing to build public confidence
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Segmental Statement of Financial Performance for the year ended 30 June 2020

Prior Year				Current Year		
Actual Income Rand	Actual Expenditure Rand	Surplus /(Deficit) Rand		Actual Income Rand	Actual Expenditure Rand	Surplus /(Deficit) Rand
			Functions			
39,901,317	55,957,426	(16,056,109)	Executive and Council	30,254,349	39,624,200	(9,369,851)
372,221,322	163,250,597	208,970,725	Finance and Administration	317,322,368	174,217,458	143,104,910
14,230,514	36,781,887	(22,551,373)	Planning and Development	8,315,119	39,396,933	(31,081,814)
86,460	2,667,844	(2,581,384)	Internal Audit	35,742	2,322,018	(2,286,276)
8,488,572	17,009,238	(8,520,666)	Community and Social Services	8,070,907	15,215,959	(7,145,052)
47,457,067	18,423,990	29,033,077	Housing	104,370,276	29,347,378	75,022,898
3,755,520	43,479,227	(39,723,707)	Public Safety	32,801,110	82,675,412	(49,874,302)
29,227,378	43,904,713	(14,677,335)	Sport and Recreation	18,800,829	44,288,568	(25,487,739)
294,953	6,820,973	(6,526,020)	Environmental Protection	21,236	9,901,742	(9,880,506)
110,676,558	99,416,701	11,259,857	Waste Water Management	103,933,774	90,405,562	13,528,212
37,854,781	140,112,662	(102,257,881)	Road Transport	7,166,286	107,277,202	(100,110,916)
145,980,226	122,989,424	22,990,802	Water	153,663,169	112,898,826	40,764,343
419,560,383	365,115,031	54,445,352	Energy Sources	459,980,208	366,823,259	93,156,949
76,776,550	81,024,260	(4,247,710)	Waste Management	86,662,024	71,807,771	14,854,253
-	3,031,175	(3,031,175)	Other: Tourism	-	2,997,908	(2,997,908)
1,306,511,601	**1,199,985,148**	**106,526,453**		**1,331,397,397**	**1,189,200,196**	**142,197,201**
			Other charges			
(91,989,230)	(91,989,230)	-	Departmental charges	(96,772,672)	(96,772,672)	-
(91,989,230)	**(91,989,230)**	**-**		**(96,772,672)**	**(96,772,672)**	**-**
1,306,511,601	1,199,985,148	106,526,453	Functions	1,331,397,397	1,189,200,196	142,197,201
(91,989,230)	(91,989,230)	-	Other charges	(96,772,672)	(96,772,672)	-
1,214,522,371	**1,107,995,918**	**106,526,453**	**Total**	**1,234,624,725**	**1,092,427,524**	**142,197,201**

AUDITOR-GENERAL SOUTH AFRICA

Auditing to build public confidence

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Overstrand Municipality
Appendix E(1)

Actual versus Budget(Revenue and Expenditure) for the year ended 30 June 2020

	Act. Bal. Rand	Adjusted budget Rand	Variance Rand	Var	Explanation of Significant Variances greater than 10% versus Budget
Revenue					
Service charges	699,548,616	690,949,816	8,598,800	1.2	
Rental of facilities and equipment	5,738,360	5,805,000	(66,640)	(1.1)	
Agency services	4,376,030	5,200,000	(823,970)	(15.8)	Less vehicle registrations issued and therefore less commission earned
Licences and permits	1,974,981	2,462,200	(487,219)	(19.8)	Less licences issued than anticipated
Property rates	240,914,416	242,050,000	(1,135,584)	(0.5)	
Government grants and subsidies	160,532,335	172,838,255	(12,305,920)	(7.1)	
Public contributions	3,729,771	3,976,079	(246,308)	(6.2)	
Fines, penalties and forfeits	18,210,765	32,552,220	(14,341,455)	(44.1)	More older fines issued were written off and reduced than anticipated
Other income	139,286,575	142,118,328	(2,831,753)	(2.0)	
Interest received - investment	51,318,116	43,801,000	7,517,116	17.2	- Slower Capital Budget implementation, increased interest on outstanding consumer debtors and more cash available for investing
Interest received - other	1,867,914	10,101	1,857,813	18,392.4	Interest receivedby property admin
	1,327,497,879	1,341,762,999	(14,265,120)	(1.1)	
Expenses					
Employee related costs	(382,527,445)	(402,208,341)	19,680,896	(4.9)	
Remuneration of councillors	(11,282,325)	(11,382,807)	100,482	(0.9)	
Depreciation	(132,276,527)	(130,562,165)	(1,714,362)	1.3	
Amortisation	(446,610)	(723,039)	276,429	(38.2)	Budgeting subject to impracticalities for the determination of the outcome in advance.
Impairments	(1,817,842)	-	(1,817,842)	100.0	The budget format does not provide a separate item for impairment loss as it is budgeted together with depreciation, but shown separate in the financial statements
Finance costs	(46,570,200)	(51,548,815)	4,978,615	(9.7)	
Debt Impairment	(23,452,590)	(24,456,320)	1,003,730	(4.1)	
Lease rentals	(104,747)	(181,961)	77,214	(42.4)	Reduced expenditure due to the termination/expiration of certain leases
Bulk purchases	(278,484,673)	(282,845,018)	4,360,345	(1.5)	
Contracted Services	(177,913,891)	(208,859,785)	30,945,894	(14.8)	Reduced expenditure due to cost containment and possible influence of the National lockdown during March.
Transfers and Subsidies	(559,623)	(580,623)	21,000	(3.6)	
Materials	(42,301,753)	(47,142,294)	4,840,541	(10.3)	Reduced expenditure due to cost containment and possible influence of the National lockdown during March.
General Expenses	(89,805,147)	(114,576,880)	24,771,733	(21.6)	General cost savings and efficiencies and possible influence of the National lockdown during March.
	(1,187,543,373)	(1,275,068,048)	87,524,675	(6.9)	
Other revenue and costs					
Gain or loss on disposal of assets and liabilities	(1,383,595)	(31,685,000)	30,301,405	(95.6)	Budgeting subject to impracticalities for the determination of the outcome in advance.
Fair value adjustments	3,899,518	(2,000,000)	5,899,518	(295.0)	Budgeting subject to impracticalities for the determination of the outcome in advance.
Inventories losses/write-downs	(273,228)	-	(273,228)	-	Budgeting subject to impracticalities for the determination of the outcome in advance.
	2,242,695	(33,685,000)	35,927,695	(106.7)	
Net surplus/(deficit) for the year	142,197,201	33,009,951	109,187,250	330.8	

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Budget Analysis of Capital Expenditure as at 30 June 2020

	Additions	Revised Budget	Variance	Variance	Explanation of significant variances in excess of 10% of the budget
	Rand	Rand	Rand	%	
Municipality					
Executive & Council/Mayor and Council	1,714	10,000	(8,286)	(83)	
Planning and Development/Economic Development/Plan	1,219,931	3,896,492	(2,676,561)	(69)	Roll over project identified to be completed in 2020-2021
Comm. & Social/Libraries and archives	1,330,053	2,959,600	(1,629,547)	(55)	Roll over project identified to be completed in 2020-2021
Housing	85,753,090	84,373,363	1,379,727	2	
Public Safety/Police	15,694,332	20,790,251	(5,095,919)	(25)	Roll over projects identified to be completed in 2020-2021
Sport and Recreation	9,980,664	19,054,872	(9,074,208)	(48)	Roll over project identified to be completed in 2020-2021
Waste Water Management/Sewerage	26,893,030	41,064,926	(14,171,896)	(35)	Roll over projects identified to be completed in 2020-2021
Road Transport/Roads	5,645,336	18,836,165	(13,190,829)	(70)	Roll over projects identified to be completed in 2020-2021
Water/Water Distribution	31,751,721	39,982,374	(8,230,653)	(21)	Roll over projects identified to be completed in 2020-2021
Electricity /Electricity Distribution	21,428,126	29,225,802	(7,797,676)	(27)	Turnkey electrical projects identified in Gansbaai area
Waste Management	7,310,875	11,511,122	(4,200,247)	(36)	Roll over projects identified to be completed in 2020-2021
Corporate Services	4,047,592	4,095,000	(47,408)	(1)	
	211,056,464	275,799,967	(64,743,503)	(23)	

Overstrand Municipality
Appendix F
Disclosures of Grants and Subsidies in terms of Section 123 MFMA, 56 of 2003, for the year ended 30 June 2020

Name of Grants	Name of organ of state or municipal entity	Quarterly Receipts					Quarterly Expenditure					Reason for delay/withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act	Reason for non-compliance
		Sep	Dec	Mar	Jun	Total	Sep	Dec	Mar	Jun	Total		Yes/ No	
FMG	Nat Treasury	1,550	-	-	-	1,550	227	261	302	760	1,550	N/A	Yes	N/A
EPWP	Prov Treasury	659	1,186	790	-	2,635	307	598	552	1,265	2,722	N/A	Yes	N/A
MIG	Nat Treasury	6,650	-	13,310	12,050	32,010	2,220	4,847	6,891	10,570	24,528	N/A	Yes	N/A
INEP	DME	3,000	4,000	-	-	7,000	3,244	1,991	998	767	7,000	N/A	Yes	N/A
Library	Prov Treasury	2,429	2,429	2,429	-	7,287	2,202	2,514	2,065	506	7,287	N/A	Yes	N/A
Housing	Prov Treasury	59,457	25,075	8,747	14,843	108,122	21,162	59,426	9,970	13,190	103,748			
Main road sub	Prov Treasury	126	-	-	-	126	126	-	-	-	126	N/A	Yes	N/A
Thusong Centre	Prov Treasury	-	100	-	-	100	-	22	32	14	68	N/A	Yes	N/A
Fin Man Capacity	Prov Treasury	-	-	-	-	-	-	-	-	-	-			
FMSG	Prov Treasury	-	-	-	-	-	-	-	-	-	-			
Graduate Internship	Prov Treasury	-	-	-	-	-	18	18	(1)	-	35	N/A	Yes	N/A
K9 Unit	Prov Treasury	-	2,000	-	-	2,000	-	342	1,254	2,274	3,870	N/A	Yes	N/A
Mun Serv Delivery and Capacity	Prov Treasury	-	-	-	-	-	-	72	10	56	138	N/A	Yes	N/A
Disaster Management	Prov Treasury	5,000	-	-	179	5,179	-	-	-	2,022	2,022	N/A	Yes	N/A
Public Transport Non-motorised Infrastructure	Prov Treasury	-	-	1,500	-	-	-	-	-	750	750	N/A	Yes	N/A
LG Support grant	Prov Treasury	-	-	-	650	650	-	-	-	650	650			
Community development workers	Prov Treasury	-	-	148	-	148	-	-	-	35	35			
		78,871	34,790	26,924	27,722	166,807	29,506	70,091	22,073	32,859	154,529			

Note: A municipality should provide additional information on how a grant was spent per Vote. This excludes allocations from the Equitable Share.

AUDITOR-GENERAL SOUTH AFRICA
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28 February 2021



Overstrand Municipality
Unaudited Annual Financial Statements
for the year ended 30 June 2021

OVERSTRAND MUNICIPALITY
UNAUDITED ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2021

APPROVAL OF THE UNAUDITED ANNUAL FINANCIAL STATEMENTS

I am responsible for the preparation of these annual financial statements, which are set out on pages 1 to 87, in terms of Section 126(1)(a) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors, loans made to Councillors, if any, and payments made to Councillors for loss of office, if any, as disclosed in the notes of these annual financial statement are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

DGI O'Neill

Municipal Manager

31 August 2021

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2021

General Information

Legal form of entity	Municipality Demarcation code: WC032
Nature of business and principal activities	Local Government
The following is included in the scope of operations	Provision of basic services, eg. electricity, water, sanitation and refuse
Executive Mayor	Ald D Coetzee
Deputy Mayor	Cllr E Gillion
Speaker	Ald A Coetsee
Grading of local authority	Grade 3
Chief Finance Officer (CFO)	Ms SG Reyneke-Naude
Accounting Officer	Mr DGI O'Neill
Business address	Magnolia Street Hermanus Western Cape South Africa 7200
Postal address	PO Box 20 Hermanus Western Cape South Africa 7200
Bankers	Nedbank
Auditors	Auditor-General of South Africa
Governing legislation	Local Government: Municipal Finance Management Act, No. 56 of 2003
Contact information	028 313 8000 enquiries@overstrand.gov.za www.overstrand.gov.za

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The reports and statements set out below comprise the unaudited annual financial statements presented to the provincial legislature:

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Statement of Financial Position as at 30 June 2021

Figures in Rand	Note(s)	2021	2020 Restated*
Assets			
Current Assets			
Inventories	11	12,736,096	10,222,021
Operating lease asset		716,721	707,968
Receivables from exchange transactions	14	81,061,716	82,974,005
VAT receivable	12	16,822,153	10,383,534
Receivables from non-exchange transactions	13	41,649,638	51,504,388
Other asset	10	-	3,887
Cash and cash equivalents	15	612,722,603	653,813,123
		765,708,927	**809,608,926**
Non-Current Assets			
Investment property	2	127,537,500	122,920,500
Property, plant and equipment	3	3,599,140,994	3,485,597,769
Intangible assets	4	8,993,219	9,168,010
Heritage assets	7	130,928,197	130,928,197
Living resources	6	677,318	241,926
Other financial assets	8	54,278,368	46,515,060
		3,921,555,596	**3,795,371,462**
Total Assets		**4,687,264,523**	**4,604,980,388**
Liabilities			
Current Liabilities			
Other financial liabilities	17	53,956,538	45,458,487
Payables from exchange transactions	19	140,002,391	134,817,579
Consumer deposits	20	42,248,038	40,991,840
Employee benefit obligation	9	4,882,000	4,679,000
Unspent conditional grants and receipts	16	24,029,735	31,132,871
Provisions	18	45,103,730	37,781,397
		310,222,432	**294,861,174**
Non-Current Liabilities			
Other financial liabilities	17	430,400,209	431,474,513
Employee benefit obligation	9	108,533,000	92,981,000
Provisions	18	139,278,575	117,681,172
		678,211,784	**642,136,685**
Total Liabilities		**988,434,216**	**936,997,859**
Net Assets		**3,698,830,307**	**3,667,982,529**
Reserves			
Housing development fund		3,227,375	3,227,164
Accumulated surplus		3,695,602,932	3,664,755,365
Total Net Assets		**3,698,830,307**	**3,667,982,529**

* See Note 47

Statement of Financial Performance

Figures in Rand	Note(s)	2021	2020 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	21	733,196,600	698,178,653
Rental of facilities and equipment		5,033,601	5,735,481
Agency services	23	6,164,311	4,376,030
Licences and permits		2,227,048	1,974,981
Other income	24	98,517,694	139,226,309
Investment revenue	25	34,748,197	53,186,030
Fair value adjustments	39	7,545,308	3,889,518
Total revenue from exchange transactions		**887,432,759**	**906,567,002**
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	26	261,222,295	240,909,593
Transfer revenue			
Government grants and subsidies	28	178,114,223	160,532,335
Public contributions and donations	29	23,919,135	3,729,771
Fines, penalties and forfeits	22	1,095,303	18,210,764
Total revenue from non-exchange transactions		**464,350,956**	**423,382,463**
Total revenue		**1,351,783,715**	**1,329,949,465**
Expenditure			
Employee related costs	30	(437,874,472)	(382,572,151)
Remuneration of councillors	31	(11,218,781)	(11,282,325)
Depreciation and amortisation	32	(136,560,469)	(132,739,839)
Impairment loss/reversal of impairments	33	(3,549,839)	(1,834,594)
Finance costs	34	(48,805,228)	(46,570,200)
Lease rentals on operating lease		(113,042)	(104,747)
Debt impairment	35	(7,578,890)	(23,433,836)
Bad debts written off		(4,558,929)	-
Bulk purchases	36	(298,272,081)	(278,547,666)
Contracted services	37	(208,095,282)	(178,363,151)
Transfers and grants paid	27	(8,709,878)	(559,623)
Loss on disposal of assets and liabilities		(144,396)	(1,369,045)
Inventories losses/write-downs		(158,717)	(270,038)
Materials	42	(45,042,131)	(42,302,080)
General expenses	38	(110,253,807)	(91,132,564)
Total expenditure		**(1,320,935,942)**	**(1,191,081,859)**
Surplus for the year		**30,847,773**	**138,867,606**

* See Note 47

Statement of Changes in Net Assets

Figures in Rand	Housing development fund	Accumulated surplus	Total net assets
Opening balance as previously reported	3,226,953	3,528,279,209	3,531,506,162
Adjustments			
Prior year adjustments	-	(2,391,239)	(2,391,239)
Balance at 01 July 2019 as restated*	**3,226,953**	**3,525,887,970**	**3,529,114,923**
Changes in net assets			
Surplus for the year	-	138,867,606	138,867,606
Transfers to/(from) housing development fund	211	(211)	-
Total changes	211	138,867,395	138,867,606
Opening balance as previously reported	3,227,164	3,670,476,202	3,673,703,366
Adjustments			
Prior year adjustments	-	(5,720,832)	(5,720,832)
Balance at 01 July 2020 as restated*	**3,227,164**	**3,664,755,370**	**3,667,982,534**
Changes in net assets			
Surplus for the year	-	30,847,773	30,847,773
Transfers to/(from) housing development fund	211	(211)	-
Total changes	211	30,847,562	30,847,773
Balance at 30 June 2021	**3,227,375**	**3,695,602,932**	**3,698,830,307**

* See Note 47

Cash Flow Statement

Figures in Rand	Note(s)	2021	2020 Restated*
Cash flows from operating activities			
Receipts			
Taxation		262,671,883	238,448,796
Sale of goods and services		737,211,498	689,210,243
Grants		171,011,087	181,624,331
Interest income		34,748,197	53,186,030
Other receipts		131,491,889	175,338,346
		1,337,134,554	1,337,807,746
Payments			
Employee costs		(422,119,472)	(397,738,905)
Suppliers		(298,272,081)	(278,547,666)
Finance costs		(48,805,228)	(46,570,200)
Other payments		(357,718,255)	(295,874,927)
		(1,126,915,036)	(1,018,731,698)
Net cash flows from operating activities	43	**210,219,518**	**319,076,048**
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(254,108,572)	(209,874,252)
Proceeds from sale of property, plant and equipment	3	940,148	3,303,151
Purchase of other intangible assets	4	(256,221)	(1,017,865)
Purchase of living resources	6	(435,392)	(164,348)
Contributions to financial assets		(4,877,635)	(4,980,000)
Movement in other assets		3,887	7,491
Net cash flows from investing activities		**(258,733,785)**	**(212,725,823)**
Cash flows from financing activities			
Movement in other financial liabilities		7,423,747	14,275,392
Net cash flows from financing activities		**7,423,747**	**14,275,392**
Net increase/(decrease) in cash and cash equivalents		**(41,090,520)**	**120,625,617**
Cash and cash equivalents at the beginning of the year		653,813,123	533,187,506
Cash and cash equivalents at the end of the year	15	**612,722,603**	**653,813,123**

* See Note 47

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2021

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual (%)	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Service charges	663,208,769	47,000,000	**710,208,769**	733,196,600	**3**	
Rental of facilities	7,807,780	-	**7,807,780**	5,033,601	**(36)**	Note 62
Agency services	4,912,000	1,500,000	**6,412,000**	6,164,311	**(4)**	
Licences and permits	2,385,100	-	**2,385,100**	2,227,048	**(7)**	
Other income	109,828,350	(17,393,371)	**92,434,979**	98,517,694	**7**	
Interest received	36,073,400	(5,023,800)	**31,049,600**	34,748,197	**12**	Note 62
Total revenue from exchange transactions	**824,215,399**	**26,082,829**	**850,298,228**	**879,887,451**		
Revenue from non-exchange transactions						
Taxation revenue						
Property rates	262,550,976	(3,309,976)	**259,241,000**	261,222,295	**1**	
Transfer revenue						
Government grants and subsidies	162,459,000	25,542,716	**188,001,716**	178,114,223	**(5)**	
Public contributions and donations	1,688,000	8,000,001	**9,688,001**	23,919,135	**147**	Note 62
Fines, penalties and forfeits	29,564,100	1	**29,564,101**	1,095,303	**(96)**	Note 62
Total revenue from non-exchange transactions	**456,262,076**	**30,232,742**	**486,494,818**	**464,350,956**		
Total revenue	**1,280,477,475**	**56,315,571**	**1,336,793,046**	**1,344,238,407**		
Expenditure						
Employee related costs	(437,318,194)	5,998,894	**(431,319,300)**	(437,874,472)	**2**	
Remuneration of councillors	(11,896,435)	-	**(11,896,435)**	(11,218,781)	**(6)**	
Depreciation and amortisation	(141,876,708)	-	**(141,876,708)**	(136,560,469)	**(4)**	
Impairment loss/reversal of impairments	-	(1)	**(1)**	(3,549,839)	**100**	Note 62
Finance costs	(51,482,056)	2,500,000	**(48,982,056)**	(48,805,228)	**-**	
Lease rentals on operating lease	(266,328)	89,787	**(176,541)**	(113,042)	**(36)**	Note 62
Debt Impairment	(26,263,461)	-	**(26,263,461)**	(7,578,890)	**(71)**	Note 62
Bad debts written off	-	-	**-**	(4,558,929)	**100**	Note 62
Bulk purchases	(270,260,407)	(32,000,000)	**(302,260,407)**	(298,272,081)	**(1)**	
Contracted services	(222,413,976)	(6,877,642)	**(229,291,618)**	(208,095,282)	**(9)**	
Transfers and subsidies	(11,694,308)	2,929,976	**(8,764,332)**	(8,709,878)	**(1)**	
Materials	(47,567,113)	(772,042)	**(48,339,155)**	(45,042,131)	**(7)**	
General expenses	(120,971,323)	9,582,717	**(111,388,606)**	(110,253,807)	**(1)**	
Total expenditure	**(1,342,010,309)**	**(18,548,311)**	**(1,360,558,620)**	**(1,320,632,829)**		
Operating surplus	**(61,532,834)**	**37,767,260**	**(23,765,574)**	**23,605,578**		
Loss on disposal of assets	15,000	-	**15,000**	(144,396)	**(1,063)**	Note 62
Fair value adjustments	7,000,000	3,500,001	**10,500,001**	7,545,308	**(28)**	Note 62
Inventories losses/write-downs	-	-	**-**	(158,717)	**100**	Note 62
	7,015,000	**3,500,001**	**10,515,001**	**7,242,195**		
Surplus before taxation	**(54,517,834)**	**41,267,261**	**(13,250,573)**	**30,847,773**		
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**(54,517,834)**	**41,267,261**	**(13,250,573)**	**30,847,773**		

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual (%)	Reference
Statement of Financial Position						
Assets						
Current Assets						
Inventories	9,540,152	-	**9,540,152**	12,736,096	**33**	Note 62
Operating lease asset	-	-	**-**	716,721	**100**	Note 62
Receivables from exchange transactions	34,983,348	3,644	**34,986,992**	81,061,716	**132**	Note 62
Receivables from non-exchange transactions	-	-	**-**	41,649,638	**100**	Note 62
VAT receivable	-	-	**-**	16,822,153	**100**	Note 62
Consumer debtors	83,888,844	602,176	**84,491,020**	-	**(100)**	Note 62
Other asset	3,088	(3,088)	**-**	-	**-**	
Cash and cash equivalents	485,811,628	64,317,145	**550,128,773**	612,722,603	**11**	Note 62
	614,227,060	**64,919,877**	**679,146,937**	**765,708,927**		
Non-Current Assets						
Investment property	121,846,000	-	**121,846,000**	127,537,500	**5**	
Property, plant and equipment	3,790,408,446	(147,834,258)	**3,642,574,188**	3,599,140,994	**(1)**	
Intangible assets	4,753,092	-	**4,753,092**	8,993,219	**89**	Note 62
Heritage assets	-	130,928,197	**130,928,197**	130,928,197	**-**	
Living resources	-	-	**-**	677,318	**100**	Note 62
Other financial assets	65,460,010	(11,000,000)	**54,460,010**	54,278,368	**-**	
Other assets	556	(556)	**-**	-	**-**	
	3,982,468,104	**(27,906,617)**	**3,954,561,487**	**3,921,555,596**		
Total Assets	**4,596,695,164**	**37,013,260**	**4,633,708,424**	**4,687,264,523**		
Liabilities						
Current Liabilities						
Other financial liabilities	52,750,667	1,205,023	**53,955,690**	53,956,538	**-**	
Payables from exchange transactions	104,604,073	(5,648,632)	**98,955,441**	140,002,391	**41**	Note 62
Consumer deposits	62,074,270	-	**62,074,270**	42,248,038	**(32)**	Note 62
Employee benefit obligation	-	-	**-**	4,882,000	**100**	Note 62
Unspent conditional grants and receipts	-	-	**-**	24,029,735	**100**	Note 62
Provisions	35,286,422	-	**35,286,422**	45,103,730	**28**	Note 62
	254,715,432	**(4,443,609)**	**250,271,823**	**310,222,432**		
Non-Current Liabilities						
Other financial liabilities	430,259,908	141,547	**430,401,455**	430,400,209	**-**	
Employee benefit obligation	-	-	**-**	108,533,000	**100**	Note 62
Provisions	256,984,992	-	**256,984,992**	139,278,575	**(46)**	Note 62
	687,244,900	**141,547**	**687,386,447**	**678,211,784**		
Total Liabilities	**941,960,332**	**(4,302,062)**	**937,658,270**	**988,434,216**		
Net Assets	**3,654,734,832**	**41,315,322**	**3,696,050,154**	**3,698,830,307**		
Net Assets						
Reserves						
Housing development fund	3,345,000	-	**3,345,000**	3,227,375	**(4)**	
Accumulated surplus	3,651,389,832	41,315,322	**3,692,705,154**	3,695,602,932	**-**	
Total Net Assets	**3,654,734,832**	**41,315,322**	**3,696,050,154**	**3,698,830,307**		

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual (%)	Reference
Cash Flow Statement						
Cash flows from operating activities						
Receipts						
Taxation	259,512,606	(3,799,691)	**255,712,915**	262,671,883	**3**	
Sale of goods and services	654,533,790	46,896,113	**701,429,903**	737,211,498	**5**	
Grants	162,459,200	25,542,716	**188,001,916**	171,011,087	**(9)**	
Interest income	36,073,400	(5,023,800)	**31,049,600**	34,748,197	**12**	Note 62
Other receipts	131,330,667	(7,905,586)	**123,425,081**	131,491,889	**7**	
	1,243,909,663	**55,709,752**	**1,299,619,415**	**1,337,134,554**		
Payments						
Employee costs	(435,324,953)	6,082,563	**(429,242,390)**	(422,119,472)	**(2)**	
Suppliers	(270,260,407)	(32,000,000)	**(302,260,407)**	(298,272,081)	**(1)**	
Finance costs	(10,381,318)	(41,100,738)	**(51,482,056)**	(48,805,228)	**(5)**	
Transfers and subsidies paid	-	(8,680,000)	**(8,680,000)**	(8,709,878)	**-**	
Other expenditure	(603,595,535)	269,276,142	**(334,319,393)**	(349,008,376)	**4**	
	(1,319,562,213)	**193,577,967**	**(1,125,984,246)**	**(1,126,915,035)**		
Net cash flows from operating activities	**(75,652,550)**	**249,287,719**	**173,635,169**	**210,219,519**		
Cash flows from investing activities						
Purchase of property, plant and equipment	(303,738,440)	23,652,060	**(280,086,380)**	(254,108,573)	**(9)**	
Proceeds from sale of property, plant and equipment	7,000,000	(7,000,000)	**-**	940,149	**100**	Note 62
Purchase of other intangible assets	-	-	**-**	(256,221)	**(100)**	Note 62
Contributions financial assets	(7,574,807)	2,594,807	**(4,980,000)**	(4,877,636)	**(2)**	
Purchase of living resources	-	-	**-**	(435,392)	**(100)**	Note 62
Movement in other assets	6,587	3,644	**10,231**	3,887	**(62)**	Note 62
Net cash flows from investing activities	**(304,306,660)**	**19,250,511**	**(285,056,149)**	**(258,733,786)**		
Cash flows from financing activities						
Movement in other financial liabilities	7,626,270	110,359	**7,736,629**	7,423,747	**(4)**	
Net increase/(decrease) in cash and cash equivalents	(372,332,940)	268,648,589	**(103,684,351)**	(41,090,520)		
Cash and cash equivalents at the beginning of the year	585,426,394	68,386,729	**653,813,123**	653,813,123	**-**	
Cash and cash equivalents at the end of the year	**213,093,454**	**337,035,318**	**550,128,772**	**612,722,603**		

Accounting Policies

Figures in Rand	Note(s)	2021	2020

1. Presentation of Unaudited Annual Financial Statements

The unaudited annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These unaudited annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these unaudited annual financial statements, are disclosed below.

These accounting policies are consistent with the previous period.

1.1 Presentation currency

These unaudited annual financial statements are presented in South African Rand, which is the functional currency of the municipality. All financial information has been rounded off to the nearest Rand.

1.2 Going concern assumption

These unaudited annual financial statements have been prepared based on the expectation that the municipality will continue to operate as a going concern for at least the next 12 months.

In assessing whether the going concern assumption is appropriate under the current economic climate resulting from the COVID-19 pandemic, management considered a wide range of factors including the current and expected performance of the municipality, any announced and potential restructuring of organisational units, the likelihood of continued government funding and, if necessary, potential sources of replacement funding.

1.3 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

When the final accounts have been closed, any transaction that occurs in respect of a prior period, is considered by management individually and collectively for materiality and the annual financial statements are amended with transactions that are material in amount or by nature.

1.4 Significant judgements and sources of estimation uncertainty

In preparing the unaudited annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the unaudited annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the unaudited annual financial statements. Significant judgements include:

The municipality strives toward ethical reporting thus transparent insights into the applied judgements and financial uncertainties, which the municipality faces as a result of the COVID-19 pandemic, have been included in the accounting policies and/or notes to the financial statements.

Accounting Policies

1.4 Significant judgements and sources of estimation uncertainty (continued)

Significant judgements include:

Impairment testing

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 18 - Provisions.

Useful lives of infrastructure and other assets

The municipality's management determines the estimated useful lives and related depreciation charges for the waste water and water networks. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

Post-retirement benefits

The present value of the post-retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost/(income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post-retirement obligations.

Receivables from non-exchange transactions

Management made key assumptions and estimations to determine the initial recognition and measurement of revenue on fines using estimated reductions based on historical information.

1.5 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services or for
- administrative purposes, or
- sale in the ordinary course of operations.

Owner-occupied property is property held for use in the production or supply of goods or services or for administrative purposes.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Fair value

Subsequent to initial measurement investment property is measured at fair value.

The fair value of investment property reflects market conditions at the reporting date.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Accounting Policies

1.5 Investment property (continued)

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

When classification is difficult, the criteria used to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of operation are as follows:

- All properties held to earn market-related rentals or for capital appreciation or both and that are not for administrative purposes and that will not be sold in the ordinary course of operations are classified as investment properties.
- Land held for currently undetermined future use.
- Lease properties that are held to provide a social/(community) service or that are necessary for employees to perform their job functions, but which also generates rental revenue is not seen as investment properties. The rental revenue generated is incidental to the purposes for which the property is held.

1.6 Property, plant and equipment

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Buildings	Straight line	5 to 30
Plant and machinery	Straight-line	5 to 25
Furniture and fixtures	Straight line	2 to 15
Motor vehicles	Straight line	10 to 50
Office equipment	Straight line	3 to 15
Infrastructure		
- Roads	Straight line	3 to 60
- Pedestrian malls	Straight line	25 to 80
- Electricity	Straight line	3 to 60
- Water	Straight line	5 to 100
- Sewerage	Straight line	10 to 60
- Housing	Straight line	30
Bins and containers	Straight line	10 to 15
Community assets	Straight-line	5 to 50

The municipality assesses at each reporting date whether there is any indication that the municipality expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the municipality revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Accounting Policies

1.6 Property, plant and equipment (continued)

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Land is not depreciated as it is deemed to have an indefinite useful life.

Incomplete construction work is stated as historical cost. Depreciation only commences when the asset is available for use.

The municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 41).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 3).

1.7 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight-line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Depreciation method	Average useful life in years
Computer software, other	Straight line	2 to 5

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

1.8 Heritage assets

Class of heritage assets means a grouping of heritage assets of a similar nature or function in an municipality's operations that is shown as a single item for the purpose of disclosure in the unaudited annual financial statements.

Accounting Policies

1.8 Heritage assets (continued)

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

An inalienable item is an asset that an municipality is required by law or otherwise to retain indefinitely and cannot be disposed of without consent.

The municipality classifies assets as heritage assets where the significance as a heritage asset can be determined. In regards to land and buildings, all graded sites are classified as heritage assets. Furthermore, land with a natural significance is not componentised but seen as a single heritage asset due to all parts contributing together to make up its significance.

The municipality separately discloses expenditure to repair and maintain heritage assets in the notes to the financial statements (see note 41).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 7).

Recognition

The municipality recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

Impairment

The municipality assesses at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset.

Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

Derecognition

The municipality derecognises heritage asset on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the item is derecognised.

Accounting Policies

1.9 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

Classification

The municipality has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Operating leases	Financial asset measured at amortised cost
Receivables from exchange transactions	Financial asset measured at amortised cost
Receivables from non-exchange transactions	Financial asset measured at amortised cost
Long term receivables	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at amortised cost
Other financial assets	Financial asset measured at fair value

The municipality has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Other financial liabilities	Financial liability measured at amortised cost
Payables from exchange transactions	Financial liability measured at amortised cost
Consumer deposits	Financial liability measured at amortised cost

Initial recognition

The municipality recognises a financial asset or a financial liability in its statement of financial position when the municipality becomes a party to the contractual provisions of the instrument.

The municipality recognises financial assets using trade date accounting.

Initial measurement of financial assets and financial liabilities

The municipality measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Subsequent measurement of financial assets and financial liabilities

The municipality measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value (assets and liabilities).
- Financial instruments at amortised cost (assets and liabilities).
- Financial instruments at cost (assets).

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

Accounting Policies

1.9 Financial instruments (continued)

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment and uncollectibility of financial assets

The municipality assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced directly OR through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed directly OR by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

The calculation in respect of the impairment of fines receivables is based on an assessment of the past payment history of fines per category.

Non-collection of amounts due either based on history or due to the economic downturn as a result of the COVID-19 pandemic, is a subsequent measurement issue that affects the impairment of receivables.

Derecognition

Financial assets

The municipality derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the municipality, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the municipality:
  - derecognise the asset; and
  - recognise separately any rights and obligations created or retained in the transfer.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

If a transfer does not result in derecognition because the municipality has retained substantially all the risks and rewards of ownership of the transferred asset, the municipality continues to recognise the transferred asset in its entirety and recognise a financial liability for the consideration received. In subsequent periods, the municipality recognises any revenue on the transferred asset and any expense incurred on the financial liability. Neither the asset, and the associated liability nor the revenue, and the associated expenses are offset.

Financial liabilities

The municipality removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

Accounting Policies

1.9 Financial instruments (continued)

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

1.10 Statutory receivables

Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Carrying amount is the amount at which an asset is recognised in the statement of financial position.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

The transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

Recognition

The municipality recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

Initial measurement

The municipality initially measures statutory receivables at their transaction amount.

Subsequent measurement

The municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable);
- impairment losses; and
- amounts derecognised.

Derecognition

The municipality derecognises a statutory receivable, or a part thereof, when:

- the rights to the cash flows from the receivable are settled, expire or are waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the receivable; or
- the municipality, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity:
  - derecognise the receivable; and
  - recognise separately any rights and obligations created or retained in the transfer.

Accounting Policies

1.10 Statutory receivables (continued)

The carrying amounts of any statutory receivables transferred are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. The entity considers whether any newly created rights and obligations are within the scope of the Standard of GRAP on Financial Instruments or another Standard of GRAP. Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer.

1.11 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

1.12 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value or the lower of cost and current replacement cost.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Water is valued at purified cost insofar as it is stored and controlled in reservoirs at year-end.

The municipality recognises housing inventory (land) that it controls, having identified it for low cost housing before entering into an arrangement with the Provincial Department of Human Settlement.

1.13 Construction contracts and receivables

Construction contract is a contract, or a similar binding arrangement, specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use.

Contractor is an entity that performs construction work pursuant to a construction contract.

Fixed price contract is a construction contract in which the contractor agrees to a fixed contract price, or a fixed rate per unit of output, which in some cases is subject to cost escalation clauses.

A contractor is an entity that enters into a contract to build structures, construct facilities, produce goods, or render services to the specifications of another entity either itself or through the use of sub-contractors. The term “contractor” thus includes a general or prime contractor, a subcontractor to a general contractor, or a construction manager.

Accounting Policies

1.13 Construction contracts and receivables (continued)

The entity assesses the terms and conditions of each contract concluded with customers to establish whether the contract is a construction contract or not. In assessing whether the contract is a construction contract, an entity considers whether it is a contractor.

Where the outcome of a construction contract can be estimated reliably, contract revenue and costs are recognised by reference to the stage of completion of the contract activity at the reporting date, as measured by the proportion that contract costs incurred for work performed to date bear to the estimated total contract costs.

1.14 Impairment of non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation or amortisation.

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

Designation

The municipality does not control any assets that are used with the objective of generating a commercial return. The municipality's primary objective is service delivery and tariffs are cost reflective to ensure continued financial sustainability. The municipality has designated all of its assets as non-cash-generating as its objective is not to use the assets to generate a commercial return but to deliver services.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

1.15 Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees.

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Composite social security programmes are established by legislation and operate as multi-employer plans to provide post-employment benefits as well as to provide benefits that are not consideration in exchange for service rendered by employees.

A constructive obligation is an obligation that derives from an entity's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the entity has indicated to other parties that it will accept certain responsibilities and as a result, the entity has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

Accounting Policies

1.15 Employee benefits (continued)

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The entity measures the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The entity recognises the expected cost of bonus, incentive and performance related payments when the entity has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which a municipality provides post-employment benefits for one or more employees.

Multi-employer plans are defined contribution plans under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.

The municipality's contributions to the defined contribution funds are established in terms of the rules governing those plans. Contributions are recognised in the Statement of Financial Performance in the period in which the service is rendered by the relevant employees. The municipality has no further payment obligations once the contributions have been paid.

The municipality contributes to various National- and Provincial-administrated Defined Benefit Plans on behalf of its qualifying employees. These funds are multi-employer funds. The contributions to the fund obligations for the payment of retirement benefits are charged against revenue in the year they become payable. These defined benefit funds are actuarially valued annually on the Projected Unit Credit Method basis. Deficits are recovered through lump sum payments or increased future contributions on a proportional basis from all participating municipalities.

Other post retirement obligations

The municipality provides post-retirement health care benefits to some retirees.

The entitlement to post-retirement health care benefits is based on the employee remaining in service up to retirement age and the completion of a minimum service period. The expected costs of these benefits are accrued over the period of employment. Independent qualified actuaries carry out valuations of these obligations. The municipality also provides a gratuity on retirement to certain employees. An annual charge to income is made to cover both these liabilities.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The municipality shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

Accounting Policies

1.15 Employee benefits (continued)

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which shall all be recognised immediately;
- past service cost, which shall all be recognised immediately; and
- the effect of any curtailments or settlements.

These post-retirement health care benefits are actuarially valued annually on the Projected Unit Credit Method basis.

1.16 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

When the effects of discounting is material, provisions are determined by discounting the expected future cash flows that reflect current market assessments of the time value for money. The impact of the periodic unwinding of the discount is recognised in the Statement of Financial Performance as a finance cost as it occurs.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus (deficit).

If the municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 45.

1.17 Commitments

Capital commitments disclosed in the annual financial statements represent the contractual balance committed to capital projects on reporting date that will be incurred in the period subsequent to the specific reporting date. The municipality discloses capital commitments exclusive of VAT.

1.18 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

Accounting Policies

1.18 Revenue from exchange transactions (continued)

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Service charges relating to electricity and water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption, based on the consumption history, are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced, except at year-end when estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. In respect of estimates of consumption between the last reading date and the reporting date, an accrual is made based on the average monthly consumption from the first reading after the reporting date.

Revenue from the sale of pre-paid electricity units is recognised when the risks and rewards of ownership has passed to the buyer.

Revenue received from pre-paid electricity sales are deferred and recognised as revenue on the consumption basis, commencing on the date of purchase. The consumption of pre-paid electricity is measured by using a trend analysis and other historical data about electricity usage, including how often and electricity card is purchased or additional units of electricity loaded onto a pre-paid card.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has a water connection. Tariffs are determined per category of property usage and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

Service charges from sewerage and sanitation are charged on both vacant and developed property using the tariffs approved from Council and are levied monthly.

Interest and other revenue

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality, and
- The amount of the revenue can be measured reliably.

Interest is recognised, in surplus or deficit, using the effective interest rate method.

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed.

Revenue arising from the application of the approved tariff of charges is recognised when the service is rendered by applying the relevant approved tariff. This includes the issuing of licences and permits.

Accounting Policies

1.18 Revenue from exchange transactions (continued)

Income for agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

1.19 Revenue from non-exchange transactions

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, a municipality either receives value from another municipality without directly giving approximately equal value in exchange, or gives value to another municipality without directly receiving approximately equal value in exchange.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Taxes

The municipality recognises an asset in respect of taxes when the taxable event occurs and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources. Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur and their fair value can be reliably measured. The degree of probability attached to the inflow of resources is determined on the basis of evidence available at the time of initial recognition, which includes, but is not limited to, disclosure of the taxable event by the taxpayer.

The municipality analyses the taxation laws to determine what the taxable events are for the various taxes levied.

The taxable event for value added tax is the undertaking of taxable activity during the taxation period by the taxpayer.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Accounting Policies

1.19 Revenue from non-exchange transactions (continued)

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system.

Transfers

Apart from Services in kind, which are not recognised, the municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

Fines

Fines constitute both spot fines and camera fines. Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset. Assets arising from fines are initially measured at its fair value at the date of acquisition, which is the best estimate of inflow of economic benefits. The probability of non-payement is not considered at initial recognition. The non-payment of traffic fines is estimated at subsequent measurement with reference to historical data and payment trend analysis.

Subsequent to initial recognition and measurement, the municipality assesses the collectability of the revenue and recognises a separate impairment loss, where appropriate.

Bequests

Bequests that satisfy the definition of an asset are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality, and the fair value of the assets can be measured reliably.

Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

1.20 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

1.21 Accounting by principals and agents

Identification

An agent is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

Identifying whether an entity is a principal or an agent

When the municipality is party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

The assessment of whether a municipality is a principal or an agent requires the municipality to assess whether the transactions it undertakes with third parties are for the benefit of another entity or for its own benefit.

Accounting Policies

1.21 Accounting by principals and agents (continued)

Binding arrangement

The municipality assesses whether it is an agent or a principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement re-assess whether they act as a principal or an agent.

Assessing which entity benefits from the transactions with third parties

When the municipality in a principal-agent arrangement concludes that it undertakes transactions with third parties for the benefit of another entity, then it is the agent. If the municipality concludes that it is not the agent, then it is the principal in the transactions.

The municipality is an agent when, in relation to transactions with third parties, all three of the following criteria are present:

- It does not have the power to determine the significant terms and conditions of the transaction.
- It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- It is not exposed to variability in the results of the transaction.

Where the municipality has been granted specific powers in terms of legislation to direct the terms and conditions of particular transactions, it is not required to consider the criteria of whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that is an agent. The municipality applies judgement in determining whether such powers exist and whether they are relevant in assessing whether the municipality is an agent.

Recognition

The municipality, as a principal, recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement in accordance with the requirements of the relevant Standards of GRAP.

The municipality, as an agent, recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The municipality recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of the relevant Standards of GRAP.

1.22 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

1.23 Unauthorised expenditure

Unauthorised expenditure means:

- overspending of a vote or a main division within a vote; and

Unauthorised expenditure means:
in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3) of the MFMA, and includes -

- overspending of the total amount appropriated in the municipality's approved budget;
- overspending of the total amount appropriated for a vote in the approved budget;
- expenditure from a vote unrelated to the department or functional area covered by the vote;
- expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
- a grant by the municipality otherwise than in accordance with this Act.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

Accounting Policies

1.23 Unauthorised expenditure (continued)

If the expenditure is not certified as irrecoverable and written off by council it is treated as an asset until it is recovered or impaired.

1.24 Fruitless and wasteful expenditure

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

If the expenditure is not certified as irrecoverable and written off by council it is treated as an asset until it is recovered or impaired.

1.25 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic entity's supply chain management policy.

Irregular expenditure is accounted for in line with all relating requirements, including, but not limited to, ruling Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc (as applicable).

According to section 1 of the MFMA: "irregular expenditure", in relation to a municipality or municipal entity, means -

- expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act and which has not been condoned in terms of section 170; or
- expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act and which has not been condoned in terms of that Act; or
- expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy and which has not been condoned in terms of such policy or by-law;

but excludes expenditure by a municipality which falls within the definition of unauthorised expenditure.

Irregular expenditure is recognised, in accordance with its nature, as an expense in the Statement of Financial Performance during the period that it occurred.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debtor's account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the council may write off the amount and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly.

1.26 Housing development fund

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the municipality were extinguished on 1 April 1998 and transferred to a Housing Development Fund. Housing selling schemes, both complete and in progress as at 1 April 1998, were also transferred to the Housing Development Fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the Housing Development Fund. Monies standing to the credit of the Housing Development Fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial MEC responsible for housing.

Any contributions to or from the fund are shown as transfers in the Statement of Changes in Net Assets.

Accounting Policies

1.27 Internal reserves

Self-insurance reserve

The municipality has a self-insurance fund to set aside amounts to offset potential losses or claims that cannot be insured externally. The balance of the self-insurance fund is invested in short-term cash investments.

The balance of the self-insurance fund is determined based on surpluses accumulated since inception.

These surpluses arise from the differences between claims received against claims paid and various administrative expenditure incurred.

At the end of each financial year the surplus as computed per above is transferred from Accumulated surplus to self-insurance fund.

1.28 Segment information

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

Measurement

The amount of each segment item reported is the measure reported to management for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing the entity's financial statements and allocations of revenues and expenses are included in determining reported segment surplus or deficit only if they are included in the measure of the segment's surplus or deficit that is used by management. Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by management are reported for that segment. If amounts are allocated to reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

On the first time adoption of GRAP 18, comparative segment information has not been presented in terms of the transitional provisions contained in Directive 3.

1.29 Budget information

Municipality are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by municipality shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on a accrual basis and presented by functional classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2020/07/01 to 2021/06/30.

The budget for the economic entity includes all the entities approved budgets under its control.

The unaudited annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

The Statement of comparative and actual information has been included in the unaudited annual financial statements as the recommended disclosure when the unaudited annual financial statements and the budget are on the same basis of accounting.

Differences above 10% will be explained in note 62.

Accounting Policies

1.29 Budget information (continued)

Comparative information is not required.

1.30 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

The municipality is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the municipality to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the municipality is exempt from the disclosures in accordance with the above, the municipality discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity’s financial statements to understand the effect of related party transactions on its unaudited annual financial statements.

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed.

1.31 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

Events after reporting date that are classified as adjusting events are accounted for in the annual financial statements. The events after reporting date that are classified as non-adjusting events are disclosed in the notes to the annual financial statements.

Within the municipal space the effects of the COVID-19 outbreak are likely to be a current-period events, which will require ongoing evaluation to determine the extent to which developments, after the reporting date should be recognized in the reporting period.

1.32 Service concession arrangements: Entity as grantor

Identification

Service concession arrangement is a contractual arrangement between a grantor and an operator in which an operator uses the services concession asset to provide a mandated function on behalf of a grantor for a specified period, where the operator is compensated for its services over the period of service concession arrangement.

A grantor is the entity that grants the right to use the service concession asset to the operator.

Accounting Policies

1.32 Service concession arrangements: Entity as grantor (continued)

A mandated function involves the delivery of a public service by an operator on behalf of a grantor that falls within the grantor's mandate.

An operator is the entity that uses the service concession asset to provide a mandated function subject to the grantor's control of the asset.

A service concession asset is an asset used to provide a mandated function in a service concession arrangement that:

- is provided by the operator which:
  - the operator constructs, develops, or acquires from a third party; or
  - is an existing asset of the operator; or
- is provided by the grantor which:
  - is an existing asset of the grantor; or
  - is an upgrade to an existing asset of the grantor.

Recognition of asset and liability

The entity recognises an asset provided by the operator and an upgrade to an existing asset of the entity, as a service concession asset if the entity controls or regulates what services the operator must provide with the asset, to whom it must provide them, and at what price, and if the entity controls (through ownership, beneficial entitlement or otherwise) any significant residual interest in the asset at the end of the term of the arrangement. This applies to an asset used in a service concession arrangement for its entire economic life (a "whole-of-life" asset).

After initial recognition or reclassification, service concession assets are clearly identified from other assets within the same asset category, and are clearly identified from owned and/or leased assets.

Where the entity recognises a service concession asset, and the asset is not an existing asset of the entity (grantor), the entity (grantor) also recognises a liability.

The entity does not recognise a liability when an existing asset of the entity is reclassified as a service concession asset, except in circumstances where additional consideration is provided by the operator.

Measurement of asset and liability

The entity initially measures the service concession asset as follows:

- Where the asset is not an existing asset of the entity, the asset is measured at its fair value.
- Where the asset is an existing asset of the entity and it meets the recognition criteria of a service concession asset, the asset is reclassified as a service concession asset, and the asset is accounted for in accordance with the policy on Investment property, Property, plant and equipment, Intangible assets, or Heritage assets, as appropriate.

The entity initially measures the liability at the same amount as the service concession asset, adjusted by the amount of any other consideration from the entity to the operator, or from the operator to the entity.

Financial liability model

Where the entity has an unconditional obligation to pay cash or another financial asset to the operator for the construction, development, acquisition, or upgrade of a service concession asset, the entity accounts for the liability as a financial liability.

The entity allocates the payments to the operator and accounts for them according to their substance as a reduction in the liability recognised, a finance charge, and charges for services provided by the operator.

The finance charge and charges for services provided by the operator in a service concession arrangement are accounted for as expenses.

Where the asset and service components of a service concession arrangement are separately identifiable, the service components of payments from the entity to the operator are allocated by reference to the relative fair values of the service concession asset and the services.

Where the asset and service components are not separately identifiable, the service component of payments from the entity to the operator is determined using estimation techniques.

Accounting Policies

1.32 Service concession arrangements: Entity as grantor (continued)

Grant of a right to the operator model

Where the entity does not have an unconditional obligation to pay cash or another financial asset to the operator for the construction, development, acquisition, or upgrade of a service concession asset, and grants the operator the right to earn revenue from third-party users or another revenue-generating asset, the entity accounts for the liability as the unearned portion of the revenue arising from the exchange of assets between the entity and the operator.

The entity recognises revenue and reduces the liability according to the substance of the service concession arrangement.

Dividing the arrangement

If the entity pays for the construction, development, acquisition, or upgrade of a service concession asset partly by incurring a financial liability and partly by the grant of a right to the operator, it accounts separately for each part of the total liability.

Other liabilities, contingent liabilities and contingent assets

The entity accounts for other liabilities, contingent liabilities, and contingent assets arising from a service concession arrangement in accordance with the policy on Provisions, Contingent liabilities and contingent assets and Financial instruments.

Other revenues

The entity accounts for revenues from a service concession arrangement, other than those relating to the grant of a right to the operator model, in accordance with the Standard of GRAP on Revenue from exchange transactions.

Recognition of the performance obligation and the right to receive a significant interest in a service concession asset

If the entity controls a significant residual interest in a service concession asset at the end of the service concession arrangement through ownership, beneficial entitlement or otherwise, and the arrangement does not constitute a finance or an operating lease, the entity recognises its right to receive the residual interest (i.e. a receivable) in the service concession asset at the commencement of the arrangement.

The right to receive a residual interest in the service concession asset to be received at the end of the arrangement, is an exchange consideration. This is because the entity will receive an asset in exchange for granting the operator access to the asset while providing a mandated function on its behalf in accordance with the substance of the arrangement.

In terms of the policy on Revenue from exchange transactions, the exchange consideration is recognised and measured at fair value. The value of the receivable (the right to the residual interest in the asset), receivable at the end of the service concession arrangement, reflects the value of the service concession asset as if it were already in the age and in the condition expected at the end of the service concession arrangement.

When the entity recognises the right to receive a residual interest in the service concession asset, it also recognises its performance obligation for granting the operator access to the service concession asset in accordance with the substance of the arrangement. The value of the performance obligation is the same as the receivable interest recognised at the commencement of the service concession arrangement.

The performance obligation is reduced and revenue is recognised based on the substance of the arrangement.

Where service concession arrangements include provisions to adjust the arrangement for changes, the effect of such changes is deemed to have taken place at the inception of the service concession arrangements.

1.33 Living and non-living resources

Living resources are those resources that undergo biological transformation.

Non-living resources are those resources, other than living resources, that occur naturally and have not been extracted.

Biological transformation (for purposes of this Standard) comprises the processes of growth, degeneration, production, and procreation that cause qualitative or quantitative changes in a living resource.

Accounting Policies

1.33 Living and non-living resources (continued)

Carrying amount is the amount at which an asset is recognised after deducting any accumulated depreciation and accumulated impairment losses.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or development and, where applicable, the amount attributed to the asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.

Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Recognition

Non-living resources, other than land, are not recognised as assets. Required information are disclosed in the notes to the unaudited annual financial statements.

A living resource is recognised as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

Where the municipality is required in terms of legislation or similar means to manage a living resource, but it does not meet the definition of an asset because control of the resource cannot be demonstrated, relevant information are disclosed in the notes to the unaudited annual financial statements.

Where the municipality holds a living resource that meets the definition of an asset, but which does not meet the recognition criteria, relevant information are disclosed in the notes to the unaudited annual financial statements. When the information about the cost or fair value of the living resource becomes available, the municipality recognise, from that date, the living resource and apply the measurement principles.

Measurement at recognition

A living resource that qualifies for recognition as an asset is measured at its cost.

Where a living resource is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

The cost of a living resource comprises its purchase price, including import duties and non-refundable purchase taxes, and any costs directly attributable to bringing the living resource to the location and condition necessary for it to be capable of operating in the manner intended by management.

Measurement after recognition

Cost model

After recognition as an asset, a group of living resources are carried at its cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation

Living resources are depreciated and the depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset, where appropriate.

The depreciable amount of a living resource is allocated on a systematic basis over its useful life.

The municipality assesses at each reporting date whether there is any indication that the entity's expectations about the residual value and the useful life of a living resource have changed since the preceding reporting date. If any such indication exists, the municipality revises the expected useful life and/or residual value accordingly. The change(s) is accounted for as a change in an accounting estimate.

Accounting Policies

1.33 Living and non-living resources (continued)

In assessing whether there is any indication that the expected useful life of the living resource has changed, the municipality considers the following indications:

(a) The use of the living resource has changed, because of the following:
- The municipality has changed the manner in which the living resource is used.
- The municipality has made a decision to dispose of the living resource in a future reporting period(s) such that this decision changes the expected period over which the living resource will be used.
- Legislation, government policy or similar means have been amended or implemented during the reporting period that have, or will, change the use of the living resource.
- The living resource was idle or retired from use during the reporting period.

(b) The living resource is approaching the end of its previously expected useful life.

(c) There is evidence that the condition of the living resource improved or declined based on assessments undertaken during the reporting period.

(d) The living resource is assessed as being impaired.

In assessing whether there is any indication that the expected residual value of the living resource has changed, the municipality considers whether there has been any change in the expected timing of disposal of the living resource, as well as any relevant indicators as noted above.

The depreciation method used reflects the pattern in which the future economic benefits or service potential of the living resource is expected to be consumed by the entity.

The depreciation method applied to a living resource is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the living resource, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The depreciation methods and useful lives of items of living resources have been assessed as follows:

Item	Depreciation method	Average useful life
K9 unit dogs	Straight line	10

Impairment

The municipality assesses at each reporting date whether there is an indication that the living resource may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the living resource.

Compensation from third parties for living resources that have been impaired, lost or given up, is included in surplus or deficit when the compensation becomes receivable.

Transfers

Transfers from living resources are made when the particular asset no longer meets the definition of a living resource and/or is no longer within the scope of this accounting policy.

Transfers to living resources are made when the asset meets the definition of a living resource.

Derecognition

The carrying amount of a living resource is derecognised on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a living resource is included in surplus or deficit when the item is derecognised.

Accounting Policies

1.34 Offsetting

Assets, liabilities, revenue and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

1.35 Standards, amendments to standards and interpretations issued but not yet effective

The ASB Directive 5 sets out the principles for the application of the GRAP 3 guideline in the determination of the GRAP Reporting Framework hierarchy, as set out in the standard of GRAP 3 on Accounting Policies, Changes in Accounting Estimates and Errors.

There were no new GRAP standards issued that are applicable to the municipality.

Figures in Rand	2021	2020

2. Investment property

	2021			2020		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	127,537,500	-	127,537,500	122,920,500	-	122,920,500

Reconciliation of investment property - 2021

	Opening balance	Transfers	Fair value adjustments	Total
Investment property	122,920,500	(145,000)	4,762,000	127,537,500

Reconciliation of investment property - 2020

	Opening balance	Transfers	Fair value adjustments	Total
Investment property	117,232,500	(7,200,000)	12,888,000	122,920,500

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Amounts recognised in surplus or deficit

Rental revenue from Investment property	1,278,628	1,367,061

Investment properties are adjusted to their fair value on an annual basis. The valuations are performed by Boland Valuers, independent valuers who are not connected to the municipality.

See note 41 for repairs and maintenance.

No Investment properties are held as security for liabilities of the municipality and there were no restrictions on the realisability of Investment property or the remittance of revenue and proceeds of disposal.

3. Property, plant and equipment

	2021			2020		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	410,959,491	(425,208)	410,534,283	409,995,646	(425,208)	409,570,438
Buildings	151,806,735	(68,127,976)	83,678,759	151,806,735	(64,500,012)	87,306,723
Plant and machinery	15,829,271	(6,962,516)	8,866,755	12,167,162	(6,386,609)	5,780,553
Motor vehicles	119,772,021	(24,339,621)	95,432,400	99,667,454	(21,593,732)	78,073,722
Office equipment	28,841,867	(17,842,509)	10,999,358	27,255,958	(17,082,402)	10,173,556
Infrastructure	5,032,258,746	(2,269,284,826)	2,762,973,920	4,841,442,878	(2,153,615,992)	2,687,826,886
Community	373,814,584	(147,159,065)	226,655,519	343,970,402	(137,104,511)	206,865,891
Total	**6,133,282,715**	**(2,534,141,721)**	**3,599,140,994**	**5,886,306,235**	**(2,400,708,466)**	**3,485,597,769**

Reconciliation of property, plant and equipment - 2021

	Opening balance	Additions	Disposals	Transfers	Work in progress	Depreciation	Impairment loss	Total
Land	409,570,438	3,765,185	(1,000,242)	(1,801,098)	-	-	-	410,534,283
Buildings	87,306,723	-	-	-	-	(3,627,964)	-	83,678,759
Plant and machinery	5,780,553	1,165,794	-	-	3,139,854	(878,915)	(340,531)	8,866,755
Motor vehicles	78,073,722	21,407,399	-	-	-	(3,287,436)	(761,285)	95,432,400
Office equipment	10,173,556	2,888,381	-	-	-	(1,966,043)	(96,536)	10,999,358
Infrastructure	2,687,826,886	93,534,550	-	-	98,363,226	(116,314,545)	(436,197)	2,762,973,920
Community	206,865,891	9,470,630	-	-	20,373,553	(10,054,555)	-	226,655,519
	3,485,597,769	**132,231,939**	**(1,000,242)**	**(1,801,098)**	**121,876,633**	**(136,129,458)**	**(1,634,549)**	**3,599,140,994**

3. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2020

	Opening balance	Additions	Disposals	Transfers	Work in progress	Depreciation	Impairment loss	Total
Land	369,307,977	31,461,627	(10,062)	8,810,896	-	-	-	409,570,438
Buildings	91,021,014	-	-	-	-	(3,714,291)	-	87,306,723
Plant and machinery	3,923,843	2,535,375	-	-	165,000	(778,972)	(64,693)	5,780,553
Motor vehicles	61,015,841	22,437,207	(1,461,699)	-	-	(2,683,256)	(1,234,371)	78,073,722
Office equipment	8,949,463	3,126,760	-	-	-	(1,826,402)	(76,265)	10,173,556
Infrastructure	2,663,849,158	13,365,682	-	-	124,623,754	(113,552,443)	(459,265)	2,687,826,886
Community	204,522,487	181,743	-	(77,579)	11,977,105	(9,737,865)	-	206,865,891
	3,402,589,783	**73,108,394**	**(1,471,761)**	**8,733,317**	**136,765,859**	**(132,293,229)**	**(1,834,594)**	**3,485,597,769**

Details of property, plant and equipment sales

Proceeds from sale of property, plant and equipment

- Carrying value	1,000,242	1,471,761
- Gain/(loss) on disposal	(60,094)	1,831,390
	940,148	**3,303,151**

Reconciliation of Work-in-Progress 2021

	Included within Infrastructure	Included within Community	Included within Other PPE	Total
Opening balance	116,949,802	9,167,859	165,000	126,282,661
Additions/capital expenditure	98,363,226	20,373,553	3,139,854	121,876,633
Transferred to completed items	(83,878,468)	(8,074,574)	-	(91,953,042)
	131,434,560	**21,466,838**	**3,304,854**	**156,206,252**

Figures in Rand	2021	2020

3. Property, plant and equipment (continued)

Reconciliation of Work-in-Progress 2020

	Included within Infrastructure	Included within Community	Included within Other PPE	Total
Opening balance	140,060,242	2,272,880	-	142,333,122
Additions/capital expenditure	124,623,754	11,977,105	165,000	136,765,859
Transferred between categories	-	(77,579)	-	(77,579)
Transferred to completed items	(147,734,194)	(5,004,547)	-	(152,738,741)
	116,949,802	**9,167,859**	**165,000**	**126,282,661**

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Service concession arrangements

Service concession arrangement and asset 1 (included in infrastructure above)

The overall objective and purpose of the service concession arrangement

Overstrand Municipality is the water services authority (WSA) and water services provider (WSP) for its area of jurisdiction. The municipality has invested in upgrading infrastructure and technology associated with the bulk infrastructure. The municipality has procured a contractor to manage, operate, monitor and maintain the municipality's water and waste water bulk works for a period of at least 15 years. The scope in the contracting out of the function of operating, maintaining and monitoring the municipality's bulk works, to achieve the technical specifications. A concession arrangement has been entered into between the municipality and Veolia Water Solutions and Technologies South Africa (Pty) Ltd. The operator shall, with effect from the effective date, be responsible for the function, meaning the function of managing, operating, maintaining and monitoring of the bulk works to achieve the technical specifications.

Significant terms of the service concession arrangement that may affect the amount, timing, and certainty of future cash flows

This concession arrangement is effective from 8 December 2018 for 15 years.

Prices in the pricing schedule and amounts stated in the contract shall automatically escalate annually on 1 July in advance by the escalation factor, meaning the headline consumer price index (CPI for all urban areas) annual inflation rate published by Statistics SA in the month of March preceding the 1 July escalation date. The salary contribution for ex-municipal employees shall escalate annually at the then relevant published SALGBC escalation rate, for all other existing operational staff it shall be the escalation factor.

The nature and extent of the service concession arrangement are as follows:

The municipality owns the bulk works and shall continue to own the bulk works for the duration of the contract. The municipality hereby makes available the bulk works and minor assets to the operator and grants the operator the right of unrestricted access to and use of the bulk works and minor assets for the duration of the contract in order to execute its obligations. The assets are made available voetstoots at the effective date and no warranties are given by the municipality in this regard.

The operator agrees that the municipality shall have access to the bulk works to undertake its water service authority function and to monitor the performance of the operator.

The municipality shall have the right to extend the contract for a further 5 years provided that 12 months written notice is given to the operator. As per clause 45 in the contract, termination of this contract may occur on expiration or at the instance of the municipality and on a date specified in writing by the municipality

Notes to the Unaudited Annual Financial Statements

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3. Property, plant and equipment (continued)

Changes in the service concession arrangement that occurred during the reporting period

Large maintenance repair projects shall be identified and prioritised by the operator in the annual plan or may arise ad hoc from breakdowns. The operator shall define the large maintenance repair projects and propose and motivate the project to the municipality for approval and authorisation. Emergency repairs shall be addressed by the operator in emergency situations.

The technical specifications form part of the contract and are reviewed and updated annually as part of the annual plan.

Contract breach by either party during the reporting period and the impact thereof for the entity as grantor

During the reporting period, there were no contract breaches by either party.

Concession arrangement assets consists of the following:

Water infrastructure - carrying value	202,897,486	210,503,201
Waste water infrastructure - carrying value	136,252,838	145,830,227
	339,150,324	**356,333,428**

Service concession arrangement and asset 2 (included in infrastructure above)

The overall objective and purpose of the service concession arrangement

The municipality has procured a contractor to manage, operate, monitor and maintain the municipality's Gansbaai landfill site and Gansbaai material recovery facility, Stanford public drop-off facility and Pearly beach drop-off facility for a period of at least 14 years. The scope in the contracting out of the function of operating, maintaining and monitoring the municipality's landfill site and drop-off facilities, to achieve the technical specifications. A concession arrangement has been entered into between the municipality and EnviroServ Waste Management (Pty) Ltd. The operator shall, with effect from the effective date, be responsible for the function, meaning the function of managing, operating, maintaining and monitoring of the Gansbaai landfill site and Gansbaai material recovery facility, Stanford public drop-off facility and Pearly beach drop-off facility to achieve the technical specifications.

Significant terms of the service concession arrangement that may affect the amount, timing, and certainty of future cash flows

This concession arrangement is effective from 4 February 2019 for 14 years.

The contract price shall be subject to contract price adjustment and the rates and prices tendered in the bill of quantities shall be adjusted monthly.

The nature and extent of the service concession arrangement are as follows:

The municipality owns the landfill site and shall continue to own the landfill site for the duration of the contract. The municipality hereby makes available the landfill site, Stanford drop-off facility and Pearly Beach drop-off facility to the operator and grants the operator the right of unrestricted access to and use of facilities for the duration of the contract in order to execute its obligations. The assets are made available voetstoots at the effective date and no warranties are given by the municipality in this regard.

The contract has been structured as to provide for a 168 months contract period, which is the anticipated date on which the Gansbaai landfill will be full. Should the lifespan extend beyond contract end date, the municipality reserves the right to extend this contract up to the date when the site will be full. Similary, should the Gansbaai landfill's capacity be depleted before end of contract, this contract will be terminated.

Changes in the service concession arrangement that occurred during the reporting period

During the reporting period no changes occured in the service concession arrangement.

Figures in Rand	2021	2020

3. Property, plant and equipment (continued)

Contract breach by either party during the reporting period and the impact thereof for the entity as grantor

During the reporting period, there were no contract breaches by either party.

Concession arrangement assets consists of the following:		
Gansbaai landfill site infrastructure - carrying value	9,525,438	8,701,908
Stanford drop-off - carrying value	1,125,508	1,199,389
Pearly Beach drop-off - carrying value	458,796	488,146
	11,109,742	**10,389,443**

See note 41 for repairs and maintenance.

No Property, plant and equipment are held as security for liabilities of the municipality there were no restrictions on title for Property, plant and equipment.

4. Intangible assets

	2021			2020		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software, other	10,762,516	(4,129,297)	6,633,219	10,506,296	(3,698,286)	6,808,010
Rights to use naturally occurring assets	2,360,000	-	2,360,000	2,360,000	-	2,360,000
Total	**13,122,516**	**(4,129,297)**	**8,993,219**	**12,866,296**	**(3,698,286)**	**9,168,010**

Reconciliation of intangible assets - 2021

	Opening balance	Additions	Amortisation	Total
Computer software, other	6,808,010	256,221	(431,012)	6,633,219
Rights to use naturally occurring assets	2,360,000	-	-	2,360,000
	9,168,010	**256,221**	**(431,012)**	**8,993,219**

Reconciliation of intangible assets - 2020

	Opening balance	Additions	Amortisation	Total
Computer software, other	6,236,755	1,017,865	(446,610)	6,808,010
Rights to use naturally occurring assets	2,360,000	-	-	2,360,000
	8,596,755	**1,017,865**	**(446,610)**	**9,168,010**

Figures in Rand	2021	2020

4. Intangible assets (continued)

Other information

Intangible assets with indefinite lives:

Rights to use naturally occurring assets	2,360,000	2,360,000

The municipality entered into a contract with Kraai Bosch Plase (Pty) Ltd on 28 May 1999. The useful life of the water right is considered to be indefinite as the contract does not define when the municipality will cease to enjoy the right to use the water from the Kraaibosch dam. There is no reason to believe that the right to the Kraaibosch dam has a limited useful life due to the condition of the dam. Regular assessments are performed to determine whether the conditions that existed at the inception of the contract have changed.

Other intangible assets	5,217,768	5,217,768

Other intangible assets consist of software procured by the municipality. The useful life of the software is considered to be indefinite as the contracts does not define when the municipality will cease to enjoy the right to use the software. There is no reason to believe that the right to the software has a limited useful life due to the condition thereof. Regular assessments are performed to determine whether the conditions that existed at the inception of the contract have changed.

No Intangible assets are held as security for liabilities of the municipalityand there were no restrictions on title for Intangible assets.

5. Non-living resources

Nature and types of non-living resources for which the entity is responsible

The municipalty has raw water in dams and bore holes that are used in the treatment and distribution of clean water to the community.

Liabilities and/or contingent liabilities that arise from the non-living resources

There were no liabilities or contingent liabilities regarding the non-living resources.

Compensation from third parties included in surplus or deficit

There were no amounts of compensation from third parties for non-living resources that were given up.

6. Living resources

	2021			2020		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
K9 unit dogs	677,318	-	677,318	241,926	-	241,926

Reconciliation of living resources - 2021

	Opening balance	Increase due to purchases	Total
K9 unit dogs	241,926	435,392	677,318

Figures in Rand	2021	2020

6. Living resources (continued)

Reconciliation of living resources - 2020

	Opening balance	Transfers	Work in progress	Total
K9 unit dogs	-	77,579	164,347	241,926

Pledged as security

No Living resources are held as security for liabilities of the municipality and there were no restrictions on the entity's use or capacity to sell Living resources.

7. Heritage assets

	2021			2020		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Conservation areas	140,011,888	(9,250,000)	130,761,888	140,011,888	(9,250,000)	130,761,888
Stamp collections, military insignia, medals, coin	166,309	-	166,309	166,309	-	166,309
Total	**140,178,197**	**(9,250,000)**	**130,928,197**	**140,178,197**	**(9,250,000)**	**130,928,197**

Reconciliation of heritage assets 2021

	Opening balance	Total
Conservation areas	130,761,888	130,761,888
Stamp collections, military insignia, medals, coin	166,309	166,309
	130,928,197	**130,928,197**

Reconciliation of heritage assets 2020

	Opening balance	Total
Conservation areas	130,761,888	130,761,888
Stamp collections, military insignia, medals, coin	166,309	166,309
	130,928,197	**130,928,197**

See note 41 for repairs and maintenance.

No Heritage assets are held as security for liabilities of the municipality and there were no restrictions on title and disposal of Heritage assets.

8. Other financial assets

Designated at fair value	**Level**		
Liberty	1	50,183,899	43,321,502
Momentum	1	4,094,469	3,193,558
		54,278,368	**46,515,060**
Non-current assets			
Designated at fair value		54,278,368	46,515,060

Notes to the Unaudited Annual Financial Statements

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8. Other financial assets (continued)

In determining the recoverability of other financial assets, the Overstrand Municipality considers any change in the credit quality of the other financial assets at the reporting date.

The above represents sinking funds that are used to redeem certain borrowings at their maturity with a bullet payment.

The fair value of financial assets are determined in accordance with generally accepted pricing models based on discounted cash flow analysis using prices from observable current market transactions and dealer quotes for similar instruments.

The above instruments are classified at fair value, on reporting date, by the level of fair value hierarchy as required by GRAP 104. Level 1 is defined as quoted prices (unadjusted) in active markets for identical assets.

9. Employee benefit obligations

Defined benefit plan

The plan is a post employment health care benefit plan.

Post-employment health care benefit plan

The municipality provides certain post-employment health care benefits by funding the medical aid contributions of qualifying retired members of the municipality. According to the rules of the Medical Aid Funds, with which the municipality is associated, a member (who is on the current Conditions of Service) is entitled to remain a continued member of such medical aid fund on retirement, in which case the municipality is liable for a certain portion of the medical aid membership fee. The municipality operates an unfunded defined benefit plan for these qualifying employees. No other post-retirement benefits are provided to these employees.

The municipality makes monthly contributions for health care arrangements to the following medical aid schemes:
- Bonitas;
- LA Health;
- Hosmed;
- Samwumed; and
- Keyhealth

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation was carried out as at 30 June 2021 by ARCH Actuarial Consulting, Fellow of the Actuarial Society of South Africa, including projections for the 2022 financial period. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

The members of the Post-employment health care benefit plan are made up as follows:		
In-service members	379	372
In-service non-members	706	-
Continuation members	93	93
	1,178	**465**

The amounts recognised in the statement of financial position are as follows:

Carrying value		
Present value of the defined benefit obligation-wholly unfunded	(113,415,000)	(97,660,000)
Non-current liabilities	(108,533,000)	(92,981,000)
Current liabilities	(4,882,000)	(4,679,000)
	(113,415,000)	**(97,660,000)**

Figures in Rand	2021	2020

9. Employee benefit obligations (continued)

Changes in the present value of the defined benefit obligation are as follows:

Opening balance	97,660,000	112,826,754
Net expense recognised in the statement of financial performance	15,755,000	(15,166,754)
	113,415,000	**97,660,000**

Net expense recognised in the statement of financial performance

Current service cost	3,544,000	4,856,095
Interest cost	9,824,000	10,636,757
Actuarial (gains)/losses	7,023,628	(26,274,299)
Expected return on reimbursement rights	(4,636,628)	(4,385,307)
	15,755,000	**(15,166,754)**

Key assumptions used

Assumptions used at the reporting date:

Discount rates used	10.00 %	10.30 %
Medical cost trend rates	6.75 %	6.37 %
Other material actuarial assumptions	3.04 %	3.69 %

Management assessed the assumptions used and found it to be adequate.

Other assumptions

Assumed healthcare cost trends rates have a significant effect on the amounts recognised in surplus or deficit. A one percentage point change in assumed healthcare cost trends rates would have the following effects:

	One percentage point increase	**One percentage point decrease**
Effect on the aggregate of the service cost and interest cost	15,651,000	11,531,000
Effect on defined benefit obligation	130,896,017	99,220,092

Amounts for the current and previous four years are as follows:

	2021	2020	2019	2018	2017
Defined benefit obligation	113,415,000	97,660,000	112,826,754	102,390,680	125,772,990

Defined contribution plan

It is the policy of the municipality to provide retirement benefits to all its employees. A number of defined contribution plans, all of which are subject to the Pensions Fund Act exist for this purpose.

The municipality is under no obligation to cover any unfunded benefits.

Figures in Rand	2021	2020

10. Other assets

Sportclubs	-	3,887
Current assets		
Other assets	-	3,887

In determining the recoverability of other assets, the Overstrand Municipality considers any change in the credit quality of the other assets from the date the credit was initially granted up to the reporting date.

11. Inventories

Stores and materials	9,532,613	9,058,097
Water for distribution	205,600	142,348
Low cost housing	3,156,600	1,294,804
	12,894,813	10,495,249
Inventories (write-downs)	(158,717)	(273,228)
	12,736,096	**10,222,021**

Inventories recognised as an expense during the period:

Stores and materials	13,498,214	16,704,024
Water for distribution	40,984,435	36,648,587
Low cost housing	-	197,500

No Inventories are held as security for liabilities of the municipality.

12. VAT receivable

VAT	16,822,153	10,383,534

In determining the recoverability of VAT receivable, the Overstrand Municipality considers any change in the credit quality of the VAT receivable from the date the credit was initially granted up to the reporting date.

Overstrand Municipality is registered with the South African Revenue Services (SARS) for VAT on the cash/payment basis, in accordance with Section 15(2) of the VAT Act (Act No. 89 of 1991). The statutory receivable is measured at its transactional amount.

The VAT receivable recognised at year end is mainly due to the impact of the difference between the input and output VAT recognised during the financial year as well as the accruals raised at year end.

No interest or other charges were levied against the statutory receivable.

Management regards statutory receivables impairment on the same basis that other receivables from exchange transactions are assessed for impairment (historic payment rate).

Historically all refunds have been received within 30 days of the submission of the VAT201 returns to SARS, and therefore is not considered to be impaired by the municipality.

Statutory receivables which are past due for 30 days or less are not considered for impairment.

No statutory receivables were pledged as security.

Figures in Rand	2021	2020
13. Receivables from non-exchange transactions		
Gross balances		
Consumer debtors - Rates	32,255,483	32,701,949
Fines	45,941,702	52,913,492
Consumer debtors - Other	14,299,489	12,065,031
Control accounts	3,239,558	3,279,141
	95,736,232	**100,959,613**
Less: Allowance for impairment		
Consumer debtors - Rates	(11,124,666)	(10,121,544)
Fines	(38,067,075)	(35,689,925)
Consumer debtors - Other	(4,894,853)	(3,643,756)
	(54,086,594)	**(49,455,225)**
Net balance		
Consumer debtors - Rates	21,130,817	22,580,405
Fines	7,874,627	17,223,567
Consumer debtors - Other	9,404,636	8,421,275
Control accounts	3,239,558	3,279,141
	41,649,638	**51,504,388**
Statutory receivables included in receivables from non-exchange transactions above are as follows:		
Consumer debtors - Rates	21,130,817	22,580,405
Fines	7,874,627	17,223,567
	29,005,444	**39,803,972**
Total receivables from non-exchange transactions	41,649,638	51,504,388
Consumer debtors - Rates		
Current (0 -30 days)	14,324,423	14,901,319
31 - 60 days	410,521	1,182,662
61 - 90 days	271,067	680,930
91 - 120 days	289,943	367,649
121 - 365 days	1,418,325	1,896,460
> 365 days	4,416,538	3,551,385
	21,130,817	**22,580,405**
Fines		
121 - 365 days	1,070,285	2,066,666
> 365 days	6,804,342	15,156,901
	7,874,627	**17,223,567**
Consumer debtors - Other		
Current (0 -30 days)	1,528,721	770,712
31 - 60 days	142,614	38,434
61 - 90 days	204,540	530,407
91 - 120 days	206,752	204,076
121 - 365 days	921,542	896,726
> 365 days	6,400,467	5,980,920
	9,404,636	**8,421,275**

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13. Receivables from non-exchange transactions (continued)

Control accounts		
Current (0 -30 days)	3,239,558	3,279,141
Reconciliation of allowance for impairment		
Balance at beginning of the year	(49,455,225)	(35,512,255)
Contributions to allowance	(4,663,655)	(14,014,034)
Debt impairment written off against allowance	32,286	71,064
	(54,086,594)	**(49,455,225)**

In determining the recoverability of receivables from non-exchange transactions, the Overstrand Municipality considers any change in the credit quality of the trade and other receivables from the date the credit was initially granted up to the reporting date.

Statutory receivables general information

Property rates transactions arises from the Property Rates Act, Traffic fines transactions arises from the AARTO Act and Government grants and subsidies transactions arises from the DORA Act.

Property rates amounts are determined through tariffs approved yearly by council. Traffic fines amounts are derived from a standardised table of speeding fines which is determined by a magistrate. Government grants amounts are determined by National Treasury and tabled in the DORA.

Interest is charged on overdue consumer debtors (including property rates) at prime plus 4%.

The calculation in respect of the impairment of property rates receivable is based on an assessment per account holder taking into account the payment rate, levies billed and payments made. These are then classified into 4 non-payment groups per suburb. Each group is given a risk factor and the impairment is calculated in accordance thereof. The total collectability of property rates were 100.17% (2020: 97.59%).

The calculation in respect of the impairment of fines receivable is based on an assessment of the past payment history of fines per category. The total average collectability of fines were 44% (2020: 43%).

The calculation for initial recognition and measurement in respect of fines reduced and or cancelled is based on an assessment of past reduced and or cancelled history of fines per category. The total average estimated reductions used were 58% (2020: 55%).

14. Receivables from exchange transactions

Gross balances		
Consumer debtors - Electricity	29,253,427	29,294,420
Consumer debtors - Water	24,968,906	27,449,769
Accrued interest	1,810,904	1,250,356
Consumer debtors - Sewerage	15,101,484	14,623,992
Consumer debtors - Refuse	11,532,774	10,528,966
Unbilled revenue	20,908,379	20,864,494
Prepayments	4,253,186	4,038,581
Deposits	778,758	750,710
Consumer debtors - Property rentals	933,044	893,594
	109,540,862	**109,694,882**

Figures in Rand	2021	2020
14. Receivables from exchange transactions (continued)		
Less: Allowance for impairment		
Consumer debtors - Electricity	(10,234,693)	(9,311,821)
Consumer debtors - Water	(8,454,746)	(8,906,959)
Consumer debtors - Sewerage	(5,339,840)	(4,453,479)
Consumer debtors - Refuse	(4,004,880)	(3,643,756)
Consumer debtors - Property rentals	(444,987)	(404,862)
	(28,479,146)	**(26,720,877)**
Net balance		
Consumer debtors - Electricity	19,018,734	19,982,599
Consumer debtors - Water	16,514,160	18,542,810
Accrued interest	1,810,904	1,250,356
Consumer debtors - Sewerage	9,761,644	10,170,513
Consumer debtors - Refuse	7,527,894	6,885,210
Unbilled revenue	20,908,379	20,864,494
Prepayments	4,253,186	4,038,581
Deposits	778,758	750,710
Consumer debtors - Property rentals	488,057	488,732
	81,061,716	**82,974,005**
Electricity		
Current (0 -30 days)	12,066,809	12,269,096
31 - 60 days	361,226	1,117,466
61 - 90 days	209,250	776,810
91 - 120 days	165,872	400,881
121 - 365 days	1,138,926	1,121,952
> 365 days	5,076,651	4,296,394
	19,018,734	**19,982,599**
Water		
Current (0 -30 days)	9,140,530	10,629,389
31 - 60 days	335,841	1,045,527
61 - 90 days	198,298	783,309
91 - 120 days	192,457	570,399
121 - 365 days	1,275,394	1,323,939
> 365 days	5,371,640	4,190,247
	16,514,160	**18,542,810**
Accrued interest		
Current (0 -30 days)	1,810,904	1,250,356
Sewerage		
Current (0 -30 days)	4,622,923	5,484,612
31 - 60 days	199,873	563,528
61 - 90 days	143,244	377,608
91 - 120 days	136,843	242,192
121 - 365 days	958,388	949,679
> 365 days	3,700,373	2,552,894
	9,761,644	**10,170,513**

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2021	2020

14. Receivables from exchange transactions (continued)

Refuse		
Current (0 -30 days)	5,303,851	3,814,542
31 - 60 days	133,801	388,634
61 - 90 days	109,833	263,480
91 - 120 days	82,213	145,352
121 - 365 days	506,771	557,631
> 365 days	1,391,425	1,715,571
	7,527,894	**6,885,210**
Unbilled revenue		
Current (0 -30 days)	20,908,379	20,864,494
Prepayments		
Current (0 -30 days)	4,253,186	4,038,581
Deposits		
Current (0 -30 days)	778,758	750,710
Property rentals		
Current (0 -30 days)	243,354	237,609
31 - 60 days	7,044	11,881
61 - 90 days	6,351	10,475
91 - 120 days	3,972	8,713
121 - 365 days	19,722	40,825
> 365 days	207,614	179,229
	488,057	**488,732**
Reconciliation of allowance for impairment		
Balance at beginning of the year	(26,720,877)	(16,448,040)
Contributions to allowance	(2,582,481)	(10,860,416)
Debt impairment written off against allowance	824,213	587,579
	(28,479,145)	**(26,720,877)**

In determining the recoverability of receivables from exchange transactions, the Overstrand Municipality considers any change in the credit quality of the trade and other receivables from the date that the credit was initially granted up to the reporting date.

15. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	18,280	15,280
Bank balances	202,463,716	143,554,958
Short-term deposits	410,240,607	510,242,885
	612,722,603	**653,813,123**

Figures in Rand	2021	2020

15. Cash and cash equivalents (continued)

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2021	30 June 2020	30 June 2019	30 June 2021	30 June 2020	30 June 2019
ABSA-Cheque-322-000-0035	11,862,715	21,550,143	143,290,292	11,862,715	21,550,143	119,561,244
ABSA-Cheque-405-589-9787	1,127	1,496	11,637	1,127	1,496	11,316
ABSA-Cheque-405-642-0921	3,904	27,084	148,107	3,904	27,084	103,402
ABSA-Cheque-406-657-8021	835,828	568,255	4,054,075	835,828	568,255	4,124,062
ABSA-Cheque-407-298-3157	-	-	179,887	-	-	177,584
Nedbank-Cheque-119-013-6678	210,298,576	119,664,328	(1,840)	187,795,026	120,100,901	(1,840)
Nedbank-Cheque-119-013-6899	1,904,294	1,267,321	7,428	1,930,797	1,267,321	-
Nedbank-Cheque-119-013-7186	33,746	10,735	(3,396)	33,848	10,735	(3,396)
Nedbank-Cheque-119-013-7674	471	29,023	-	471	29,023	-
ABSA Call accounts	210,240,607	310,242,885	59,199,854	210,240,607	310,242,885	59,199,854
STD Bank Call accounts	-	-	75,000,000	-	-	75,000,000
Nedbank Call accounts	200,000,000	200,000,000	275,000,000	200,000,000	200,000,000	275,000,000
Cash on hand	-	-	-	18,280	15,280	15,280
Total	**635,181,268**	**653,361,270**	**556,886,044**	**612,722,603**	**653,813,123**	**533,187,506**

Cash and cash equivalents includes cash on hand, bank accounts and short-term deposits that are held for the purpose of meeting short-term cash commitments.

Included in the ABSA call accounts is an investment of R10,215,000 which has been ceded to Eskom Holdings, in lieu of deposits.

16. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
National: Equitable share (COVID-19)	6,869,707	-
National: Municipal Infrastructure Grant	-	7,482,233
Provincial: Community Development Workers Grant	-	112,609
Provincial: Thusong Service Centre Grant	-	31,960
Provincial: Public Transportation non-motorised Infrastructure Grant	-	750,000
Provincial: Establishment and Support of K9 unit Grant	1,931,184	1,929,565
Provincial: Financial Capacity Building Grant	304,217	740,000
Unspent public contributions and donations	14,924,627	20,086,504
	24,029,735	**31,132,871**
Movement during the year		
Balance at the beginning of the year	31,132,871	10,040,875
Additions during the year	59,775,000	75,447,486
Income recognition during the year	(65,958,101)	(53,835,490)
Re-payment of unspent grants	(920,035)	(520,000)
	24,029,735	**31,132,871**

See note 28 for reconciliation of grants from National/Provincial Government and note 29 for public contributions.

Figures in Rand	2021	2020

17. Other financial liabilities

At amortised cost		
DBSA Annuity loans	346,355,038	311,579,748
INCA Annuity loans	7,507,410	14,309,044
ABSA Annuity loans	130,494,299	151,044,208
	484,356,747	**476,933,000**
Total other financial liabilities	**484,356,747**	**476,933,000**
Non-current liabilities		
At amortised cost	430,400,209	431,474,513
Current liabilities		
At amortised cost	53,956,538	45,458,487

The fair values of the financial liabilities were determined as follows:

- The management of the municipality is of the opinion that the carrying value of financial assets and financial liabilities recorded at amortised cost in the Annual Financial Statements approximate their fair values. The fair value of financial assets and financial liabilities were determined after considering the standard terms and conditions of agreements entered into between the municipality and other parties as well as the current payment ratio of the municipality's debtors.
- At the reporting date there are no significant concentrations of credit risk for other financial liabilities. The carrying amount reflected above represents the municipality's maximum exposure to credit risk for such other financial liabilities.
- Refer to note 48 for maturity analysis of financial liabilities.

18. Provisions

Reconciliation of provisions - 2021

	Opening Balance	Additions	Utilised during the year	Total
Rehabilitation of tip sites	103,546,989	28,547,454	(2,486,518)	129,607,925
Long service awards	19,287,000	3,047,009	(1,596,009)	20,738,000
Leave pay	20,187,473	2,056,771	(986,978)	21,257,266
Bonusses	12,138,182	402,282	-	12,540,464
Gratification	302,925	-	(64,275)	238,650
	155,462,569	**34,053,516**	**(5,133,780)**	**184,382,305**

Reconciliation of provisions - 2020

	Opening Balance	Additions	Utilised during the year	Total
Rehabilitation of tip sites	100,410,148	4,002,207	(865,366)	103,546,989
Long service awards	16,581,651	4,854,782	(2,149,433)	19,287,000
Leave pay	14,613,328	6,203,390	(629,245)	20,187,473
Bonusses	10,420,134	1,718,048	-	12,138,182
Gratification	329,191	-	(26,266)	302,925
	142,354,452	**16,778,427**	**(3,670,310)**	**155,462,569**

Non-current liabilities	139,278,575	117,681,172
Current liabilities	45,103,730	37,781,397
	184,382,305	**155,462,569**

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2021	2020

18. Provisions (continued)

Rehabilitation of tip sites

Provision is made in terms of the Overstrand Municipality's licensing stipulations on the landfill sites, for the estimated cost of rehabilitating landfill sites. The estimation of landfill sites was conducted by JPCE specialist waste management consultants, independent consultants who are not connected to the municipality.

The costs are determined by calculating the volumes of excavations, materials required and legal requirements according to the footprint of each individual site. The previous year's figures are escalated using the latest CPI. The individual rates are then again cross-checked to determine if they are still in line with current rates for similar activities and adjusted accordingly.

The scheduled dates of total closure and rehabilitation for the operational site is at present anticipated to take place between 2021 and 2036.

The cost to rehabilitate all identified sites in the Overstrand are estimated at R129,607,925 for the period.

Long service awards

A long service award is granted to municipal employees after the completion of fixed periods of continuous service with the municipality. The said award comprises a certain number of vacation leave days which, in accordance with the option exercised by the beneficiary employee, can be converted into a cash amount based on his/her basic salary applicable at the time the award becomes due or, alternatively, credited to his/her vacation leave accrual. The provision represents an estimation of the awards to which employees in the service of the Municipality at 30 June 2021 may become entitled to in future, based on an actuarial valuation performed at 30 June 2021, to the amount of R20,738,000 for the period.

Discount rate:

A discount rate of 9.53% per annum has been used. This is derived by using a liability-weighted average of the yields corresponding to the average term until payment of long service awards, for each employee.

Key assumptions:

Discount rate of 9.53% (2020: 7.69%), a general earnings inflation rate of 5.87% (2020: 4.19%) and a net discount rate of 3.46% (2020: 3.36%).

Leave pay

Annual leave accrues to employees on a monthly basis in accordance with the conditions of employment. Employees are entitled to 16 non-vested leave days and 8 vested leave days per annum, accumulated to a maximum of 48 leave days. The provision is an estimate of the amount due to staff as at the financial year-end, based on the value of leave and the estimated leave days to be forfeited. The estimated cost amounts to R21,257,266 for the period.

It is not the municipality's policy to encash leave in the normal course of business, except upon resignation or retirement.

Bonusses

Annual bonusses accrues to employees on a monthly basis, subject to certain conditions. The provision is an estimate of the amount due to staff as at the financial year-end, based on assumptions and the estimated cost amounts to R12,540,464 for the period.

Gratification

The cost of the gratification payable was based on employees not belonging to a pension fund up until February 2003 and is only payable on retirement. The estimated cost amounts to R238,650 for the period.

Figures in Rand	2021	2020

19. Payables from exchange transactions

Trade payables	74,659,212	71,304,910
Payments received in advanced	13,283,148	9,519,471
Deferred income	345,575	242,216
Retentions	11,341,281	6,786,567
Accrued interest	3,622,026	4,311,304
Deposits received	22,684,234	16,235,782
Control accounts	14,066,915	26,417,329
	140,002,391	**134,817,579**

Included in the control accounts above is construction contracts liability to the amount of R2,599,044 (2020: R6,923,407).

Contract revenue recognised as revenue for the period was R70,280,059 (2020: R103,747,761).

Construction contracts in progress at reporting date:

Aggregated amount of cost incurred	70,280,059	72,360,134
Amount of advances received	(66,268,069)	(76,422,119)
Amount of retentions	-	-
Gross amount due from customers	2,240,283	679,999
Gross amount due to customers	(4,839,328)	(7,603,406)

20. Consumer deposits

Electricity	29,534,373	28,992,335
Water	12,713,665	11,999,505
	42,248,038	**40,991,840**

21. Service charges

Sale of electricity	442,791,993	415,960,047
Sale of water	131,112,619	133,037,237
Sewerage and sanitation charges	87,093,645	80,925,441
Refuse removal	72,198,343	68,255,928
	733,196,600	**698,178,653**

22. Fines, Penalties and Forfeits

Building Fines	900	5,000
Illegal Connections Fines	140,855	163,596
Law Enforcement Fines	125,322	58,993
Overdue Books Fines	23,973	55,163
Pound Fees Fines	1,647	10,663
Municipal Traffic Fines	383,356	17,764,371
Forfeits	419,250	152,978
	1,095,303	**18,210,764**

23. Agency services

Vehicle Registration	6,164,311	4,376,030

Figures in Rand	2021	2020

24. Other income

Administration charges	1,568,502	302,891
Advertisements	1,388	8,603
Camping fees	4,506,544	5,616,597
Cemetries and burial fees	425,213	300,814
Cleaning and removals	84,024	91,212
Collection charges	3,013,678	2,524,059
Construction contracts revenue	70,280,059	103,747,761
Development charges	3,303,566	5,654,059
Discounts and early settlements	41,019	19,999
Entrance fees	49,489	55,090
Fire service charges	253,533	445,198
Insurance claims received	3,001,105	11,096,769
Legal fees	581,888	636,963
Library fees	1,130	1,722
Management fees	1,438,586	1,267,284
Materials and equipment	727,713	114,246
Objections and appeals	9,917	11,200
Parking fees	97,532	97,960
Photocopy, print and fax charges	28,630	39,154
Planning and development fees	7,281,383	5,076,267
Private telephone calls	77,474	146,915
Publications	363,268	142,192
Request for information	76,337	54,625
Roadworthy certificates	619,198	512,081
Skills development levy refund	477,969	623,279
Sundry income	143,459	525,037
Training	64,394	114,332
Transport fees	696	-
	98,517,694	**139,226,309**

25. Investment revenue

Interest revenue		
Short term deposits	24,196,004	35,895,448
Other assets	97	25,707
Bank	6,280,433	10,383,016
Interest charged on trade and other receivables	4,243,614	5,013,945
Interest received - other	28,049	1,867,914
	34,748,197	**53,186,030**

The amount included in Investment revenue arising from exchange transactions amounted to R 4,243,614.

The amount included in Investment revenue arising from non-exchange transactions amounted to R 30,504,583.

26. Property rates

Rates received

Residential	217,673,294	199,686,265
Commercial	40,538,122	37,995,113
Government	2,319,298	2,474,281
Small holdings and farms	691,581	753,934
	261,222,295	**240,909,593**

Figures in Rand	2021	2020

27. Transfers and grants paid

Other subsidies		
Low income household subsidies	58,668	59,623
Grants to organisations	-	500,000
Special rating areas	8,300,000	-
Bursaries - non employees	351,210	-
	8,709,878	**559,623**

28. Government grants and subsidies

Operating grants		
Equitable share	127,452,293	106,697,000
National Expanded Public Works Programme	2,500,000	2,635,000
National Financial Management Grant	1,550,000	1,550,000
Provincial Library Grant	7,651,000	7,287,000
Provincial Financial Management Capacity Building Grant	375,783	-
Provincial Community Development Workers Grant	187,609	17,877
Provincial Main Road Subsidy	145,000	126,000
Provincial Thusong Service Centre Grant	31,960	68,040
Provincial Graduate Internship Grant	-	35,742
Provincial Municipal Service Delivery and Capacity Building Grant	-	138,474
National Disaster Relief Grant	-	111,646
Provincial Establishment and Support of K9 Unit Grant	1,001,807	666,256
Provincial Disaster Management Grant	-	3,157,447
Provincial LG Support Grant	-	650,000
	140,895,452	**123,140,482**
Capital grants		
National Integrated National Electrification Programme	6,000,000	7,000,000
National Municipal Infrastructure Grant	29,100,233	24,527,767
Provincial Fire Service Capacity Building Grant	732,000	-
Provincial Public Transport Non-motorised Infrastructure Grant	750,000	750,000
National Disaster Relief Grant	-	67,354
Provincial Establishment and Support of K9 Unit Grant	636,538	3,204,179
Provincial Disaster Management Grant	-	1,842,553
	37,218,771	**37,391,853**
	178,114,223	**160,532,335**

Equitable Share

This grant is primarily used to subsidise the provision of basic services to indigent households.

All registered indigent households receive a monthly subsidy based on the basic service charges for water, electricity, sewerage, refuse and up to 4,2kl waste water, which is funded from the grant. Indigent households also receive 6kl free water and 50kwh free electricity per month.

Current year receipts	117,318,000	106,397,000
Current year receipts (COVID-19)	17,004,000	-
Conditions met - transferred to revenue	(117,318,000)	(106,397,000)
Conditions met - transferred to revenue (COVID-19)	(10,134,293)	-
	6,869,707	**-**

Conditions still to be met - remain liabilities (see note 16).

Figures in Rand	2021	2020

28. Government grants and subsidies (continued)

National Integrated National Electrification Programme

Current year receipts	6,000,000	7,000,000
Conditions met - transferred to revenue	(6,000,000)	(7,000,000)
	-	**-**

National Municipal Infrastructure Grant

Balance unspent at beginning of year	7,482,233	-
Current year receipts	21,618,000	32,010,000
Conditions met - transferred to revenue	(29,100,233)	(24,527,767)
	-	**7,482,233**

Conditions still to be met - remain liabilities (see note 16).

National Expanded Public Works Programme

Current year receipts	2,500,000	2,635,000
Conditions met - transferred to revenue	(2,500,000)	(2,635,000)
	-	**-**

National Financial Management Grant

Current year receipts	1,550,000	1,550,000
Conditions met - transferred to revenue	(1,550,000)	(1,550,000)
	-	**-**

Provincial Library Grant

Current year receipts	7,651,000	7,287,000
Conditions met - transferred to revenue	(7,651,000)	(7,287,000)
	-	**-**

Provincial Financial Management Support Grant

Current year receipts	-	280,000
Re-payment of grant	-	(280,000)
	-	**-**

Provincial Community Development Workers Grant

Balance unspent at beginning of year	112,609	-
Current year receipts	75,000	148,000
Conditions met - transferred to revenue	(187,609)	(17,877)
Debtor	-	(17,514)
	-	**112,609**

Conditions still to be met - remain liabilities (see note 16).

Figures in Rand	2021	2020

28. Government grants and subsidies (continued)

Provincial Main Road Subsidy

Current year receipts	145,000	126,000
Conditions met - transferred to revenue	(145,000)	(126,000)
	-	**-**

Provincial Thusong Service Centre Grant

Balance unspent at beginning of year	31,960	-
Current year receipts	-	100,000
Conditions met - transferred to revenue	(31,960)	(68,040)
	-	**31,960**

Conditions still to be met - remain liabilities (see note 16).

Provincial Graduate Internship Grant

Balance unspent at beginning of year	-	35,742
Conditions met - transferred to revenue	-	(35,742)
	-	**-**

Provincial Fire Service Capacity Building Grant

Current year receipts	732,000	-
Conditions met - transferred to revenue	(732,000)	-
	-	**-**

Provincial Municipal Service Delivery and Capacity Building Grant

Balance unspent at beginning of year	-	138,474
Conditions met - transferred to revenue	-	(138,474)
	-	**-**

Provincial Public Transport Non-motorised Infrastructure Grant

Balance unspent at beginning of year	750,000	-
Current year receipts	-	1,500,000
Conditions met - transferred to revenue	(750,000)	(750,000)
	-	**750,000**

Conditions still to be met - remain liabilities (see note 16).

National Disaster Relief Grant

Current year receipts	-	179,000
Conditions met - transferred to revenue	-	(179,000)
	-	**-**

Figures in Rand	2021	2020

28. Government grants and subsidies (continued)

Provincial Establishment and Support of K9 Unit Grant

Balance unspent at beginning of year	1,929,565	3,800,000
Current year receipts	2,200,000	2,000,000
Conditions met - transferred to revenue	(1,638,346)	(3,870,435)
Re-payment of grant	(560,035)	-
	1,931,184	**1,929,565**

Conditions still to be met - remain liabilities (see note 16).

Provincial Disaster Management Grant

Balance unspent at beginning of year	-	5,000,000
Conditions met - transferred to revenue	-	(5,000,000)
	-	**-**

Provincial LG Support Grant

Current year receipts	-	650,000
Conditions met - transferred to revenue	-	(650,000)
	-	**-**

Provincial Financial Management Capacity Building Grant

Balance unspent at beginning of year	740,000	600,000
Current year receipts	300,000	380,000
Conditions met - transferred to revenue	(375,783)	-
Re-payment of grant	(360,000)	(240,000)
	304,217	**740,000**

Conditions still to be met - remain liabilities (see note 16).

Provincial Human Settlement Development Grant

Current year receipts	66,268,069	115,103,588
Conditions met - transferred to revenue	(70,280,059)	(103,747,761)
Debtor-expenditure made in advance	-	(6,981,469)
Transfer receipts to construction contracts liability	(66,268,069)	(115,103,588)
Transfer expenditure incurred to construction contracts liability	70,280,059	103,747,761
Transfer expenditure in advance to construction contracts liability	-	6,981,469
	-	**-**

GRAP 109 - Accounting by Principal and Agents, became effective 1 July 2019 and read together with the Guideline on Accounting for Arrangements undertaken in terms of the National Housing Programme, the municipality needs to account for the housing in terms of GRAP 11 - Construction contracts.

See note 19 for more details.

Figures in Rand	2021	2020
29. Public contributions and donations		
Public contributions non-cash	18,757,257	3,564,771
Nature conservation board	-	165,000
Public contributions cash	5,161,878	-
	23,919,135	**3,729,771**
Reconciliation of conditional contributions		
Balance unspent at beginning of year	20,086,504	186,659
Current year receipts	18,757,257	23,629,771
Conditions met - transferred to revenue	(23,919,134)	(3,729,926)
	14,924,627	**20,086,504**
Conditions still to be met - remain liabilities (see note 16)		
30. Employee related costs		
Basic	254,435,053	233,862,004
Bonus	19,229,224	19,184,474
Medical aid - company contributions	13,950,618	13,140,746
UIF	2,133,614	2,036,909
WCA	1,845,225	1,797,827
Leave pay provision charge	2,056,772	6,203,390
Bargaining council	129,556	125,344
Group life	2,463,167	1,589,592
Retirement benefits	60,861,433	26,878,903
Overtime payments	30,532,362	28,522,586
Long-service awards	3,047,009	4,854,782
Acting allowances	2,131,190	1,988,708
Car allowance	13,032,273	12,337,975
Housing benefits and allowances	2,741,017	2,507,011
Cellphone allowances	2,149,956	2,128,312
Scarcity allowances	3,121,005	2,918,916
Standby allowances	11,805,653	10,764,770
Sundry allowances	173,475	161,392
	425,838,602	**371,003,641**
Remuneration of municipal manager		
Annual Remuneration	1,456,172	1,392,820
Car Allowance	48,000	-
Contributions to UIF, Medical and Pension Funds	154,052	337,589
Entertainment	4,000	11,974
	1,662,224	**1,742,383**
Cellphone allowance	27,540	27,540
Performance bonus	-	135,993
	27,540	**163,533**

Figures in Rand	2021	2020

30. Employee related costs (continued)

Remuneration of chief finance officer

Annual Remuneration	1,425,856	1,360,184
Car Allowance	48,000	48,000
Contributions to UIF, Medical and Pension Funds	330,904	310,350
Entertainment	6,000	6,000
	1,810,760	**1,724,534**
Cellphone allowance	24,480	24,480

Remuneration of Director: Management Services

Annual Remuneration	1,291,068	1,211,041
Car Allowance	72,000	72,000
Contributions to UIF, Medical and Pension Funds	316,093	293,820
Entertainment	6,000	6,000
Housing subsidy	11,574	10,893
	1,696,735	**1,593,754**
Cellphone allowance	25,500	27,540

Remuneration of Director: Community Services

Annual Remuneration	1,292,574	1,224,542
Car Allowance	78,000	78,000
Contributions to UIF, Medical and Pension Funds	324,291	302,403
Entertainment	12,000	8,082
Computer allowance	3,912	3,912
	1,710,777	**1,616,939**
Cellphone allowance	25,755	27,540

Remuneration of Director: Infrastructure and Planning

Annual Remuneration	1,416,504	1,351,331
Car Allowance	36,000	36,000
Contributions to UIF, Medical and Pension Funds	350,674	329,191
Entertainment	12,000	12,000
Computer allowance	4,800	4,800
	1,819,978	**1,733,322**
Cellphone allowance	27,540	27,540

Remuneration of Director: Local Economic Development

Annual Remuneration	1,497,255	1,417,855
Car Allowance	120,000	120,000
Contributions to UIF, Medical and Pension Funds	53,654	45,868
Entertainment	19,935	19,994
	1,690,844	**1,603,717**
Cellphone allowance	24,480	24,480

Figures in Rand	2021	2020

30. Employee related costs (continued)

Remuneration of Director: Protection Services

Annual Remuneration	1,461,288	1,378,298
Car Allowance	120,000	120,000
Contributions to UIF, Medical and Pension Funds	53,264	46,575
Entertainment	10,000	8,988
	1,644,552	**1,553,861**
Cellphone allowance	27,540	27,540

The senior managements' cellphone- and acting allowances and performance bonus are included in their respective line items in note 30 above.

Employee related costs for municipal staff	425,838,602	371,003,641
Employee related costs for senior management	12,035,870	11,568,510
	437,874,472	**382,572,151**

31. Remuneration of councillors

Executive Major	860,859	860,859
Deputy Executive Mayor	688,688	681,347
Mayoral Committee Members [2021: 5; 2020: 5]	3,225,848	3,268,579
Speaker	685,042	693,604
Councillors [2021: 17; 2020: 17]	4,655,982	4,670,027
Cellphone allowance	1,102,362	1,107,909
	11,218,781	**11,282,325**

32. Depreciation and amortisation

Property, plant and equipment	136,129,458	132,293,229
Intangible assets	431,011	446,610
	136,560,469	**132,739,839**

33. Impairment loss/reversal of impairments

Impairments		
Property, plant and equipment Assets were impaired during the year due to damage and redundancy. The recoverable amount of the assets were based on is its fair value less costs to sell.	1,634,549	1,834,594
Other receivables Certain receivables were impaired during the year due to being outstanding for more than 5 years and thus deemed unrecoverable.	2,017,655	-
	3,652,204	**1,834,594**
Reversal of impairments		
Other financial assets The municipality has an investment with New Republic Bank. The bank is under receivership since October 1999. Interest only accrued until 31 December 2007. Management impaired this investment from R2,631,821 to Rnil in the 2010/2011 financial year. The 10th and final dividend was received during the financial year under review.	(102,365)	-
Total impairment losses/(reversals)	**3,549,839**	**1,834,594**

Figures in Rand	2021	2020
34. Finance costs		
Current borrowings	48,805,228	46,570,200
35. Debt impairment		
Debt impairment	7,578,890	23,433,836
Debt impairment consists of the following:		
Fines impairment provision	3,146,870	9,837,630
Consumer debtors impairment provision	4,432,020	13,596,206
	7,578,890	**23,433,836**
36. Bulk purchases		
Electricity - Eskom	298,189,040	278,484,673
Electricity - Self Generation	83,041	62,993
	298,272,081	**278,547,666**
37. Contracted services		
Outsourced Services		
Animal Care	446,310	287,786
Burial Services	7,391	-
Business and Advisory	284,180	496,642
Catering Services	48,061	96,594
Clearing and Grass Cutting Services	3,041,479	1,419,486
Fire Services	174,474	445,357
Hygiene Services	376,969	366,227
Litter Picking and Street Cleaning	7,222,838	4,301,544
Meter Management	3,850,372	2,175,890
Medical Services	4,200	-
Mini Dumping Sites	12,176,764	13,416,579
Professional Staff	-	25,130
Connection/Dis-connection	510,678	373,954
Security Services	460,264	242,517
Water and Sewerage Services	55,767,266	51,747,530
Swimming Supervision	1,751,811	1,833,600
Translators, Scribes and Editors	78,204	81,891
Traffic Fines Management	844,606	1,653,003
Veterinary Services	-	10,072
Consultants and Professional Services		
Business and Advisory	10,070,308	5,902,637
Infrastructure and Planning	11,699,936	10,842,937
Laboratory Services	1,200,107	1,629,478
Legal Cost	3,303,826	4,331,071

Figures in Rand	2021	2020

37. Contracted services (continued)

Contractors		
Building	522,242	260,551
Chipping	4,763,322	4,099,313
Catering Services	84,234	222,969
Electrical	268,925	465,922
Employee Wellness	26,851	43,858
Event Promoters	84,337	356,173
First Aid	1,630	-
Fire Protection	93,011	65,843
Fire Services	1,232,668	278,439
Gardening Services	310,529	97,715
Graphic Designers	62,062	37,070
Haulage	7,689,204	7,671,728
Inspection Fees	-	7,903
Maintenance of Buildings and Facilities	8,449,102	7,271,643
Maintenance of Equipment	1,824,159	1,275,598
Maintenance of Unspecified Assets	57,679,770	45,917,229
Management of Informal Settlements	2,307,808	1,758,224
Medical Services	52,410	48,949
Pest Control and Fumigation	53,088	19,722
Photographer	3,705	7,200
Plants, Flowers and Other Decorations	5,219	7,169
Prepaid Electricity Vendors	2,322	4,130
Traffic and Street Lights	25,694	-
Transportation	140,489	151,289
Safeguard and Security	6,063,790	4,545,891
Sewerage Services	2,763,135	1,882,191
Sports and Recreation	260,140	186,507
Forestry	5,392	-
	208,095,282	**178,363,151**

Maintenance of unspecified assets consist of all other assets not included in the maintenance of property or machinery and equipment, eg. vehicles and infrastructure assets.

Figures in Rand	2021	2020

38. General expenses

Advertising	2,372,870	1,870,475
Assets expensed	1,469,335	1,597,850
Auditors remuneration	4,163,568	4,851,390
Bank charges	1,073,471	1,176,222
Cleaning	-	156
Commission paid	4,569,200	4,448,728
Computer expenses	9,405,527	8,292,308
Conferences and seminars	38,539	133,390
Construction contracts expenses	24,008,929	23,647,024
Consulting and professional fees	1,094,750	627,500
Contribution to/(from) provisions	28,547,455	4,002,206
Diesel for boilers	-	332,232
Drivers license and permits	37,493	20,211
Electricity	6,256,594	6,200,191
Entertainment	3,362	6,465
Eskom connections	-	6,188,264
Full time union representative	134,578	132,631
Hire	719,173	839,959
Insurance	3,823,559	6,648,486
Land alienation costs	12,585	2,492
Licenses	101,718	2,010
Postage and courier	1,281,779	1,066,126
Reference library	684,757	620,638
Servitudes and land surveys	12,980	8,860
Signage	73,494	29,081
Skills development levies	3,024,919	2,752,493
Subscriptions and membership fees	4,100,865	3,812,872
Telephone and fax	3,700,979	3,221,208
Title deed search fees	136,879	112,991
Training	1,621,540	1,813,233
Transport and freight	53,470	6,000
Travel - local	351,488	876,710
Uniforms	5,237,016	4,233,914
Vehicle tracking fees	543,185	220,908
Ward committee meetings	497,200	323,700
Water management charges	1,100,550	1,013,640
	110,253,807	**91,132,564**

Membership fees paid over to SALGA during the period amounted to R 4,038,581 (2020: R 3,767,999).

39. Fair value adjustments

Investment property (Fair value model)	4,762,000	12,878,000
Other financial assets		
• Other financial assets (Designated as at FV through P&L)	2,783,308	(8,988,482)
	7,545,308	**3,889,518**

40. Auditors' remuneration

Fees	4,163,568	4,851,390

Figures in Rand	2021	2020

41. Repairs and maintenance

Repairs and maintenance consists of prtions of various expenditure items.

2021	Property, plant and equipment	Investment property	Heritage assets	Total
Employee related cost	101,696,064	-	-	101,696,064
Materials	19,461,510	-	-	19,461,510
Contracted services	80,996,356	-	-	80,996,356
Other expenditure	8,746,960	-	-	8,746,960
	210,900,890	**-**	**-**	**210,900,890**

2020	Property, plant and equipment	Investment property	Heritage assets	Total
Employee related cost	96,484,394	-	-	96,484,394
Materials	18,615,101	-	-	18,615,101
Contracted services	58,167,964	-	-	58,167,964
Other expenditure	15,249,793	-	-	15,249,793
	188,517,252	**-**	**-**	**188,517,252**

42. Materials

Material and supplies	24,892,821	25,865,517
Fuel	15,215,927	13,412,728
Consumables	4,741,495	2,822,396
Other	191,888	201,439
	45,042,131	**42,302,080**

43. Cash generated from operations

Surplus	30,847,771	138,867,610
Adjustments for:		
Depreciation and amortisation	136,560,469	132,739,839
Gain/(loss) on sale of assets and liabilities	144,396	1,369,045
Fair value adjustments	(7,545,308)	(3,889,518)
Impairment deficit	3,549,839	1,834,594
Debt impairment	7,578,890	23,433,836
Bad debts written off	4,558,929	-
Movements in operating lease assets and accruals	(8,753)	13,942
Movements in retirement benefit assets and liabilities	15,755,000	(15,166,754)
Movements in provisions	28,919,736	13,108,117
Changes in working capital:		
Inventories	(652,279)	995,644
Receivables from exchange transactions	(397,618)	(23,058,493)
Receivables from non-exchange transactions	(169,162)	(11,569,538)
Payables from exchange transactions	5,184,820	37,469,673
VAT	(8,260,274)	863,896
Unspent conditional grants and receipts	(7,103,136)	21,091,996
Consumer deposits	1,256,198	972,159
	210,219,518	**319,076,048**

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2021	2020

44. Commitments

44.1 Capital commitments

Authorised capital expenditure

Expenditure approved and contracted for		
• Property, plant and equipment	54,631,765	51,554,130
Expenditure approved but not yet contracted for		
• Property, plant and equipment	220,142,782	252,184,309
Total capital commitments		
Expenditure approved and contracted for	54,631,765	51,554,130
Expenditure approved but not yet contracted for	220,142,782	252,184,309
	274,774,547	**303,738,439**

This committed expenditure relates to property, plant and equipment and will be financed by available bank facilities, retained surpluses, existing cash resources, funds internally generated, etc.

44.2 Operating lease commitments

Operating leases - as lessor (income)

Minimum lease payments due		
- within one year	4,094,522	3,155,129
- in second to fifth year inclusive	11,769,008	6,993,287
- later than five years	13,343,042	8,638,344
	29,206,572	**18,786,760**

Certain of the municipality's property is held to generate rental income. Lease agreements are non-cancellable and have terms from 3 to 99 years.

Commitments are disclosed exclusive of VAT.

45. Contingencies

Contingent liabilities

Kleynhans Family Trust vs Overstrand Municipality

The applicant filed a notice of motion in the Westen Cape High Court requesting that the municipality be ordered to ensure that the Fernkloof Estate is fully protected by electrified fencing that is designed to prevent unauthorised access to the estate.

In February 2015 the High Court found in favour of the Municipality by dismissing the claim with cost. The applicant filed an application for leave to appeal on 4 March 2015. The applicants delivered their Notice of Appeal on 4 September 2015. On 30 June 2016, our attorneys received a notice of application for the allocation of a date for the hearing of an appeal. Appellants have applied on 29 July 2016 for the allocation of a date for the appeal hearing which has been set for 1 February 2017. The court found that there was no ordinate delay or prejudice in this matter, and on this basis the application can not be dismissed. The matter will be kept in abeyance untill we receive further information on the applicants next step.

The maximum financial exposure will be R480,000 if settlement is not reached.

Figures in Rand	2021	2020

46. Related parties

Relationships

Senior management and councillors	Refer to note 30 and 31

The municipality entered into related party transactions within normal supplier and/or client relationships on terms and conditions no more or less favourable than those provided to the general public. The nature of the services provided included the provision of basic services, such as water, electricity, refuse and sanitation. The outstanding balance of these transactions amounted to R44,398 (2020: R42,046).

47. Prior-year adjustments

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

Accounting errors:

Accounting errors relating to prior periods have been identified during the 2019/2020 financial period. These errors include mathematical errors[1], misapplication of accounting policies[2], oversight or misinterpretation of facts[3] and effects of fraud[4].

Changes in classification:

The municipality reclassified its account structure to align as far as possible to the mSCOA tables issued in accordance with the Regulations on the Standard Chart of Accounts for Local Government and to bring items in line with National Treasury's budget guidelines. This necessitated further reclassification of comparative amounts as previously disclosed to those classifications aligned to the Standard Chart of Accounts.

Change in accounting policy:

GRAP 110 - Living and non-living resources became effective 1 July 2020 and lead to the municipality implementing this GRAP. All of this was done retrospectively.

Statement of financial position

2019

	As previously reported	Correction of error	Restated
Receivables from exchange transactions [3]	69,405,210	30,786	69,435,996
Receivables from non-exchange transactions [3]	53,835,762	12,441	53,848,203
VAT receivable [3]	11,212,563	34,868	11,247,431
Investment property [3]	117,432,500	(190,000)	117,242,500
Property, plant and equipment [3]	3,405,428,743	(2,838,960)	3,402,589,783
Payables from exchange transactions [3]	(97,921,876)	573,973	(97,347,903)
Provisions [3]	(113,242,881)	(14,346)	(113,257,227)
Accumulated surplus [3]	(3,528,279,208)	2,391,238	(3,525,887,970)
	(82,129,187)	**-**	**(82,129,187)**

Figures in Rand	2021	2020

47. Prior-year adjustments (continued)

2020

	As previously reported	Correction of error	Change in accounting policy	Re-classification	Restated
Inventories [3]	10,218,828	3,193	-	-	10,222,021
Receivables from exchange transactions [3]	84,316,064	(1,342,057)	-	-	82,974,007
Receivables from non-exchange transactions [3]	51,557,036	(52,649)	-	-	51,504,387
VAT receivable [3]	10,329,913	53,622	-	-	10,383,535
Investment property [3]	123,120,500	(200,000)	-	-	122,920,500
Property, plant and equipment [3]	3,488,697,558	(2,857,863)	(241,926)	-	3,485,597,769
Living resources	-	-	241,926	-	241,926
Payables from exchange transactions [3]	(134,897,255)	79,677	-	-	(134,817,578)
Provisions [3]	(116,276,417)	(1,404,755)	-	-	(117,681,172)
Accumulated surplus [3]	(3,670,476,200)	5,720,832	-	-	(3,664,755,368)
	(153,409,973)	**-**	**-**	**-**	**(153,409,973)**

Statement of financial performance

2020

	As previously reported	Correction of error	Re-classification	Restated
Property rates [3]	240,914,417	(4,824)	-	240,909,593
Service charges [3]	699,548,617	(1,369,964)	-	698,178,653
Rental income [3]	5,738,360	(2,879)	-	5,735,481
Other income [3]	139,286,576	(60,267)	-	139,226,309
Fair value adjustments [3]	3,899,518	(10,000)	-	3,889,518
Employee related costs [3]	(382,527,443)	(44,708)	-	(382,572,151)
Depreciation [3]	(132,723,138)	(2,151)	(14,550)	(132,739,839)
Impairment loss [3]	(1,817,842)	(16,752)	-	(1,834,594)
Debt impairment [3]	(23,452,590)	18,754	-	(23,433,836)
Materials [3]	(42,301,753)	(327)	-	(42,302,080)
Bulk purchases [3]	(278,484,673)	-	(62,993)	(278,547,666)
Contracted services [3]	(177,913,893)	(449,258)	-	(178,363,151)
Inventory losses/write-offs [3]	(273,228)	3,190	-	(270,038)
General expenses [3]	(89,805,148)	(1,390,409)	62,993	(91,132,564)
Gains/(loss) on sale of assets	(1,383,595)	-	14,550	(1,369,045)
Surplus for the year	**(41,295,815)**	**(3,329,595)**	**-**	**(44,625,410)**

48. Risk management and financial instruments

Financial risk management

Due to the largely non-trading nature of activities and the way in which they are financed, municipalities are not exposed to the degree of financial risk faced by business entities. Financial instruments play a much more limited role in creating or changing risks that would be typical of listed companies to which the IFRSs' mainly apply. Generally, financial assets and liabilities are generated by day-to-day operational activities and are not held to manage the risks facing the municipality in undertaking its activities.

The Finance directorate monitors and manages the financial risks relating to the operations through internal policies and procedures. These risks include interest rate risk and liquidity risk. Compliance with policies and procedures are reviewed by the internal auditors on a continuous basis and annually by the external auditors. The municipality does not enter into or trade with financial instruments for speculative purposes.

Figures in Rand	2021	2020

48. Risk management and financial instruments (continued)

Internal audit, responsible for initiating a control framework and monitoring and responding to potential risk, reports periodically to the municipality's audit committee, an independent body that monitors the effectiveness of the internal audit function.

Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

The municipality manages credit risk in its borrowing and investing activities by only dealing with well-established financial institutions of high credit standing, and by spreading its exposure over a range of such institutions in accordance with its approved investment policies. Credit risk relating to consumer debtors is managed in accordance with the municipality's credit control and debt collection policy. The municipality's credit exposure is spread over a large number and wide variety of consumers and is not concentrated in any particular sector or geographical area. Adequate provision has been made for anticipated bad and doubtful debts. Additional information relating to the analysis of consumer debtors is given in notes 13 and 14 to the financial statements.

Financial assets exposed to credit risk at year end were as follows:

Counter parties with external credit rating (Fitch's):		
Investments		
F1	410,240,607	510,242,885
F2	54,278,368	46,515,060
Counter parties without external credit rating:		
Receivables from exchange and non-exchange transactions		
Group 1	7,874,627	17,223,567
Group 3	3,239,558	3,279,141
Group 4	27,751,227	26,904,141
Consumer debtors both exchange and non-exchange transactions		
Group 1	33,881,827	31,193,115
Group 2	1,142,582	3,423,019
Group 3	1,590,920	4,348,131
Group 4	47,230,612	48,107,279
Other assets		
Group 4	-	3,887

F1 = Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments.

F2 = Good credit quality. A satisfactory capacity for timely payment of financial commitments.

F3 = Fair credit quality. The capacity for timely payment of financial commitments is adequate.

Group 1 = Speculative. Minimal capacity for timely payment of financial commitments, plus vulnerability to near term adverse changes in the financial and economic conditions.

Group 2 = Fair credit quality. The capacity for timely payment of financial commitments is adequate.

Group 3 = Good credit quality. A satisfactory capacity for timely payment of financial commitments.

Group 4 = Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments.

Figures in Rand	2021	2020

48. Risk management and financial instruments (continued)

Market risk

Interest rate risk

The municipality's interest rate risk arises from long-term borrowings. Borrowings issued at variable rates expose the municipality to cash flow interest rate risk. Borrowings issued at fixed rates expose the municipality to fair value interest rate risk. Municipality policy is to maintain approximately 60% of its borrowings in fixed rate instruments. During 2021 and 2020, the municipality's borrowings at variable rate were denominated in Rand.

The municipality limits its counterparty exposures from its money market investment operations by only dealing with well established financial institutions of high credit standing. No investment with a tenure exceeding twelve months shall be made without consultation with the councillor responsible for financial matters.

Consumer debtors comprise of a large number of ratepayers, dispersed across different industries and geographical areas. Ongoing credit evaluations are performed on the financial condition of these debtors. Consumer debtors are presented net of a provision for impairment. In the case of debtors whose accounts become in arrears, it is endeavoured to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

Interest rate risk for trade and other payables is managed by ensuring that all payments are made within 30 days of receipt of statement, as prescribed by the MFMA.

Interest rate sensitivity analysis:
Financial assets:
If the average interest rate at a given date had been 100 basis points higher, with all other variables held constant, the fair value impact on the Statement of Financial Performance would have been R 455,813 (2020: R 379,557) with the opposite effect if the interest rate had been 100 basis points lower.

Financial liabilities:
If the average interest rate at a given date had been 100 basis points higher, with all other variables held constant, the fair value impact on the Statement of Financial Performance would have been R 398 (2020: R 9,206) with the opposite effect if the interest rate had been 100 basis points lower.

Cash flow interest rate risk

Financial instrument	Current interest rate	Due in less than a year	Due in one to two years	Due in two to five years	Due after five years	Total
Trade and other receivables - normal credit terms	11.00 %	57,281,237	26,564,705	-	-	83,845,942
Cash in current banking institutions	3.10 %	612,704,323	-	-	18,280	612,722,603
Fixed interest rate instruments	10.21 %	102,291,398	90,553,437	333,051,271	181,806,051	707,702,157

49. Events after the reporting date

There were no events after reporting date.

50. Unauthorised expenditure

Overspending of the total amount per vote appropriated in the municipality's approved budget

Directorate: Council	8,335,090	-
Directorate: Infrastructure and Planning	5,918,718	-
	14,253,808	**-**

Unauthorised expenditure awaiting authorisation.

Directorate: Council budget was overspent due to increased contributions to post retirement benefits.

Figures in Rand	2021	2020

50. Unauthorised expenditure (continued)

Directorate: Infrastructure & Planning budget was overspent due to the adjustment of the provision for the rehabilitation of landfill sites.

The total approved budget was not overspent.

51. Fruitless and wasteful expenditure

Opening balance as previously reported	521	-
Opening balance as restated	**521**	**-**
Invoice paid in excess of quote	-	521
Less: Amounts recoverable - current	(521)	-
Closing balance	**-**	**521**

Amounts written-off

During the reporting period, no amounts were written off.

Amount of R521 was recovered from the supplier.

52. Irregular expenditure

Opening balance as previously reported	3,531,771	3,547,795
Opening balance as restated	**3,531,771**	**3,547,795**
Procuring goods and services without following the official procurement process - current	87,189	107,193
Procuring goods and services without following the official procurement process - prior period	318,316	1,893,955
Non-compliance with Municipal Supply Chain Regulation 32	-	4,469,051
Procuring legal services through a deviation process	783,026	1,012,089
Procuring advertising services through a deviation process	262,379	496,831
Less: Amount written off - current	(810,759)	(7,924,812)
Less: Amount written off - prior period	(3,458,894)	(69,820)
Less: Investigation concluded that no irregular expenditure occurred - prior period	(302,316)	(511)
Less: Amounts condoned by Accounting Officer - Current year	(58,248)	-
Less: Amounts condoned by Accounting Officer - Prior year	(88,878)	-
Closing balance	**263,586**	**3,531,771**

Cases under investigation

Investigations are still in progress regarding 2 cases (2020: 10) which are all related to non-compliance with procurement process requirements.

Amounts written-off

The amounts written off was certified as irrecoverable and written off by council on 29 July 2021.

53. Actual operating expenditure versus budgeted operating expenditure

Refer to Appendix E(1) and the Statement of comparison of budget and actual amounts for the comparison of actual operating expenditure versus budgeted expenditure.

54. Actual capital expenditure versus budgeted capital expenditure

Refer to Appendix E(2) for the comparison of actual capital expenditure versus budgeted expenditure.

Figures in Rand	2021	2020

55. Deviation from supply chain management regulations

Paragraph 12(1)(d)(i) of Government gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the council and includes a note to the unaudited annual financial statements.

SCM Policy	Description		
Clause 36(1)(a)(i)	Emergency	5,544,149	15,020,704
Clause 36(1)(a)(ii)	Available from single provider only	1,517,897	27,523,846
Clause 36(1)(a)(v)	Impractical or impossible to follow the normal procurement process	23,669,975	51,868,529
		30,732,021	**94,413,079**

The detailed deviations are available for inspection in the monthly, quarterly and annual reports tabled in council.

56. Segment information

General information

Identification of segments

The municipality organises financial information for budgeting purposes on the basis of four major functional areas: energy sources, water management, waste management and waste water management. The segments were organised around the type of service delivered to market. Management uses these same segments for determining strategic objectives.

Information reported about these segments is used by management as a basis for evaluating the segments' performances and for making decisions about the allocation of resources. The disclosure of information about these segments is also considered appropriate for external reporting purposes.

Aggregated segments

The municipality does not aggregate any other municipal activities into a general reportable segment.

Types of goods and/or services by segment

These reportable segments as well as the goods and/or services for each segment are set out below:

Reportable segment	Goods and/or services
Energy sources	Electricity
Water management	Water
Waste water management	Sewerage and sanitation
Waste management	Refuse removal

56. Segment information (continued)

Segment surplus or deficit, assets and liabilities

2021

	Energy sources	Water management	Waste water management	Waste management	Reconciling item	Total
Revenue						
Revenue from non-exchange transactions						
Government grants and subsidies	37,660,837	21,307,823	30,186,100	17,229,468	71,729,995	178,114,223
Public contributions	-	-	-	5,161,877	18,757,258	23,919,135
Property rates	-	-	-	-	261,222,295	261,222,295
Fines, penalties and forfeits	112,007	28,848	-	-	954,448	1,095,303
Revenue from exchange transactions						
Service charges	441,842,446	131,054,149	87,090,602	72,198,343	1,011,060	733,196,600
Other income	2,079,542	724,395	710,352	67,089	94,936,316	98,517,694
Agency services	-	-	-	-	6,164,311	6,164,311
Licenses and permits	-	-	-	-	2,227,048	2,227,048
Rental	-	-	-	-	5,033,601	5,033,601
Fair value adjustments	-	-	-	-	7,545,308	7,545,308
Interest received	-	-	-	-	34,748,197	34,748,197
Total segment revenue	**481,694,832**	**153,115,215**	**117,987,054**	**94,656,777**	**504,329,837**	**1,351,783,715**
Expenditure						
Employee related costs	25,142,855	13,172,019	23,112,679	31,569,232	344,877,687	437,874,472
Remuneration of councillors	-	-	-	-	11,218,781	11,218,781
Depreciation	26,411,519	28,380,508	24,773,242	2,853,646	54,141,554	136,560,469
Finance charges	15,900,987	19,525,659	11,517,785	319,752	1,541,045	48,805,228
Bulk purchases	298,272,081	-	-	-	-	298,272,081
Contracted services	3,747,410	51,071,855	28,002,767	28,312,494	96,960,756	208,095,282
Materials	7,759,572	3,048,286	5,692,379	3,623,643	24,918,251	45,042,131
Transfers and subsidies paid	-	-	-	-	8,709,878	8,709,878
Bad debts written off	-	-	-	-	4,558,929	4,558,929
Debt impairment	832,979	329,708	778,701	319,090	5,318,412	7,578,890
Impairment loss	438,010	107	-	22	3,111,700	3,549,839
Loss on disposal of assets	-	-	-	-	144,396	144,396
Other expenditure (including leases and inventory write-offs)	944,515	5,026,018	1,907,137	29,225,328	73,422,568	110,525,566
Total segment expenditure	**379,449,928**	**120,554,160**	**95,784,690**	**96,223,207**	**628,923,957**	**1,320,935,942**
Entity's surplus/(deficit) for the period						**30,847,773**

Notes to the Unaudited Annual Financial Statements

Figures in Rand

56. Segment information (continued)

	Energy sources	Water management	Waste water management	Waste management	Reconciling item
Other information					
Capital expenditure	10,436,193	35,573,766	57,190,343	18,365,157	133,234,727

Measurement of segment surplus or deficit, assets and liabilities

Basis of accounting for transactions between reportable segments

The accounting policies of the segments are the same as those described in the summary of significant accounting policies.

Information about geographical areas

Management monitors performance geographically, but does not have reliable seperate financial information for decision making purposes, as the municipality's geographical areas of operation is seen as a single geographical area when deciding how to allocate resources.

57. Accounting by principals and agents

The municipality is a party to a principal-agent arrangement(s).

Entity as agent

The municipality entered into an arrangement with the Department of Transport and Public Works to collect revenue in respect of the registration and licencing of motor vehicles.

The municipality has assessed the criteria set out in GRAP 109 par 25 against the arrangement entered into and concluded that the municipality is an agent in terms of the arrangement.

At reporting date the municipality had a debtor for the vehicle registration to the amount of R291,608 (2020: R119,525).

Revenue recognised as agency fees R6,164,311 (2020: R7,376,030).

Reconciliation of the carrying amount of the receivable:		
Opening balance	119,525	13,587
Revenue received	(27,691,999)	(22,056,631)
Payments made to the department	27,864,083	22,162,569
	291,609	**119,525**

Entity as principal

The municipality has a service provider ONTEC Systems (Pty) Ltd (2020: ONTEC Systems (Pty) Ltd) who acts as agent for the municipality with the sale of prepaid electricity. All payments are received directly by the municipality and the service provider invoices the municipality for commission payable. No penalties are payable if the contract with the agent is terminated.

The municipality has assessed the criteria set out in GRAP 109 par 25 against the arrangement entered into and concluded that the municipality is a principal in terms of the arrangement.

At reporting date the municipality had a payable for the ONTEC pre-paid to the amount of R559,452 (2020: R342,953 (debtor)).

Commission paid to agent R3,811,707 (2020: R3,334,688).

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2021	2020

58. B-BBEE Performance

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

59. Multi-employer retirement benefit information

Overstrand Municipality makes provision for post-retirement benefits to eligible councillors and employees, who belong to different pension schemes.

One councillor belongs to the Pension Fund for Municipal Councillors.

Employees belong to a variety of approved Pension and Provident Funds as described below.

These funds are governed by the Pension Funds Act and include both defined benefit and defined contribution schemes.

All of these afore-mentioned funds are multi-employer plans and are subject to either a tri-annual, bi-annual or annual actuarial valuation, details which are provided below.

The only obligation of the municipality with respect to the retirement benefit plans is to make the specified contributions. Where councillors / employees leave the plans prior to full vesting of the contributions, the contributions payable by the municipality are reduced by the amount of forfeited contributions.

The total expense recognised in the Statement of Financial Performance of R60.9 million (2020: R26.9 million) represents contributions payable to these plans by the municipality at rates specified in the rules of the plans. These contributions have been expensed.

DEFINED BENEFIT SCHEMES

LA Retirement Fund:

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 30 June 2020. The scheme both operates a defined benefit and defined contribution scheme.

Defined Benefit Scheme:

The contribution rate payable under the defined benefit section is 27%, 9% by the members and 18% (up to 31 January 2012) and 23.06% (from 1 February 2012) by their councils. The actuarial valuation report at 30 June 2020 disclosed an actuarial valuation amounting to R1.421 billion (2019: R1.56 billion), with a net accumulated surplus of R0 million (2019: R55.502 million), with a funding level of 100.0% (2019: 103.5%).

Defined Contribution Scheme:

The actuarial valuation report at 30 June 2020 indicated that the defined contribution scheme of the fund is in a sound financial position, with a assets amounting to R1.892 billion (2019: R1.960 billion), net investment reserve of R0 million (2019: R0 million) and a funding level of 100.0% (2019: 100.0%).

South African Local Authorities Pension Fund (SALA):

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 1 July 2018.

The statutory valuation performed as at 1 July 2018 revealed that the assets of the fund amounted to R14.299 billion (2015 : R13.231 billion), with funding levels of 96% (2015 : 100%). The contribution rate paid by members was 9% and by Council 18% and is sufficient to fund the benefits accruing from the fund in the future. The next statutory valuation of the Fund is due on 1 July 2019.

DEFINED CONTRIBUTION SCHEMES

Consolidated Retirement Fund for Local Government:

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 30 June 2020.

Figures in Rand	2021	2020

59. Multi-employer retirement benefit information (continued)

The statutory valuation performed as at 30 June 2020 revealed that the assets of the fund amounted to R28.560 billion (2019 : R26.128 billion), with funding levels of 100.5% and 132.2% (2019 : 100.3% and 124.9%) for the Share Account and the Pensions Account respectively. The contribution rate paid by the members (8%) and the municipalities (19%) is sufficient to fund the benefits accruing from the fund in the future.

Municipal Councillors Pension Fund:

The scheme is subject to an actuarial valuation every three years. The last statutory valuation was performed as at 30 June 2018.

The statutory valuation performed as at 30 June 2018 revealed that the assets of the fund amounted to R1.798 billion (2017 : R1.481 billion) with funding levels of 103.26% (2017 : 101.31%). The contribution rate paid by the members (13.75%) and the municipalities (15.00%) is sufficient to fund the benefits accruing from the fund in the future.

The Municipal Workers Retirement Fund (Previously South African Municipal Workers Union National Provident Fund):

The last statutory valuation was performed as at 30 June 2017.

The statutory valuation performed as at 30 June 2017 revealed that the assets of the fund amounted to R7.721 billion (2014 : R6.574 billion) with funding levels of 102.0% (2014 : 111.7%). The contribution rate paid by the members not less than 7.50% and Council not less than 18.00% is sufficient to fund the benefits accruing from the fund in the future. Newer information could not be obtained as the fund only releases information on payment.

60. Awards to close family members of persons in service of the state

Refer to pages 78 - 79 for detail relating to awards made to close family members of persons in the service of the state for the year ended 30 June 2021.

61. Distribution losses

Water		
Technical losses		
Rand value	177,239	239,696
No. of units (Kl)	134,146	203,612
% loss	1.82	2.87
Non-technical losses		
Rand value	2,438,769	2,189,013
No. of units (Kl)	1,943,166	1,632,489
% loss	26.43	23.04

Non-technical water losses to the amount of R2,438,769 (26.43%) (2020: R2,189,013 (23.04%)) were incurred as a result of unmetered connections, ageing pipeline infrastructure, burst pipes, old reticulation networks and other leakages. Technical water losses to the amount of R177,239 (1.82%) (2020: R239,696 (2.87%)).

Electricity		
Technical losses		
Rand value	11,665,538	10,896,351
No. of units (kWh)	12,828,633	12,697,745
% loss	5.00	5.00

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2021	2020

61. Distribution losses (continued)

Non-technical losses		
Rand value	5,480,027	2,214,732
No. of units (kWh)	6,026,405	2,580,874
% loss	2.35	1.02

Electricity losses to the amount of R11,665,538 (5.00%) (2020: R10,896,351 (5.00%)) were incurred as a result of technical losses caused by the nature of electricity and the manner of its distribution, via the network, status/condition and age of the network, weather conditions and load on the system as well as non-technical losses, e.g. theft and vandalism, to the amount of R5,480,027 (2.35%) (2020: R2,214,732 (1.02%)).

62. Budget variances

Material variances between budget and actual amounts

Changes from the approved budget to the final budget

The changes between the approved and final budget are a consequence of changes in the overall budget parameters.

Explanations for variances greater than 10% between budget and actual figures

Statement of Comparison of Budget and Actual Amounts

Revenue:

Rental of facilities - (35.53%) - Less income received due to exemptions given and COVID-19.

Interest received – 11.91% - Slower Capital Budget implementation, increased interest on outstanding consumer debtors and more cash available for investing.

Public contributions - 146.98% - Budgeting subject to impracticalities for the determination of the outcome in advance.

Fines, Penalties and Forfeits – (96.30%) – More older fines issued were written off and reduced than anticipated.

Expenditure:

Impairment Loss/Reversal of Impairments - 100% - The budget format does not provide a separate item for impairment loss as it is budgeted together with depreciation, but shown separate in the financial statements.

Debt impairment - (71.14%) - More older fines issued were written off and reduced than anticipated and therefore less impairment provided.

Bad debts written off - 100% - Fines service provider dry run ended 30 June 2021 and the left over fines due was deemed irrecoverable.

Lease rentals on operating leases - (35.97%) - Reduced expenditure due to the termination/expiration of certain leases.

Other revenue and costs:

Loss on disposal of assets – (1062.64%) - Budgeting subject to impracticalities for the determination of the outcome in advance.

Fair value adjustments – (28.14%) - Budgeting subject to impracticalities for the determination of the outcome in advance.

Inventory losses and write-downs – 100% - Budgeting subject to impracticalities for the determination of the outcome in advance.

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2021	2020

62. Budget variances (continued)

Statement of financial position:

Inventory – 33.50% – Budgeting subject to impracticalities for the determination of the outcome in advance.

Receivables from exchange, receivables from non-exchange, consumer debtors, operating leases and VAT – 17.39% (in total) - The budget template does not provide for detail splitting of the various types of receivables therefore it is shown as one line item in the budget, but separate line items in the financial statements. The financial statements does not show consumer debtors seperately like the budget template. All these items need to be seen as a whole to determine the actual variance. The major influence on this variance relates to the raising of a debtor for pre-payment of expenditure, VAT receivable and the consumer debtors collection decreased due to the debt relief given during the National lockdown period.

Cash and cash equivalent – 11.38% - The major influence on this variance relates to unspent loans and grants received during the year and savings on expenditure.

Intangible assets – 89.21% - Expenditure higher than estimated.

Living resources – 100% - Implementation of GRAP 110, Living and non-living resources, that became effective 1 July 2020.

Unspent conditional grants – 100% - Budgeting subject to impracticalities for the determination of the outcome in advance.

Payables from exchange transactions – 41.48% - The major influence on this variance relates to trade creditors increase at year-end (Creditor payments made after year-end towards 2020/2021 expenditure).

Consumer deposits – (31.94%) - Budgeting subject to impracticalities for the determination of the outcome in advance.

Employee benefit obligation and provisions (short term portion) – 41.66% - The budget template does not provide for detail splitting of the various types of provisions therefore it is shown as one line item in the budget, but separate line items in the financial statements. These items need to be seen as a whole to determine the actual variance. The major influence on this variance relates to increase in land fill sites provision.

Cash flow statement:

Interest income – 11.91% - Slower Capital Budget implementation, increased interest on outstanding debtors and more cash available for investing.

Proceeds on sale of assets (PPE, Investment property, heritage and intangible assets) - (100.0%) - The budget does not provide a separate item for the proceeds of other types of assets and therefore it is included with the proceeds of property, plant and equipment, if any. These items need to be seen as a whole to determine the actual variance. Budgeting is subject to impracticalities for the determination of the outcome in advance.

Movement in other assets – (62.01%) - The sportclub loans has been redeemed during the year.

Additions of living resources – 100% - Implementation of GRAP 110, Living and non-living resources, that became effective 1 July 2020.

NOTE 60 (CONTINUED)

AWARDS TO CLOSE FAMILY MEMBERS OF PERSONS IN THE SERVICE OF THE STATE IN EXCESS OF R2 000 IN TERMS OF PARAGRAPH 45 OF THE POLICY FOR THE PERIOD ENDING 30 JUNE 2021

No.	Creditor Name	Relationship	Person In The Service Of The State	Capacity	2020/2021	2019/2020
1	A2 Loodgieters CC	Spouse	Beatrix Magdalena Nel	Prison Warden (Department of Correctional Services)	-	110,214.36
2	Altimax (Pty) Ltd	Spouse	Martha M De Kock	IT Network Engineer (State Information Technology Agency)	-	182,160.00
3	Appel VM (Virgil Appel)	Spouse	Delicia Appel	Marketing & Communications Officer (SANBI)	127,660.00	133,650.00
4	Arendse RW	Spouse	Esmarilda Arendse	Teacher (Department of Education)	596,744.20	523,339.68
5	Aurecon South Africa (Pty) Ltd	Spouse	WZ Erasmus	Manager (Cape Nature)	-	2,300,979.83
6	Bakone Steel Manufacturing	Spouse	Busang Phala	Snr Business Administrator (Construction Industry Development Board)	-	1,662,387.68
7	B And B Traders (Pty) Ltd	Partner	Bernard Fortuin	Housing Administrator (Overstrand Municipality)	161,541.30	4,490.00
8	Bergstan South Africa Consulting And Development Engineers (Pty) Ltd	Spouse	Jacqueline Rene Beukes	Social Worker (Department of Social Development)	712,946.47	110,873.34
9	Boland Valuers CC	Spouse	Ester Groenewald	Part time Councillor (Stellenbosch Municipality)	292,790.87	393,828.79
10	Booker E (Crazee Design & Printing)	SPOUSE	JURITA BOOKER	Senior Clerk (Overstrand Municipality)	6,670.00	-
11	Conlog (Pty) Ltd	Spouse	Mrs N Moodley	Director: Informatrics - GIS (Department of Health)	-	28,830.50
12	De Villiers D	Parent	Seulene De Villiers	Library Assistant (Overstrand Municipality)	68,500.00	104,970.00
13	Du Plessis AA (Angies Catering)	Parent	Bronwyn Du Plessis	Temp LED (Overstrand Municipality)	-	3,380.00
14	Engelbrecht And Scorgie Architectural Offices	Spouse	Carlow Engelbrecht	ICT Administrator (Overstrand Municipality)	1,392,146.36	1,293,845.08
15	Eyona Khoza Trading (Pty) Ltd	Spouse	Ronald Williams	Prison Warden (Department of Correctional Services)	-	6,405.50
16	Fairbridges Wertheim Becker Attorneys	Brother	Shaheed Hofmeester	Teacher (Department of Education)	2,440,973.01	38,589,207.37
17	Greater Overberg Fire Protection Association	Child	Dr Pam Albertyn	WoW Teams (National Parks)	19,382.10	19,382.10
18	Greenro Solutions (Pty) Ltd	SPOUSE	NANDIPHA THABENG	Forensic Analyst (South African Police Service)	1,282,305.32	-
19	Healthands (Pty) Ltd	Spouse	Leana Louw	Principle Clerk (Overstrand Municipality)	308,000.00	606,900.00
20	Heneke EA (Eleanor'S Catering Service)	Brother	Lionel Heneke	Paramedic (Western Cape Dept of Health)	-	21,495.00
21	Ikapa Reticulation & Flow	Spouse	Sophia Frances Anita Davids	Teacher (Department of Education)	4,792,104.55	5,117,210.33
22	Jordaan BJ	Spouse	Merle Jordaan	Teacher (Department of Education)	-	11,400.00
23	JPCE (Pty) Ltd	Spouse	Johan Adriaan Minnie	Head: Operations Centre (City of Cape Town)	2,731,518.38	2,447,632.70
24	Karelse G (Glenwan Karelse Cleaning Services)	Brother	Willie Karelse	Truck driver (Overstrand Municipality)	-	80,300.00
25	Klf Services And Suppliers (Pty) Ltd	Spouse	Imogene Bridgette Figaji	Control Room Officer (Overstrand Municipality)	-	192,632.35
26	Main En Sea Glades Eiendomme CC	Spouse	Carlow Engelbrecht	ICT Administrator (Overstrand Municipality)	-	50,184.91
27	Masiqhame Trading 77 CC	Child	Simphiwe Gxilishe	Teacher (Department of Education)	30,444.65	29,952.55
28	Massamatic (Pty) Ltd	Inlaw	Michelle Barnard	Deputy Director: Radio Graphic Services (Department of Health)	-	49,723.70
29	Maxitec CC	Spouse	Riana Steenekamp	Media Liaison Officer (Overstrand Municipality)	229,600.00	243,266.50
30	NCC Environment Services	Spouse	Chande Rhoda	Head: Invasive Species (City of Cape Town)	185,380.02	137,809.10
31	Ncuthu and Son (Pty) Ltd	Spouse	Nozibele Victoria Batha	General Assistant: Cleaning (Overstrand Municipality)	5,000.00	-
32	Nedbank	Brother	MM Matoqane	Project Manager	Rates based	Rates based
		Spouse	B Radebe	Director		
33	Neil Lyners And Associates (Rf) (Pty) Ltd	Brother	Hilary Gustav Lyners	Chief Engineer (Western Cape Provincial Government)	11,782,401.91	2,028,612.97
34	Nxinxis Services (Pty) Ltd	Spouse	Xolani Gqoli	Sergeant (South African Police Service)	45,395.00	89,150.00
35	Olivier MK (DJ Magic)	Parent	Lowies Adonis	Transfer Station Attendant (Overstrand Municipality)	19,800.00	35,850.00
36	Pj Bookbinders	Child	Simone Barnes	Org. Development Practitioner (Department of The Premier)	-	26,461.50
37	Premises	Spouse	Charlotte Hector	Quality Accessor (NHBRC)	-	10,275.13
38	Piston Power Chemicals CC	Spouse	Naoira Andhee	Teacher (Department of Education)	178,360.78	172,903.14
39	Prestine Coastal Projects (Pty) Ltd	Spouse	Jemaine Alecia Theunissen	Teacher (Department of Education)	16,300.00	-
40	Quintessential Security CC	Spouse	Hanlie Van Tonder	Manager: Council Support Services (Overstrand Municipality)	-	24,500.00

NOTE 60 (CONTINUED)

AWARDS TO CLOSE FAMILY MEMBERS OF PERSONS IN THE SERVICE OF THE STATE IN EXCESS OF R2 000 IN TERMS OF PARAGRAPH 45 OF THE POLICY FOR THE PERIOD ENDING 30 JUNE 2021

41	Red Ant Security Relocation & Eviction Services (Pty) Ltd	Spouse	Noxolo Lesiela	Organisational Design & Development Practitioner (Mogale City Local Municipality)	3,284,680.08	2,572,769.34
42	RLA Services (Pty) Ltd	Spouse	Romano Arendse	Machine Operator (Overstrand Municipality)	1,980.00	27,800.00
43	Salemax 135 CC	Child	Lane Bothma	Medical Practitioner (Department of Health)	98,727.50	-
44	Sound Works Hermanus (Pty) Ltd	Parent	JD Mitchell	Foreman (Theewaterskloof Municipality)	8,840.00	-
45	Spectrum Utility Management (Pty) Ltd	Spouse	Agnes Majele	Database Officer (Eskom)	215,239.75	-
46	Story Team (Pty) Ltd	Spouse	Bertram Loriston	Director: Examination Administration (Department of Education)	241,775.10	-
47	Spandiel HM (Henry Moses Spandiel Projects)	Spouse	EC Spandiel	Teacher (Western Cape Dept of Education)	-	1,086,691.32
48	Technology Corporate Management (Pty) Ltd	Child	Zeth Malele	Manager: Marketing (Brand South Africa)	-	4,784.00
49	TSCH International Holdings (Pty) Ltd	Spouse	Eugene Hlongwane	Manager: Solid Waste Management (City of Cape Town	1,236,641.50	981,499.01
50	Uylenvlei Retreat	Spouse	Ms JP Van Deventer	Teacher (Department of Education)	-	25,130.00
51	WAB Printmedia (Pty) Ltd	Spouse	Adeline Brink	Manager: Corporate Services-Drakenstein Muni.	46,057.50	25,737.00
52	Williams ME (Four Helps Enterprise)	Spouse	Stephen Williams	Clerk: Operational (Overstrand Municipality)	271,748.61	243,188.70
53	Zutari (Pty) Ltd	Spouse	WZ Erasmus	Manager (Cape Nature)	1,768,602.33	-
54	AMANDLAGCF CONSTRUCTION CC	INLAW	JOHN EMANUEL JACOBS	Principal Inspector (National Government Employment & Labour)	8,905,632.92	-
		SISTER	UNITA FRAZENBURG	Registrar of Deeds (National Government Deeds Office)		
		BROTHER	EBEN FRAZENBURG	Teacher (Department of Education)		
		SISTER	JAQUELINE FRAZENBURG	Teacher (Department of Education)		
		BROTHER	BRYAN FRAZENBURG	Municipal Prosecutor - Traffic Department (City of Cape Town)		
55	Gibb (Pty) Ltd	Spouse	Alan Moon	Head of Business Continuity (City of Cape Town	7,772,748.00	4,571,638.51
		Spouse	Sonnika Cilliers	Teacher (Western Cape Dept of Education)		
		Spouse	Nokuthula Mkhize	Accounting Clerk (Department of Water Affairs)		
		Parent	Irma Brink	Teacher (Free State Dept of Education)		
		Spouse	Nkosinathi Mzayia	Prison Warden (Department of Correction Services)		
		Spouse	Jacqueline Gooch	Head of Department (Department of Transport)		
		Spouse	Unathi Lekonyana	Deputy Director: Grant Monitoring (National Treasury)		
		Spouse	Rajiv Beharie	Senior Engineer (ESKOM)		
		Spouse	K Naidoo	Head of Department (Department of Education)		
56	COTTON4U4EVER (Pty) Ltd	Spouse	De Wet Nel	Manager: Operational Services (Overstrand Municipality)	9,649,285.46	-
57	Julian Andre Bouwers	Spouse	VM Bouwers	Cashier/Clerk (Overstrand Municipality)	135,000.00	-
58	David Solomon Fisher	Spouse	C Fisher	senior Clerk/ Cashier Client Cervices (Overstrand Municipality)	150,000.00	-
					61,212,923.67	**66,383,441.99**

Schedule of external loans as at 30 June 2021

	Loan Number	Redeemable	Balance at Tuesday, 30 June 2020 Rand	Received during the period Rand	Redeemed written off during the period Rand	Balance at Wednesday, 30 June 2021 Rand
Development Bank of South Africa						
DBSA @ 8.992%	13761/101	2020	130,373	-	130,373	-
DBSA @ 9.860%	102169/1	2022	3,897,964	-	1,855,263	2,042,701
DBSA @ 10.920%	103946/1	2026	24,000,000	-	4,000,000	20,000,000
DBSA @ 10.600%	103946/2	2026	100,000,000	-	-	100,000,000
DBSA @ 11.833%	61007348	2030	25,862,870	-	1,344,771	24,518,099
DBSA @ 10.728%	61007381	2030	26,149,307	-	1,443,553	24,705,754
DBSA @ 10.205%	61007382	2030	26,981,955	-	1,531,995	25,449,960
DBSA @ 9.240%	61007559	2029	50,557,280	-	3,810,020	46,747,260
DBSA @ 9.994%	61007575	2029	54,000,000	-	3,981,960	50,018,040
DBSA @ 9.587%	61007576	2029	-	54,000,000	1,126,775	52,873,225
			311,579,749	**54,000,000**	**19,224,710**	**346,355,039**
Annuity loans						
INCA @ 10.090%		2022	14,309,045	-	6,801,635	7,507,410
ABSA @ 10.440%	4073054262	2024	17,090,140	-	3,640,390	13,449,750
ABSA @ 10.820%	4073923493	2024	18,195,544	-	3,857,178	14,338,366
ABSA @ 10.380%	0387230981	2024	32,642,897	-	6,027,581	26,615,316
ABSA @ 9.110%	0387230982	2028	21,921,110	-	1,965,440	19,955,670
ABSA @ 10.940%	0387230984	2029	30,850,759	-	2,157,187	28,693,572
ABSA @ 9.690%	0387230985	2021	261,015	-	261,015	-
ABSA @ 9.950%	0387230986	2030	28,243,272	-	1,762,983	26,480,289
ABSA @ 9.200%	0387230987	2022	1,839,472	-	878,136	961,336
			165,353,254	**-**	**27,351,545**	**138,001,709**
Total external loans						
Development Bank of South Africa			311,579,749	54,000,000	19,224,710	346,355,039
Annuity loans			165,353,254	-	27,351,545	138,001,709
			476,933,003	**54,000,000**	**46,576,255**	**484,356,748**

Overstrand Municipality
Appendix B
June 2021

Analysis of property, plant and equipment as at 30 June 2021

	Cost/Revaluation							Accumulated depreciation						
	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Revaluations Rand	Fair value Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Land and buildings														
Land (Separate for AFS purposes)	409,995,646	3,765,185	(1,000,242)	(1,801,098)	-	-	**410,959,491**	(425,208)	-	-	-	-	**(425,208)**	410,534,283
Buildings (Separate for AFS purposes)	151,806,734	-	-	-	-	-	**151,806,734**	(64,500,011)	-	-	(3,627,965)	-	**(68,127,976)**	83,678,758
	561,802,380	**3,765,185**	**(1,000,242)**	**(1,801,098)**	**-**	**-**	562,766,225	**(64,925,219)**	**-**	**-**	**(3,627,965)**	**-**	**(68,553,184)**	**494,213,041**
Infrastructure														
Roads, Pavements & Bridges	1,581,938,515	70,332,323	-	-	-	-	**1,652,270,838**	(525,811,525)	-	-	(34,090,477)	-	**(559,902,002)**	1,092,368,836
Storm water	327,760,986	26,677,000	-	-	-	-	**354,437,986**	(113,694,113)	-	-	(6,780,531)	-	**(120,474,644)**	233,963,342
Electricity	1,074,023,154	10,436,193	(1,081,908)	-	-	-	**1,083,377,439**	(553,850,130)	1,081,908	-	(26,240,724)	(436,197)	**(579,445,143)**	503,932,296
Water purification	1,084,877,933	35,573,765	-	-	-	-	**1,120,451,698**	(610,358,449)	-	-	(28,367,359)	-	**(638,725,808)**	481,725,890
Sewerage purification	717,315,541	30,513,335	-	-	-	-	**747,828,876**	(319,008,568)	-	-	(17,989,382)	-	**(336,997,950)**	410,830,926
Waste Management	55,526,730	18,365,158	-	-	-	-	**73,891,888**	(30,893,207)	-	-	(2,846,071)	-	**(33,739,278)**	40,152,610
	4,841,442,859	**191,897,774**	**(1,081,908)**	**-**	**-**	**-**	5,032,258,725	**(2,153,615,992)**	**1,081,908**	**-**	**(116,314,544)**	**(436,197)**	**(2,269,284,825)**	**2,762,973,900**
Community Assets														
Other	343,970,402	29,844,182	-	-	-	-	**373,814,584**	(137,104,510)	-	-	(10,054,555)	-	**(147,159,065)**	226,655,519
	343,970,402	**29,844,182**	**-**	**-**	**-**	**-**	373,814,584	**(137,104,510)**	**-**	**-**	**(10,054,555)**	**-**	**(147,159,065)**	**226,655,519**
Heritage assets														
Other	140,178,198	-	-	-	-	-	**140,178,198**	(9,250,000)	-	-	-	-	**(9,250,000)**	130,928,198
	140,178,198	**-**	**-**	**-**	**-**	**-**	140,178,198	**(9,250,000)**	**-**	**-**	**-**	**-**	**(9,250,000)**	**130,928,198**
Other assets														
General vehicles	99,667,454	21,407,400	(1,302,832)	-	-	-	**119,772,022**	(21,593,732)	1,302,833	-	(3,287,436)	(761,285)	**(24,339,620)**	95,432,402
Plant & equipment	12,167,162	4,305,647	(643,538)	-	-	-	**15,829,271**	(6,386,609)	643,538	-	(878,915)	(340,531)	**(6,962,517)**	8,866,754
Office Equipment	27,255,978	2,888,382	(1,302,472)	-	-	-	**28,841,888**	(17,082,403)	1,302,472	-	(1,966,043)	(96,536)	**(17,842,510)**	10,999,378
	139,090,594	**28,601,429**	**(3,248,842)**	**-**	**-**	**-**	164,443,181	**(45,062,744)**	**3,248,843**	**-**	**(6,132,394)**	**(1,198,352)**	**(49,144,647)**	**115,298,534**
Total property plant and equipment														
Land and buildings	561,802,380	3,765,185	(1,000,242)	(1,801,098)	-	-	**562,766,225**	(64,925,219)	-	-	(3,627,965)	-	**(68,553,184)**	494,213,041
Infrastructure	4,841,442,859	191,897,774	(1,081,908)	-	-	-	**5,032,258,725**	(2,153,615,992)	1,081,908	-	(116,314,544)	(436,197)	**(2,269,284,825)**	2,762,973,900
Community Assets	343,970,402	29,844,182	-	-	-	-	**373,814,584**	(137,104,510)	-	-	(10,054,555)	-	**(147,159,065)**	226,655,519
Heritage assets	140,178,198	-	-	-	-	-	**140,178,198**	(9,250,000)	-	-	-	-	**(9,250,000)**	130,928,198
Other assets	139,090,594	28,601,429	(3,248,842)	-	-	-	**164,443,181**	(45,062,744)	3,248,843	-	(6,132,394)	(1,198,352)	**(49,144,647)**	115,298,534
	6,026,484,433	**254,108,570**	**(5,330,992)**	**(1,801,098)**	**-**	**-**	6,273,460,913	**(2,409,958,465)**	**4,330,751**	**-**	**(136,129,458)**	**(1,634,549)**	**2,543,391,721)**	**3,730,069,192**

Overstrand Municipality
Appendix B
June 2021

Analysis of property, plant and equipment as at 30 June 2021

	Cost/Revaluation							Accumulated depreciation						
	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Revaluations Rand	Fair value Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Living resources														
K9 unit dogs	241,926	435,391	-	-	-	**-**	**677,317**	-	-	-	-	-	**-**	677,317
	241,926	**435,391**	**-**	**-**	**-**	**-**	**677,317**	**-**	**-**	**-**	**-**	**-**	**-**	**677,317**
Intangible assets														
Computers - software & programming	10,506,296	256,221	-	-	-	**-**	**10,762,517**	(3,698,286)	-	-	(431,011)	-	**(4,129,297)**	6,633,220
Other	2,360,000	-	-	-	-	**-**	**2,360,000**	-	-	-	-	-	**-**	2,360,000
	12,866,296	**256,221**	**-**	**-**	**-**	**-**	**13,122,517**	**(3,698,286)**	**-**	**-**	**(431,011)**	**-**	**(4,129,297)**	**8,993,220**
Investment properties														
Investment property	122,920,500	-	-	(145,000)	-	**4,762,000**	**127,537,500**	-	-	-	-	-	**-**	127,537,500
	122,920,500	**-**	**-**	**(145,000)**	**-**	**4,762,000**	**127,537,500**	**-**	**-**	**-**	**-**	**-**	**-**	**127,537,500**
Total														
Land and buildings	561,802,380	3,765,185	(1,000,242)	(1,801,098)	-	**-**	**562,766,225**	(64,925,219)	-	-	(3,627,965)	-	**(68,553,184)**	494,213,041
Infrastructure	4,841,442,859	191,897,774	(1,081,908)	-	-	**-**	**5,032,258,725**	2,153,615,992)	1,081,908	-	(116,314,544)	(436,197)	**2,269,284,825)**	2,762,973,900
Community Assets	343,970,402	29,844,182	-	-	-	**-**	**373,814,584**	(137,104,510)	-	-	(10,054,555)	-	**(147,159,065)**	226,655,519
Heritage assets	140,178,198	-	-	-	-	**-**	**140,178,198**	(9,250,000)	-	-	-	-	**(9,250,000)**	130,928,198
Other assets	139,090,594	28,601,429	(3,248,842)	-	-	**-**	**164,443,181**	(45,062,744)	3,248,843	-	(6,132,394)	(1,198,352)	**(49,144,647)**	115,298,534
Living resources	241,926	435,391	-	-	-	**-**	**677,317**	-	-	-	-	-	**-**	677,317
Intangible assets	12,866,296	256,221	-	-	-	**-**	**13,122,517**	(3,698,286)	-	-	(431,011)	-	**(4,129,297)**	8,993,220
Investment properties	122,920,500	-	-	(145,000)	-	**4,762,000**	**127,537,500**	-	-	-	-	-	**-**	127,537,500
	6,162,513,155	**254,800,182**	**(5,330,992)**	**(1,946,098)**	**-**	**4,762,000**	**6,414,798,247**	**2,413,656,751)**	**4,330,751**	**-**	**(136,560,469)**	**(1,634,549)**	**2,547,521,018)**	**3,867,277,229**

Overstrand Municipality
Appendix C
June 2021

Analysis of property, plant and equipment per standard classification as at 30 June 2021

	Cost/Revaluation							Accumulated Depreciation						
	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Revaluations Rand	Fair value Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment deficit Rand	Closing Balance Rand	Carrying value Rand
Municipality														
Finance & Admin/Finance	976,857,968	32,622,835	(4,249,084)	(1,946,098)	-	**4,762,000**	**1,008,047,621**	(122,936,249)	3,248,843	-	(10,191,370)	(1,198,352)	**(131,077,128)**	876,970,493
Comm. & Social/Libraries and archives	343,970,402	29,844,183	-	-	-	**-**	**373,814,585**	(137,104,510)	-	-	(10,054,555)	-	**(147,159,065)**	226,655,520
Public Safety/Police	241,926	435,391	-	-	-	**-**	**677,317**	-	-	-	-	-	**-**	677,317
Waste Water Management/Sewerage	717,315,541	30,513,335	-	-	-	**-**	**747,828,876**	(319,008,568)	-	-	(17,989,382)	-	**(336,997,950)**	410,830,926
Road Transport/Roads	1,909,699,501	97,009,322	-	-	-	**-**	**2,006,708,823**	(639,505,638)	-	-	(40,871,008)	-	**(680,376,646)**	1,326,332,177
Water/Water Distribution	1,084,877,933	35,573,765	-	-	-	**-**	**1,120,451,698**	(610,358,449)	-	-	(28,367,359)	-	**(638,725,808)**	481,725,890
Electricity /Electricity Distribution	1,074,023,154	10,436,193	(1,081,908)	-	-	**-**	**1,083,377,439**	(553,850,130)	1,081,908	-	(26,240,724)	(436,197)	**(579,445,143)**	503,932,296
Waste Management/Refuse	55,526,730	18,365,158	-	-	-	**-**	**73,891,888**	(30,893,207)	-	-	(2,846,071)	-	**(33,739,278)**	40,152,610
	6,162,513,155	**254,800,182**	**(5,330,992)**	**(1,946,098)**	**-**	**4,762,000**	**6,414,798,247**	**2,413,656,751)**	**4,330,751**	**-**	**(136,560,469)**	**(1,634,549)**	**2,547,521,018)**	**3,867,277,229**
Total														
Municipality	6,162,513,155	254,800,182	(5,330,992)	(1,946,098)	-	**4,762,000**	**6,414,798,247**	2,413,656,751)	4,330,751	-	(136,560,469)	(1,634,549)	**2,547,521,018)**	3,867,277,229
	6,162,513,155	**254,800,182**	**(5,330,992)**	**(1,946,098)**	**-**	**4,762,000**	**6,414,798,247**	**2,413,656,751)**	**4,330,751**	**-**	**(136,560,469)**	**(1,634,549)**	**2,547,521,018)**	**3,867,277,229**

Financial Performance per standard classification for the year ended 30 June 2021

Prior Year				Current Year		
Actual Income Rand	Actual Expenditure Rand	Surplus /(Deficit) Rand		Actual Income Rand	Actual Expenditure Rand	Surplus /(Deficit) Rand
			Municipality			
30,254,349	42,943,647	(12,689,298)	Executive & Council/Mayor and Council	38,680,913	69,529,304	(30,848,391)
317,322,368	174,227,606	143,094,762	Finance & Admin/Finance	324,150,218	186,367,283	137,782,935
8,315,119	39,396,933	(31,081,814)	Planning and Development/Economic Development/Plan	11,637,557	43,395,809	(31,758,252)
8,070,907	15,215,959	(7,145,052)	Comm. & Social/Libraries and archives	8,291,004	22,121,948	(13,830,944)
104,370,276	29,347,378	75,022,898	Housing	71,890,724	30,962,520	40,928,204
32,801,110	82,675,412	(49,874,302)	Public Safety/Police	16,192,654	87,168,794	(70,976,140)
18,800,829	44,288,568	(25,487,739)	Sport and Recreation	29,089,057	52,169,388	(23,080,331)
21,236	9,901,742	(9,880,506)	Environmental Protection/Pollution Control	32,457	16,340,298	(16,307,841)
103,933,774	90,405,562	13,528,212	Waste Water Management/Sewerage	117,987,054	95,784,692	22,202,362
7,166,286	107,277,203	(100,110,917)	Road Transport/Roads	4,365,251	110,465,478	(106,100,227)
153,663,169	112,898,825	40,764,344	Water/Water Distribution	153,115,215	120,612,237	32,502,978
459,980,208	366,823,259	93,156,949	Electricity /Electricity Distribution	481,694,831	384,140,857	97,553,974
35,742	2,322,018	(2,286,276)	Internal Audit	-	2,761,163	(2,761,163)
86,662,024	71,807,771	14,854,253	Waste Management	94,656,778	96,223,208	(1,566,430)
-	2,997,908	(2,997,908)	Other	-	2,892,961	(2,892,961)
1,331,397,397	**1,192,529,791**	**138,867,606**		**1,351,783,713**	**1,320,935,940**	**30,847,773**
			Municipal Owned Entities Other charges			
96,772,672	96,772,672	-		101,998,392	101,998,392	-
96,772,672	**96,772,672**	**-**		**101,998,392**	**101,998,392**	**-**
1,331,397,397	1,192,529,791	138,867,606	Municipality	1,351,783,713	1,320,935,940	30,847,773
96,772,672	96,772,672	-	Other charges	101,998,392	101,998,392	-
1,428,170,069	**1,289,302,463**	**138,867,606**	**Total**	**1,453,782,105**	**1,422,934,332**	**30,847,773**

Actual versus Budget (Revenue and Expenditure) for the year ended 30 June 2021

	Current year 2021 Act. Bal. Rand	Current year 2021 Adjusted budget Rand	Variance Rand	Var	Explanation of Significant Variances greater than 10% versus Budget
Revenue					
Service charges	733,196,600	710,208,769	22,987,831	3.2	
Rental of facilities and equipment	5,033,601	7,807,780	(2,774,179)	(35.5)	Note 62
Agency services	6,164,311	6,412,000	(247,689)	(3.9)	
Licences and permits	2,227,048	2,385,100	(158,052)	(6.6)	
Other income - (rollup)	98,517,694	92,434,979	6,082,715	6.6	
Property rates	261,222,295	259,241,000	1,981,295	0.8	
Government grants and subsidies	178,114,223	188,001,716	(9,887,493)	(5.3)	
Public contributions	23,919,135	9,688,001	14,231,134	146.9	Note 62
Fines, penalties and forfeits	1,095,303	29,564,101	(28,468,798)	(96.3)	Note 62
Interest received - investment	34,720,147	31,049,400	3,670,747	11.8	Note 62
Interest received - other	28,049	200	27,849	13,924.5	Note 62
	1,344,238,406	1,336,793,046	7,445,360	0.6	
Expenses					
Personnel	(437,874,472)	(431,319,300)	(6,555,172)	1.5	
Remuneration of councillors	(11,218,781)	(11,896,435)	677,654	(5.7)	
Depreciation	(136,129,459)	(141,306,730)	5,177,271	(3.7)	
Amortisation	(431,011)	(569,978)	138,967	(24.4)	
Impairments	(3,549,838)	(1)	(3,549,837)	100.0	Note 62
Finance costs	(48,805,228)	(48,982,056)	176,828	(0.4)	
Debt Impairment	(7,578,890)	(26,263,461)	18,684,571	(71.1)	Note 62
Bulk purchases	(298,272,081)	(302,260,407)	3,988,326	(1.3)	
Contracted Services	(208,095,279)	(229,291,618)	21,196,339	(9.2)	
Transfers and Subsidies	(8,709,878)	(8,764,332)	54,454	(0.6)	
General Expenses	(110,253,809)	(111,388,606)	1,134,797	(1.0)	
Lease rentals on operating leases	(113,042)	(176,541)	63,499	(36.0)	Note 62
Debt written off	(4,558,929)	-	(4,558,929)	100.0	Note 62
Materials	(45,042,131)	(48,339,155)	3,297,024	(6.8)	
	(1,320,632,828)	(1,360,558,620)	39,925,792		
Other revenue and costs					
Gain or loss on disposal of assets and liabilities	(144,396)	15,000	(159,396)	(1,062.6)	Note 62
Fair value adjustments	7,545,308	10,500,001	(2,954,693)	(28.1)	Note 62
Inventories losses/write-downs	(158,717)	-	(158,717)	100.0	Note 62
	7,242,195	10,515,001	(3,272,806)		
Net surplus/ (deficit) for the year	30,847,773	(13,250,573)	44,098,346		

Budget Analysis of Capital Expenditure as at 30 June 2021

	Additions	Revised Budget	Variance	Variance	Explanation of significant variances from budget
	Rand	Rand	Rand	%	
Municipality					
Executive & Council/Mayor and Council	354,702	465,870	111,168	**24**	Savings on vehicles purchased
Planning and Development/Economic Development/Plan	8,465,779	10,371,614	1,905,835	**18**	Roll over project identified to be completed in 2021-2022
Comm. & Social/Libraries and archives	16,072,292	18,083,946	2,011,654	**11**	Roll over project identified to be completed in 2021-2022
Housing	49,598,159	42,939,891	(6,658,268)	**(16)**	Accelerated spending on housing projects was approved
Public Safety/Police	8,424,813	13,168,190	4,743,377	**36**	Roll over project identified to be completed in 2021-2022
Sport and Recreation	22,885,610	8,587,612	(14,297,998)	**(166)**	Public contributions received
Waste Water Management/Sewerage	57,190,343	69,170,050	11,979,707	**17**	Roll over project identified to be completed in 2021-2022
Road Transport/Roads	20,734,158	23,051,295	2,317,137	**10**	Roll over project identified to be completed in 2021-2022
Water/Water Distribution	35,573,766	50,035,705	14,461,939	**29**	Roll over project identified to be completed in 2021-2022
Electricity /Electricity Distribution	10,436,193	19,118,638	8,682,445	**45**	Roll over project identified to be completed in 2021-2022
Corporate Services	6,699,214	3,070,000	(3,629,214)	**(118)**	Public contributions received
Waste Management	18,365,157	22,023,569	3,658,412	**17**	Roll over project identified to be completed in 2021-2022
	254,800,186	**280,086,380**	**25,286,194**	**9**	

Overstrand Municipality
Appendix F
Disclosures of Grants and Subsidies in terms of Section 123 MFMA, 56 of 2003
June 2021

Name of Grants	Name of organ of state or municipal entity	Quarterly Receipts					Quarterly Expenditure					Grants and Subsidies delayed / withheld					Reason for delay/withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act	Reason for noncompliance
		Sep	Dec	Mar	Jun	Total	Sep	Dec	Mar	Jun		Sep	Dec	Mar	Jun	Total		Yes/ No	
FMG	NT	1,550	-	-	-	1,550	123	206	226	995	1,550	-	-	-	-	-	N/A	Yes	N/A
EPWP	NT	625	1,125	750	-	2,500	267	812	783	638	2,500	-	-	-	-	-	N/A	Yes	N/A
MIG	NT	8,010	7,332	6,276	-	21,618	4,210	9,715	5,556	9,619	29,100	-	-	-	-	-	N/A	Yes	N/A
INEP	NT	5,000	1,000	-	-	6,000	17	-	-	5,983	6,000	-	-	-	-	-	N/A	Yes	N/A
Library	PT	2,668	2,667	-	2,316	7,651	1,958	2,451	925	2,317	7,651	-	-	-	-	-	N/A	Yes	N/A
Main road subsidy	PT	-	-	145	-	145	-	-	-	145	145	-	-	-	-	-	N/A	Yes	N/A
FMCB	PT	-	-	300	-	300	-	-	375	-	375	-	-	-	-	-	N/A	Yes	N/A
Thusong centre	PT	-	-	-	-	-	-	-	-	32	32	-	-	-	-	-	N/A	Yes	N/A
Public transport non-motorised	PT	-	-	-	-	-	-	-	-	750	750	-	-	-	-	-	N/A	Yes	N/A
Establish & support of K9 unit	PT	-	-	2,200	-	2,200	-	17	588	1,033	1,638	-	-	-	-	-	N/A	Yes	N/A
CDW	PT	-	-	75	-	75	-	10	4	174	188	-	-	-	-	-	N/A	Yes	N/A
Fire serive capacity	PT	732	-	-	-	732	-	368	364	-	732	-	-	-	-	-	N/A	Yes	N/A
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
		18,585	12,124	9,746	2,316	42,771	6,575	13,579	8,821	21,686	50,661	-	-	-	-	-			

Note: A municipality should provide additional information on how a grant was spent per Vote. This excludes allocations from the Equitable Share.

OVERSTRAND MUNICIPALITY
EXTERNAL LOANS

2021/22

LOAN NR.	COMMENCEMENT DATE	CAPITAL AMOUNT	REDEMP PERIOD	REDEMP DATE	INT. RATE	CAPITAL APPROVED	Payment Date	INTEREST PAID First Payment	REDEMPTION First Payment	BALANCE	Payment Date	INTEREST PAID Second Payment	REDEMPTION Second Payment	BALANCE 30 Junie 2022	SHORT TERM CAPITAL
vote: 3 02 0400 001 0															
DBSA 102169/1 (61000461)	31/03/2007	16 996 175.65	2007/2022	30/06/2022	9.860	16 996 175.65	31Des2021	101 532.88	996 169.09	1 046 532.03	30Jun2022	51 169.97	1 046 532.03	0.00	0.00
DBSA 103946/1 (61001070)	30/03/2011	60 000 000.00	2011/2026	30/06/2026	10.920	60 000 000.00	31Des2021	1 100 975.34	2 000 000.00	18 000 000.00	30Jun2022	974 722.19	2 000 000.00	16 000 000.00	4 000 000.00
DBSA 103946/2 (61001071)	30/06/2011	100 000 000.00	2011/2026	30/06/2026	10.600	100 000 000.00	31Des2021	5 343 561.64	0.00	100 000 000.00	30Jun2022	5 256 438.36	0.00	100 000 000.00	0
DBSA 61007348	30/03/2016	30 000 000.00	2016/2030	31/12/2030	11.833	30 000 000.00	31Des2021	1 462 536.16	721 219.45	23 796 879.23	30Jun2022	1 396 370.23	787 385.38	23 009 493.85	1 693 101.67
DBSA 61007381	28/02/2017	30 000 000.00	2017/2030	31/12/2030	10.728	30 000 000.00	31Des2021	1 336 108.85	769 913.41	23 935 840.79	30Jun2022	1 273 365.75	832 656.51	23 103 184.28	1 779 719.31
DBSA 61007382	28/02/2018	30 000 000.00	2018/2030	31/12/2030	10.205	30 000 000.00	31Des2021	1 309 257.49	814 870.16	24 635 089.64	30Jun2022	1 246 673.90	877 453.75	23 757 635.89	1 870 021.48
DBSA 61007559	05/06/2019	54 000 000.00	2019/2029	29/06/2029	9.240	54 000 000.00	31Des2021	2 177 474.57	2 021 044.92	44 726 215.23	30Jun2022	2 049 367.44	2 149 152.05	42 577 063.18	4 565 481.00
DBSA 61007575	24/06/2020	54 000 000.00	2020/2029	29/06/2029	9.994	54 000 000.00	31Des2021	2 519 944.47	2 095 441.70	47 922 597.96	30Jun2022	2 375 009.82	2 240 376.35	45 682 221.61	4 781 222.40
DBSA 61007576	31/03/2021	54 000 000.00	2021/2029	29/06/2029	9.587	54 000 000.00	31Des2021	2 555 309.36	2 253 073.30	50 620 151.66	30Jun2022	2 406 533.32	2 401 849.34	48 218 302.32	5 113 141.56
INCA / SANLAM	20/04/2012	50 000 000.00	2012/2022	29/04/2022	10.090	50 000 000.00	31Okt2021	377 711.18	3 661 594.47	3 845 815.82	30April2022	193 489.84	3 845 815.82	-0.00	0.00
ABSA 407 305 4262	14/01/2009	40 000 000.00	2009/2024	14/01/2024	10.440	40 000 000.00	14Jul2021	696 306.47	1 971 642.96	11 478 107.18	14Jan2022	604 081.78	2 063 867.65	9 414 239.53	4 467 813.31
ABSA 407 392 3493	20/04/2009	42 000 000.00	2009/2024	20/04/2024	10.820	42 000 000.00	20Okt2021	777 830.84	2 084 548.74	12 253 817.65	20April2022	661 115.28	2 201 264.30	10 052 553.35	4 762 081.67
ABSA 0387230981	01/10/2009	70 000 000.00	2009/2024	01/10/2024	10.380	70 000 000.00	1Okt2021	1 385 119.38	3 246 928.46	23 368 387.64	1April2022	1 209 496.52	3 422 551.32	19 945 836.32	7 379 736.34
ABSA 0387230982	24/05/2013	31 700 000.00	2013/2028	24/05/2028	9.110	31 700 000.00	24Nov2021	916 451.85	1 043 248.59	18 912 421.56	24Mei2022	854 380.30	1 105 320.13	17 807 101.43	2 348 760.88
ABSA 0387230984	31/03/2014	39 900 000.00	2014/2029	31/03/2029	10.940	39 900 000.00	30Sept2021	1 573 838.47	1 163 776.81	27 529 794.74	31Mrt2022	1 501 754.07	1 235 861.21	26 293 933.53	2 669 338.30
ABSA 0387230986	24/02/2015	34 800 000.00	2015/2030	28/02/2030	9.950	34 800 000.00	31-Aug-21	1 321 003.68	940 403.49	25 539 885.48	28-Feb-22	1 260 165.94	1 001 241.23	24 538 644.25	2 132 068.97
ABSA 0387230987	24/02/2015	5 200 000.00	2015/2022	28/02/2022	9.300	5 200 000.00	31-Aug-21	44 824.61	469 594.81	491 741.37	28-Feb-22	22 678.03	491 741.37	0.00	0.00
		760 996 025.48				760 990 036.41		24 999 787.24	26 253 470.36	458 103 277.98		23 336 812.74	27 703 068.44	430 400 209.54	47 562 486.89

OVERSTRAND MUNICIPALITY
EXTERNAL LOANS

2022/23

LOAN NR.	COMMENCEMENT DATE	CAPITAL AMOUNT	REDEMP PERIOD	REDEMP DATE	INT. RATE	CAPITAL APPROVED	Payment Date	INTEREST PAID First Payment	REDEMPTION First Payment	BALANCE	Payment Date	INTEREST PAID Second Payment	REDEMPTION Second Payment	BALANCE 30 JUNIE 2023	SHORT TERM CAPITAL
vote: 3 02 0400 001 0															
DBSA 102169/1 (61000461)	31/03/2007	16 996 175.65	2007/2022	30/06/2022	9.860	16 996 175.65									
DBSA 103946/1 (61001070)	30/03/2011	60 000 000.00	2011/2026	30/06/2026	10.920	60 000 000.00	31Des2022	880 780.27	2 000 000.00	14 000 000.00	30Jun2023	759 840.99	2 000 000.00	12 000 000.00	4 000 000.00
DBSA 103946/2 (61001071)	30/06/2011	100 000 000.00	2011/2026	30/06/2026	10.600	100 000 000.00	31Des2022	5 314 520.55	0.00	100 000 000.00	30Jun2023	5 285 381.46	0.00	100 000 000.00	0.00
DBSA 61007348	30/03/2016	30 000 000.00	2016/2030	31/12/2030	11.833	30 000 000.00	31Des2022	1 365 086.45	818 669.16	22 190 824.69	30Jun2023	1 309 323.10	874 432.51	21 316 392.18	1 906 691.39
DBSA 61007381	28/02/2017	30 000 000.00	2017/2030	31/12/2030	10.728	30 000 000.00	31Des2022	1 242 650.03	863 372.23	22 239 812.05	30Jun2023	1 189 675.18	916 347.08	21 323 464.97	1 982 370.86
DBSA 61007382	28/02/2018	30 000 000.00	2018/2030	31/12/2030	10.205	30 000 000.00	31Des2022	1 215 554.56	908 573.09	22 849 062.80	30Jun2023	1 162 679.26	961 448.39	21 887 614.41	2 072 156.76
DBSA 61007559	05/06/2019	54 000 000.00	2019/2029	29/06/2029	9.240	54 000 000.00	31Des2022	1 972 449.53	2 226 069.96	40 350 993.22	30Jun2023	1 859 108.45	2 339 411.04	38 011 582.18	5 007 142.13
DBSA 61007575	24/06/2020	54 000 000.00	2020/2029	29/06/2029	9.994	54 000 000.00	31Des2022	2 288 994.70	2 326 391.47	43 355 830.14	30Jun2023	2 160 555.24	2 454 830.93	40 900 999.21	5 282 753.50
DBSA 61007576	31/03/2021	54 000 000.00	2021/2029	29/06/2029	9.587	54 000 000.00	31Des2022	2 317 676.77	2 490 705.89	45 727 596.43	30Jun2023	2 185 946.99	2 622 435.67	43 105 160.76	5 626 950.28
INCA / SANLAM	20/04/2012	50 000 000.00	2012/2022	29/04/2022	10.090	50 000 000.00									
ABSA 407 305 4262	14/01/2009	40 000 000.00	2009/2024	14/01/2024	10.440	40 000 000.00	14Jul2022	487 384.21	2 180 565.22	7 233 674.31	14Jan 2023	380 701.34	2 287 248.09	4 946 426.22	4 946 426.22
ABSA 407 392 3493	20/04/2009	42 000 000.00	2009/2024	20/04/2024	10.820	42 000 000.00	20Okt2022	545 333.12	2 317 046.46	7 735 506.89	20April 2023	417 344.37	2 445 035.21	5 290 471.68	5 290 471.68
ABSA 0387230981	01/10/2009	70 000 000.00	2009/2024	01/10/2024	10.380	70 000 000.00	1Okt2022	1 038 025.04	3 594 022.80	16 351 813.52	1April 2023	846 334.30	3 785 713.54	12 566 099.98	8 163 188.97
ABSA 0387230982	24/05/2013	31 700 000.00	2013/2028	24/05/2028	9.110	31 700 000.00	24Nov2022	817 780.16	1 141 920.28	16 665 181.15	24Mei2023	752 859.83	1 206 840.60	15 458 340.55	2 564 059.59
ABSA 0387230984	31/03/2014	39 900 000.00	2014/2029	31/03/2029	10.940	39 900 000.00	30Sept2022	1 442 218.65	1 295 396.63	24 998 536.90	'31Mrt2023	1 363 673.61	1 373 941.67	23 624 595.23	2 962 701.99
ABSA 0387230986	24/02/2015	34 800 000.00	2015/2030	28/02/2030	9.950	34 800 000.00	31-Aug-22	1 230 831.50	1 030 575.67	23 508 068.58	28-Feb-23	1 159 913.87	1 101 493.30	22 406 575.28	2 343 688.48
ABSA 0387230987	24/02/2015	5 200 000.00	2015/2022	28/02/2022	9.300	5 200 000.00									
		760 996 025.48				760 990 036.41		22 159 285.54	23 193 308.86	407 206 900.68		20 833 337.99	24 369 178.03	382 837 722.65	52 148 601.85

OVERSTRAND MUNICIPALITY
EXTERNAL LOANS

2023/24

LOAN NR.	COMMENCEMENT DATE	CAPITAL AMOUNT	REDEMP PERIOD	REDEMP DATE	INT. RATE	CAPITAL APPROVED	Payment Date	INTEREST PAID First Payment	REDEMPTION First Payment	BALANCE	Payment Date	INTEREST PAID Second Payment	REDEMPTION Second Payment	BALANCE 30 Junie 2024	SHORT TERM CAPITAL
vote: 3 02 0400 001 0															
DBSA 102169/1 (61000461)	31/03/2007	16 996 175.65	2007/2022	30/06/2022	9.860	16 996 175.65									
DBSA 103946/1 (61001070)	30/03/2011	60 000 000.00	2011/2026	30/06/2026	10.920	60 000 000.00	31Des2023	660 585.21	2 000 000.00	10 000 000.00	30Jun2024	546 096.09	2 000 000.00	8 000 000.00	4 000 000.00
DBSA 103946/2 (61001071)	30/06/2011	100 000 000.00	2011/2026	30/06/2026	10.600	100 000 000.00	31Des2023	5 285 479.45	0.00	100 000 000.00	30Jun2024	5 285 285.24	0.00	100 000 000.00	0.00
DBSA 61007348	30/03/2016	30 000 000.00	2016/2030	31/12/2030	11.833	30 000 000.00	29Des2023	1 257 729.04	926 026.57	20 390 365.61	30Jun2024	1 203 090.79	980 664.82	19 409 700.79	2 117 638.88
DBSA 61007381	28/02/2017	30 000 000.00	2017/2030	31/12/2030	10.728	30 000 000.00	29Des2023	1 140 656.99	965 365.27	20 358 099.70	30Jun2024	1 089 016.67	1 017 005.59	19 341 094.11	2 181 550.86
DBSA 61007382	28/02/2018	30 000 000.00	2018/2030	31/12/2030	10.205	30 000 000.00	29Des2023	1 113 755.76	1 010 371.89	20 877 242.52	30Jun2024	1 062 342.78	1 061 784.87	19 815 457.65	2 270 352.48
DBSA 61007559	05/06/2019	54 000 000.00	2019/2029	29/06/2029	9.240	54 000 000.00	29Des2023	1 751 323.77	2 447 195.72	35 564 386.46	30Jun2024	1 638 573.08	2 559 946.41	33 004 440.05	5 451 888.93
DBSA 61007575	24/06/2020	54 000 000.00	2020/2029	29/06/2029	9.994	54 000 000.00	29Des2023	2 038 223.42	2 577 162.75	38 323 836.46	30Jun2024	1 909 795.42	2 705 590.75	35 618 245.71	5 790 415.53
DBSA 61007576	31/03/2021	54 000 000.00	2021/2029	29/06/2029	9.587	54 000 000.00	29Des2023	2 060 584.93	2 747 797.73	40 357 363.03	30Jun2024	1 929 230.11	2 879 152.55	37 478 210.48	6 145 590.54
INCA / SANLAM	20/04/2012	50 000 000.00	2012/2022	29/04/2022	10.090	50 000 000.00									
ABSA 407 305 4262	14/01/2009	40 000 000.00	2009/2024	14/01/2024	10.440	40 000 000.00	14Jul2023	256 081.23	2 411 868.20	2 534 558.02	14Jan2024	133 391.36	2 534 558.02	0.00	0.00
ABSA 407 392 3493	20/04/2009	42 000 000.00	2009/2024	20/04/2024	10.820	42 000 000.00	20Okt 2023	286 998.67	2 575 380.91	2 715 090.77	20April2024	147 288.84	2 715 090.77	0.00	0.00
ABSA 0387230981	01/10/2009	70 000 000.00	2009/2024	01/10/2024	10.380	70 000 000.00	1Okt 2023	653 967.37	3 978 080.47	8 588 019.51	1April2024	446 939.34	4 185 108.50	4 402 911.01	4 402 911.01
ABSA 0387230982	24/05/2013	31 700 000.00	2013/2028	24/05/2028	9.110	31 700 000.00	24Nov2023	709 914.76	1 249 785.68	14 208 554.87	24Mei2024	645 426.52	1 314 273.91	12 894 280.96	2 806 511.27
ABSA 0387230984	31/03/2014	39 900 000.00	2014/2029	31/03/2029	10.940	39 900 000.00	30Sept2023	1 295 805.81	1 441 809.47	22 182 785.76	31Mrt2024	1 216 722.76	1 520 892.52	20 661 893.24	3 302 334.95
ABSA 0387230986	24/02/2015	34 800 000.00	2015/2030	28/02/2030	9.950	34 800 000.00	31-Aug-23	1 123 889.26	1 137 517.91	21 269 057.37	29-Feb-24	1 055 236.60	1 206 170.57	20 062 886.80	2 587 265.85
ABSA 0387230987	24/02/2015	5 200 000.00	2015/2022	28/02/2022	9.300	5 200 000.00									
		760 996 025.48				760 990 036.41		19 634 995.67	25 468 362.57	357 369 360.08		18 308 435.60	26 680 239.28	330 689 120.80	41 056 460.30

OVERSTRAND MUNICIPALITY
EXTERNAL LOANS

2024/25

LOAN NR.	COMMENCEMENT DATE	CAPITAL AMOUNT	REDEMP PERIOD	REDEMP DATE	INT. RATE	CAPITAL APPROVED	Payment Date	INTEREST PAID First Payment	REDEMPTION First Payment	BALANCE	Payment Date	INTEREST PAID Second Payment	REDEMPTION Second Payment	BALANCE 30 Junie 2025	SHORT TERM CAPITAL
vote: 3 02 0400 001 0															
DBSA 102169/1 (61000461)	31/03/2007	16 996 175.65	2007/2022	30/06/2022	9.860	16 996 175.65									
DBSA 103946/1 (61001070)	30/03/2011	60 000 000.00	2011/2026	30/06/2026	10.920	60 000 000.00	31Des2024	441 151.87	2 000 000.00	6 000 000.00	30Jun2025	324 907.40	2 000 000.00	4 000 000.00	4 000 000.00
DBSA 103946/2 (61001071)	30/06/2011	100 000 000.00	2011/2026	30/06/2026	10.600	100 000 000.00	31Des2024	5 401 547.30	0.00	100 000 000.00	30Jun2025	5 256 438.36	0.00	100 000 000.00	100 000 000.00
DBSA 61007348	30/03/2016	30 000 000.00	2016/2030	31/12/2030	11.833	30 000 000.00	31Des2024	1 170 398.58	1 013 357.03	18 396 343.76	30Jun2025	1 079 473.76	1 104 281.85	17 292 061.91	2 388 954.78
DBSA 61007381	28/02/2017	30 000 000.00	2017/2030	31/12/2030	10.728	30 000 000.00	31Des2024	1 057 352.71	1 048 669.55	18 292 424.56	30Jun2025	973 140.95	1 132 881.31	17 159 543.25	2 433 838.29
DBSA 61007382	28/02/2018	30 000 000.00	2018/2030	31/12/2030	10.205	30 000 000.00	31Des2024	1 030 474.37	1 093 653.28	18 721 804.37	30Jun2025	947 428.45	1 176 699.20	17 545 105.17	2 519 593.62
DBSA 61007559	05/06/2019	54 000 000.00	2019/2029	29/06/2029	9.240	54 000 000.00	31Des2024	1 554 047.97	2 644 471.52	30 359 968.53	30Jun2025	1 391 102.08	2 807 417.41	27 552 551.12	5 984 755.28
DBSA 61007575	24/06/2020	54 000 000.00	2020/2029	29/06/2029	9.994	54 000 000.00	31Des2024	1 813 977.73	2 801 408.44	32 816 837.27	30Jun2025	1 626 379.08	2 989 007.09	29 827 830.18	6 404 039.16
DBSA 61007576	31/03/2021	54 000 000.00	2021/2029	29/06/2029	9.587	54 000 000.00	31Des2024	1 830 971.79	2 977 410.87	34 500 799.61	30Jun2025	1 640 202.99	3 168 179.67	31 332 619.94	6 769 512.32
INCA / SANLAM	20/04/2012	50 000 000.00	2012/2022	29/04/2022	10.090	50 000 000.00									
ABSA 407 305 4262	14/01/2009	40 000 000.00	2009/2024	14/01/2024	10.440	40 000 000.00									
ABSA 407 392 3493	20/04/2009	42 000 000.00	2009/2024	20/04/2024	10.820	42 000 000.00									
ABSA 0387230981	01/10/2009	70 000 000.00	2009/2024	01/10/2024	10.380	70 000 000.00	1Okt 2024	229 137.12	4 402 911.01	0.00					
ABSA 0387230982	24/05/2013	31 700 000.00	2013/2028	24/05/2028	9.110	31 700 000.00	24Nov2024	592 161.90	1 367 538.53	11 526 742.43	24Mei2025	520 727.69	1 438 972.74	10 087 769.69	3 068 007.01
ABSA 0387230984	31/03/2014	39 900 000.00	2014/2029	31/03/2029	10.940	39 900 000.00	30Sept2024	1 133 302.01	1 604 313.27	19 057 579.97	Mrt2025	1 039 593.60	1 698 021.68	17 359 558.29	3 673 491.21
ABSA 0387230986	24/02/2015	34 800 000.00	2015/2030	28/02/2030	9.950	34 800 000.00	02-Sep-24	1 017 270.81	1 244 136.36	18 818 750.44	28-Feb-25	918 277.68	1 343 129.49	17 475 620.95	2 842 933.38
ABSA 0387230987	24/02/2015	5 200 000.00	2015/2022	28/02/2022	9.300	5 200 000.00									
		760 996 025.48				760 990 036.41		17 271 794.16	22 197 869.86	308 491 250.94		15 717 672.04	18 858 590.44	289 632 660.50	140 085 125.05

OVERSTRAND MUNICIPALITY
EXTERNAL LOANS

2025/26

LOAN NR.	COMMENCEMENT DATE	CAPITAL AMOUNT	REDEMP PERIOD	REDEMP DATE	INT. RATE	CAPITAL APPROVED	Payment Date	INTEREST PAID First Payment	REDEMPTION First Payment	BALANCE	Payment Date	INTEREST PAID Second Payment	REDEMPTION Second Payment	BALANCE 30 Junie 2026	SHORT TERM CAPITAL
vote: 3 02 0400 001 0															
DBSA 102169/1 (61000461)	31/03/2007	16 996 175.65	2007/2022	30/06/2022	9.860	16 996 175.65									
DBSA 103946/1 (61001070)	30/03/2011	60 000 000.00	2011/2026	30/06/2026	10.920	60 000 000.00	31Des2025	220 195.07	2 000 000.00	2 000 000.00	Jun 2026	108 302.47	2 000 000.00	0.00	0.00
DBSA 103946/2 (61001071)	30/06/2011	100 000 000.00	2011/2026	30/06/2026	10.600	100 000 000.00	31Des2025	5 343 561.64	0.00	100 000 000.00	30Jun 2026	5 256 438.36	100 000 000.00	0.00	0.00
DBSA 61007348	30/03/2016	30 000 000.00	2016/2030	31/12/2030	11.833	30 000 000.00	31Des2025	1 031 493.76	1 152 261.85	16 139 800.06	30Jun 2026	947 062.68	1 236 692.93	14 903 107.13	2 680 001.76
DBSA 61007381	28/02/2017	30 000 000.00	2017/2030	31/12/2030	10.728	30 000 000.00	31Des2025	928 003.15	1 178 019.11	15 981 524.14	30Jun 2026	850 203.08	1 255 819.18	14 725 704.96	2 701 942.76
DBSA 61007382	28/02/2018	30 000 000.00	2018/2030	31/12/2030	10.205	30 000 000.00	31Des2025	902 597.12	1 221 530.53	16 323 574.64	30Jun 2026	826 064.56	1 298 063.09	15 025 511.55	2 783 277.60
DBSA 61007559	05/06/2019	54 000 000.00	2019/2029	29/06/2029	9.240	54 000 000.00	31Des2025	1 283 390.28	2 915 129.21	24 637 421.91	30Jun 2026	1 128 893.42	3 069 626.07	21 567 795.84	6 550 519.90
DBSA 61007575	24/06/2020	54 000 000.00	2020/2029	29/06/2029	9.994	54 000 000.00	31Des2025	1 502 747.33	3 112 638.84	26 715 191.34	30Jun 2026	1 323 985.85	3 291 400.32	23 423 791.02	7 060 048.64
DBSA 61007576	31/03/2021	54 000 000.00	2021/2029	29/06/2029	9.587	54 000 000.00	31Des2025	1 514 273.76	3 294 108.90	28 038 511.04	30Jun 2026	1 332 979.24	3 475 403.42	24 563 107.62	7 434 059.16
INCA / SANLAM	20/04/2012	50 000 000.00	2012/2022	29/04/2022	10.090	50 000 000.00									
ABSA 407 305 4262	14/01/2009	40 000 000.00	2009/2024	14/01/2024	10.440	40 000 000.00									
ABSA 407 392 3493	20/04/2009	42 000 000.00	2009/2024	20/04/2024	10.820	42 000 000.00									
ABSA 0387230981	01/10/2009	70 000 000.00	2009/2024	01/10/2024	10.380	70 000 000.00									
ABSA 0387230982	24/05/2013	31 700 000.00	2013/2028	24/05/2028	9.110	31 700 000.00	24Nov2025	463 274.60	1 496 425.83	8 591 343.86	24May2026	388 119.25	1 571 581.18	7 019 762.68	3 353 867.53
ABSA 0387230984	31/03/2014	39 900 000.00	2014/2029	31/03/2029	10.940	39 900 000.00	30Sept25	952 169.39	1 785 445.89	15 574 112.40	31Maart26	849 569.96	1 888 045.32	13 686 067.08	4 086 362.48
ABSA 0387230986	24/02/2015	34 800 000.00	2015/2030	28/02/2030	9.950	34 800 000.00	01-Sep-25	881 321.90	1 380 085.27	16 095 535.68	2 Mrt 2026	798 559.06	1 462 848.11	14 632 687.57	3 147 028.97
ABSA 0387230987	24/02/2015	5 200 000.00	2015/2022	28/02/2022	9.300	5 200 000.00									
		760 996 025.48				760 990 036.41		15 023 028.00	19 535 645.43	270 097 015.07		13 810 177.93	120 549 479.62	149 547 535.45	39 797 108.80

OVERSTRAND MUNICIPALITY
EXTERNAL LOANS

2026/2027

LOAN NR.	COMMENCEMENT DATE	CAPITAL AMOUNT	REDEMP PERIOD	REDEMP DATE	INT. RATE	CAPITAL APPROVED	Payment Date	INTEREST PAID First Payment	REDEMPTION First Payment	BALANCE	Payment Date	INTEREST PAID Second Payment	REDEMPTION Second Payment	BALANCE 30 Junie 2027	SHORT TERM CAPITAL
vote: 3 02 0400 001 0															
DBSA 102169/1 (61000461)	31/03/2007	16 996 175.65	2007/2022	30/06/2022	9.860	16 996 175.65									
DBSA 103946/1 (61001070)	30/03/2011	60 000 000.00	2011/2026	30/06/2026	10.920	60 000 000.00									
DBSA 103946/2 (61001071)	30/06/2011	100 000 000.00	2011/2026	30/06/2026	10.600	100 000 000.00									
DBSA 61007348	30/03/2016	30 000 000.00	2016/2030	31/12/2030	11.833	30 000 000.00	31 Des 26	888 989.53	1 294 766.08	13 608 341.05	30 Junie 27	798 519.93	1 385 235.68	12 223 105.37	3 003 016.03
DBSA 61007381	28/02/2017	30 000 000.00	2017/2030	31/12/2030	10.728	30 000 000.00	31 Des 26	796 379.04	1 309 643.22	13 416 061.74	30 Junie 27	713 722.72	1 392 299.54	12 023 762.20	2 996 474.70
DBSA 61007382	28/02/2018	30 000 000.00	2018/2030	31/12/2030	10.205	30 000 000.00	31 Des 26	772 978.18	1 351 149.47	13 674 362.08	30 Junie 27	691 999.52	1 432 128.13	12 242 233.95	3 071 552.00
DBSA 61007559	05/06/2019	54 000 000.00	2019/2029	29/06/2029	9.240	54 000 000.00	31 Des 26	1 004 622.02	3 193 897.47	18 373 898.37	30 Junie 27	841 897.06	3 356 622.43	15 017 275.94	7 166 852.83
DBSA 61007575	24/06/2020	54 000 000.00	2020/2029	29/06/2029	9.994	54 000 000.00	31 Des 26	1 180 107.28	3 435 278.89	19 988 512.13	30 Junie 27	990 616.42	3 624 769.75	16 363 742.38	7 779 815.13
DBSA 61007576	31/03/2021	54 000 000.00	2021/2029	29/06/2029	9.587	54 000 000.00	31 Des 26	1 187 110.09	3 621 272.57	20 941 835.05	30 Junie 27	995 596.07	3 812 786.59	17 129 048.46	8 160 389.42
INCA / SANLAM	20/04/2012	50 000 000.00	2012/2022	29/04/2022	10.090	50 000 000.00									
ABSA 407 305 4262	14/01/2009	40 000 000.00	2009/2024	14/01/2024	10.440	40 000 000.00									
ABSA 407 392 3493	20/04/2009	42 000 000.00	2009/2024	20/04/2024	10.820	42 000 000.00									
ABSA 0387230981	01/10/2009	70 000 000.00	2009/2024	01/10/2024	10.380	70 000 000.00									
ABSA 0387230982	24/05/2013	31 700 000.00	2013/2028	24/05/2028	9.110	31 700 000.00	24Nov2026	322 378.27	1 637 322.17	5 382 440.51	24May2027	243 155.07	1 716 545.36	3 665 895.15	3 665 895.15
ABSA 0387230984	31/03/2014	39 900 000.00	2014/2029	31/03/2029	10.940	39 900 000.00	Sep-26	750 678.90	1 986 936.38	11 699 130.70	31Maart27	638 189.18	2 099 426.10	9 599 704.60	4 543 422.64
ABSA 0387230986	24/02/2015	34 800 000.00	2015/2030	28/02/2030	9.950	34 800 000.00	31-Aug-26	725 981.75	1 535 425.42	13 097 262.15	1 Mrt 2027	649 803.62	1 611 603.55	11 485 658.60	3 463 760.57
ABSA 0387230987	24/02/2015	5 200 000.00	2015/2022	28/02/2022	9.300	5 200 000.00									
		760 996 025.48				760 990 036.41		7 629 225.06	19 365 691.67	130 181 843.78		6 563 499.59	20 431 417.13	109 750 426.65	43 851 178.47

OVERSTRAND MUNICIPALITY
EXTERNAL LOANS

2027/2028

LOAN NR.	COMMENCEMENT DATE	CAPITAL AMOUNT	REDEMP PERIOD	REDEMP DATE	INT. RATE	CAPITAL APPROVED	Payment Date	INTEREST PAID First Payment	REDEMPTION First Payment	BALANCE	Payment Date	INTEREST PAID Second Payment	REDEMPTION Second Payment	BALANCE 30 Junie 2028	SHORT TERM CAPITAL
vote: 3 02 0400 001 0															
DBSA 102169/1 (61000461)	31/03/2007	16 996 175.65	2007/2022	30/06/2022	9.860	16 996 175.65									
DBSA 103946/1 (61001070)	30/03/2011	60 000 000.00	2011/2026	30/06/2026	10.920	60 000 000.00									
DBSA 103946/2 (61001071)	30/06/2011	100 000 000.00	2011/2026	30/06/2026	10.600	100 000 000.00									
DBSA 61007348	30/03/2016	30 000 000.00	2016/2030	31/12/2030	11.833	30 000 000.00	31 Des 27	729 123.97	1 454 631.64	10 768 473.73	30 Junie 28	635 371.22	1 548 384.39	9 220 089.34	3 376 236.75
DBSA 61007381	28/02/2017	30 000 000.00	2017/2030	31/12/2030	10.728	30 000 000.00	31 Des 27	650 255.60	1 455 766.66	10 567 995.54	30 Junie 28	565 314.22	1 540 708.04	9 027 287.50	3 333 076.30
DBSA 61007382	28/02/2018	30 000 000.00	2018/2030	31/12/2030	10.205	30 000 000.00	31 Des 27	629 794.18	1 494 333.47	10 747 900.48	30 Junie 28	546 909.12	1 577 218.53	9 170 681.95	3 399 292.21
DBSA 61007559	05/06/2019	54 000 000.00	2019/2029	29/06/2029	9.240	54 000 000.00	31 Des 27	699 500.60	3 499 018.89	11 518 257.05	30 Junie 28	530 685.55	3 667 833.94	7 850 423.11	7 850 423.11
DBSA 61007575	24/06/2020	54 000 000.00	2020/2029	29/06/2029	9.994	54 000 000.00	31 Des 27	824 417.00	3 790 969.17	12 572 773.21	30 Junie 28	626 540.21	3 988 845.96	8 583 927.25	8 583 927.25
DBSA 61007576	31/03/2021	54 000 000.00	2021/2029	29/06/2029	9.587	54 000 000.00	31 Des 27	824 267.59	3 980 553.11	13 148 495.35	30 Junie 28	628 546.35	4 179 836.31	8 968 659.04	8 968 659.04
INCA / SANLAM	20/04/2012	50 000 000.00	2012/2022	29/04/2022	10.090	50 000 000.00									
ABSA 407 305 4262	14/01/2009	40 000 000.00	2009/2024	14/01/2024	10.440	40 000 000.00									
ABSA 407 392 3493	20/04/2009	42 000 000.00	2009/2024	20/04/2024	10.820	42 000 000.00									
ABSA 0387230981	01/10/2009	70 000 000.00	2009/2024	01/10/2024	10.380	70 000 000.00									
ABSA 0387230982	24/05/2013	31 700 000.00	2013/2028	24/05/2028	9.110	31 700 000.00	24Nov2027	168 353.97	1 791 346.46	1 874 548.69	24May2028	85 151.76	1 874 548.69	0.00	0.00
ABSA 0387230984	31/03/2014	39 900 000.00	2014/2029	31/03/2029	10.940	39 900 000.00	30Sept27	526 542.48	2 211 072.80	7 388 631.80	31Maart28	405 265.44	2 332 349.84	5 056 281.96	5 056 281.87
ABSA 0387230986	24/02/2015	34 800 000.00	2015/2030	28/02/2030	9.950	34 800 000.00	31-Aug-27	572 977.03	1 688 430.14	9 797 228.46	29-Feb-28	486 076.74	1 775 330.43	8 021 898.03	3 816 362.44
ABSA 0387230987	24/02/2015	5 200 000.00	2015/2022	28/02/2022	9.300	5 200 000.00									
		760 996 025.48				760 990 036.41		5 625 232.42	21 366 122.34	88 384 304.31		4 509 860.61	22 485 056.13	65 899 248.18	44 384 258.97

OVERSTRAND MUNICIPALITY
EXTERNAL LOANS

2028/2029

LOAN NR.	COMMENCEMENT DATE	CAPITAL AMOUNT	REDEMP PERIOD	REDEMP DATE	INT. RATE	CAPITAL APPROVED	Payment Date	INTEREST PAID First Payment	REDEMPTION First Payment	BALANCE	Payment Date	INTEREST PAID Second Payment	REDEMPTION Second Payment	BALANCE 30 Junei 2029	SHORT TERM CAPITAL
vote: 3 02 0400 001 0															
DBSA 102169/1 (61000461)	31/03/2007	16 996 175.65	2007/2022	30/06/2022	9.860	16 996 175.65									
DBSA 103946/1 (61001070)	30/03/2011	60 000 000.00	2011/2026	30/06/2026	10.920	60 000 000.00									
DBSA 103946/2 (61001071)	30/06/2011	100 000 000.00	2011/2026	30/06/2026	10.600	100 000 000.00									
DBSA 61007348	30/03/2016	30 000 000.00	2016/2030	31/12/2030	11.833	30 000 000.00	29 Des 28	544 012.05	1 639 743.56	7 580 345.78	29 Junie 29	447 262.42	1 736 493.19	5 843 852.59	3 784 287.80
DBSA 61007381	28/02/2017	30 000 000.00	2017/2030	31/12/2030	10.728	30 000 000.00	29 Des 28	482 897.06	1 623 125.20	7 404 162.30	29 Junie 29	396 071.16	1 709 951.10	5 694 211.20	3 697 354.12
DBSA 61007382	28/02/2018	30 000 000.00	2018/2030	31/12/2030	10.205	30 000 000.00	29 Des 28	466 652.04	1 657 475.61	7 513 206.34	29 Junie 29	382 311.05	1 741 816.60	5 771 389.74	3 752 263.80
DBSA 61007559	05/06/2019	54 000 000.00	2019/2029	29/06/2029	9.240	54 000 000.00	29 Des 28	361 695.88	3 836 823.61	4 013 599.50	29 Junie 29	184 920.28	4 013 599.50	0.00	0.00
DBSA 61007575	24/06/2020	54 000 000.00	2020/2029	29/06/2029	9.994	54 000 000.00	29 Des 28	427 763.67	4 187 622.50	4 396 304.75	29 Junie 29	219 081.48	4 396 304.75	0.00	0.00
DBSA 61007576	31/03/2021	54 000 000.00	2021/2029	29/06/2029	9.587	54 000 000.00	29 Des 28	428 734.83	4 379 647.83	4 589 011.21	29 Junie 29	219 371.58	4 589 011.21	0.00	0.00
INCA / SANLAM	20/04/2012	50 000 000.00	2012/2022	29/04/2022	10.090	50 000 000.00									
ABSA 407 305 4262	14/01/2009	40 000 000.00	2009/2024	14/01/2024	10.440	40 000 000.00									
ABSA 407 392 3493	20/04/2009	42 000 000.00	2009/2024	20/04/2024	10.820	42 000 000.00									
ABSA 0387230981	01/10/2009	70 000 000.00	2009/2024	01/10/2024	10.380	70 000 000.00									
ABSA 0387230982	24/05/2013	31 700 000.00	2013/2028	24/05/2028	9.110	31 700 000.00									
ABSA 0387230984	31/03/2014	39 900 000.00	2014/2029	31/03/2029	10.940	39 900 000.00	30Sept28	277 336.37	2 460 278.91	2 596 003.05	31Maart29	141 612.32	2 596 002.96	0.09	0.00
ABSA 0387230986	24/02/2015	34 800 000.00	2015/2030	28/02/2030	9.950	34 800 000.00	31-Aug-28	402 369.61	1 859 037.56	6 162 860.47	28-Feb-29	304 082.29	1 957 324.88	4 205 535.59	4 205 535.59
ABSA 0387230987	24/02/2015	5 200 000.00	2015/2022	28/02/2022	9.300	5 200 000.00									
		760 996 025.48				760 990 036.41		3 391 461.51	21 643 754.78	44 255 493.40		2 294 712.58	22 740 504.19	21 514 989.21	15 439 441.31

OVERSTRAND MUNICIPALITY
EXTERNAL LOANS

2029/2030

LOAN NR.	COMMENCEMENT DATE	CAPITAL AMOUNT	REDEMP PERIOD	REDEMP DATE	INT. RATE	CAPITAL APPROVED	Payment Date	INTEREST PAID First Payment	REDEMPTION First Payment	BALANCE	Payment Date	INTEREST PAID Second Payment	REDEMPTION Second Payment	BALANCE 30 Junie 2030	SHORT TERM CAPITAL
vote: 3 02 0400 001 0															
DBSA 102169/1 (61000461)	31/03/2007	16 996 175.65	2007/2022	30/06/2022	9.860	16 996 175.65									
DBSA 103946/1 (61001070)	30/03/2011	60 000 000.00	2011/2026	30/06/2026	10.920	60 000 000.00									
DBSA 103946/2 (61001071)	30/06/2011	100 000 000.00	2011/2026	30/06/2026	10.600	100 000 000.00									
DBSA 61007348	30/03/2016	30 000 000.00	2016/2030	31/12/2030	11.833	30 000 000.00	31 Des 29	350 487.86	1 833 267.75	4 010 584.84	28 Junie 30	232 735.56	1 951 020.05	2 059 564.79	2 059 564.79
DBSA 61007381	28/02/2017	30 000 000.00	2017/2030	31/12/2030	10.728	30 000 000.00	31 Des 29	309 621.57	1 796 400.69	3 897 810.51	28 Junie 30	205 068.83	1 900 953.43	1 996 857.08	1 996 857.08
DBSA 61007382	28/02/2018	30 000 000.00	2018/2030	31/12/2030	10.205	30 000 000.00	31 Des 29	298 519.20	1 825 608.45	3 945 781.29	28 Junie 30	197 472.30	1 926 655.35	2 019 125.94	2 019 125.94
DBSA 61007559	05/06/2019	54 000 000.00	2019/2029	29/06/2029	9.240	54 000 000.00									
DBSA 61007575	24/06/2020	54 000 000.00	2020/2029	29/06/2029	9.994	54 000 000.00									
DBSA 61007576	31/03/2021	54 000 000.00	2021/2029	29/06/2029	9.587	54 000 000.00									
INCA / SANLAM	20/04/2012	50 000 000.00	2012/2022	29/04/2022	10.090	50 000 000.00									
ABSA 407 305 4262	14/01/2009	40 000 000.00	2009/2024	14/01/2024	10.440	40 000 000.00									
ABSA 407 392 3493	20/04/2009	42 000 000.00	2009/2024	20/04/2024	10.820	42 000 000.00									
ABSA 0387230981	01/10/2009	70 000 000.00	2009/2024	01/10/2024	10.380	70 000 000.00									
ABSA 0387230982	24/05/2013	31 700 000.00	2013/2028	24/05/2028	9.110	31 700 000.00									
ABSA 0387230984	31/03/2014	39 900 000.00	2014/2029	31/03/2029	10.940	39 900 000.00									
ABSA 0387230986	24/02/2015	34 800 000.00	2015/2030	28/02/2030	9.950	34 800 000.00	31-Aug-29	210 945.06	2 050 462.11	2 155 073.48	28-Feb-30	106 333.69	2 155 073.48	0.00	0.00
ABSA 0387230987	24/02/2015	5 200 000.00	2015/2022	28/02/2022	9.300	5 200 000.00									
		760 996 025.48				760 990 036.41		1 169 573.69	7 505 739.00	14 009 250.12		741 610.38	7 933 702.31	6 075 547.81	6 075 547.81

OVERSTRAND MUNICIPALITY
EXTERNAL LOANS

2030/2031

LOAN NR.	COMMENCEMENT DATE	CAPITAL AMOUNT	REDEMP PERIOD	REDEMP DATE	INT. RATE	CAPITAL APPROVED	Payment Date	INTEREST PAID Second Payment	REDEMPTION Second Payment	BALANCE 31-Dec-30
vote: 3 02 0400 001 0										
DBSA 102169/1 (61000461)	31/03/2007	16 996 175.65	2007/2022	30/06/2022	9.860	16 996 175.65				
DBSA 103946/1 (61001070)	30/03/2011	60 000 000.00	2011/2026	30/06/2026	10.920	60 000 000.00				
DBSA 103946/2 (61001071)	30/06/2011	100 000 000.00	2011/2026	30/06/2026	10.600	100 000 000.00				
DBSA 61007348	30/03/2016	30 000 000.00	2016/2030	31/12/2030	11.833	30 000 000.00	31 Des 2030	124 191.08	2 059 564.79	0.00
DBSA 61007381	28/02/2017	30 000 000.00	2017/2030	31/12/2030	10.728	30 000 000.00	31 Des 2030	109 165.61	1 996 857.08	0.00
DBSA 61007382	28/02/2018	30 000 000.00	2018/2030	31/12/2030	10.205	30 000 000.00	31 Des 2030	105 001.74	2 019 125.94	0.00
DBSA 61007559	05/06/2019	54 000 000.00	2019/2029	29/06/2029	9.240	54 000 000.00				
DBSA 61007575	24/06/2020	54 000 000.00	2020/2029	29/06/2029	9.994	54 000 000.00				
DBSA 61007576	31/03/2021	54 000 000.00	2021/2029	29/06/2029	9.587	54 000 000.00				
INCA / SANLAM	20/04/2012	50 000 000.00	2012/2022	29/04/2022	10.090	50 000 000.00				
ABSA 407 305 4262	14/01/2009	40 000 000.00	2009/2024	14/01/2024	10.440	40 000 000.00				
ABSA 407 392 3493	20/04/2009	42 000 000.00	2009/2024	20/04/2024	10.820	42 000 000.00				
ABSA 0387230981	01/10/2009	70 000 000.00	2009/2024	01/10/2024	10.380	70 000 000.00				
ABSA 0387230982	24/05/2013	31 700 000.00	2013/2028	24/05/2028	9.110	31 700 000.00				
ABSA 0387230984	31/03/2014	39 900 000.00	2014/2029	31/03/2029	10.940	39 900 000.00				
ABSA 0387230986	24/02/2015	34 800 000.00	2015/2030	28/02/2030	9.950	34 800 000.00				
ABSA 0387230987	24/02/2015	5 200 000.00	2015/2022	28/02/2022	9.300	5 200 000.00				
		760 996 025.48				760 990 036.41		338 358.43	6 075 547.81	0.00

OVERSTRAND MUNICIPALITY



BUDGET

BEGROTING

uHLAHLO LWABIWO MALI

2021/2022

BUDGET SPEECH – 25 MAY 2021
EXECUTIVE MAYOR: ALD DUDLEY COETZEE

Thank you, Speaker,

Today the fourth review of our 5-year Integrated Development Plan (IDP) and 2021/2022 Budget will serve before Council.

For 2021/2022 our strategic direction set in the 5-year IDP remains unchanged. The IDP review articulates the development needs of our communities and the Municipality whilst also stating the specific initiatives for the 2021/2022 financial year. You will recall that the Municipal Budget funds the delivery of the IDP.

In looking back at the past 14 months, we had to adjust without prior notice to a national lockdown at the end of March 2020, as a result of the COVID-19 pandemic, and the various regulations promulgated by National Government under the National State of Disaster. We also had to adjust to and accommodate the devastating effect on the economy of South Africa and the impact on the Overstrand and our communities.

The announcement of stringent measures on a national level, to contain the spread of Covid-19, such as travel restrictions on foreigners, a ban on mass gatherings of people, and the closure of schools, are still impacting on the national economy. The unforeseen and almost disastrous impact of the afore mentioned on the local economy is a reality.

Adjusted lockdown level 3 was introduced from 29 December 2020 to 28 February 2021, with an adjusted lockdown level 1 effective from 1 March 2021.

The Department Health issued a statement during April 2021, confirming that more than 3 338 vaccination sites had been identified by provinces. The government also announced that it has secured all the vaccines needed.

Of concern however is the current upsurge of infections in various provinces, and the slow rate of vaccinations. Senior citizens are encouraged to register on the Electronic Vaccination Data System (EVDS), and we should all assist senior citizens to register on the EVDS portal at vaccine.enroll.health.gov.za.

At provincial level, there are signs of an economic recovery and we can expect economic growth to increase by an estimated 4.6% in 2021 in the Western Cape. There are, however, significant risks, including, the third wave of Covid-19, a shortage of electricity and a rise in inflation, all of which could compromise economic recovery.

The one real difference we can all make to economic recovery is ensuring that as many people as possible are vaccinated as soon as possible.

From a municipal finance perspective, the negative impact on cashflows in the event of a 3rd wave of the Covid-19 pandemic on the ability of consumers to maintain monthly payments of municipal accounts remains a threat.

Under the current circumstances revenue projections are based on an increase of 4% for property rates and other municipal services (excluding electricity) and includes sundry tariffs. The first 6kl of water consumed will also only increase by 4%.

We are aware of the fact that our communities share our concern with regard to the steep electricity price increases granted to Eskom by the National Energy Regulator of South Africa. NERSA approved an increase of 17.8% on the monthly account for bulk electricity purchased by the Municipality from Eskom. The Municipal tariff increase guideline for electricity purchased by consumers, from the Municipality, has been set at 14,59%.

Comments received from the public on the 2021/2022 Draft Budget are amongst others, affordability, roads and stormwater, and the threat of fires. The Budget Steering committee considered all comments received from our communities in finalising the 2021/2022 IDP and 2021/22 Budget.

With this Budget we have considered the impact that COVID-19 has had on our ratepayers as well as on the ability of the Municipality to continue to operate and provide infrastructure and a high level of services that are only fully used during relatively short holiday seasons.

In order to present a balanced budget to Council, the respective municipal directorates were requested to cut back on initial expenditure budget requests.

The two Special Rating Areas approved in March 2020 for Onrus-Vermont and Kleinmond, with implementation post-phoned will also now implement their respective business plans as from 1 July 2021. The rate requested for these areas varies per area and is also included in the list of tariffs.

As in the past, an amount R7m or R500 000 per ward, has been budgeted for ward specific projects, with a focus on infrastructure related projects. In order to contribute to reducing expenditure, no budget is provided for the Mayoral Fund nor is funding provided for Grants-in-Aid.

A contribution of R300 000 towards festivals has been included in the 2021/2022 budget, as a stimulus to attract visitors to the Overstrand and boost the local economy.

Residents who qualify for an indigent grant will be assisted with the following increased limits **as from 1 July 2021, allowing more households to qualify for this support** -

- An increase in the average monthly purchase of electricity over the previous 6 months, from **400kwh to 500kwh per month.**
- An increase in the average monthly consumption of water over the previous 6 months, from **18kℓ to 20kℓ per month.**

The South African Local Government Bargaining Council (SALGBC) Salary and Wage Collective Agreement for municipalities for the period 01 July 2018 to 31 June 2020 has come to an end and a new agreement is under consideration, which we trust will take into account the current fiscal constraints faced by government.

The proposed increase in the salary budget is 4.5%, and notch increases, which average 1.9% have also been budgeted for in view of the fact that annual salary adjustments are still to be negotiated between the employer organization (SALGA) and the respective unions.

No budget provision has been made for salary increases for Councillors and no new staff positions were considered for 2021/2022, in a further attempt to contain costs.

The Driver's Licence testing centre planned for Gansbaai, and subsequently post-poned, will now be operational in 2021/2022 after completion of the facility.

To assist in rebuilding the economy of the Overstrand and to help creating jobs for our residents R15.9m has been provided for temporary positions, including EPWP workers and seasonal staff.

All items of a Capital nature that can result in job creation for our people have also been included in the budget, particularly where this will address ageing water reticulation systems, as well as sewerage system projects and storm water projects.

The following provisions have been made for these projects in the 2021/2022 Capital Budget:

Water Reticulation and Treatment	R51,9m
Sewerage System Upgrades	R40,8m
Stormwater Systems	R 6,5m
Sport and Recreation	R 7,7m
Roads	R11,5m
Zwelihle Library	R 4,37m
Public Safety	R 7,89m

In summary the proposed tariff increases for a household for the coming financial year (2021/2022) is as follows:

Property rates and Municipal Services all increase by 4% and

Electricity by 14.59%.

I would like to take this opportunity of thanking the Public for their participation and input during the IDP Review - and Budget preparation process.

I also wish to extend my sincere appreciation to the Councillors and Ward Committee members for their contribution to the budget. My sincere thanks also to the Municipal administrative staff for the hours of work that they have put into preparing this budget over many months and at times under very challenging conditions.

Speaker, I thank you.

Alderman Dudley Coetzee
Executive Mayor: Overstrand
26 May 2021

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

ORDINARY MEETING OF THE COUNCIL

GEWONE VERGADERING VAN DIE RAAD

INTLANGANISO YESIQHELO YEBHUNGA

MINUTES / NOTULE /

IMIZUZU

DATE / DATUM / UMHLA : **26 MAY / MEI / MEYI 2021**
VENUE / PLEK / INDAWO : **VIRTUAL**
TIME / TYD / IXESHA: **11:00**

OVERSTRAND

MUNICIPALITY / MUNISIPALITEIT / U-MASIPALA

MINUTES OF **THE COUNCIL** MEETING
HELD BY MEANS OF A VIRTUAL PLATFORM ON
26 MAY 2021, AT **11:00**

PRESENT: Councillors were present as per attached attendance register.

OFFICIALS PRESENT:

Mr D O'Neill, Municipal Manager
Ms D Arrison, Director : Management Services
Ms S Reyneke-Naudé, Director : Finance
Mr R Williams, Director : Community Services
Mr N Michaels, Director : Protection Services
Mr S Madikane, Director : Economic Development & Tourism
Mr S Müller, Director : Infrastructure & Planning
Mr C Le Roux, Deputy Director : Finance
Mr A Wyngaard, Senior Manager : Hermanus Administration
Mr F Myburgh, Senior Manager : Gansbaai Administration
Mr D Lakey, Senior Manager : Kleinmond Administration
Mr B King, Senior Manager : Financial Services
Ms R Louw, Senior Manager : Strategic Services
Mr R Kuchar, Senior Manager : Town & Spatial Planning
Mr H Blignaut, Deputy Director : Engineering Services
Mr X Kosi, Manager : LED
Ms F Lloyd, Manager : Tourism
Ms H van Tonder, Manager : Council Support Services
Ms N Zweni, Manager : Communication
Ms R Steenekamp, Media & Social Media Liaison Officer
Ms G Bucchianeri, Manager : Budget Office
Mr R Fraser, Chief : Traffic/Licences
Mr G Smit, Manager : Social Development
Ms A Le Roux, Manager : Property Administration
Ms B Plaatjies, Manager : Hermanus Administration
Ms G Erasmus, Clerk : Auditorium
Ms S Swart, Administrative Officer : Council Support Services

ALSO PRESENT:

Members of the Public
Mr J Swarts from the Office of the Auditor-General

MINUTES/….

ATTENDANCE REGISTER

COUNCIL MEETING
26 MAY 2021

ALDERMAN/COUNCILLORS	SIGNATURE
AFRICA, F	✓
BOTHA, D	✓
BRICE, KD	✓
COETSEE, A	✓
COETZEE, DP	✓
COHEN, G	✓
DE CONING, CA	✓
GILLION, E	✓
KALOLO, SV	✓
KOMANI, AS	✓
KRIGE, F	✓
NQINATA, NNT	✓
MAY, C	✓
MHANA, M	✓
MOLEFE, B	ABSENT WITH LEAVE
MORGAN, H	✓
MSWELI, X	✓
NTSABO, L	✓
NUTT, R	✓
ORBAN, J	✓
PUNGUPUNGU, V	✓
RESANDT, C	✓
SAPEPA, NM	✓
TAFU-NWONKWO, CC	✓
TEBELE, S	✓

M. COETSEE

5.7
FINAL INTEGRATED DEVELOPMENT PLAN (IDP) REVIEW FOR 2021/22

(ITEM 9, PAGE 58 : MAYORAL COMMITTEE MEETING : 26 MAY 2021)

THE AFRICAN NATIONAL CONGRESS REQUESTED A CAUCUS AT 11:43

THE MEETING RESUMED AT 11:55

RESOLVED (SUPPORTED BY 17 COUNCILLORS):

that the final IDP review for 2021/22 **be approved**.

CLLRS S KALOLO, T NQINATA, ALD M SAPEPA, CLLRS V PUNGUPUNGU, C TAFU-NWONKWO, X MSWELI AND S TEBELE REQUESTED THAT THEIR OPPOSITION AGAINST THE RESOLUTION BE MINUTED.

RESPONSIBLE OFFICIAL : **RG LOUW**

TARGET DATE FOR IMPLEMENTATION : **1 JULY 2021**

5.8
WATER SERVICES DEVELOPMENT PLAN FOR 2021/22

(ITEM 10, PAGE 83 : MAYORAL COMMITTEE MEETING : 26 MAY 2021)

RESOLVED (SUPPORTED BY 24 COUNCILLORS):

that the Water Services Development Plan for 2021/22 **be approved.**

RESPONSIBLE OFFICIAL :	**H BLIGNAUT**
TARGET DATE FOR IMPLEMENTATION :	**1 JULY 2021**
TARGET DATE TO INFORM APPLICANT :	**NOT APPLICABLE**
TARGET DATE TO INFORM OBJECTOR :	**NOT APPLICABLE**

5.9
REVISION OF ALL BUDGET RELATED POLICIES OF THE OVERSTRAND MUNICIPALITY

(ITEM 11, PAGE 88 : MAYORAL COMMITTEE MEETING : 26 MAY 2021)

RESOLVED (SUPPORTED BY 24 COUNCILLORS):

that the budget related policies amended as indicated in the report, **be approved** and implemented with effect from 1 July 2021.

RESPONSIBLE OFFICIAL : **S REYNEKE-NAUDE**

TARGET DATE FOR IMPLEMENTATION : **1 JULY 2021**

5.10
FINAL BUDGET FOR OVERSTRAND MUNICIPALITY : 2021/2022 MTREF

(ITEM 12, PAGE 261 : MAYORAL COMMITTEE MEETING : 26 MAY 2021)

THE SPEAKER, ALD A COETSEE, REQUESTED THAT IT BE MINUTED THAT HE AFFORDED THE EXECUTIVE MAYOR, ALD D COETZEE, TIME TO DELIVER HIS BUDGET SPEECH. THE EXECUTIVE MAYOR DELIVERED HIS BUDGET SPEECH, A COPY OF WHICH IS ATTACHED AS ANNEXURE B TO THESE MINUTES.

THE MEETING STOOD DOWN AT 12:16

THE MEETING RECONVENED AT 12:20

RESOLVED (SUPPORTED BY 17 COUNCILLORS):

1. that, in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003), the annual budget of the Municipality for the 2021/2022 to 2023/2024 MTREF (Medium Term Revenue and Expenditure Framework) period **be approved** as set out in the following schedules:

   Schedule 1: Budgeted financial performance (revenue & expenditure by municipal vote)
   Schedule 2: Budgeted financial performance (revenue by source & expenditure by type)
   Schedule 3: Budgeted multi- and single year capital appropriations by standard classification (vote) and funding by source
   Schedule 4: Budgeted financial position
   Schedule 5: Budgeted cash flow
   Schedule 6: Cash backed reserves and acc. surplus reconciliation
   Schedule 7: Asset management
   Schedule 8: Basic service delivery measurement

2. that the property rates **be imposed** for the budget year 2021/2022;

3. that tariffs and charges **be approved** for the budget year 2021/2022;

4. that the Municipal Manager be authorised to sign all the necessary agreements and documents to give effect to the 1st draw down of the proposed three year borrowing programme for external loans amounting to R50 million per year;

5. that the following schedules be noted:

   Schedule 9: Budgeted financial performance (revenue & expenditure by standard classification)
   Schedule 10: Budgeted capital appropriations by municipal vote

6. that **cognisance be taken** of the letters of comment received from the community and the SIME: LG MTEC Assessment Report by Provincial Treasury and the Provincial Department of Local Government; and

7. that **cognisance be taken** of the 2021/2022 Budget Report.

CLLRS S KALOLO, T NQINATA, ALD M SAPEPA, CLLRS V PUNGUPUNGU, C TAFU-NWONKWO, X MSWELI AND S TEBELE REQUESTED THAT THEIR OPPOSITION AGAINST THE RESOLUTION BE MINUTED.

RESPONSIBLE OFFICIALS: **S REYNEKE-NAUDE**
BA KING

TARGET DATE FOR IMPLEMENTATION: **1 JULY 2021**

FINAL BUDGET FOR OVERSTRAND MUNICIPALITY : 2021/2022 MTREF

5/1/1/23-2021/2022
BA King **Senior Manager: Financial Services**
20 May 2021 **(028) 313 8154**

1. Executive Summary

This report presents the proposed budget of Overstrand Municipality for the 2021/2022 to 2023/2024 MTREF (Medium Term Revenue and Expenditure Framework) period.

The comprehensive budget report is presented as Annexure C to this report.

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Finance
Department: Financial Services

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance
Provision and maintenance of municipal services
Creation and maintenance of a safe and healthy environment
The encouragement of structured community participation in the matters of the municipality
Promotion of tourism, economic and social development

4. Delegated Authority

None

5. Legal Requirements

Local Government: Municipal Financial Management Act, 2003 (Act 56 of 2003) (MFMA)
Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)

6. Background/Discussion/Evaluation/Conclusion

Council noted the draft budget for 2021/2022 as tabled on 31 March 2021. The budget was then presented to the community and other spheres of government for comments, as required by legislation. The programme of Roadshows for community consultation was advertised in the local press and attendees were accommodated in community halls with big screen monitors and via electronic links on virtual platforms.

Comments received from the community arising from the statutory IDP/Budget public consultation process have been taken into consideration for purposes of preparing this report. The comments received and the municipality's responses are listed in Annexure B to this report. Letters of comment are included in Annexure K of the budget report.

The SIME: LG MTEC engagement with the Provincial Treasury and Provincial Department of Local Government was held via a virtual meeting platform on 10 May 2021. The assessment report and responses thereto are included as Annexure L of the budget report.

Proposed amendments to the 2021/2022 draft budget are summarised in paragraph 6.3 of this report and details of the amendments are included in Annexure A of the budget report.

6.1 2021/2022 Budget

1. Overview

National Treasury issued the following circulars regarding the budget for 2021/2022, budget formats and budget content:

- MFMA Circulars No. 107 & 108: 2021/2022 MTREF dated 4 December 2020 and 8 March 2021 respectively
- mSCOA Version 6.5 and 6.5.1 dated 4 December 2020 and 26 March 2021 respectively
- mSCOA Circular 7 dated 2 March 2020
- WC Treasury Circular MUN 5/2021 dated 17 March 2021
- MFMA Circular No. 71: Uniform Financial Ratios and Norms dated 17 January 2014
- MFMA Budget Guide – Version 1: March 2011

The guidelines, as set out in these budget circulars, were taken into consideration during the compilation process of the budget.

Schedules 1 – 8, attached to this report, are submitted for budget approval and schedules 9 & 10 are submitted for noting by Council. Other tables, charts and supporting schedules are included in the budget report.

The Service Delivery and Budget Implementation Plan (SDBIP) will be submitted to the Executive Mayor for approval no later than 28 days after the approval of the budget.

Accounting Standards

New and revised accounting standards were incorporated in the preparation of the budget.

mSCOA Implementation

This budget represents the 5th year of the mSCOA regulations implementation, for all municipalities, and has been based on version 6.5.1 of the mSCOA tables. Further details regarding mSCOA implementation are included in Annexure I of the budget report.

6.2 Executive Summary of the 2021/2022 Budget Proposals

Changes to the proposed draft budget were considered by the Budget Steering Committee in May 2021 after the IDP/Budget roadshows and letters of comment received from the public.

1. 2021/2022 Revenue Budget: The proposed revenue budget for 2021/2022 is R1 477 435 355. This includes R60 596 800 for capital grants. Budgeted financial performance by vote (directorates) is reflected in Schedule 1 and the budgeted financial performance in terms of revenue by source is reflected in Schedule 2.

2. 2021/2022 Operating Expenditure Budget: The proposed operating expenditure budget for 2021/2022 is R1 495 006 432. This includes non-cash items such as depreciation, debt impairment and the provision for post-retirement benefits amounting to a total of R181 600 645, of which a portion for depreciation relates to unbundled assets with the implementation of GRAP, partly resulting in expenditure exceeding revenue. The budgeted financial performance by vote (directorates) is reflected in Schedule 1 and the budgeted financial performance relating to expenditure by type is reflected in Schedule 2.

3. 2021/2022 Capital Budget: The total proposed final capital budget for 2021/2022 amounts to R274 774 547, which includes an amount of R37 458 302, identified as roll over projects from 2020/2021 and an amount of R3 872 580 for additional projects emanating from the review and public participation process. Capital budget votes and the funding thereof are reflected in Schedule 3 of this report and a list of capital projects, ward specific projects and housing projects (opex and capex) are included in Annexure E of the budget report.

4. Proposed increases to property rates, tariff and user charges:

   The proposed property rates, tariffs and user charges for 2021/2022 are included as Annexure A of this report. Examples of increases in the tariff baskets relating to a variety of consumers are included in Annexure D of the budget report.

   The proposed increases for the average medium sized household for the coming financial year (2021/2022) are as follows:

Table 1 : Average tariff increases	**2021/22**	**2020/21**
Property rates: Residential	4,00%	4,50%
Electricity	14,59%	6,22%
Water	4,00%	4,50%
Sewerage tariffs	4,00%	4,50%
Refuse tariffs	4,00%	4,50%

The property rates for business and undeveloped erven are also set to increase by 4,00%.

Further details of the 2021/2022 budget proposals can be found in the Budget Report.

6.3. Proposed amendments to the 2021/2022 draft budget

1. 2021/2022 Revenue & Expenditure Budget: The following changes are proposed:

Table 2: Revenue

REVENUE AMENDMENTS AFFECTING THE BOTTOM LINE FOR 2021/2022			
Item	**2021/2022**	**2022/2023**	**2023/2024**
DRAFT BUDGET	**1 456 633 954**	**1 492 069 121**	**1 529 399 361**
DBSA CAPITAL GRANT ROLL OVER	1 042 000		
INCREASE IN ELECTRICITY REVENUE	19 759 401	22 130 530	24 786 193
FINAL BUDGET	**1 477 435 355**	**1 514 199 650**	**1 554 185 554**

Table 3: Expenditure

OPERATIONAL EXPENDITURE AMENDMENTS AFFECTING THE BOTTOM LINE FOR 2021/2022			
Item	**2021/2022**	**2022/2023**	**2023/2024**
DRAFT BUDGET	**1 450 535 737**	**1 493 455 497**	**1 547 907 596**
BABOON MANAGEMENT			7 600 000
ALIEN CLEARING	2 200 000		
WASTE MANAGEMENT	2 155 685	1 371 010	1 385 365
CLEARING OF MUNICIPAL LAND	3 100 000		
INCREASE IN ESKOM BULK PURCHASES	35 037 351	38 155 676	41 551 530
GROUP LIFE INCREASE	2 084 277	2 177 737	2 275 680
OTHER	-106 618	-113 449	- 120 593
FINAL BUDGET	**1 495 006 432**	**1 535 059 753**	**1 600 611 666**

2. 2021/2022 Capital Budget: The following changes are proposed:

Table 4: Capital Expenditure

CAPITAL BUDGET AMENDMENTS 2021/2022			
	2021/2022	**2022/2023**	**2023/2024**
DRAFT BUDGET	**233 443 665**	**142 286 195**	**95 835 000**
ROLL OVER PROJECTS:			
FURTHER ROLLOVER PROJECTS IDENTIFIED SINCE DRAFT BUDGET	37 458 302		
WARD AMENDMENTS	0		
ADDITIONAL PROJECTS:			
BASIC SERVICES FOR EMERGENCY HOUSING: WATER	250 000		
REPLACEMENT OF OVERSTRAND WATER PIPES	3 622 580		
FINAL BUDGET	**274 774 547**	**142 286 195**	**95 835 000**

Further details and comments relating to the proposed changes can be found in Annexure A of the budget report.

3. Tariffs

The following tariff amendments are proposed:

Tariff Code	Description Changes
S23F5	Fire Compliance Certificate (excluding goFPA members)
SAN5C	Asbestos Sheet - per unit (Limited to max ~~10 sheets~~ 10m² per six month period)
ED8 & WD6	Indigent - registered (including UISP)
R30J & R60J1	~~Long Term~~ Annual Rental

Revised Tariff:

S55	SUNDRY		
S55J	Section 62 of local Government: Systems Act: appeal deposit (refundable if appeal is upheld)	1 800.00	no vat
S55K1A	Tender objection deposit (refundable if appeal is upheld)	3 365.00	no vat
S55K1B	Tender objection deposit (partially upheld -50% refundable)	1 675.00	no vat

Details and comments relating to the proposed tariffs can be found in Annexure A of the budget report.

7. Financial Implications

This report addresses the final proposals for the 2021/2022 MTREF for the operational and capital budgets, financial position and cash flows. The key

financial implications and challenges of adopting these proposals are the ability to generate revenue in the current economic climate and the continued delivery of sustainable services.

8. Staff Implications

No new posts were added to the staff establishment for 2021/2022.

9. Comments from other Departments, Divisions and Administrations

The Budget Report is included as Annexure C. The report serves as a comprehensive overview of the final budget. The compilation of the budget for the 2021/2022 MTREF adheres to the focus areas and strategic objectives of Council, as set out in the IDP. The final budget was the result of a process of numerous Budget Steering Committee meetings, Senior Management, Ward Committee and OMAF meetings. The draft budget was presented to the community and organs of state for comment. Comments received were taken into consideration for the final budget (Schedule of comments and the municipality's responses are included as Annexure B of this report and further details are included in Annexure K of the budget report).

10. Annexures

Schedule 1: Budgeted financial performance (revenue and expenditure by municipal vote)
Schedule 2: Budgeted financial performance (revenue by source & expenditure by type)
Schedule 3: Budgeted multi- and single year capital appropriations by standard classification (vote) and funding by source
Schedule 4: Budgeted financial position
Schedule 5: Budgeted cash flow
Schedule 6: Cash backed reserves and accumulated surplus reconciliation
Schedule 7: Asset management
Schedule 8: Basic service delivery measurement
Schedule 9: Budgeted financial performance (revenue & expenditure by standard classification)
Schedule 10: Budgeted capital appropriations by municipal vote

Annexure A: List of Rates, Tariffs, Tariff Structures and Charges

Annexure B: Schedule of comments and responses

Annexure C: Budget Report 2021/2022 (Distributed as electronic medium)

RECOMMENDATION TO THE COUNCIL:

1. That, in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003), the annual budget of the Municipality for the 2021/2022 to 2023/2024 MTREF (Medium Term Revenue and Expenditure Framework) period **be approved** as set out in the following schedules:

   Schedule 1: Budgeted financial performance (revenue & expenditure by municipal vote)
   Schedule 2: Budgeted financial performance (revenue by source & expenditure by type)
   Schedule 3: Budgeted multi- and single year capital appropriations by standard classification (vote) and funding by source
   Schedule 4: Budgeted financial position
   Schedule 5: Budgeted cash flow
   Schedule 6: Cash backed reserves and acc. surplus reconciliation
   Schedule 7: Asset management
   Schedule 8: Basic service delivery measurement

2. that the property rates reflected in **Annexure A, be imposed** for the budget year 2021/2022;

3. that tariffs and charges reflected in **Annexure A, be approved** for the budget year 2021/2022;

4. that the Municipal Manager be authorised to sign all the necessary agreements and documents to give effect to the 1st draw down of the proposed three year borrowing programme for external loans amounting to R50 million per year;

5. that the following schedules be noted:

   Schedule 9: Budgeted financial performance (revenue & expenditure by standard classification)
   Schedule 10: Budgeted capital appropriations by municipal vote

6. that **cognisance be taken** of the letters of comment received from the community and the SIME: LG MTEC Assessment Report by Provincial Treasury and the Provincial Department of Local Government, included in Annexures K and L respectively of the budget report; and

7. that **cognisance be taken** of the 2021/2022 Budget Report.

RESPONSIBLE OFFICIALS: **S REYNEKE-NAUDE / BA KING**

TARGET DATE FOR IMPLEMENTATION: **1 JULY 2021**

WC032 Overstrand - Schedule 1 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote									
Vote 1 - Council & Mayor's Office	21 399	27 246	30 091	17 732	38 689	38 689	31 285	32 772	31 375
Vote 2 - Municipal Manager & Internal Audit	64	86	36	–	–	–	–	–	–
Vote 3 - Management Services	821	1 070	1 189	1 416	3 157	3 157	869	348	358
Vote 4 - Finance	262 709	292 876	300 506	309 162	305 004	305 004	318 650	331 200	344 253
Vote 5 - Infrastructure & Planning	489 799	496 225	585 515	539 510	511 883	511 883	691 845	694 223	715 984
Vote 6 - Protection Services	40 605	32 267	32 797	39 830	48 375	48 375	39 531	40 997	42 522
Vote 7 - Economic and Social Development & Tourism	2 788	2 030	2 914	4 663	7 930	7 930	2 838	66	219
Vote 8 - Community Services	323 102	363 260	378 350	375 179	385 270	385 270	392 418	414 592	419 474
Total Revenue by Vote	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure by Vote *to be appropriated*									
Vote 1 - Council & Mayor's Office	4 303	38 174	19 927	35 802	36 086	36 086	37 047	37 693	38 596
Vote 2 - Municipal Manager & Internal Audit	4 542	5 050	5 361	7 587	7 587	7 587	8 040	8 240	8 551
Vote 3 - Management Services	43 809	46 736	50 129	57 115	58 749	58 749	60 741	63 168	65 574
Vote 4 - Finance	71 890	74 680	69 425	91 935	88 609	88 609	95 684	100 481	113 992
Vote 5 - Infrastructure & Planning	414 432	449 522	527 810	551 359	542 786	542 786	672 313	692 761	720 647
Vote 6 - Protection Services	73 272	81 089	83 725	118 272	121 941	121 941	115 502	120 408	125 381
Vote 7 - Economic and Social Development & Tourism	10 558	10 303	12 042	19 065	22 332	22 332	17 311	14 563	15 109
Vote 8 - Community Services	374 350	402 983	420 782	460 876	467 469	467 469	488 368	497 746	512 761
Total Expenditure by Vote	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) for the year	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

WC032 Overstrand - Schedule 2 - Budgeted Financial Performance (revenue and expenditure)

R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source									
Property rates	215 763	233 093	240 914	262 551	259 241	259 241	275 637	286 662	298 129
Service charges - electricity revenue	349 298	378 693	415 947	386 294	386 294	386 294	499 317	559 033	625 910
Service charges - water revenue	110 932	129 858	133 628	128 520	128 520	128 520	132 168	137 455	142 953
Service charges - sanitation revenue	72 106	77 719	80 871	78 913	78 913	78 913	87 631	91 137	94 782
Service charges - refuse revenue	57 775	61 763	69 102	69 482	69 482	69 482	74 741	77 731	80 840
Rental of facilities and equipment	5 616	6 278	5 738	3 627	3 627	3 627	3 440	3 148	3 273
Interest earned - external investments	30 320	41 767	48 146	31 400	26 400	26 400	27 456	28 554	29 697
Interest earned - outstanding debtors	3 854	4 193	5 040	4 673	4 650	4 650	4 681	4 868	5 062
Dividends received				–	–	–	–	–	–
Fines, penalties and forfeits	31 638	25 672	18 211	29 564	29 564	29 564	28 223	29 348	30 519
Licences and permits	2 527	2 526	1 975	2 385	2 385	2 385	2 039	2 097	2 164
Agency services	4 149	4 885	4 376	4 938	6 438	6 438	6 680	6 930	7 189
Transfers and subsidies	116 458	106 306	123 140	131 840	150 774	150 774	139 692	144 977	148 209
Other revenue	48 492	83 673	143 186	113 998	96 604	96 604	126 909	91 759	43 063
Gains on disposal of PPE	28 096	–	–	7 000	10 500	10 500	8 225	8 361	8 504
Total Revenue (excluding capital transfers and contributions)	**1 077 023**	**1 156 425**	**1 290 276**	**1 255 185**	**1 253 392**	**1 253 392**	**1 416 839**	**1 472 060**	**1 520 294**
Expenditure By Type									
Employee related costs	296 682	368 000	382 527	435 325	441 241	441 241	463 804	482 942	504 313
Remuneration of councillors	10 138	10 573	11 282	11 896	11 896	11 896	12 401	12 905	13 432
Debt impairment	18 013	17 500	23 453	26 263	26 263	26 263	21 500	21 500	21 500
Depreciation & asset impairment	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Finance charges	46 129	44 921	46 570	51 482	51 482	51 482	51 804	51 923	52 180
Bulk purchases	225 844	242 614	278 485	270 260	270 260	270 260	353 707	385 187	419 468
Other materials	40 900	35 049	42 302	47 567	53 437	53 437	44 845	47 274	48 918
Contracted services	167 079	186 336	177 914	222 414	224 809	224 809	247 340	251 832	272 718
Transfers and subsidies	1 800	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Other expenditure	55 726	71 333	90 183	123 315	115 613	115 613	141 620	124 893	111 643
Loss on disposal of PPE		610	1 384	–	–	–	–	–	–
Total Expenditure	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit)	**79 868**	**47 890**	**101 076**	**(86 825)**	**(92 166)**	**(92 166)**	**(78 168)**	**(63 000)**	**(80 318)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	64 263	31 952	37 392	30 619	37 228	37 228	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private	–	–	–	1 688	9 688	9 688	14 243	1 312	1 324
Transfers and subsidies - capital (in-kind - all)		26 685	3 730	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Taxation	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Attributable to minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

SCHEDULE 3

WC032 Overstrand - Schedule 3 - Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional									
Governance and administration	**6 342**	**8 659**	**4 049**	**3 075**	**3 536**	**3 536**	**3 775**	**6 125**	**3 575**
Executive and council		295	2	5	466	466	5	5	5
Finance and administration	6 342	8 364	4 048	3 070	3 070	3 070	3 770	6 120	3 570
Internal audit	–	–		–	–	–	–	–	–
Community and public safety	**44 222**	**68 172**	**112 758**	**93 694**	**82 780**	**82 780**	**79 999**	**38 068**	**9 377**
Community and social services	2 126	5 164	1 330	18 638	18 084	18 084	9 991	760	760
Sport and recreation	5 427	23 923	9 981	12 731	8 588	8 588	7 752	500	5 000
Public safety	2 490	4 809	15 694	14 181	13 168	13 168	7 897	350	350
Housing	34 180	34 276	85 753	48 144	42 940	42 940	54 359	36 458	3 267
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**12 071**	**13 407**	**6 865**	**33 589**	**33 423**	**33 423**	**19 511**	**17 090**	**4 865**
Planning and development	45	1 346	1 220	13 594	10 372	10 372	7 987	415	415
Road transport	12 026	12 061	5 645	19 995	23 051	23 051	11 524	16 675	4 450
Environmental protection	–	–		–	–	–	–	–	–
Trading services	**42 619**	**84 872**	**87 384**	**173 381**	**160 348**	**160 348**	**171 489**	**81 003**	**78 018**
Energy sources	16 268	28 893	21 428	21 119	19 119	19 119	68 211	19 775	24 450
Water management	3 257	12 270	31 752	52 606	50 036	50 036	51 982	25 900	22 000
Waste water management	21 523	42 210	26 893	77 217	69 170	69 170	47 481	35 328	31 568
Waste management	1 572	1 499	7 311	22 439	22 024	22 024	3 815	–	–
Other	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**
Funded by:									
National Government	21 786	30 445	31 528	37 369	35 100	35 100	45 754	40 828	32 568
Provincial Government	42 477	35 615	85 965	2 840	2 127	2 127	600	–	–
District Municipality				–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental	4 414	26 942		46 306	47 296	47 296	65 201	36 458	3 267
Transfers recognised - capital	**68 677**	**93 002**	**117 493**	**86 516**	**84 523**	**84 523**	**111 555**	**77 286**	**35 835**
Borrowing	19 199	36 495	50 476	92 949	75 228	75 228	94 066	50 000	50 000
Internally generated funds	17 379	45 613	39 358	124 274	120 335	120 335	69 154	15 000	10 000
Total Capital Funding	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

WC032 Overstrand - Schedule 4 - Budgeted Financial Position

R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS									
Current assets									
Cash	94 453	123 988	143 570	85 812	118 129	118 129	50 829	60 616	113 942
Call investment deposits	380 514	409 200	510 243	400 000	400 000	400 000	400 000	400 000	400 000
Consumer debtors	64 957	74 000	88 479	83 889	84 491	84 491	84 475	86 111	89 560
Other debtors	52 806	61 176	58 432	34 983	34 987	34 987	38 027	41 067	44 107
Current portion of long-term receivables	10	7	4	3	–	–	–	–	–
Inventory	32 352	16 029	10 219	9 540	9 540	9 540	9 940	10 315	10 631
Total current assets	**625 093**	**684 399**	**810 947**	**614 227**	**647 147**	**647 147**	**583 272**	**598 109**	**658 240**
Non current assets									
Long-term receivables	20	4	–	1	–	–	–	–	–
Investments	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Investment property	113 951	117 433	123 121	121 846	121 846	121 846	127 346	132 846	138 346
Investment in Associate	–	–					–	–	–
Property, plant and equipment	3 346 195	3 405 429	3 488 698	3 790 408	3 642 574	3 642 574	3 772 076	3 770 524	3 723 398
							–	–	–
Biological							–	–	–
Intangible	6 699	8 597	9 168	4 753	4 753	4 753	4 363	4 154	3 735
Other non-current assets	124 182	130 928	130 928	–	130 928	130 928	130 928	130 928	130 928
Total non current assets	**3 635 642**	**3 712 914**	**3 798 429**	**3 982 468**	**3 954 561**	**3 954 561**	**4 096 878**	**4 108 458**	**4 074 396**
TOTAL ASSETS	**4 260 735**	**4 397 313**	**4 609 376**	**4 596 695**	**4 601 708**	**4 601 708**	**4 680 150**	**4 706 567**	**4 732 636**
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Borrowing	33 448	39 725	45 458	52 751	53 956	53 956	50 263	56 515	47 277
Consumer deposits	38 462	40 020	40 992	62 074	62 074	62 074	64 074	66 074	68 074
Trade and other payables	119 809	107 963	166 030	104 604	98 955	98 955	180 596	206 288	265 171
Provisions	29 790	33 010	42 460	35 286	35 286	35 286	46 378	49 687	51 043
Total current liabilities	**221 509**	**220 717**	**294 941**	**254 715**	**250 272**	**250 272**	**341 312**	**378 564**	**431 565**
Non current liabilities									
Borrowing	408 658	422 933	431 475	430 260	430 401	430 401	430 795	424 794	428 033
Provisions	205 051	222 157	209 257	256 985	256 985	256 985	227 039	228 107	227 820
Total non current liabilities	**613 708**	**645 090**	**640 732**	**687 245**	**687 386**	**687 386**	**657 833**	**652 901**	**655 853**
TOTAL LIABILITIES	**835 218**	**865 807**	**935 673**	**941 960**	**937 658**	**937 658**	**999 146**	**1 031 466**	**1 087 418**
NET ASSETS	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	3 422 258	3 528 279	3 670 476	3 651 390	3 660 705	3 660 705	3 677 777	3 671 874	3 641 991
Reserves	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
TOTAL COMMUNITY WEALTH/EQUITY	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**

WC032 Overstrand - Schedule 5 - Budgeted Cash Flows

R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	213 851	230 566	238 449	259 513	255 713	255 713	279 664	290 510	301 791
Service charges	590 742	643 620	689 210	655 534	655 430	655 430	792 663	862 879	940 579
Other revenue	75 406	128 882	175 357	131 331	123 425	123 425	159 489	112 664	65 599
Transfers and Subsidies - Operational	131 819	110 341	120 949	131 840	150 774	150 774	139 692	144 977	148 209
Transfers and Subsidies - Capital	64 248	32 017	60 675	30 619	37 228	37 228	46 354	40 828	32 568
Interest	34 175	45 960	53 186	36 073	31 050	31 050	27 456	28 554	29 697
Dividends				–	–	–	–	–	–
Payments									
Suppliers and employees	(818 415)	(929 996)	(971 606)	(983 752)	(1 050 822)	(1 050 822)	(1 166 090)	(1 261 132)	(1 295 062)
Finance charges	(46 129)	(44 921)	(46 570)	(51 482)	(51 482)	(51 482)	(51 804)	(51 923)	(52 180)
Transfers and Grants	(1 800)	(486)	(560)	(11 610)	(8 680)	(8 680)	(12 324)	(12 557)	(13 060)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**243 897**	**215 983**	**319 091**	**198 066**	**142 635**	**142 635**	**215 101**	**154 801**	**158 142**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	81 451	(566)	3 289	7 000	–	–	–	–	–
Decrease (increase) in non-current receivables	8	8	7	7	10	10	–	–	–
Decrease (increase) in non-current investments	(4 980)	(4 980)	(4 980)	(7 575)	(4 980)	(4 980)	(4 980)	(4 980)	(4 980)
Payments									
Capital assets	(105 255)	(172 777)	(211 056)	(303 738)	(280 086)	(280 086)	(274 775)	(142 286)	(95 835)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(28 775)**	**(178 314)**	**(212 740)**	**(304 307)**	**(285 056)**	**(285 056)**	**(279 755)**	**(147 266)**	**(100 815)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans				–	–	–	–	–	–
Borrowing long term/refinancing	30 000	54 000	54 000	54 000	54 000	54 000	50 000	50 000	50 000
Increase (decrease) in consumer deposits				(1 000)	(1 000)	(1 000)	2 000	2 000	2 000
Payments									
Repayment of borrowing	(29 969)	(33 448)	(39 725)	(46 374)	(46 263)	(46 263)	(54 646)	(49 748)	(56 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**31**	**20 552**	**14 275**	**6 626**	**6 737**	**6 737**	**(2 646)**	**2 252**	**(4 000)**
NET INCREASE/ (DECREASE) IN CASH HELD	**215 153**	**58 220**	**120 626**	**(99 615)**	**(135 684)**	**(135 684)**	**(67 299)**	**9 786**	**53 326**
Cash/cash equivalents at the year begin:	**259 815**	**474 967**	**533 188**	**585 426**	**653 813**	**653 813**	**518 129**	**450 829**	**460 616**
Cash/cash equivalents at the year end:	**474 967**	**533 188**	**653 813**	**485 812**	**518 129**	**518 129**	**450 829**	**460 616**	**513 942**

SCHEDULE 6

WC032 Overstrand - Schedule 6 - Cash backed reserves/accumulated surplus reconciliation

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available									
1. Local/District municipalities to i	474 967	533 188	653 813	485 812	518 129	518 129	450 829	460 616	513 942
Other current investments > 90 days	(0)	0	–	(0)	–	–	–	–	–
Investments - Investment in Associate	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Cash and investments available:	**519 562**	**583 711**	**700 328**	**551 272**	**572 589**	**572 589**	**512 994**	**530 621**	**591 931**
Application of cash and investments									
Total Trade and other payables	–	–	–	–	–	–	–	–	–
Unspent borrowing	10 450	38 199	–	25 193	25 193	25 193	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–
Other working capital requirements	(234 701)	(242 434)	(310 844)	(219 251)	(214 941)	(214 941)	(302 146)	(331 089)	(396 241)
Other provisions				4 109	4 109	4 109	10 200	10 200	10 200
Long term investments committed	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Reserves to be backed by cash/investments	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
Total Application of cash and investments:	**(176 397)**	**(150 485)**	**(261 102)**	**(121 144)**	**(127 835)**	**(127 835)**	**(226 555)**	**(247 657)**	**(304 825)**
Surplus(shortfall)	**695 959**	**734 196**	**961 430**	**672 416**	**700 423**	**700 423**	**739 548**	**778 278**	**896 756**

WC032 Overstrand - Table A9 Asset Management

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CAPITAL EXPENDITURE									
Total New Assets	**75 610**	**175 110**	**188 804**	**215 433**	**201 924**	**201 924**	**191 795**	**84 958**	**35 567**
Roads Infrastructure	10 003	12 061	5 638	19 795	22 386	22 386	10 218	13 000	2 000
Storm water Infrastructure	255	7 247	7 918	16 384	16 322	16 322	6 590	–	–
Electrical Infrastructure	15 449	28 893	13 557	12 768	10 768	10 768	57 808	9 100	12 000
Water Supply Infrastructure	627	12 270	29 001	29 547	27 547	27 547	11 372	6 900	–
Sanitation Infrastructure	–	34 963	13 339	20 576	18 536	18 536	9 368	4 000	3 300
Solid Waste Infrastructure	105	1 499	7 311	18 479	18 064	18 064	3 262	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***26 438***	***96 933***	***76 763***	***117 549***	***113 622***	***113 622***	***98 618***	***33 000***	***17 300***
Community Facilities	3 229	30 804	2 084	12 743	9 787	9 787	15 352	–	–
Sport and Recreation Facilities	5 427	–	2 447	50	50	50	7 481	500	5 000
Community Assets	***8 656***	***30 804***	***4 531***	***12 793***	***9 837***	***9 837***	***22 833***	***500***	***5 000***
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	4 372	3 092	1 749	4 825	5 011	5 011	6 636	–	–
Housing	34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Other Assets	***38 552***	***37 368***	***87 502***	***52 970***	***47 951***	***47 951***	***58 895***	***36 458***	***3 267***
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**1 593**	**1 346**	**3 345**	**7 896**	**7 896**	**7 896**	**3 933**	**6 050**	**3 500**
Furniture and Office Equipment	**205**	**295**	**246**	**1 025**	**1 025**	**1 025**	**875**	**840**	**840**
Machinery and Equipment	**166**	**1 428**	**533**	**760**	**860**	**860**	**1 641**	**760**	**760**
Transport Assets	**–**	**6 936**	**15 884**	**22 440**	**20 732**	**20 732**	**5 000**	**7 350**	**4 900**
Libraries	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Renewal of Existing Assets	**29 644**	**–**	**3 606**	**25 621**	**25 050**	**25 050**	**33 945**	**19 200**	**17 700**
Roads Infrastructure	2 020	–	8	–	–	–	–	–	–
Storm water Infrastructure	10 677	–	–	–	–	–	–	–	–
Electrical Infrastructure	819	–	–	1 000	1 000	1 000	1 000	–	–
Water Supply Infrastructure	2 629	–	887	20 560	19 989	19 989	32 295	18 500	17 000
Sanitation Infrastructure	10 591	–	2 711	4 061	4 061	4 061	650	700	700
Solid Waste Infrastructure	1 634	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***28 370***	**–**	***3 606***	***25 621***	***25 050***	***25 050***	***33 945***	***19 200***	***17 700***
Community Facilities	1 217	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Community Assets	***1 217***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment	**57**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Libraries	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Total Upgrading of Existing Assets	**–**	**–**	**18 646**	**62 684**	**53 112**	**53 112**	**49 034**	**38 128**	**42 568**
Roads Infrastructure	–	–	–	200	200	200	–	–	–
Storm water Infrastructure	–	–	1 285	13 057	13 057	13 057	–	–	–
Electrical Infrastructure	–	–	7 871	7 350	7 350	7 350	7 173	7 000	10 000
Water Supply Infrastructure	–	–	1 863	2 500	2 500	2 500	8 315	500	5 000
Sanitation Infrastructure	–	–	32	23 138	17 659	17 659	30 873	30 628	27 568
Solid Waste Infrastructure	–	–	–	3 960	3 960	3 960	553	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	**–**	**–**	***11 051***	***50 206***	***44 727***	***44 727***	***46 913***	***38 128***	***42 568***
Community Facilities	–	–	–	976	906	906	100	–	–
Sport and Recreation Facilities	–	–	7 534	11 503	7 480	7 480	2 021	–	–
Community Assets	**–**	**–**	***7 534***	***12 479***	***8 386***	***8 386***	***2 121***	**–**	**–**
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	–	61	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	**–**	**–**	***61***	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Libraries	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**
Roads Infrastructure	12 023	12 061	5 645	19 995	22 586	22 586	10 218	13 000	2 000
Storm water Infrastructure	10 932	7 247	9 202	29 441	29 378	29 378	6 590	–	–
Electrical Infrastructure	16 268	28 893	21 428	21 119	19 119	19 119	65 981	16 100	22 000
Water Supply Infrastructure	3 257	12 270	31 752	52 606	50 036	50 036	51 982	25 900	22 000
Sanitation Infrastructure	10 591	34 963	16 081	47 776	40 257	40 257	40 891	35 328	31 568
Solid Waste Infrastructure	1 739	1 499	7 311	22 439	22 024	22 024	3 815	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***54 809***	***96 933***	***91 420***	***193 376***	***183 399***	***183 399***	***179 477***	***90 328***	***77 568***
Community Facilities	4 446	30 804	2 084	13 719	10 693	10 693	15 452	–	–
Sport and Recreation Facilities	5 427	–	9 981	11 553	7 530	7 530	9 502	500	5 000
Community Assets	***9 873***	***30 804***	***12 065***	***25 272***	***18 223***	***18 223***	***24 954***	***500***	***5 000***
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	4 372	3 092	1 810	4 825	5 011	5 011	6 636	–	–
Housing	34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Other Assets	***38 552***	***37 368***	***87 563***	***52 970***	***47 951***	***47 951***	***58 895***	***36 458***	***3 267***
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**1 593**	**1 346**	**3 345**	**7 896**	**7 896**	**7 896**	**3 933**	**6 050**	**3 500**
Furniture and Office Equipment	**205**	**295**	**246**	**1 025**	**1 025**	**1 025**	**875**	**840**	**840**
Machinery and Equipment	**223**	**1 428**	**533**	**760**	**860**	**860**	**1 641**	**760**	**760**
Transport Assets	**–**	**6 936**	**15 884**	**22 440**	**20 732**	**20 732**	**5 000**	**7 350**	**4 900**
Libraries	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL CAPITAL EXPENDITURE - Asset class	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSET REGISTER SUMMARY - PPE (WDV)	3 591 027	3 662 386	3 751 914	3 917 008	3 900 101	3 900 101	4 034 713	4 038 452	3 996 407
Roads Infrastructure	1 054 313	1 068 859	1 059 300	1 002 295	1 004 886	1 004 886	977 558	952 835	916 524
Storm water Infrastructure				248 394	248 331	248 331	247 201	239 209	231 201
Electrical Infrastructure	522 972	525 175	520 037	514 928	512 928	512 928	552 006	540 073	534 418
Water Supply Infrastructure	481 367	464 323	474 519	512 347	509 776	509 776	532 361	534 696	533 616
Sanitation Infrastructure	569 303	582 010	612 374	413 216	405 697	405 697	435 850	460 497	481 231
Solid Waste Infrastructure	30 303	26 500	24 634	48 639	48 224	48 224	48 809	45 549	42 286
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***2 658 258***	***2 666 867***	***2 690 864***	***2 739 819***	***2 729 842***	***2 729 842***	***2 793 785***	***2 772 859***	***2 739 276***
Community Facilities									
Sport and Recreation Facilities									
Community Assets	***183 622***	***204 522***	***206 866***		**–**		**–**	**–**	**–**
Heritage Assets	**124 182**	**130 928**	**130 928**	**124 182**	**130 928**	**130 928**	**130 928**	**130 928**	**130 928**
Revenue Generating					–			–	–
Non-revenue Generating				121 846	121 846			–	–
Investment properties	***113 951***	***117 433***	***123 121***	***121 846***	***121 846***	***121 846***	***127 346***	***132 846***	***138 346***
Operational Buildings	–	–			–	–		–	–
Housing	–	–			–	–		–	–
Other Assets	***504 315***	***534 039***	***590 968***	***803 760***	***791 693***	***791 693***	***860 822***	***882 867***	***876 206***
Biological or Cultivated Assets	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–			–	–			
Licences and Rights	–	–		4 753	4 753	4 753			
Intangible Assets	***6 699***	***8 597***	***9 168***	***4 753***	***4 753***	***4 753***	***4 363***	***4 154***	***3 735***
Computer Equipment				**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment				**21 360**	**21 360**	**21 360**	**15 935**	**11 703**	**5 120**
Machinery and Equipment				**5 268**	**5 368**	**5 368**	**5 933**	**5 219**	**4 638**
Transport Assets				**96 019**	**94 311**	**94 311**	**95 602**	**97 876**	**98 158**
Libraries				**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**3 591 027**	**3 662 386**	**3 751 914**	**3 917 008**	**3 900 101**	**3 900 101**	**4 034 713**	**4 038 452**	**3 996 407**
EXPENDITURE OTHER ITEMS									
Depreciation	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Repairs and Maintenance by Asset Class	**160 036**	**215 024**	**188 517**	**210 905**	**216 106**	**216 106**	**254 233**	**264 927**	**273 999**
Roads Infrastructure	53 229	61 860	65 691	67 578	67 622	67 622	67 503	72 621	76 925
Storm water Infrastructure	6 017	5 765	4 749	6 159	6 189	6 189	7 712	8 067	8 437
Electrical Infrastructure	17 645	23 082	36 812	31 243	32 317	32 317	33 421	34 770	35 023
Water Supply Infrastructure	15 014	17 367	16 161	19 710	19 710	19 710	21 537	22 559	22 927
Sanitation Infrastructure	13 051	14 967	10 072	13 262	13 920	13 920	12 162	12 736	12 992
Solid Waste Infrastructure	12 946	22 918	1 168	3 691	3 651	3 651	6 936	7 228	7 428
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	113	216	186	186	–	–	–
Information and Communication Infrastructure	–	–	–	42	42	42	–	–	–
Infrastructure	***117 901***	***145 959***	***134 766***	***141 901***	***143 636***	***143 636***	***149 272***	***157 980***	***163 731***
Community Facilities	12 289	27 117	29 422	37 242	40 524	40 524	46 573	45 487	45 933
Sport and Recreation Facilities	–	12 685	4 176	7 516	7 817	7 817	15 083	15 994	16 413
Community Assets	***12 289***	***39 801***	***33 597***	***44 758***	***48 340***	***48 340***	***61 656***	***61 481***	***62 345***
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	8 009	1 582	3 373	3 065	3 065	11 914	12 304	13 187
Housing	–	–	–	37	237	237	–	–	–
Other Assets	**–**	***8 009***	***1 582***	***3 410***	***3 302***	***3 302***	***11 914***	***12 304***	***13 187***
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	6 009	5 925	5 925	5 925	6 528	6 862	7 213
Intangible Assets	**–**	**–**	***6 009***	***5 925***	***5 925***	***5 925***	***6 528***	***6 862***	***7 213***
Computer Equipment	**5 207**	**4 890**	**766**	**2 186**	**2 186**	**2 186**	**2 280**	**2 394**	**2 514**
Furniture and Office Equipment	**17 919**	**16 364**	**242**	**2 811**	**2 803**	**2 803**	**6 095**	**6 312**	**6 527**
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**5 548**	**6 194**	**6 598**
Transport Assets	**6 719**	**–**	**11 555**	**9 914**	**9 914**	**9 914**	**10 940**	**11 401**	**11 882**
Libraries	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL EXPENDITURE OTHER ITEMS	**294 882**	**346 138**	**323 058**	**352 782**	**357 983**	**357 983**	**399 896**	**408 974**	**417 380**
Renewal and upgrading of Existing Assets as % of tota	*28.2%*	*0.0%*	*10.5%*	*29.1%*	*27.9%*	*27.9%*	*30.2%*	*40.3%*	*62.9%*
Renewal and upgrading of Existing Assets as % of dep	*22.0%*	*0.0%*	*16.5%*	*62.2%*	*55.1%*	*55.1%*	*57.0%*	*39.8%*	*42.0%*
R&M as a % of PPE	*4.8%*	*6.3%*	*5.4%*	*5.6%*	*5.9%*	*5.9%*	*6.7%*	*7.0%*	*7.4%*
Renewal and upgrading and R&M as a % of PPE	*5.0%*	*6.0%*	*6.0%*	*8.0%*	*8.0%*	*8.0%*	*8.0%*	*8.0%*	*8.0%*

WC032 Overstrand - Schedule 8 - Basic service delivery measurement

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets									
Water:									
Piped water inside dwelling	29 174	29 800	29 946	29 946	29 946	29 946	30 844	31 769	32 722
Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	3 052	3 620	3 675	3 675	3 675	3 675	3 558	5 337	4 269
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	32 226	33 420	33 621	33 621	33 621	33 621	34 402	37 106	36 991
Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
No water supply	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**32 226**	**33 420**	**33 621**	**33 621**	**33 621**	**33 621**	**34 402**	**37 106**	**36 991**
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	29 165	29 631	30 060	30 060	30 060	30 060	30 962	31 891	32 848
Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
Chemical toilet	–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)	3 620	3 620	3 675	3 675	3 675	3 675	3 558	5 337	4 269
Minimum Service Level and Above sub-total	32 785	33 251	33 735	33 735	33 735	33 735	34 520	37 228	37 117
Bucket toilet	–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
No toilet provisions	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**32 785**	**33 251**	**33 735**	**33 735**	**33 735**	**33 735**	**34 520**	**37 228**	**37 117**
Energy:									
Electricity (at least min.service level)	6 112	5 831	–	5 665	5 665	5 665	5 384	5 103	4 822
Electricity - prepaid (min.service level)	18 814	19 464	21 546	20 114	20 114	20 114	20 497	20 880	20 880
Minimum Service Level and Above sub-total	24 926	25 295	21 546	25 779	25 779	25 779	25 881	25 983	25 702
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**24 926**	**25 295**	**21 546**	**25 779**	**25 779**	**25 779**	**25 881**	**25 983**	**25 702**
Refuse:									
Removed at least once a week	32 695	33 105	33 366	33 366	33 366	33 366	34 367	35 398	36 460
Minimum Service Level and Above sub-total	32 695	33 105	33 366	33 366	33 366	33 366	34 367	35 398	36 460
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	**32 695**	**33 105**	**33 366**	**33 366**	**33 366**	**33 366**	**34 367**	**35 398**	**36 460**
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per indigent household per month)	–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)	–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–	–	–	–	–	–	–	–
Total cost of FBS provided	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Highest level of free service provided per household									
Property rates (R value threshold)	220 000	220 000	220 000	220 000	220 000	220 000	220 000	220 000	220 000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	4	4	4	4	4	4	4	4	4
Sanitation (Rand per household per month)	73	78	82	86	86	86	89	94	100
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	210	210	210	210	210	210	210	210	210
Revenue cost of subsidised services provided (R'000)									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	51 711	50 983	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)	–	779	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)	–	318	–	–	–	–	–	–	–
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	**51 711**	**52 080**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

WC032 Overstrand - Schedule 9 - Budgeted Financial Performance (revenue and expenditure by functional classification)

Standard Classification Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional									
Governance and administration	**334 461**	**327 040**	**347 612**	**336 136**	**358 170**	**358 170**	**357 072**	**370 592**	**382 268**
Executive and council	21 599	27 347	30 254	17 821	39 281	39 281	31 359	32 826	31 414
Finance and administration	262 045	299 607	317 322	318 315	318 889	318 889	325 712	337 766	350 854
Internal audit	50 817	86	36	–	–	–	–	–	–
Community and public safety	**109 158**	**118 499**	**164 043**	**148 846**	**144 111**	**144 111**	**164 655**	**128 556**	**85 859**
Community and social services	4 149	8 471	8 071	8 185	8 217	8 217	7 145	7 017	7 286
Sport and recreation	8 218	30 199	18 801	10 262	13 549	13 549	10 133	8 242	13 051
Public safety	40 605	32 372	32 801	39 830	48 262	48 262	39 531	40 997	42 522
Housing	56 186	47 457	104 370	90 568	74 083	74 083	107 845	72 300	23 000
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**23 251**	**16 861**	**15 503**	**10 065**	**16 730**	**16 730**	**16 227**	**20 388**	**9 674**
Planning and development	14 259	10 337	8 315	9 788	13 182	13 182	9 362	7 105	7 389
Road transport	8 970	6 229	7 166	245	3 516	3 516	6 828	13 245	2 245
Environmental protection	22	295	21	32	32	32	37	38	40
Trading services	**674 417**	**752 662**	**804 239**	**792 445**	**781 297**	**781 297**	**939 483**	**994 663**	**1 076 385**
Energy sources	381 333	419 560	459 980	436 955	425 813	425 813	570 263	609 162	679 933
Water management	125 375	145 980	153 663	150 392	149 955	149 955	157 061	157 973	164 018
Waste water management	95 070	110 345	103 934	114 335	110 293	110 293	116 972	128 616	128 491
Waste management	72 639	76 777	86 662	90 764	95 237	95 237	95 187	98 912	103 943
Other	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure - Functional									
Governance and administration	**186 762**	**222 134**	**216 164**	**270 009**	**271 503**	**271 503**	**284 904**	**296 304**	**315 796**
Executive and council	24 780	56 567	39 624	62 707	62 170	62 170	66 557	68 284	70 632
Finance and administration	71 864	162 899	174 217	203 733	205 764	205 764	214 255	223 869	240 848
Internal audit	90 118	2 668	2 322	3 569	3 569	3 569	4 091	4 152	4 315
Community and public safety	**138 037**	**159 878**	**171 527**	**251 675**	**247 061**	**247 061**	**257 893**	**244 282**	**236 990**
Community and social services	33 856	16 972	15 216	23 502	23 882	23 882	19 164	19 957	22 320
Sport and recreation	18 307	43 905	44 289	56 586	58 938	58 938	59 600	59 369	60 351
Public safety	73 286	80 702	82 675	119 176	121 459	121 459	115 407	120 327	125 515
Housing	12 589	18 299	29 347	52 410	42 783	42 783	63 723	44 630	28 804
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**182 017**	**146 841**	**156 576**	**176 095**	**178 714**	**178 714**	**187 466**	**190 782**	**198 975**
Planning and development	85 115	36 688	39 397	51 179	54 066	54 066	51 373	50 439	52 336
Road transport	91 197	103 331	107 277	108 617	108 250	108 250	116 270	121 827	126 899
Environmental protection	5 705	6 821	9 902	16 298	16 398	16 398	19 823	18 515	19 740
Trading services	**490 339**	**576 651**	**641 935**	**640 514**	**644 261**	**644 261**	**761 149**	**800 303**	**845 364**
Energy sources	295 386	313 606	366 823	354 355	355 355	355 355	442 180	476 214	511 219
Water management	66 052	107 916	112 899	124 167	125 029	125 029	129 815	127 271	130 484
Waste water management	64 937	84 120	90 406	88 633	90 518	90 518	102 665	106 889	110 075
Waste management	63 964	71 009	71 808	73 358	73 358	73 358	86 489	89 929	93 585
Other	**–**	**3 031**	**2 998**	**3 719**	**4 019**	**4 019**	**3 595**	**3 389**	**3 487**
Total Expenditure - Functional	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) for the year	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

WC032 Overstrand - Schedule 10 - Budgeted Capital Expenditure by directorate

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	–	–	–	–	–	–	3 715	6 065	3 515
Vote 4 - Finance	–	–	–	–	–	–	60	60	60
Vote 5 - Infrastructure & Planning	–	63 169	15 575	108 693	82 050	82 050	181 114	100 328	67 675
Vote 6 - Protection Services	–	4 809	–	–	–	–	354	350	350
Vote 7 - Economic and Social Development	–	–	–	–	–	–	45	45	45
Vote 8 - Community Services	–	66 541	58 300	–	–	–	4 297	8 110	5 660
Total Capital Expenditure - Vote	**–**	**134 520**	**73 875**	**108 693**	**82 050**	**82 050**	**189 585**	**114 958**	**77 305**
Single-year expenditure to be appropriated									
Vote 1 - Council & Mayor's Office	–	–	–	–	461	461	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	6 346	295	3 966	3 015	3 015	3 015	–	–	–
Vote 4 - Finance	–	–	22	60	60	60	–	–	–
Vote 5 - Infrastructure & Planning	16 315	28 195	93 905	117 721	117 560	117 560	50 206	27 328	18 530
Vote 6 - Protection Services	2 517	–	12 064	13 981	13 018	13 018	7 535	–	–
Vote 7 - Economic and Social Development	–	–	375	842	842	842	–	–	–
Vote 8 - Community Services	80 077	12 100	26 849	59 426	63 081	63 081	27 449	–	–
Capital single-year expenditure sub-total	**105 255**	**40 590**	**137 181**	**195 045**	**198 037**	**198 037**	**85 189**	**27 328**	**18 530**
Total Capital Expenditure - Vote	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

RATES TARIFFS

Tariff Code	Detail	2021/2022		2020/2021		1.0400
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	
		R	R	R	R	
RATES	**YEAR OF GENERAL VALUATION: 02 JULY 2015**					
RATE1*	Commercial Land with Improvements	0.00939	0.00939	0.00903	0.00903	4.0000%
RATE2*	Residential Land with Improvements	0.00620	0.00620	0.00596	0.00596	4.0000%
	**** See attached schedule of Exemptions and Rebates applicable***					
RATE3	Municipal Properties: Investment Properties	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	
RATE4	Municipal Properties: Property, Plant and Equipment	0.00000	0.00000	0.00000	0.00000	
RATE6	Building Clause	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	
RATE7	Farm/Agriculture (Bona-fide)	0.00155	0.00155	0.00149	0.00149	4.0000%
RATE8	Undeveloped erven	0.00849	0.00849	0.00816	0.00816	4.0000%
RATE9	Government Properties: Commercial	0.00939	0.00939	0.00903	0.00903	4.0000%
RAT10	Government Properties: Residential	0.00620	0.00620	0.00596	0.00596	4.0000%
	Special Rating Areas					
RAT11	HSRA (Hermanus)	0.00063	0.00063	0.00061	0.00061	3.5000%
RAT12	KSRA (Kleinmond)	0.00050	0.00050	0.00050	0.00050	0.0000%
RAT13	OVSRA (Onrus-Vermont)	0.00035	0.00035	0.00035	0.00035	0.0000%

PLEASE NOTE: VAT IS LEVIED AT A RATE OF 0% ON ASSESSMENT RATES

ATTACHMENTS TO THE RATES TARIFF SCHEDULE

TARIFF CODE	CLASS TAX	TYPE OF PROPERTY	REBATE OR EXEMPTIONS
BUS	General Tax: Commercial	All business, industries, Bed and Breakfast and Guest Houses	NO exemptions Bed and Breakfast as well as Guesthouses can apply before 30 June for the following rebate on the difference between Bus and Res rate: 1 - 2 X lettable room : 100% 3 X lettable room : 75% 4 X lettable room : 50% 5 X lettable room : 25%
BUSO	General Tax: Tourism and Recreational Resorts outside the municipal service areas	Hotels, Guest Houses, Cottages, Caravan Parks and Holiday Resorts, Chalets	50% rebate on the tax applicable on commercial property in urban areas
RES	General Tax: Residential properties within the municipal service areas	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes, Small holdings not used for bona fide farming purposes	The first R15 000.00 of the rateable value of all residential properties is exempted from property tax as per the Municipal Propery Rates Act, Section 17 (1) h A further R35 000.00 of the rateable value is exempted in respect of all residential properties where a residential completion certificate has been issued An Additional rebate of 20% of the levy calculated on such properties is granted Rebate to qualifying property owners as indicated under "Other Retabe"
RESO	General Tax: Residential properties outside the municipal service area	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	50% of the tax applicable on residential property in urban areas Rebate to qualifying property owners as indicated under "Other Retabe"
FARMS	General Tax: Farming properties	Small holdings used for bona fide farming purposes outside municipal service area	Agricultural purpose in relation to the use of a property, excludes the use of the property for the purpose of ecotourism or for the trading In or hunting game
FARMS	Conservation land	Privately owned properties whether designated or used for conservation purposes	Not rateable in terms of section 17(1)(e) of the Municipal Property Rates Act
	Other Rebates	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	- Property zoned single residential must be occupied permantly by the applicant; - The applicant must be the registered owner; - Applicant may not be the registered owner of more than one property
PR100			* A rebate of 100% to approved applicant in terms of the Property Rates Policy, who's gross monthly household income may not exceed the amount of two times (2X) of state funded social pensions per month
PR050			* A rebate of 50% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income less than four times (4X) of state funded social pensions per month
PR040			* A rebate of 40% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income more than four times (4X) but less than eight times (8X) of state funded social pensions per month

EXEMPTIONS FROM PROPERTY RATES (Rates Policy)

Religious organisations	A property registered in the name of and used primarily as a place of public worship by a religious organization/community, including an official residence registered in the name of that organization/community which is occupied by an office bearer who officiates at services at that place of worship in terms of section 17(1)(i) of the MPRA
Health and welfare institutions	Properties used exclusively as a hospital, clinic, mental hospital, orphanage, non-profit retirement village, old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the boundaries of Overstrand Municipality
Private schools and Educational Institutions	Property used by registered private schools for educational purposes only
Charitable institutions	Properties belonging to not-for-gain institutions or organizations that perform charitable work
Sporting bodies	Property used by an organization whose sole purpose is to use the property for sporting purposes, for gain or not. Assistance to professional sporting organizations may differ from that afforded to amateur bodies. The rebate will be award **at the sole discretion of council on an annual basis**.
Agricultural societies	Property belonging to agricultural societies affiliated to the SA Agricultural Union used for the purposes of the society
Cutural institutions	Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989.
Museums, libraries, art galleries and botanical gardens	Registered in the name of private persons, open to the public and not operated for gain.
Youth development organisations	Property owned and/or used by organizations such as the Boy Scouts, Girls Guides, Voortrekkers or organizations the Council deems to be similar.
Animal protection	Property owned or used by institutions/organizations whose exclusive aim is to protect birds, reptiles and animals on a not-for-gain basis.

SUNDRY TARIFF LIST (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040 / 1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S1	**BOAT LICENSE/PERMITS, LAUNCHING & ENTRANCE FEE**					
S1J	**Kleinbaai Boat Launching:**					
S1J1	On site Parking pm	1 019.13	1 172.00	980.00	1 127.00	3.99%
S1J2A	Category B1: Shark-view operators/whale-watching (Incl on-site parking) pa	42 756.52	49 170.00	41 112.17	47 279.00	4.00%
S1J2B	Category B2: Shark-view operators/whale-watching (excl on-site parking) pm	3 273.04	3 764.00	3 146.96	3 619.00	4.01%
S1J2C	Category B2: Shark-view operators/whale-watching (excl on-site parking) pa	32 633.91	37 529.00	31 379.13	36 086.00	4.00%
S1J4A	Kelp Collectors pm	4 088.70	4 702.00	3 931.30	4 521.00	4.00%
S1J4B	Kelp Collectors pa	40 793.91	46 913.00	39 225.22	45 109.00	4.00%
S1J4C	Kelp Collectors, Whale Watching and Shark Diving per launch	265.22	305.00	254.78	293.00	4.10%
S1J5	Oversize vessel	tariff + 50%	applicable vat	tariff + 50%	applicable vat	
S1J6A	Nature Conservation	no charge	no vat	no charge	no vat	
S1J6B	Support Service per month	774.78	891.00	745.22	857.00	3.97%
S1J6C	Support Service per launch	103.48	119.00	99.13	114.00	4.39%
S1J7A1	Recreational Fishing (Overstrand Consumers) Vessels < 7m pa	660.00	759.00	634.78	730.00	3.97%
S1J7A2	Recreational Fishing Vessels < 7m per Launch	77.39	89.00	74.78	86.00	3.49%
S1J7A3	Recreational Fishing (Overstrand Consumers) Vessels > 7m pa	793.04	912.00	762.61	877.00	3.99%
S1J7A4	Recreational Fishing Vessels > 7m per Launch	103.48	119.00	99.13	114.00	4.39%
S1J7B1	Commercial Fishing (Overstrand Consumers) Vessels < 7m pa	720.00	828.00	692.17	796.00	4.02%
S1J7B2	Commercial Fishing Vessels > 7m pa	953.91	1 097.00	917.39	1 055.00	3.98%
S1J7B3	Commercial Fishing Vessels < 7m per launch	90.44	104.00	86.96	100.00	4.00%
S1J7B4	Commercial Fishing Vessels > 7m per launch	115.65	133.00	111.30	128.00	3.91%
S1J8A	Passenger Boats pm	1 633.04	1 878.00	1 570.44	1 806.00	3.99%
S1J8B	Passenger Boats per launch	158.26	182.00	152.17	175.00	4.00%
S1J9	Use of Tractor for Boat Launching per month	276.52	318.00	266.09	306.00	3.92%
S1J11	Formal Shop Rental / month	949.57	1 092.00	913.04	1 050.00	4.00%
S1J12	Informal Trader under cover rental / month	625.22	719.00	600.87	691.00	4.05%
S1M	**Kleinmond Slipway:**					
S1M1	Recreational Fishing (Overstrand Consumers) Vessels < 7m pa	660.00	759.00	634.78	730.00	3.97%
S1M2	Recreational Fishing Vessels < 7m per Launch	77.39	89.00	74.78	86.00	3.49%
S1M3	Recreational Fishing (Overstrand Consumers) Vessels > 7m pa	793.04	912.00	762.61	877.00	3.99%
S1M4	Recreational Fishing Vessels > 7m per Launch	103.48	119.00	99.13	114.00	4.39%
S1M5	Commercial Fishing (Overstrand Consumers) Vessels < 7m pa	720.00	828.00	692.17	796.00	4.02%
S1M6	Commercial Fishing Vessels > 7m pa	953.91	1 097.00	917.39	1 055.00	3.98%
S1M7	Commercial Fishing Vessels < 7m per launch	90.44	104.00	86.96	100.00	4.00%
S1M8	Commercial Fishing Vessels > 7m per launch	107.83	124.00	103.48	119.00	4.20%
S1M9	Passenger Boats pm	1 633.04	1 878.00	1 570.44	1 806.00	3.99%
S1M10	Passenger Boats per launch	158.26	182.00	152.17	175.00	4.00%
S1T	**Registered Launching Sites managed by the Overstrand Municipality (08:00-16:00) (Western Cape December School Holiday and when declared by Council) EXCLUDING Buffeljahctsbaai, Blue Water Bay, Du Toit Street Site to the Kleinriver at Stanford.**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S1T1	**Affiliated Members**					
S1T1A	Annually	240.87	277.00	231.30	266.00	4.14%
S1T1B	Monthly	144.35	166.00	139.13	160.00	3.75%
S1T1C	Weekly	72.17	83.00	69.57	80.00	3.74%
S1T1D	Daily	25.22	29.00	24.35	28.00	3.57%
S1T2	**Non- Affiliated Members**					
S1T2A	Annually	480.87	553.00	462.61	532.00	3.95%
S1T2B	Monthly	216.52	249.00	207.83	239.00	4.18%
S1T2C	Weekly	120.87	139.00	116.52	134.00	3.73%
S1T2D	Daily	37.39	43.00	35.65	41.00	4.88%
S2	**BUILDING CONTROL**					
S2A1	Building Plan Fees : Minor Building Works	263.48	303.00	254.78	293.00	3.41%
S2A2	Building Plan Fees : 0 up to 30 m² (Fixed fee)(S2A3 x 30)	991.20	1 139.88	950.44	1 093.00	4.29%
S2A3	Building Plan Fees : Greater than 30 m² up to 100 m² (R/m²)	33.04	38.00	31.74	36.50	4.10%
S2A4	Building Plan Fees : Greater than 100 m² up to 200 ²m (R/m²)	39.13	45.00	37.39	43.00	4.65%
S2A5	Building Plan Fees : Greater than 200 m² up to 300 m² (R/m²)	46.09	53.00	44.35	51.00	3.92%
S2A6	Building Plan Fees : Greater than 300 m² (R/m²)	50.44	58.00	48.70	56.00	3.57%
S2A7	Building Plan Fees : Government Subsidized Housing Schemes smaller than 80 m² (privatly constructed)	235.65	271.00	226.96	261.00	3.83%
S2A8	Building Plan Fees : New Government Subsidised Housing Schemes (Government constructed)	no charge	no vat	no charge	no vat	
S2A9	Building Plan Fees : Government Subsidized Housing Schemes (verandas < 15 m²)	no charge	no vat	no charge	no vat	
S2A10	Building Plan Fees : Agricultural buildings (excluding residential buildings) (R/m²)	21.74	25.00	21.04	24.20	3.33%
S2A11	Building Plan Fees : Industrial buildings (excluding offices)(R/m²)	21.74	25.00	21.04	24.20	3.33%
S2A12	Building Plan Fees : Government Buildings (School, etc) (R/m²)	no charge	no vat	no charge	no vat	
S2A13	Building plan Fees : Application for temporary structures (Wendy House,Stores,Containers,etc.)	586.09	674.00	563.48	648.00	4.01%
S2A14	Buildng Plan Fees : Application for temporary structures (Tents for events)	586.09	674.00	563.48	648.00	4.01%
S2B1	Plan Scrutiny Fees : 0 up to 200 m² (Fixed Fee)	586.09	674.00	563.48	648.00	4.01%
S2B2	Plan Scrutiny Fees : Greater than 200 m² (R/m²)	5.04	5.80	4.78	5.50	5.44%
S2C1	Demolition application	596.52	686.00	573.91	660.00	3.94%
S2D1	Re-inspection fees and Inspections on complaints, rates clearance etc.	336.52	387.00	323.48	372.00	4.03%
S2E1	Administration / Viewing Request, Filing retrieval and Copying of Plans	66.09	76.00	63.48	73.00	4.11%
S2F1	Plan validity extension	265.22	305.00	254.78	293.00	4.10%
S2G1	Heritage Investigation Minor Alterations (no additions)	527.83	607.00	507.83	584.00	3.94%
S2G2	Heritage Investigation add and alt smaller than 30 m² (2 X S2G1)	1 055.66	1 214.01	1 015.65	1 168.00	3.94%
S2G3	Heritage Investigation add and alt greater than 30 m² (2 X S2G2)	2 111.32	2 428.02	2 031.30	2 336.00	3.94%
S2H1	Signage : Application to erect a sign	586.09	674.00	563.48	648.00	4.01%
S2H2	Signage : Application fee for consent (S4.2.1)	515.65	593.00	495.65	570.00	4.04%
S2H3	Signage : Application fee for departure (S4.3.1)	515.65	593.00	495.65	570.00	4.04%
S2H4	Signage : Advertising Costs Local newspapers	4 066.09	4 676.00	3 909.57	4 496.00	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040 / 1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S3	**BUILDING CONTROL: PLAN PRINTING FEES**					
S3A1	Per sheet - Size A0 (Private copy)	68.70	79.00	66.09	76.00	3.94%
S3A2	Size A1 (Private copy)	53.91	62.00	52.17	60.00	3.34%
S3A3	Size A2 (Private copy)	40.00	46.00	38.26	44.00	4.55%
S3A4	Per sheet - Size A0 (Official copy)	53.91	62.00	52.17	60.00	3.34%
S3A5	- Size A1 (Official copy)	40.00	46.00	38.26	44.00	4.55%
S3A6	- Size A2 (Official copy)	27.83	32.00	26.96	31.00	3.23%
S3B1	Per sheet - Size A0 (Private copy) Colour	342.61	394.00	329.57	379.00	3.96%
S3B2	Size A1 (Private copy) Colour	261.74	301.00	251.30	289.00	4.15%
S3B3	Size A2 (Private copy) Colour	174.78	201.00	167.83	193.00	4.14%
S3B4	Per sheet - Size A0 (Official copy) Colour	174.78	201.00	167.83	193.00	4.14%
S3B5	- Size A1 (Official copy) Colour	130.44	150.00	125.22	144.00	4.16%
S3B6	- Size A2 (Official copy) Colour	87.83	101.00	84.35	97.00	4.13%
S5	**BUSINESS LICENSE**					
S5B1	Business Licence - Formal	838.26	964.00	806.09	927.00	3.99%
S5B2	Business Licence - Informal	300.00	345.00	288.70	332.00	3.92%
S5B3	Re-inspection Fee	164.35	189.00	158.26	182.00	3.85%
S5B4	Duplicate Licence Fee	164.35	189.00	158.26	182.00	3.85%
S5B5	Liquor Licence per Calender year (January to December) or part there of					
S5B5A	Application for extended Liquor (Trading Hours up to 2am), per annum	1 808.70	2 080.01	1 739.13	2 000.00	4.00%
S5B5B	Application for extended Liquor (Trading on Sunday) per annum ** (to be applicable according By-law)	1 808.70	2 080.01	1 739.13	2 000.00	4.00%
S15	**CEMETERY**					
	Residents (RES):					
S15A	**Plot Cost (Fixed)**					
Note	**Grave Depths** - Infill grave (between two existing graves) must have a soil coverage of not less than 1 meter; - Other single graves (not infill) must have a soil coverage of not less than 1.5 meters; - Double depht graves (in depth) must have a soil coverage of not less than 1 meters with a 300mm soil between the coffins; - Child grave must have a soil coverage of not less than 1 meter.					
S15A1	All cemeteries - single grave	650.44	748.00	625.22	719.00	4.03%
S15A2	All cemeteries - Doubble graves - depth for two coffins	1 008.70	1 160.00	969.57	1 115.00	4.04%
S15A4	Children under 12years	488.70	562.00	469.57	540.00	4.07%
S15A5	Wall of Remembrance Fees	238.26	274.00	228.70	263.00	4.18%
S15A6	Overstrand Reginal Cemetary: COVID-19 related funerals	0.00	0.00	0.00	0.00	0.00%
S15B	**Indication of grave**					
S15B1	New graves (include inspection before and after funeral)	645.22	742.00	620.00	713.00	4.07%
S15B2	Existing graves	206.96	238.00	199.13	229.00	3.93%
S18	**COMMERCIAL FILMING/PHOTOGRAPHING (Tariff of 50% less charged, when compliant to pre-determined criteria)**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S18A	Large per day or part thereof ≥ 50 people	15 398.26	17 708.00	14 806.09	17 027.00	4.00%
S18B	Small per day or part thereof more than 10 but < 50 people	5 400.87	6 211.00	5 193.04	5 972.00	4.00%
S18C	Small per day or part thereof ≤ 10 people	1 549.57	1 782.00	1 489.57	1 713.00	4.03%
S18D	Application Fee per application	1 739.13	2 000.00	new	new	
S18F	**Addition to Shoot**					
S18F1	Animals (per animal per day or part of a day)	193.04	222.00	185.22	213.00	4.22%
S18F2	Area required for production and catering (per m² per day or part of a day)	44.35	51.00	42.61	49.00	4.08%
S18F3	Cancellation Fee (per application at full permit fee)	15% of Fee	applicable vat	15% of Fee	applicable vat	
S18F4	Enviromental Control Officer: Fees per hour or part thereof	452.17	520.00	434.78	500.00	4.00%
S18F5	Vehicles off Public Roads per Parking Bay (per vehicle per day/part of a day)	162.61	187.00	156.52	180.00	3.89%
S20	**CREDIT CONTROL AND DEBT COLLECTION**					
S20A1	Admin fee on arrear accounts Notices	226.09	260.00	315.65	363.00	-28.37%
S20A2	Admin fee on 24 hour Notices - Bulk users	226.09	260.00	315.65	363.00	-28.37%
S20B	Admin fee on arrear accounts Disconnection and Reconnection Fee	530.44	610.00	530.44	610.00	0.00%
S20C	SMS admin fee on arrear accounts Notices	17.39	20.00	21.74	25.00	-20.01%
S23	**FIRE SERVICES & DISASTER MANAGEMENT**					
S23A	Plot Clearing	Actual Cost + R1 170.20 admin. Fee	applicable vat	Actual Cost + R1 130.00 admin. Fee	applicable vat	4.00%
S23B	Re-inspection Fee under By-law	174.78	201.00	167.83	193.00	4.14%
S23C	**Extinghuising of Fires**					
S23C1	Extinguishing of structural fires per hour or part thereof per incident	R1 980.16 + add cost incurred	applicable vat	R1 904.00 + add cost incurred	applicable vat	4.00%
S23C2	Extinguishing of structural fires - indigent households	no charge	no vat	no charge	no vat	
S23C3	Control and Extinguishing of Veld fires payable by registered owner if fire had its sole origin on said owner's property: per hour or part thereof, excluding goFPA Members	R587.60 + add cost incurred	applicable vat	R565.00 + add cost incurred	applicable vat	4.00%
S23C4	Extinguishing of vehicle/equipment fires per hour or part thereof	R503.36 + add cost incurred	applicable vat	R484.00 + add cost incurred	applicable vat	4.00%
S23C5	Assistance at motor vehcile accidents and rescues	no charge	no vat	no charge	no vat	
S23D	**Standby at fire scene**					
S23D1	Per hour or part thereof for vehicle and fire fighters excluding goFPA members	660.87	760.00	634.78	730.00	4.11%
S23E	**Fire Prevention Inspections**					
S23E1	Tank installation - per tank	373.91	430.00	359.13	413.00	4.12%
S23E2	LP Gas - per installation 48Kg and more incl bulk tanks	373.91	430.00	359.13	413.00	4.12%
S23F	**Fire Safety (excluding municipal buildings)**					
S23F1	1st compliance inspection per 20 minutes	152.17	175.00	146.09	168.00	4.17%
S23F2	2nd and continuing compliance inspection per 20 minutes	152.17	175.00	146.09	168.00	4.17%
S23F3	Rates Clearance Inspection	202.61	233.00	194.78	224.00	4.02%
S23F5	Fire Compliance Certificate excluding goFPA members	504.35	580.00	485.22	558.00	3.94%
S23G	**Events**					
S23G1	Inspection of location and issuing of Population Certificate	249.57	287.00	240.00	276.00	3.99%
S23G2	Standby at event per event per day or part thereof for vehicle and fire fighters	1 245.22	1 432.00	1 197.39	1 377.00	3.99%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S23H	**Burn Permits**					
S23H1	Burn Permit Inspection	312.17	359.00	300.00	345.00	4.06%
S23J	**Special Services**					
S23J1	Ad hoc services	679.13	781.00	653.04	751.00	4.00%
S23J2	Water Supply per hour, excluding water tariff as set out in the water tariff structure	679.13	781.00	653.04	751.00	4.00%
S25	**LAW ENFORCEMENT**					
S25C	**Impoundment of Informal Traders (Hawkers) Goods**					
S25C1	Per Impoundment	743.48	855.00	714.78	822.00	4.02%
S25C2	Removal of illegal structure per structure	3 048.70	3 506.00	2 931.30	3 371.00	4.00%
S25C3	Storage Fee per day	198.26	228.00	190.44	219.00	4.11%
S25D	**Pound fee: Dogs and Cats**					
S25D1	Impoundment of Dogs and Cats per animal	81.74	94.00	78.26	90.00	4.45%
S25D2	Pound fee: from day 2 per day per animal	51.30	59.00	49.57	57.00	3.50%
S25E	**Pound fee: Other Animals (not listed here)**					
S25E1	Impoundment fee per week per animal	799.13	919.00	768.70	884.00	3.96%
S25F	**Pound fee: Horses**					
S25F1	Impoundment of Horses per animal	806.09	927.00	774.78	891.00	4.04%
S25F2	Pound fee: per day per animal	202.61	233.00	194.78	224.00	4.02%
S25G	**Pound fee: Sheep and Goats**					
S25G1	Impoundment of Sheep and Goats per animal	202.61	233.00	194.78	224.00	4.02%
S25G2	Pound fee: per day per animal	101.74	117.00	97.39	112.00	4.47%
S25H	**Pound fee: Cattle**					
S25H1	Impoundment of Cattle per animal	806.09	927.00	774.78	891.00	4.04%
S25H2	Pound fee: per day per animal	152.17	175.00	146.09	168.00	4.16%
S25I	**Pound fee: Pigs**					
S25I1	Impoundment of Pigs per animal	403.48	464.00	387.83	446.00	4.04%
S25I2	Pound fee: per day per animal	152.17	175.00	146.09	168.00	4.17%
S25J	**Pound fee: Poultry**					
S25J1	Impoundment of Poultry per animal	101.74	117.00	97.39	112.00	4.47%
S25J2	Pound fee: per day per animal	20.87	24.00	20.00	23.00	4.35%
S25K	**Pound fee: Shopping Trolley**					
S25K1	Impoundment of Shopping Trolley per trolley	452.17	520.00	434.78	500.00	4.00%
S25P	**Bylaw on Outdoor Advertising**					
S25P1	Impoundment of illegal Advertising/Agent boards (per board) - small <2400cm²	81.74	94.00	78.26	90.00	4.45%
S25P2	Impoundment of illegal Advertising/Agent boards (per board) - large >2400cm²	800.87	921.00	769.57	885.00	4.07%
S28	**LIBRARY**					
S28A1	Copies: A3 / page	4.52	5.20	4.35	5.00	3.91%
S28A3	Copies: A3 page Colour	8.17	9.40	7.83	9.00	4.34%
S28A5	Copies: A4/page (Library content only)	0.87	1.00	0.87	1.00	0.00%
S28A6	Copies: A4/page (Non-Library content)	1.91	2.20	new	new	
S28A7	Copies: A4 page Colour	5.48	6.30	5.22	6.00	4.98%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S28B1	Deposit to person/s non-residents - Fiction & Non-Fiction	452.00	no vat	435.00	no vat	3.91%
S28C1	Fax per page - excluding 0865/6 numbers	5.48	6.30	5.22	6.00	4.98%
S28C2	Fax per page - 0865/6 numbers	9.04	10.40	8.70	10.00	3.97%
S28D1	Lost Cards: Laminated (R/card) first time	27.83	32.00	26.96	31.00	3.23%
S28D1A	Lost Cards: Laminated (R/card)(subsequent lost card)	57.39	66.00	54.78	63.00	4.76%
S28D2	Laminated Cost A3	6.96	8.00	6.78	7.80	2.65%
S28D3	Laminated Cost A4	4.35	5.00	3.83	4.40	13.58%
S28E1	Penalty per book per week	3.00	no vat	3.00	no vat	0.00%
S28E2	Penalty per record/CD per week	3.00	no vat	3.00	no vat	0.00%
S28E3	Penalty per video/DVD per day	5.00	no vat	5.00	no vat	0.00%
S28F1	Scanning of Document - Black & White	22.61	26.00	21.74	25.00	4.00%
S28F2	Scanning of Document - Colour	24.35	28.00	23.48	27.00	3.71%
S28G1	Special Requests - Hold per Book	6.09	7.00	5.65	6.50	7.79%
S28G2	Special Requests - ILL per Book	13.04	15.00	12.17	14.00	7.15%
S28H1	Subscriptions/ reader - Adults (Non residents)	170.44	196.00	163.48	188.00	4.25%
S28H2	Subscriptions/ reader - Children (Non residents)	107.83	124.00	103.48	119.00	4.20%
S28H3	Subscriptions/ reader - Family max 5 (Non residents)	420.00	483.00	403.48	464.00	4.09%
S28K	Visitor's fee - Handling charge / item	14.78	17.00	13.91	16.00	6.25%
S28L1	Hire of Library Hall per Hour - Fundraising event	165.22	190.00	158.26	182.00	4.40%
S28L2	Hire of Library Hall per Hour - NON- Fundraising event	32.17	37.00	31.30	36.00	2.78%
S28M1	Minor Damage to book (per book)	32.17	37.00	31.30	36.00	2.78%
S28M2	Damage or lost library material	As per System Price Rounded	applicable vat	As per System Price Rounded	applicable vat	
S32	**PARKING FEE**					
	Metered parking (excluding public holidays)					
S32P	Parking Monthly Permit per vehicle	302.61	348.00	290.44	334.00	4.19%
S32R	0 - 30 minutes or part thereof - Monday to Friday 08:30 - 16:30 and Saterday 08:30 - 14:00)	no charge	no vat	no charge	no vat	0.00%
S32S	There after per Hour or part thereof (Monday to Friday : 08:30 - 16:30)	4.35	5.00	4.35	5.00	0.00%
S32T	There after per Hour or part thereof Saturday (08:30 - 14:00)	4.35	5.00	4.35	5.00	0.00%
S33	**OPERATIONAL COST**					
S33A	Application fee for Installation of Street Signage (brown direction boards)	cost + 15%	applicable vat	cost + 15%	applicable vat	
S34	**PROPERTY ADMINISTRATION**					
S34A	**Application**					
S34A1	Lease or purchase of/or encroachment on municipal land (excluding Sport Facilities/Stalls and organs of state)	2 608.70	3 000.00	2 793.04	3 212.00	-6.60%
S34A2	Lease or purchase of municipal land - Social Care Institutions / Registered Organisations / NPO's / PBO's/Community organisations	600.00	690.00	600.00	690.00	0.00%
S34A3	Tempory lease of municipal land for the storage of building materials next to building sites	600.00	690.00	600.00	690.00	0.00%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S34C	**Encroachment Fee:**					
S34C1	Encroachments of Veranda, Balcony, Sign, Signboards or similar structure over/onto municipal land (per annum)	499.50	574.43	482.61	555.00	3.50%
S34C2	Encroachments onto municipal land where a lease is not applicable (per annum)	499.50	574.43	482.61	555.00	3.50%
S34C3	Enclosure or exclusive use of portions of the Commonage, Public Open Spaces, Road Reserves or Public Thoroughfares for gardening purposes where a lease is not applicable (per m² per month)	14.40	16.56	13.91	16.00	3.50%
S34G	**Leases**					
S34G1	Tempory use (<12months) of municipal land for general purposes (per m² per month)	5.74	6.60	5.48	6.30	4.74%
S34G2	Lease of municipal land for outdoor seating adjoining a Restaurant (per m² per month)	32.61	37.50	31.30	36.00	4.19%
S34G3	Lease of municipal land to Social Care Institutions / Registered Organisations / NPO's/ PBO's/ Sport facilities/Community organisations (per month)	160.87	185.00	154.78	178.00	3.93%
S34G4	Lease of stalls/containers on municipal land for informal trading (full stall/container) (per month)	194.78	224.00	186.96	215.00	4.18%
S34G5	Lease of stalls/containers on municipal land for informal trading (half a stall/container) (per month)	97.39	112.00	93.48	107.50	4.18%
S34G6	Lease of municipal land for the displaying of vehicles (per m² per month)	6.09	7.00	5.83	6.70	4.46%
S34H	**Radio Mast**					
S34H1	Equipment on municipal mast - per month per mast	2 208.70	2 540.00	2 123.48	2 442.00	4.01%
S34H2	Space in building adjacent to the mast (per m² per month)	581.74	669.00	559.13	643.00	4.04%
S34H3	Space outside the building adjacent to the mast (per m² per month)	292.17	336.00	280.87	323.00	4.02%
S34H4	Lease of municipal land with a mast on or for the erection of a new mast (per m² per month)	73.91	85.00	71.30	82.00	3.66%
S34J	**Memorial Benches**					
S34J1	Application for a new memorial bench on municipal land	3 631.30	4 176.00	3 491.30	4 015.00	4.01%
S34J2	Fee for a memorial bench on municipal land (per annum)	292.17	336.00	280.87	323.00	4.02%
S36	**PROPERTY INFORMATION**					
S36A1	Clearance Certificate (R/certificate) - ELECTRONIC	110.44	127.00	106.09	122.00	4.10%
S36A2	Clearance Certificate (R/certificate) - MANUAL	336.52	387.00	323.48	372.00	4.03%
S36B1	Deeds office registrations with sales information (R/100 erven or part)	145.22	167.00	140.00	161.00	3.73%
S36B2	Deeds office registrations with sales information (R/erf)	38.26	44.00	36.52	42.00	4.76%
S36C	Extract from the Valuation Roll (R/page)	12.35	14.20	11.83	13.60	4.40%
S36F	Revaluation fee	2 077.39	2 389.00	1 997.39	2 297.00	4.01%
S36G1	Valuation Certificate (R/certificate) - ELECTRONIC	51.30	59.00	49.57	57.00	3.50%
S36G2	Valuation Certificate (R/certificate) - MANUAL	174.78	201.00	167.83	193.00	4.14%
S36H	Access of valuation roll Information on CD	397.39	457.00	381.74	439.00	4.10%
S40	**RENTAL: COMMUNITY HALLS**					
S40.1	All events hosted where the municipal council or administration is the official host	free of charge	no vat	free of charge	no vat	
S40.3	Elections by the Electoral Commission	as per IEC policy	applicable vat	as per IEC policy	applicable vat	
S40.4	Events of Government Departments directly in interest of community	free of charge	no vat	free of charge	no vat	
S40A	**Auditorium & Banqueting Hall**					
S40A1	Deposit for all functions (refundable) - excluding meetings	1 976.00	no vat	1 900.00	no vat	4.00%
S40A2	Hire of Auditorium and Banqueting Hall per Hour or part of a hour	694.78	799.00	667.83	768.00	4.04%
S40A3	Hire of Auditorium per Hour or part of a hour	406.09	467.00	390.44	449.00	4.01%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S40A4	Hire of Banqueting Hall per Hour or part of a hour	406.09	467.00	390.44	449.00	4.01%
Note	Hiring of Kitchen (Banqueting Hall & Auditorium) used for the serving of food only is included in the hiring fee mentioned above as this facility forms an integral part of the building and cannot be separated there from.					
S40A5	Non-fundraising events for Schools, other training institutions and sport & recreation per day	527.83	607.00	507.83	584.00	3.94%
S40A6	Piano per event	Actual Tuning Cost	applicable vat	Actual Tuning Cost + R376.00 admin. Fee	applicable vat	
S40A7	Sound and/or Ligthing Equipment per event per hour	110.44	127.00	106.09	122.00	4.10%
S40A8	Use of Kitchen per day	726.09	835.00	698.26	803.00	3.99%
S40A9	Hire of Glasses or Cups, Sauers and teaspoons per event	213.04	245.00	205.22	236.00	3.81%
S40A10	Local NGO's and CBO's per hour per venue - all events	226.96	261.00	218.26	251.00	3.99%
S40A12	Preparation for event - per hour	144.35	166.00	139.13	160.00	3.75%
S40A13	Meetings: Government departments (private meetings), NGO's and CBO's from outside the municipal area, per hour (Banquet hall)	320.00	368.00	307.83	354.00	3.95%
S40A14	Meetings: Local CBO's & NGO's per hour (Banquet hall only)	30.87	35.50	29.57	34.00	4.41%
S40A15	Weddings, Birthdays and Special Occasions per day (including the Kitchen)	2 015.65	2 318.00	1 938.26	2 229.00	3.99%
S40A16	Festivals/Exhibitions/Events per day (max 14 days). Both venues, excluding extras - more than 14 days refer to general tariffs	694.78	799.00	667.83	768.00	4.04%
S40C	**Rental Units - Kleinmond**					
S40C1	Hire per room per month	48.87	56.20	46.96	54.00	4.07%
S40E	**Baardskeerdersbos / Betty's Bay / Blompark / Buffelsjags /Eluxolweni/Fernkloof Hall /Hawston Abalone *Hall* /Kleinmond Youth Centre / Kleinmond Club House / Masakane / Moffat Hall / Mooiuitsig / Overhills / Pringle Bay / Proteadorp / Stanford / Stanford Committee Room / Zwelihle**					
S40E4	Fundraising: (Karaoke) Per daytime *or* evening	320.00	368.00	307.83	354.00	3.95%
S40E5	Funeral Tea (three hours)	132.17	152.00	126.96	146.00	4.10%
S40E6	Local CBO's of vulnerable groups: one booking allowed 24 hours in advance of a social gathering to be scheduled only on week days between 08:00 - 16:30	no charge	no vat	no charge	no vat	
S40E7	Non-fundraising events for Schools, other training institutions and sport & recreation	265.22	305.00	254.78	293.00	4.10%
S40E8	Meetings: Local CBO's and NGO's per hour	30.87	35.50	29.57	34.00	4.41%
S40E9	Non-fundraising (parties) Per daytime *or* evening	160.87	185.00	154.78	178.00	3.93%
S40E10	Use of Kitchen - Fundraising events per event	292.17	336.00	280.87	323.00	4.02%
S40E11	Use of Kitchen - Non Fundraising	292.17	336.00	280.87	323.00	4.02%
Note	**Daytime = 07:00 - 17:00 // Evening = 18:00 - 24:00 (Charge seperately)**					
S40J	**Kleinmond Civic Center Hall, & Hawston Thusong Centre**					
S40J1	Deposit: (refundable) Government Imbizos & Government Meetings.	576.00	no vat	554.00	no vat	3.97%
S40J2	Deposit (refundable): Hawston Thusong Centre	1 040.00	no vat	1 000.00	no vat	4.00%
S40J3	Fundraising: Karaoke, Disco, competitions, etc. per daytime or evening	726.09	835.00	698.26	803.00	3.99%
S40J4	Church Services per day	100.87	116.00	97.39	112.00	3.57%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S40J5	Funeral Tea (three hours)	132.17	152.00	126.96	146.00	4.11%
S40J6	Government Imbizos (per day)	2 238.26	2 574.00	2 152.17	2 475.00	4.00%
S40J7	Non-fundraising events for Schools, other training institutions and sport & recreation	265.22	305.00	254.78	293.00	4.10%
S40J8	Meetings: Government Departments (private meetings) & CBO's outside Municipal area per hour	320.00	368.00	307.83	354.00	3.95%
S40J9	Meetings: Local CBO's, NGO's, Non-fund-raising indoor sports per hour (only large groups > 30) - (No Deposits)	30.87	35.50	29.57	34.00	4.41%
S40J10	Preparation for event - per hour	75.65	87.00	73.04	84.00	3.57%
S40J11	Non-fundraising: Parties, weddings, indoor sports, etc. per daytime or evening	363.48	418.00	349.57	402.00	3.98%
S40J12	Tariff for events continuing after midnight (24h00) per hour	222.61	256.00	213.91	246.00	4.07%
S40J13	Sound OR Ligthing Equipment per event (each item) per hour	111.30	128.00	106.96	123.00	4.06%
S40J14	Use of kitchen (per event per day)	350.44	403.00	336.52	387.00	4.13%
S40J15	Use of kitchen for water jugs and glasses or tea cups & sauces (per event per day)	50.44	58.00	48.70	56.00	3.57%
Note	**Daytime = 07:00 - 17:00 // Evening = 18:00 - 24:00 (Charge seperately)**					
S43	**RENTAL: INFORMAL TRADERS' (HAWKERS') STALLS, OPEN SPACES & BEACHES (applicable Overstrand Wide)**					
S43A	**CBD**					
S43A1	All open stalls per day (demarcated area)(excluding Western Cape December Holiday plus Easter Weekend)	30.87	35.50	29.57	34.00	4.41%
S43A2	Open Stalls per day (Western Cape December Holiday plus Easter Weekend)	45.22	52.00	43.48	50.00	4.00%
S43B	**Outside the CBD**					
S43B1	Open Stalls Rental - Western Cape December Holiday plus Easter Weekend / pm	100.00	115.00	96.52	111.00	3.61%
S43B2	Open Stalls Rental - excluding Western Cape December Holiday plus Easter Weekend / pm	42.61	49.00	40.87	47.00	4.26%
S43D	**Public Open Space**					
S43D1	Car Park - Private Car Sales per day (demarcated areas)	40.00	46.00	38.26	44.00	4.55%
S43D2	Funfair, Circus etc per day	945.22	1 087.00	908.70	1 045.00	4.02%
S43D3	Welfare, churches, non-profit organizations	no charge	no vat	no charge	no vat	
S43D4	Sport Events per day	4 284.35	4 927.00	4 119.13	4 737.00	4.01%
S43F	**Beaches**					
S43F1	Beach Rentals - per day (Private functions)	1 380.87	1 588.00	1 327.83	1 527.00	3.99%
S43G	**Leases**					
S43G4	Lease of stalls/containers on municipal land for informal trading (full stall/container) (per month)	194.78	224.00	186.96	215.00	4.18%
S43G5	Lease of stalls/containers on municipal land for informal trading (half a stall/container) (per month)	80.87	93.00	93.48	107.50	-13.49%
S46	**RENTAL: OFFICE**					
S46A	Rental for office space (Hermanus Administration) (per m² per month)	132.17	152.00	126.96	146.00	4.10%
S46A1	Rental for office space (Gansbaai, Stanford & Kleinmond Administrations) (per m² per month)	66.09	76.00	63.48	73.00	4.11%
S46A2	Rental for office space to NGO's/NPO's/Government Departments/State Owned Enterprises irrespective of area (per m² per month)	40.00	46.00	38.26	44.00	4.55%
S46B	Rental for office space - Local Council Functions	no charge	no vat	no charge	no vat	
S48	**RENTAL: SPORT FACILITIES**					
S48A	**Spaces for Sport - Gansbaai / Hawston / Kleinmond / Mount Pleasant / Overhills / Stanford / Zwelihle**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S48A1	Club House - per hour (private events)	182.61	210.00	175.65	202.00	3.96%
S48A2	Club House - Sport events hosted by Overstrand Sport and Recreation structures per 2 hours or part thereof	45.22	52.00	43.48	50.00	4.00%
S48A3	Club House - Sport Event hosted by non Overstrand Sport and Recreation structures - per hour	91.30	105.00	87.83	101.00	3.95%
S48A4	Sport grounds -Per event hosted by non Overstrand Sport and Recreation structures	1 795.65	2 065.00	1 726.96	1 986.00	3.98%
S48A6	Sport grounds - Functions/Events (excluding departmental events)	991.30	1 140.00	953.04	1 096.00	4.01%
S48A8	Change Rooms - Sport events hosted by Overstrand Sport and Recreation Structures	no charge	no charge	no charge	no charge	
Note	**Sportgrounds refer to playing surfaces**					
S49	**RENTAL: VACANT SERVICED ERVEN FOR LOW COST HOUSING**					
S49A	Wetcore Stands (Social Housing) - rent per month	37.39	43.00	35.65	41.00	4.88%
S50	**SCHUSS HOUSES KLEINMOND (Meerenvlei)**					
S50A	Rental per unit per month	1 075.65	1 237.00	1 033.91	1 189.00	4.04%
S55	**SUNDRY**					
S55A	Access to Information as per Act (2 of 2000) - Tariffs	As Stipulated in the Act	applicable vat	As Stipulated in the Act	applicable vat	
S55B1	Administration Cost - RD ACB	actual cost + R52.00	applicable vat	actual cost + R50.00	applicable vat	4.00%
S55B2	Administration Cost - RD cheques, Post Dated Cheques	actual cost + R52.00	applicable vat	actual cost + R50.00	applicable vat	4.00%
S55B3	Administration Cost - Trace of Direct Deposit	actual cost + R106.00	applicable vat	actual cost + R102.00	applicable vat	3.92%
S55D1	Copies: A3 page	4.52	5.20	4.35	5.00	3.91%
S55D2	Copies: A3 page Colour	8.17	9.40	7.83	9.00	4.34%
S55D3	Copies: A4 page	1.91	2.20	1.83	2.10	4.37%
S55D4	Copies: A4 page Colour	5.48	6.30	5.22	6.00	4.98%
S55E	Foreign Bank Cost	actual cost	applicable vat	actual cost	applicable vat	
S55F1	Fax per page - excluding 0865/6 numbers	5.48	6.30	5.22	6.00	4.98%
S55F2	Fax per page - 0865/6 numbers	9.04	10.40	8.70	10.00	3.97%
S55G1	Interest on accounts in arrear	prime + 4%	no vat	prime + 4%	no vat	
S55G2	Placard / Poster Deposit for Elections	4 970.00	no vat	4 779.00	no vat	4.00%
S55G4	Placard / Poster Deposit for Political Parties	4 970.00	no vat	4 779.00	no vat	4.00%
S55H	Placard / Poster each	18.26	21.00	17.39	20.00	5.00%
S55I	Duplicate Account	9.04	10.40	8.70	10.00	3.97%
S55I1	Duplicate PayDay pay slip	9.04	10.40	8.70	10.00	3.97%
S55J	Section 62 of local Government: Systems Act: appeal deposit (refundable if appeal is upheld)	1 800.00	no vat	3 220.00	no vat	-44.10%
S55K1A	Tender objection deposit (refundable if appeal is upheld)	3 365.00	no vat	3 365.00	no vat	0.00%
S55K1B	Tender objection deposit (partially upheld -50% refundable)	1 675.00	no vat	1 675.00	no vat	0.00%
S55K2	Tender documentation Fee: (less than 50 pages)	34.78	40.00	33.91	39.00	2.57%
S55K3	Tender documentation Fee: (more than 51 pages less than 200 pages)	182.61	210.00	180.00	207.00	1.45%
S55K4	Tender documentation Fee: (more than 200 pages)	391.30	450.00	726.96	836.00	-46.17%
S55K5	Tender documentation Fee (Consultant/CIDB)	695.65	800.00	new	new	
S55L	Advertising Signs Auctioneers per 14days	539.13	620.00	518.26	596.00	4.03%
S55K1	Laminated Cost A3	6.96	8.00	6.78	7.80	2.65%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S55K2	Laminated Cost A4	4.35	5.00	3.83	4.40	13.58%
S60	**SWIMMING POOL**					
S60A	**Daily Tariffs (01 December - 31 March & Easter Weekend & Events approved by the Administration)**					
S60A1	Persons older than 12years of age - per person per DAY or part of a day	4.35	5.00	4.35	5.00	0.00%
S60A2	Children (< 12years) per child per day or part of a day	No Charge	no vat	No Charge	no vat	
S60A4	Galas	106.09	122.00	106.09	122.00	0.00%
S60A5	Training sessions (Schools & Clubs) per season	167.83	193.00	167.83	193.00	0.00%
S65	**TOP MANAGEMENT CONSULTATIONS**					
S65A1	Consultation Fee (Top Management) per hour	1 069.57	1 230.00	1 027.83	1 182.00	4.06%
S72	**TOWN PLANNING: APPLICATION FEES**					
S72A	Amendment, deletion or additional contitions in respect of an existing approval	2 334.78	2 685.00	2 245.22	2 582.00	3.99%
S72B	Application for deviation of SDF/Sectoral Plans	2 748.70	3 161.00	2 642.61	3 039.00	4.01%
S72F	**Removal of Title Deed Restrictions**					
S72F1	Erven 150m² and smaller	270.44	311.00	260.00	299.00	4.01%
S72F2	Erven between 150 m² and 400 m²	540.87	622.00	520.00	598.00	4.01%
S72F3	Erven 400 m² and larger	4 113.04	4 730.00	3 954.78	4 548.00	4.00%
S72G	**Consolidations**					
S72G1	Erven 150m² and smaller	253.04	291.00	243.48	280.00	3.93%
S72G2	Erven between 150 m² and 400 m²	509.57	586.00	489.57	563.00	4.09%
S72G3	Erven 400 m² and larger	2 904.35	3 340.00	2 793.04	3 212.00	3.99%
S72H	**Subdivision (cumulative)**					
S72H1	up to 5 erven	3 925.22	4 514.00	5 446.09	6 263.00	-27.93%
S72H2	6 to 10 erven	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72H3	More than 10	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72H3A	Additional per erf after 10	100.87	116.00	97.39	112.00	3.57%
S72I	**Application for Consent Use/Special Use/Additional Consent**					
S72I1	Erven 150m² and smaller	229.57	264.00	220.87	254.00	3.94%
S72I2	Erven between 150m² and 400m²	611.30	703.00	587.83	676.00	3.99%
S72I3	Erven 400 m² and larger	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72J	**Application for Rezoning**					
S72J1	Erven 150 m² and smaller	611.30	703.00	587.83	676.00	3.99%
S72J2	Erven between 150 m² and 400 m²	1 000.00	1 150.00	4 608.70	5 300.00	-78.30%
S72J3	Erven between 400m² and 5000m²	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72J4	Erven 5000m² and larger	7 650.44	8 798.00	6 423.48	7 387.00	19.10%
S72K	**Departure ito Section 16(2)(b) and (c) of OM Land Use Planning Bylaw**					
S72K1A	Erven 150m and smaller	229.57	264.00	220.87	254.00	3.94%
S72K1B	Erven between 150m² and 400m²	508.70	585.00	488.70	562.00	4.09%
S72K1C	Erven 400 m² and larger	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72L	**Appeal deposit in terms of Section 79(5) of the Bylaw on Municipal Land Use Planning (refundable if appeal is upheld)**					
S72L1	Erven 150m² and smaller	331.00	no vat	331.00	no vat	0.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S72L2	Erven between 150m² and 400 m²	621.00	no vat	621.00	no vat	0.00%
S72L3	Erven 400 m² and larger	3 351.00	no vat	3 351.00	no vat	0.00%
	Note: No appeal fee payable in case of appeal submitted by the Municipal Manager					
S72M	Amendment of site development plan, Constitution/Architectural Guidelines, Phasing, amendement or cancellation of a plan of subdivision or a part thereof	2 113.91	2 431.00	2 032.17	2 337.00	4.02%
S72N	**Determination of Zoning**					
S72N1	Erven 150m² and smaller	611.30	703.00	587.83	676.00	3.99%
S72N2	Erven between 150 m² and 400 m²	4 793.04	5 512.00	4 608.70	5 300.00	4.00%
S72N3	Erven 400 m² and larger	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72N4	Disestablishment of HOA	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72P	**Relaxation of Title Deed** (if combined with departure application only the higest fee applies)					
S72P0	Erven 150m² and smaller	260.87	300.00	new	new	
S72P1	Erven 400m² and smaller	508.70	585.00	488.70	562.00	4.09%
S72P2	Erven larger than 400m²	2 891.30	3 325.00	2 780.00	3 197.00	4.00%
S72Q	**Permission in terms of Zoning Scheme**					
S72Q1	Erven 150m² and smaller	229.57	264.00	220.87	254.00	3.94%
S72Q2	Erven between 150m² and 400m²	508.70	585.00	488.70	562.00	4.09%
S72Q3	Erven 400 m² and larger	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72Q4	Closure of Public Place/Part thereof (if combined with rezoning application only the highest fee is applicable	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72R	Extention of Time	729.57	839.00	701.74	807.00	3.97%
S72S	Exemption in terms of Section 26	115.65	133.00	111.30	128.00	3.91%
S75	**TOWN PLANNING: LAND USE PLANNING FEE**					
S75A1	Advertising Costs Government Gazette	4 066.09	4 676.00	3 909.57	4 496.00	4.00%
S75A2	Advertising Costs Local newspapers	4 066.09	4 676.00	3 909.57	4 496.00	4.00%
S75A3	Advertising Costs Local Newspaper (Removal of Restriction only)	8 131.30	9 351.00	7 818.26	8 991.00	4.00%
S75A4	Advertising Costs - Placing of Final Notice in the Government Gazette	1 149.57	1 322.00	1 105.22	1 271.00	4.01%
S75B	Regulations of Zoning schemes (printing)	260.87	300.00	461.74	531.00	-43.50%
S75C	Spatial Development Framework (printing)	260.87	300.00	1 090.44	1 254.00	-76.08%
S75D	Zoning Certificate	292.17	336.00	280.87	323.00	4.02%
S75D1	Zoning Certificate - Non Profit Organisation (NPO)	No Charge	no vat	No Charge	no vat	0.00%
S75E	Registered Letters - more than 10 letters, applicant to pay applicable tariffs according to the South African Post Office Rates	applicable rate	applicable vat	applicable rate	applicable vat	
S75G	Search Fee	292.17	336.00	280.87	323.00	4.02%
S75H	Section 30(2) Certification / Clearance (only for the first transfer)	1 722.61	1 981.00	1 656.52	1 905.00	3.99%
S75I	Determination of Administrative Penalty: in terms of Section 90(5) of the Overstrand Municipality Land Use Planning Amendment By-Law, 2020					
S75I1	Formal structure (erven 150m² and smaller) per sqm	5 000.00	5 750.00	new	new	#VALUE!
S75I2	Formal structure (erven larger than 400m²) per sqm	15 000.00	17 250.00	new	new	#VALUE!
S80	**TRAFFIC**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S80J	**Business & Other Events**					
S80J1	Per officer per hour or part thereof - Mon - Sat	508.70	585.00	488.70	562.00	4.09%
S80J2	Per officer per hour or part thereof - Sundays and public Holidays	581.74	669.00	559.13	643.00	4.04%
S80J4	Administrative fee for provision of officers - per application	139.13	160.00	139.13	160.00	0.00%
S80K	**Removal of Vehicles/Towing Fee**					
S80K1	Removal of Vehicles per vehicle	1 220.87	1 404.00	1 173.91	1 350.00	4.00%
S80K2	Storage Fees per day	335.65	386.00	322.61	371.00	4.04%
S80K3	Towing Charge	Cost plus 15%	applicable vat	Cost plus 15%	applicable vat	
S80K4	Wheel Clamping per vehicle	452.17	520.00	434.78	500.00	4.00%
S80L	**Traffic Cones**					
S80L1	Hire of Traffic Cones per Cone per day	72.17	83.00	69.57	80.00	3.74%
S80P	**Disabled Parking Token**					
S80P1	Disabled Parking Token per application - valid for 2year period	133.04	153.00	127.83	147.00	4.08%
S80R	**Impoundment of Boats**					
S80R1	Impoundment Fee per boat	1 808.70	2 080.00	1 739.13	2 000.00	4.00%
S85	**WAYLEAVES AND THE USE OF MUNICIPAL ROAD RESERVES FOR THE INSTALLATION OF SERVICES.**					
S85A	**Administration and Supervision Fee**					
S85A1	Administration fee for a miscellaneous permit to use the road reserve for a period of one month or less other than to install an underground service **per permit/event/incident**	459.13	528.00	441.74	508.00	3.94%
S85A2	Administration fee for a wayleave or permit to use the road reserve to install an underground service **per permit/event/incident**	1 598.26	1 838.00	1 536.52	1 767.00	4.02%
S85A3	Supervision fee for a wayleave or permit to install an underground service **per permit/event/incident**	2 957.39	3 401.00	2 843.47	3 269.99	4.01%
S85A4	Unauthorised commencement of use of the road reserve **per permit/event/incident**	200% of applicable above administration and supervision fee	applicable vat	200% of applicable above administration and supervision fee	applicable vat	
S85B	**Remedying, Repairing and Cleaning**					
S85B1	Remedying substandard reinstatement or reinstatement which does not comply with the road reserve or other Overstrand Municipality infrastructure; cleaning the site; or ensuring compliance with any other requirement the Overstrand Municipality . For the costs incurred by the Overstrand Municipality resulting from any work in, or use of, the road reserve by any person other than the Overstrand Municipality .	Actual costs plus 10% administration fee	applicable vat	Actual costs plus 10% administration fee	applicable vat	
S85C	**Roadway Trench Fee**					
S85C1	Tariff for authorised trenching across a roadway: Local Road per m - measured from 0.5m behind kerb face or road edge (where no kerb is present)	226.09	260.00	217.39	250.00	4.00%
S85C2	Tariff for unauthorised trenching across a roadway: Local Road per m - measured from 0.5m behind kerb face or road edge (where no kerb is present)	10 373.04	11 929.00	9 973.91	11 470.00	4.00%

REFUSE (SOLID WASTE) TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	1.0400
	DOMESTIC WASTE					
SAN1A	Residential (All registered erven/unit with approved building plan) 1 x removal per week (**R/Month**)	201.59	231.83	193.84	222.91	4.00%
SA1A2	Residential Indigent subsidy as per paragraph A of the Indigent Policy (All registered erven/unit with approved building plan) 1 x removal per week **(R/Month)**	201.59	231.83	193.84	222.91	4.00%
SA1A3	Residential Indigent subsidy as per paragraph B, C & D of the Indigent Policy (All registered erven/unit with approved building plan) 1 x removal per week **(R/Month)**	185.49	213.31	185.49	213.31	0.00%
	BUSINESS WASTE					
SAN1C	Commercial/Business (Hostels, Old Age Homes, Caravan Sites, Semi-permanent Resorts etc) (**R/Month)**	201.59	231.83	193.84	222.91	4.00%
SA1N1	Bulk Container 240L (Wheeley bin) **(R/Month) 1** X per week (if available)	201.59	231.83	193.84	222.91	4.00%
SAN1N	Bulk Container 240L (Wheeley bin) **(R/Month) 2** X per week (if available)	403.17	463.64	387.66	445.81	4.00%
SA1N3	Bulk Container 240L (Wheeley bin) **(R/Month) 3** X per week CBD (if available)	604.74	695.45	581.48	668.70	4.00%
SA1N4	Bulk Container 240L (Wheeley bin) **(R/Month) 4** X per week CBD (if available)	806.33	927.28	775.32	891.61	4.00%
SA1N2	Bulk Container 240L (Wheeley bin) **(R/Month) 5** X per week CBD (if available)	1 007.92	1 159.11	969.15	1 114.53	4.00%
SAN1O	Camphill Route **(R/Month)** (If available)	1 583.86	1 821.44	1 522.94	1 751.38	4.00%
SAN1P	Additional Removals per week on **Saturday** per Bin **(R/Month)** per removal	302.37	347.73	290.74	334.35	4.00%
SA1P1	Additional Removals on request Central Town (CBD) per bin **(R/Month**) (Sunday or Public Holidays) per removal	403.17	463.64	387.66	445.81	4.00%
SA1P2	All CBD's additional Removal during normal working week, per Bin, per removal	46.61	53.60	44.82	51.54	4.00%
SA1P3	All CBD's additional Removal on Saturday, per Bin per removal	69.91	80.40	67.22	77.31	4.00%
SA1P4	All CBD's additional Removal during Sunday or Public Holidays, per Bin per removal	93.22	107.20	89.63	103.07	4.00%
SA1Q	Caravan Sites, Chalets, Semi-permanent & Resorts **(R/Month)** (Uilenskraalmond Vakansieoord; Franskraal Vakansieoord; Pearly Beach Camp, Micheal Fuchs Guesthouse) **NO REMOVAL (per unit/site)**	64.85	74.58	62.36	71.71	4.00%
SAN1R	Departmental Consumption (Municipal Consumption per removal site per **month**)	201.59	231.83	193.84	222.91	4.00%
SAN1U	Schools **(R/Month)**	201.59	231.83	193.84	222.91	4.00%
SAN1T	Removal outside service area (per removal per hour) (If available)	1 511.87	1 738.65	1 453.72	1 671.78	4.00%
SAN1V	Single Quarters & Transit Camps per unit	64.79	74.51	62.30	71.65	4.00%
SAN1W	Guesthouses, Bed & Breakfast **(R/Month)**	201.59	231.83	193.84	222.91	4.00%
SAN1X	Removal of food waste for safe disposal (**R/per Collection**)	401.36	461.56	385.92	443.81	4.00%
SAN2	**SELF DUMPING TRANSFER STATIONS & DROP OFF'S: SAND AND CLEAN BUILDERS RUBBLE: (rounding applicable)**					
SA2A1	Vehicles up to 1 ton load capacity: clean builders rubble (<250mm) and sand: only at Kleinmond Transfer Station, Stanford Drop Off, Pearly Beach Drop Off, Hawston Drop Off and Zwelihle Drop Off. **(All vehicles above 1 ton load capacity only to landfills).**	no Charge	no vat	no Charge	no vat	

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	1.0400
SAN2B	**SELF DUMPING TRANSFER STATIONS & DROP OFF'S: GENERAL AND GARDEN REFUSE**					
SA2B1	Vehicles up to 1 Ton per vehicle load capacity (maximum volume of 5m³)	no Charge	no vat	no Charge	no vat	
SA2B2	Vehicles >1 & up to 2 Ton per vehicle load capacity	463.93	533.52	446.09	513.00	4.00%
SA2B3	Vehicles >2 & up to 3 Ton per vehicle load capacity	695.44	799.76	668.70	769.00	4.00%
SAN3	**WEIGH BRIDGE - GANSBAAI LANDFILL (rounding applicable)**					
SAN3A	Up to 1 ton load weighed	no Charge	no vat	no Charge	no vat	
SAN3B	Above 1 ton load weighed per ton load weighed	231.51	266.24	222.61	256.00	4.00%
SAN3D	Clean builders rubble and sand	no Charge	no vat	no Charge	no vat	
SAN3F	Mixed builders rubble per ton weighed (load contaminated with waste eg wood, plasitc, paper , cardboard, etc)	231.51	266.24	222.61	256.00	4.00%
SAN4	**BASIC FEE REFUSE SERVICE (Erven without approved building plans)**					
SAN4A	All registered erven without approved building plans **(R/Month)**	100.79	115.90	96.91	111.45	4.00%
SAN5	**SUNDRIES (rounding applicable)**					
SAN5A	Rental of Bulk Container per day (including disposal)	107.83	124.00	103.48	119.00	4.20%
SAN5B	Deposit - rental of bulk containers per 4 bins or less	815.00	no vat	784.00	no vat	3.95%
SAN5C	Asbestos Sheet - per unit (Limited to **max 10m² per six month period**)	131.30	151.00	126.09	145.00	4.13%
SAN5D	Baboon Resistant 240L Wheeley bin with lock delivered to homes - projects	1 284.35	1 477.00	1 234.78	1 420.00	4.01%
SAN5E	Replacement lock on baboon resistant wheelie bin	399.13	459.00	383.48	441.00	4.08%
SAN5F	**Chipped Organic Material at Gansbaai landfill site**					
SAN5F1	Per ton (when available and for self loading)	0.00	0.00	413.91	476.00	-100.00%
SAN5F2	Per cubic (m³) (when available and for self loading)	0.00	0.00	93.04	107.00	-100.00%

SEWER TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
SE7A	**SEWERAGE - SINGLE AND INTERMEDIATE RESIDENTIAL (Dwelling house and Duplex flats, Conventional Sewers, small bore sewers and conservancy tanks)**					
SE7A1	0 - 35kl per kl (based on 70% of max 50kl water usage) - per unit per month , Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	14.89	17.13	14.32	16.47	4.00%
SE7A2	Where no municipal water is used - per RUE per month. Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	131.57	151.31	128.83	148.15	2.13%
	SEWERAGE - REGISTERED INDIGENT HOUSEHOLDS					
SE7A4	0 - 4.2 kl - **subsidised**	14.89	17.13	14.32	16.47	4.00%
SE7A5	4.3 - 35kl per kl (based on 70% of max 50kl water usage) - per unit per month , Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	14.89	17.13	14.32	16.47	4.00%
SE7B	**SEWERAGE - GENERAL RESIDENTIAL (Blocks of flats and Residential Buildings)**					
SE7B1	0 - 45kl per kl (based on 90% of max 50kl water usage) per unit per month	14.89	17.13	14.32	16.47	4.00%
SE7C	**SEWERAGE - GUEST HOUSE; BED & BREAKFAST ESTABLISHMENTS**					
SE7C1	per kl (based on 70% of water usage) per unit per month.	14.89	17.13	14.32	16.47	4.00%
SE7D	**CONSUMPTION - ALL OTHER (Including Commercial, Industrial, School, Sport, etc)**					
SE7D1	per kl (based on 90% of water usage) per unit per month - this percentage may be adjusted according to the Tariff Policy after investigation	14.89	17.13	14.32	16.47	4.00%
SE7E	**CONSUMPTION - DEPARTMENTAL**					
SE7E1	0 - 35 kl per kl (based on 70% of max 50kl water usage) per unit per month	14.89	17.13	14.32	16.47	4.00%
SE8	**BASIC CHARGE**					
SE8A	Basic Monthly Charge Developed sites per erf/unit per month	132.20	152.04	127.12	146.19	4.00%
SE8A1	Basic Monthly Subsidy Residential Indigent as per paragraph A of the Indigent Policy per month	132.20	152.04	127.12	146.19	4.00%
SE8A2	Basic Monthly Subsidy Residential Indigent as per paragraph B, C & E of the Indigent Policy per month	115.09	132.35	115.09	132.35	0.00%
SE8B	Basic Monthly Charge Undeveloped sites - can not connect to the network per erf/unit per month	89.08	102.44	85.65	98.50	4.00%
SE8C	Basic Monthly Charge Undeveloped sites - can connect to the network per erf/unit per month	132.20	152.04	127.12	146.19	4.00%
SE8D	Basic Monthly Charge Developed sites - with a septic Tank per erf/unit per month	89.08	102.44	85.65	98.50	4.00%
SE8E	Basic Monthly Charge - Low Cost Housing & Single Quarters per erf/unit per month	89.08	102.44	85.65	98.50	4.00%
SE8F	**Infrastructure**					
SE8F1	Fixed Infrastructure Basic Charge per erf/unit per month	9.60	11.04	9.60	11.04	0.00%
SE8F2	Fixed Infrastructure Basic Charge per erf/unit per month	3.43	3.94	3.43	3.94	0.00%
SE8F3	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent	3.43	3.94	3.43	3.94	0.00%
SE9	**OTHER SEWERAGE CHARGES**					
SE9A	**Vacuum Tanker Service for users not paying tariffs SE7 above - PROVIDED ON REQUEST**					
SE9A1	Vacuum Tanker Service provided on request < 6kl (per 6kl or part thereof)	608.14	699.36	584.75	672.46	4.00%
SE9A2	Vacuum Tanker Service provided on request < 5kl (per 5kl or part thereof)	608.14	699.36	584.75	672.46	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
SE7A	**SEWERAGE - SINGLE AND INTERMEDIATE RESIDENTIAL (Dwelling house and Duplex flats, Conventional Sewers, small bore sewers and conservancy tanks)**					
SE9A4	Vacuum Tanker Service provided on request > 6kl (per 6kl or part thereof)	608.14	699.36	584.75	672.46	4.00%
SE9A5	Call out fee for Tank Service request but no service due to another defect	608.14	699.36	584.75	672.46	4.00%
SE9A6	More than 3 pipes an additional fee per pipe for users not paying tariff SE7 above	89.08	102.44	85.65	98.50	4.00%
SE9BA	**After Hours Vacuum Tanker Service - PROVIDED ON REQUEST**					
SE9B1	After Hours - per request < 6kl (per 6kl or part thereof)	1 216.28	1 398.72	1 169.49	1 344.91	4.00%
SE9B2	After Hours - per request > 6kl (per 6kl or part thereof)	1 216.28	1 398.72	1 169.49	1 344.91	4.00%
SE9B3	After Hours - per request < 5kl (per 5kl or part thereof)	1 216.28	1 398.72	1 169.49	1 344.91	4.00%
SE9B2	After Hours Businesses with Public Toilets per removal	365.20	419.98	351.15	403.82	4.00%
SE9C	**Vacuum Tanker Service outside urban areas - PROVIDED ON REQUEST**					
SE9C1	Normal Applicable Tariff (SE9A1 or SE9A2 or SE9A4) PLUS additional per hour **PLUS SE9C2**	365.21	419.99	351.16	403.83	4.00%
SE9C2	Normal ApplicableTariff (SE9A2) plus additional per km	17.83	20.50	17.14	19.71	4.00%
	After Hours for Vacuum Tanker Service outside urban areas - PROVIDED ON REQUEST					
SE9C6	After Hours Applicable Tariff (SE9B1 or SE9B2 or SE9B3) **PLUS additional per hour PLUS SE9C7**	365.20	419.98	351.15	403.82	4.00%
SE9C7	After Hours Applicable Tariff (SE9B2) plus additional per km	17.83	20.50	17.14	19.71	4.00%
SE10	**SUNDRY CHARGES**					
SE9D	**Testing and Connection Fees**					
SE9D1	Testing of the septic and conservancy tanks per test	1 582.61	1 820.00	1 521.74	1 750.00	4.00%
SE9D2	Smallbore sewerage connection fee + tank test	7 260.87	8 350.00	6 981.74	8 029.00	4.00%
SE9D3	Sewer Connection	5 448.70	6 266.00	5 231.30	6 016.00	4.16%
SE9E	**Disposal**					
SE9E1	Charge per kl or part thereof	80.00	92.00	76.52	88.00	4.55%
SE11	**ILLEGAL CONNECTION / TAMPERING FEE**					
SE11A	1st Offence	7 462.00	no vat	7 175.00	no vat	4.00%
SE11B	2 nd Offence (SE11A X 2)	14 924.00	no vat	14 348.00	no vat	4.01%

NOTE: Any requests for tanker services after 15:00 will be charged at the after hour rate

ELECTRICITY TARIFFS 2020/2021 (ROUNDING APPLICABLE) (AFTER NERSA approval)

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459	
ED	**CONSUMER DEPOSITS**							1.1459	
ED1	Large Power User Group tariff E5 (excluding Kleinmond)	R	0.00	no vat	0.00	no vat		1.1459	
ED2	Large Power User Group tariff E5 Kleinmond 2 weeks highest average consumption	R	calculated	no vat	calculated	no vat			
ED3	Domestic & Commercial Single Phase Credit Meter (Two Part Tariff) Electricity	R	3 005.00	no vat	2 622.00	no vat		14.61%	
ED4	Domestic Three Phase Credit Meter (Two Part Tariff)- Electricity	R	5 267.00	no vat	4 596.00	no vat		14.60%	
ED5	Commercial Three Phase Credit Meter (Two Part Tariff) - Electricity	R	12 038.00	no vat	10 505.00	no vat		14.59%	
ED6	Domestic & Commercial Single Phase Pre-paid (Two Part Tariff) - Electricity	R	692.00	no vat	604.00	no vat		14.57%	
ED7	Domestic & Commercial Three Phase Pre-paid (Two Part Tariff) - Electricity	R	1 384.00	no vat	1 208.00	no vat		14.57%	
ED8	Indigent Registered (including UISP)	R	223.00	no vat	195.00	no vat		14.36%	
EDD	**Deposit Defaulters**								
EDD1	Large Power User Group tariff E5 : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD2	Domestic & Commercial Single Phase Credit Meter (Two Part Tariff) Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD3	Domestic Three Phase Credit Meter (Two Part Tariff)- Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD4	Commercial Three Phase Credit Meter (Two Part Tariff) - Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EF	**FIXED CHARGES**								
EF1	Infrastructure Charge per Meter per month	R	16.65	19.15	16.65	19.15		0.00%	fixed
E1	**SINGLE PHASE : DOMESTIC**								
E1A	**Two-Part Tariff: Credit meters up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**								
E1A1	Basic Monthly charge per meter	R	408.17	469.40	356.20	409.63		14.59%	
	kWH Unit cost								
E1A2	IBT BLOCK 1 0 - 350 kWh	c	156.61	180.10	136.67	157.17		14.59%	
E1A3	IBT BLOCK 2 351 - 600 kWh	c	230.01	264.51	200.72	230.83		14.59%	
E1A4	IBT BLOCK 3 > 600 kWh	c	282.60	324.99	246.62	283.61		14.59%	
E1B	**Two-Part Tariff: Pre-paid up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**								
E1B1	Basic Monthly charge per meter	R	408.17	469.40	356.20	409.63		14.59%	
	kWH Unit cost								
E1B2	IBT BLOCK 1 0 - 350 kWh	c	144.66	166.36	126.24	145.18		14.59%	
E1B3	IBT BLOCK 2 351 - 600 kWh	c	216.75	249.26	189.15	217.52		14.59%	
E1B4	IBT BLOCK 3 > 600 kWh	c	271.65	312.39	237.06	272.62		14.59%	
E1C	**SINGLE PHASE : COMMERCIAL**								
E1C1	Basic Monthly charge per meter	R	408.17	469.40	356.20	409.63		14.59%	
E1C2	kWH Unit cost - Credit Meters	c	234.39	269.55	204.55	235.23		14.59%	
E1C3	KwH Unit cost - Pre-paid meters	c	220.88	254.02	192.76	221.67		14.59%	
E1D	**Life Line One part tariff (Pre-paid meters only) ≤ 30 Amp with Maximum consumption of 350 kWH with average measured over twelve month period. Only available to Informal dwellings**								
	kWH Unit cost								
E1D1	IBT BLOCK 1 0 - 350 kWh	c	146.24	168.18	127.62	146.76		14.59%	

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E1E	**One part tariff (Pre-paid meters only) Local Economic Development Projects**							
	kWH Unit cost							
E1E1	IBT BLOCK 1 0 - 350 kWh	**c**	252.67	290.57	220.50	253.58		14.59%
E3	**THREE PHASE: COMMERCIAL & DOMESTIC**							
E3E	**Two-Part Tariff: Credit up to 100A (70 kVA BDMD) DOMESTIC**							
E3E1	Basic Monthly charge per meter	**R**	816.33	938.78	712.39	819.25		14.59%
	kWH Unit cost							
E3E2	IBT BLOCK 1 0 - 350 kWh	**c**	158.09	181.80	137.96	158.65		14.59%
E3E3	IBT BLOCK 2 351 - 600 kWh	**c**	230.96	265.60	201.55	231.78		14.59%
E3E4	IBT BLOCK 3 > 600 kWh	**c**	280.85	322.98	245.09	281.85		14.59%
E3E	**Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) DOMESTIC**							
E3E5	Basic Monthly charge per meter	**R**	816.33	938.78	712.39	819.25		14.59%
	kWH Unit cost							
E3E6	IBT BLOCK 1 0 - 350 kWh	**c**	146.04	167.95	127.45	146.57		14.59%
E3E7	IBT BLOCK 2 351 - 600 kWh	**c**	217.64	250.29	189.93	218.42		14.59%
E3E8	IBT BLOCK 3 > 600 kWh	**c**	269.96	310.46	235.59	270.93		14.59%
E3E	**Two-Part Tariff: Credit up to 100A (70 kVA BDMD) COMMERCIAL**							
E3E9	Basic Monthly charge per meter	**R**	816.33	938.78	712.39	819.25		14.59%
E3E10	**kWH Unit cost**	**c**	234.39	269.55	204.55	235.23		14.59%
E3E	**Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) COMMERCIAL**							
E3E11	Basic Monthly charge per meter	**R**	816.33	938.78	712.39	819.25		14.59%
E3E12	**kWH Unit cost**	**c**	220.88	254.02	192.76	221.67		14.59%
E3G	**One-Part Tariff: Pre-paid only; up to 100A (70 kVA BDMD)** **Businesses, Flats, Sport grounds, Churches.(minimum of 800kWH average for twelve months)**							
E3G1	kWH Unit cost	**c**	278.79	320.60	243.29	279.78		14.59%
E5	**TIME OF USE TARIFF**							
	Service Charge (per month) for MV and LV consumers							
E5A1	Administrative and Service Charge **Medium Voltage** per month	**R**	3 881.70	4 463.96	3 387.47	3 895.59		14.59%
E5A1A	Administrative and Service Charge **Low Voltage** per month	**R**	3 433.00	3 947.95	2 995.90	3 445.29		14.59%
E5A2	Network Demand Charge kVA: Utilised capacity	**R**	38.29	44.04	31.90	36.69		20.04%
E5A3	Network Capacity Charge kVA: Notified Maximum Demand (NMD)	**R**	30.52	35.10	25.39	29.20		20.22%
	Medium Voltage Metering Points (11000V)							
E5A4	Off Peak kWh Unit Charge	**c**	64.42	74.09	56.22	64.65		14.59%
E5A5	Standard kWh Unit Charge	**c**	115.97	133.36	101.20	116.38		14.59%
E5A6	Peak kWh Unit Charge	**c**	376.88	433.41	328.89	378.22		14.59%
	Low Voltage Metering Points (400V)							
E5A7	Off Peak kWh Unit Charge	**c**	69.27	79.66	60.45	69.52		14.59%
E5A8	Standard kWh Unit Charge	**c**	120.79	138.91	105.41	121.22		14.59%
E5A9	Peak kWh Unit Charge	**c**	381.72	438.98	333.12	383.09		14.59%

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459	
ED	**CONSUMER DEPOSITS**							1.1459	
	Sundry Charges								
E5A10	Exceed NOTIFIED MAXIMUM DEMAND (NMD) per kVA Per month	R	1 191.55	1 370.29	1 039.84	1 195.82		14.59%	
E6	**SUBSIDIZED TARIFFS: Grant to be shown separately**								
E6A	Basic Monthly Charge: Residential Indigent as per paragraph A of the Indigent Policy per meter	R	408.17	469.40	356.20	409.63		14.59%	
E6B	Basic Monthly Charge: Residential Indigent as per paragraph B, C & D of the Indigent Policy per meter	R	291.60	335.34	291.60	335.34		0.00%	outoma ties
E7	**PUBLIC LIGHTING & CCTV**								
E7A1	Streetlights & CCTV (metered) per kWh (no basic charge)	c	101.84	117.11	88.87	102.20		14.59%	
E7A2	Streetlights & CCTV (consumption) (per unit/per month) (no basic charge)	R	35.73	41.09	31.18	35.86		14.59%	
E7A5	Illuminated street sign boards per month	R	35.73	41.09	31.18	35.86		14.59%	
E8	**CASUAL SUPPLIES**								
E8A1	Per connection includes disconnection excluding hire of kiosk	R	1 406.72	1 617.73	1 227.61	1 411.75		14.59%	
E8A2	Consumption per day if not metered	R	91.40	105.11	79.76	91.72		14.59%	
E8A3	Hire of temporary distribution kiosk, per kiosk, per occasion	R	551.24	633.92	481.05	553.21		14.59%	
E8A4	Deposit (Usage will be subtracted)	R	1 897.61	no vat	1 656.00	no vat		14.59%	
E8A5	One part tariff : Prepaid or Credit Casual Supply	c	277.24	318.82	241.94	278.23		14.59%	
E9	**NETWORK CHARGES: SERVICED LAND**								
E9A1	Netwok charge per serviced plot per month	R	408.17	469.40	356.20	409.63		14.59%	
E9A2	Infrastructure per vacant plot per month	R	16.65	19.15	16.65	19.15		0.00%	FIXED
E10	**SUNDRY CHARGES**								
E10A1	Call-out Fee - office hours (Based on 2 hours for electr & assist + 30km)	R	753.91	867.00	725.22	834.00		3.96%	
E10A2	Call-out Fee - after hours: Weekdays & Saturdays (Based on 2 hrs (time and a half) for electr & assist + 30km)	R	1 058.26	1 217.00	1 017.39	1 170.00		4.02%	
E10A3	Call-out Fee - after hours: Sundays & Public Holidays (Based on 2 hrs (double time) for electr & assist + 30km)	R	1 361.74	1 566.00	1 309.57	1 506.00		3.98%	
E10A4	MV. Switching on Council's equipment office hours (Based on 3 hours for superintendent & electr + 60km)	R	2 194.78	2 524.00	2 110.44	2 427.00		4.00%	
E10A5	MV. Switching on Council's equipment -after hours: Weekdays & Saturdays (Based on 3 hours (time and a half) for a superintendent and an electrician plus 60km)	R	3 145.22	3 617.00	3 024.35	3 478.00		4.00%	
E10A6	MV. Switching on Council's equipment -after hours: Sundays & Public holidays (Based on 3 hours (double time) for a superintendent and an electrician plus 60km)	R	4 097.39	4 712.00	3 940.00	4 531.00		3.99%	
E10A7	Contractor Inspection 2nd	R	738.26	849.00	709.57	816.00		4.04%	
E10A8	Contractor Inspection 3rd	R	1 113.91	1 281.00	1 071.30	1 232.00		3.98%	
E10A9	Change of Circuit Breaker - S/Phase(1/annum) contact Electricity Department for approval (Based on Circuit Breaker cost + 1 hour for an electrician and assistant + 30km)	R	589.57	678.00	566.96	652.00		3.99%	
E10A10	Change of Circuit Breaker - 3 Phase(1/annum) contact Electricity Department for approval (Based on Circuit Breaker cost + 1 hour for an electrician and assistant + 30km)	R	1 504.35	1 730.00	1 446.09	1 663.00		4.03%	
E10A11	Disconnection	R	361.74	416.00	347.83	400.00		4.00%	
E10A12	Reconnection	R	361.74	416.00	347.83	400.00		4.00%	
E10A13	Verification of a Meter Reading	R	361.74	416.00	347.83	400.00		4.00%	
E10A14	Administration fee - recalculation due to no meter access	R	187.83	216.00	180.87	208.00		3.85%	

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E10A15	Test of Meter: 1 & 3 Phase (Conditionally Refundable) External testing	R	694.78	799.00	667.83	768.00		4.04%
E10A16	Test of Meter: All other Meters (Conditionally Refundable) External testing	R	cost + 15%	applicable vat	cost + 15%	applicable vat		
E10A17	Tariff change - change between one part and two-part	R	246.09	283.00	236.52	272.00		4.05%
E10A18	Damage elect meter (based on meter cost + call out X 2)	R	2 471.30	2 842.00	2 376.52	2 733.00		3.99%
E10A19	Damage elect meter 3 phase (based on meter cost + call out X 2)	R	3 773.91	4 340.00	3 628.70	4 173.00		4.00%
E10A20	Replacement of CIU (Meter keypad) (Based on keypad cost and call out fee)	R	1 244.35	1 431.00	1 196.52	1 376.00		4.00%
E10A21	Damage of Bulk meter or change to SSEG (Based on 3 hours for a superintendent and electrician + 60km + bulk meter cost + modem cost)	R	8 167.83	9 393.00	7 853.91	9 032.00		4.00%
E10A22	Change to Time of Use (with existing bulk meter) + Deposit	R	737.39	848.00	708.70	815.00		4.05%
E10A23	Change to Time of Use (without existing bulk meter) + Deposit	R	12 793.04	14 712.00	12 300.87	14 146.00		4.00%
E10A24	Commission of Bulk meter, supplied by customer (call out fee x 3)	R	2 261.74	2 601.00	2 174.78	2 501.00		4.00%
E10A25	Damage of HV Cable	R	cost + R41 192.32	applicable vat	cost + R39 608.00	applicable vat		4.00%
E10A26	Damage of MV Cable	R	cost + R10 768.16	applicable vat	cost + R10 354.00	applicable vat		4.00%
E10A27	Damage of LV Cable	R	cost + R 4 336.80	applicable vat	cost + R 4 170.00	applicable vat		4.00%
E10A28	Damage of Service Connection Cable	R	cost + R 1 084.72	applicable vat	cost + R 1 043.00	applicable vat		4.00%
E10A29	Working without Way leave	R	5 559.13	6 393.00	5 345.22	6 147.00		4.00%
E10A30	Refundable Wayleave **deposit** for HV cables	R	79 389.00	no vat	76 336.00	no vat		4.00%
E10A31	Refundable Way leave **deposit** for MV cables	R	19 848.00	no vat	19 085.00	no vat		4.00%
E10A32	Refundable Way leave **deposit** for LV cables	R	4 289.00	no vat	4 124.00	no vat		4.00%
E10A33	Cancellation Fee of requested service	R	15% of Service Value	no vat	15% of Service Value	no vat		
E10A34	Erection and removal of Banners, signs & lights (per hour) (Vehicle cost + labour)	R	899.13	1 034.00	864.35	994.00		4.02%
E10A35	Replacement of damaged overhead service connection cable (Tariff E13A9 - E10A18)	R	3 800.87	4 371.00	new	new		
E12	**CONVERSION OF METERS**							
E12A1	Convert Credit Meter to Pre-paid: SP (no cable work) (based on meter cost + call out)	R	1 718.26	1 976.00	1 652.17	1 900.00		4.00%
E12A2	Convert Credit Meter to Pre-paid: 3P (no cable work) (based on meter cost + call out)	R	3 020.87	3 474.00	2 904.35	3 340.00		4.01%
E12A3	Convert Credit Three Phase to Singe Phase Pre-paid meter	R	1 552.17	1 785.00	1 492.17	1 716.00		4.02%
E12A4	Convert Credit Three Phase to Single Phase Credit (Commercial only)	R	1 171.30	1 347.00	1 126.09	1 295.00		4.01%
E12A5	Convert Pre-paid Single Phase to Three Phase Pre-paid (based on tariff E13A8) cost includes cable to boundary	R	R12 510.16 + ext fee	applicable vat	R12 029.00 + ext fee	applicable vat		4.00%
E12A6	Convert pre-paid Three phase to Single phase pre-paid (based on meter cost + call out + CB)	R	1 912.17	2 199.00	1 838.26	2 114.00		4.02%
E12A7	Removal of Meter (based on call out fee)	R	753.04	866.00	724.35	833.00		3.96%
E12A8	Repositioning of Meter (excl. cable) (based on call out fee)	R	753.04	866.00	724.35	833.00		3.96%
E12A9	Repositioning of Meter (incl. cable) (based on call out fee + 30m cable)	R	2 486.96	2 860.00	2 391.30	2 750.00		4.00%
E13	**SERVICE CONNECTIONS**							
E13A1	Builders connection (plus applicable service connection tariff)	R	955.65	1 099.00	919.13	1 057.00		3.97%
E13A4	Single Phase (Credit - 60A) option for Commercial users only (Based on 30m cable + meter cost + average labour cost + 15% admin fee)	R	6 775.65	7 792.00	6 514.78	7 492.00		4.00%
E13A6	Single Phase - (Pre-paid meters - 60A) applicable to Domestic users (Network Permitted) (Based on: 30m cable + meter cost + average labour cost + 15% admin fee)	R	6 775.65	7 792.00	6 514.78	7 492.00		4.00%

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E13A7	Three Phase : (Credit - 60A) Plus Extension fee : Extension fee not applicable to Industrial erven up to 60 Amp (Based on 30m (25mm) cable + meter cost + average labour +circuit breaker + 15% admin fee)	**R**	R12 948.00 + ext fee	applicable vat	R12 029.00 + ext fee	applicable vat		4.00%
E13A8	Three Phase : (Pre-paid - 60A) Plus Extension fee : Extension fee not applicable to Industrial erven up to 60 Amp (Based on 30m (25mm) cable + meter cost + average labour +circuit breaker + 15% admin fee)	**R**	R12 948.00 + ext fee	applicable vat	R12 029.00 + ext fee	applicable vat		4.00%
E13A9	Non Standard : Pre-paid 30 Amp Single phase (Sub economic connections) (Based on 30m (10mm) cable + meter cost + average labour cost + 15% admin fee)	**R**	6 291.30	7 235.00	6 049.57	6 957.00		4.00%
E13A10	Single Phase (Credit 60A- Developer install cable to boundary) option for Commercial users only (Based on meter cost + call out fee + 15% admin fee)	**R**	1 975.65	2 272.00	1 900.00	2 185.00		3.98%
E13A11	Single Phase (Pre-paid 60A-Developer install cable to boundary) applicable to Domestic users (Network permitted) (Based on meter cost + call out fee + 15% admin fee)	**R**	1 975.65	2 272.00	1 900.00	2 185.00		3.98%
E13A12	Three Phase (Credit 60A- Developer install cable to boundary) : Extension fee not applicable to Industrial erven up to 60 Amp (Based on meter cost + call out fee + 15% admin fee)	**R**	R3 473.19 + ext fee	applicable vat	R3 339.61 + ext fee	applicable vat		4.00%
E13A13	Three Phase (Pre-paid 60A-Developer install cable to boundary) : Extension fee not applicable to Industrial erven up to 60 Amp (Based on meter cost + call out fee + 15% admin fee)	**R**	R3 473.19 + ext fee	applicable vat	R3 339.61 + ext fee	applicable vat		4.00%
E13A14	Any other none standard connections		cost + 15% admin	applicable vat	cost + 15% admin	applicable vat		
E14	**ILLEGAL AND UNSAFE CONNECTION / TAMPERING FEE (Including SSEG and damage or bypass of the DSM Hot Water Cylinder Control Unit**							
E14A1	1 st Offence	**R**	4 401.00	no vat	4 232.00	no vat		3.99%
E14A2	2 nd Offence (E14A1 X 2)	**R**	8 802.00	no vat	8 462.00	no vat		4.02%
E14A3	3 rd Offence and re-occurance (Disconnection of service and remedial action fee = double previous* offence fee) *based on current tariffs		2 X E14A2	applicable vat	2 X E14A2	applicable vat		
E14A4	Unsafe / Illegal supply of electricity (per visit) **(reconnection fee included)**	**R**	1 971.30	2 267.00	1 895.65	2 180.00		3.99%
E15	**UPGRADING CONTRIBUTIONS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL) (Network permitted : to be approved by Electricity Department)**							
E15A1	Primary Cost p/kVA -include all HV Equipment UP to HV Substation or identified point of supply excluding Dist. TF	**R**	1 227.19	1 411.27	1 227.19	1 411.27		0.00%
E15A2	Primary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply excluding Dist. TF	**R**	3 655.37	4 203.68	3 514.78	4 042.00		4.00%
E15A3	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF	**R**	4 455.58	5 123.92	4 284.21	4 926.84		4.00%
E15A4	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF and Kiosk	**R**	5 813.05	6 685.01	5 589.47	6 427.89		4.00%
E15A5	Buying/Refund of spare capacity cost/kVA	**R**	100% of approved installation cost	applicable vat	100% of approved installation cost	applicable vat		
E15A6	Investigation Fee	**R**	4 367.10	5 022.16	4 199.13	4 829.00		4.00%
E15A7	FACTOR OF 0,36 APPLICABLE ON DOMESTIC USERS : TARIFF : applicable on E15A3 AND E15A4 (Commercial /Business no factor apply)	**R**	Factor 0.36	applicable vat	Factor 0.36	applicable vat		

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E18	**SMALL SCALE EMBEDDED GENERATION (SSEG)**							
	This tariff is available only for approved SSEG connections, where the customers offset their small scale generation (kWh) against purchases from the Municipality, provided that their purchases exceed their generation (kWh). This tariff will only be implemented after NERSA's approved Guidelines have been received. The consumer will stay on his existing tariff **(All prepaid customers excluded) Prepaid customers to convert to credit meter and tariff:**							
E18A2	Feed-in Tariff c/kWh	**c**	83.90	96.49	73.22	84.20		14.59%
DC2	**DEVELOPMENT CONTRIBUTIONS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL)**							
DC2A	**Sub Division of existing erf**							
DC2A1	Single Phase 60 AMP (5 kVA) Domestic X Tariff E15A4 = P/ERF **PLUS** STANDARD CONNECTION FEES	**R**	28 925.51	33 264.34	29 205.22	33 586.00		-0.96%
DC2B	**New Developments**							
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (13.8 kVA xE15A2 x.36)	**R**	18 072.58	20 783.47	17 460.00	20 079.00		3.51%
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (42kVA x E15A2x.36)	**R**	55 003.50	63 254.03	53 139.13	61 110.00		3.51%
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	**R**	3 655.37	4 203.68	3 514.78	4 042.00		4.00%
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	**R**	4 455.58	5 123.92	4 284.21	4 926.84		4.00%

WATER TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
WD	**CONSUMER DEPOSITS**					
WD1	Domestic - Water	646.00	no vat	620.76	no vat	4.07%
WD2	Commercial - Water - Consumption < 40kl	2 582.00	no vat	2 483.07	no vat	3.98%
WD3	Commercial - Water - Consumption 40 - 100kl	9 036.00	no vat	8 688.51	no vat	4.00%
WD4	Commercial - Water - Consumption 100 kl +	15 490.00	no vat	14 893.96	no vat	4.00%
WD5	Domestic - Water RUE's	Applicable Rue's X WD1A	no vat	Applicable Rue's X WD1A	no vat	
WD6	Indigent - registered (including UISP)	207.00	no vat	198.82	no vat	4.11%
WDD	**Deposit Defaulters**					
WDD1	Domestic - Water - Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD2	Commercial - Water - Consumption < 40kl Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD3	Commercial - Water - Consumption 40 - 100kl Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD4	Commercial - Water - Consumption 100 kl + Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD5	Domestic - Water RUE'sTwo Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
W1	**BASIC CHARGE**					
W1A1	Basic Monthly Charge per erf/unit per month	148.35	170.60	142.64	164.04	4.00%
W1A2A	Basic Monthly Subsidy : Residential Indigent as per paragraph A of the Indigent Policyper erf/unit per month	148.35	170.60	142.64	164.04	4.00%
W1A2B	Basic Monthly Subsidy: Residential Indigent as per paragraph B, C & D of the Indigent Policy per erf/unit per month	129.14	148.51	129.14	148.51	0.00%
W1A3	**Infrastructure**					
W1A3A	Fixed Infrastructure Basic Charge per erf/unit per month	15.45	17.77	15.45	17.77	0.00%
W1A3B	Fixed Infrastructure Basic Charge per erf/unit per month	8.41	9.67	8.41	9.67	0.00%
W1A3C	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent Households	8.41	9.67	8.41	9.67	0.00%
	See attachment for the amount of RUE's allocated to different household consumers					
W1B	**CONSUMPTION - HOUSEHOLDS**					
	Normal Tariff & Level 1 water restrictions					
W1B1	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B2	7 - 18 kl per kl	12.47	14.34	11.99	13.79	4.00%
W1B3	19 - 30 kl per kl	20.23	23.26	19.45	22.37	4.00%
W1B4	31 - 45 kl per kl	31.15	35.82	29.95	34.44	4.00%
W1B5	46 - 60 kl per kl	40.45	46.51	38.89	44.72	4.00%

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FINAL

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W1B6	>60kl per kl	53.94	62.04	51.87	59.65	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1B7	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B8	7 - 18 kl per kl	16.20	18.63	15.58	17.92	4.00%
W1B9	19 - 30 kl per kl	26.29	30.23	25.28	29.07	4.00%
W1B10	31 - 45 kl per kl	40.49	46.56	38.93	44.77	4.00%
W1B11	46 - 60 kl per kl	55.57	63.90	53.43	61.44	4.00%
W1B12	>60kl per kl	74.10	85.22	71.25	81.94	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1B13	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B14	7 - 18 kl per kl	19.97	22.96	19.20	22.08	4.00%
W1B15	19 - 30 kl per kl	32.38	37.23	31.13	35.80	4.00%
W1B16	31 - 45 kl per kl	49.83	57.30	47.91	55.10	4.00%
W1B17	46 - 60 kl per kl	68.40	78.66	65.77	75.64	4.00%
W1B18	>60kl per kl	91.19	104.87	87.68	100.83	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1B19	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B20	7 - 18 kl per kl	26.35	30.31	25.34	29.14	4.00%
W1B21	>18 kl per kl	113.99	131.09	109.61	126.05	4.00%
W1BI	**CONSUMPTION - REGISTERED INDIGENT HOUSEHOLDS**					
	Normal Tariff & Level 1 water restrictions					
W1BI1	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI2	7 - 18 kl per kl	12.47	14.34	11.99	13.79	4.00%
W1BI3	19 - 30 kl per kl	20.23	23.26	19.45	22.37	4.00%
W1BI4	31 - 45 kl per kl	31.15	35.82	29.95	34.44	4.00%
W1BI5	46 - 60 kl per kl	40.45	46.51	38.89	44.72	4.00%
W1BI6	>60kl per kl	53.94	62.04	51.87	59.65	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1BI7	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI8	7 - 18 kl per kl	16.20	18.63	15.58	17.92	4.00%
W1BI9	19 - 30 kl per kl	26.29	30.23	25.28	29.07	4.00%
W1BI10	31 - 45 kl per kl	40.49	46.56	38.93	44.77	4.00%
W1BI11	46 - 60 kl per kl	55.57	63.90	53.43	61.44	4.00%
W1BI12	>60kl per kl	74.10	85.22	71.25	81.94	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1BI13	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI14	7 - 18 kl per kl	19.97	22.96	19.20	22.08	4.00%
W1BI15	19 - 30 kl per kl	32.38	37.23	31.13	35.80	4.00%
W1BI16	31 - 45 kl per kl	49.83	57.30	47.91	55.10	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W1BI17	46 - 60 kl per kl	68.40	78.66	65.77	75.64	4.00%
W1BI18	>60kl per kl	91.19	104.87	87.68	100.83	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1BI19	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI20	7 - 18 kl per kl	26.35	30.31	25.34	29.14	4.00%
W1BI21	>18 kl per kl	113.99	131.09	109.61	126.05	4.00%
W1C	**CONSUMPTION - ALL OTHER**					
	Normal Tariff & Level 1 water restrictions					
W1C1	0 - 18 kl per kl	13.79	15.86	13.26	15.25	4.00%
W1C2	19 - 30 kl per kl	20.23	23.26	19.45	22.37	4.00%
W1C3	31 - 45 kl per kl	31.15	35.82	29.95	34.44	4.00%
W1C4	46 - 60 kl per kl	40.45	46.51	38.89	44.72	4.00%
W1C5	>60 kl per kl	53.94	62.04	51.87	59.65	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1C6	0 - 18 kl per kl	17.93	20.62	17.24	19.83	4.00%
W1C7	19 - 30 kl per kl	26.29	30.23	25.28	29.07	4.00%
W1C8	31 - 45 kl per kl	40.49	46.56	38.93	44.77	4.00%
W1C9	46 - 60 kl per kl	55.58	63.91	53.44	61.46	4.00%
W1C10	>60 kl per kl	74.09	85.20	71.24	81.93	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1C11	0 - 18 kl per kl	22.08	25.39	21.23	24.41	4.00%
W1C12	19 - 30 kl per kl	32.38	37.23	31.13	35.80	4.00%
W1C13	31 - 45 kl per kl	49.83	57.30	47.91	55.10	4.00%
W1C14	46 - 60 kl per kl	68.40	78.66	65.77	75.64	4.00%
W1C15	>60 kl per kl	91.19	104.87	87.68	100.83	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1C16	0 - 10 kl per kl	27.59	31.73	26.53	30.51	4.00%
W1C17	>10 kl per kl	113.99	131.09	109.61	126.05	4.00%
W1D	**OTHER CONSUMERS**					
W1D1	Departmental per Kl (Including temporary connection for municipal purposes)	25.19	28.97	24.86	28.59	1.33%
W1D2	Fire Hoses: Basic per Month	188.79	217.11	181.53	208.76	4.00%
W1D3	Bulk usage (Unconnected to networks) per Kl - Consumers Permanently residing within Overstrand municipality area	15.27	17.56	14.68	16.88	4.00%
W1D3A	Restriction Tariff 1 (level 2 & 3 water restrictions)	19.85	22.83	19.09	21.95	4.00%
W1D3B	Restriction Tariff 2 (level 4 & 5 water restrictions)	24.21	27.84	23.28	26.77	4.00%
W1D3C	Restriction Tariff 3 (level 6 water restrictions)	30.53	35.11	29.36	33.76	4.00%
W1D4	Kid Brooke (Van Cauter 0 - 8000kl per year)	0.08	0.09	0.08	0.09	0.00%
W1D5	Onrus Small Holdings tariff 2 (Van Cauter)	0.08	0.09	0.08	0.09	0.00%
W1D6	Onrus Small Holdings tariff 4 (Per agreement)	1.11	1.28	1.11	1.28	0.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W1D7	Contractors water consumption - temporary connection (only for municipal purposes)	25.19	28.97	24.86	28.59	1.33%
W1D8	Bulk usage (Unconnected to networks) per Kl - People residing outside the Overstrand municipal area	56.63	65.12	54.45	62.62	4.00%
W1D8A	Restriction Tariff 1 (level 2 & 3 water restrictions)	73.62	84.66	70.79	81.41	4.00%
W1D8B	Restriction Tariff 2 (level 4 & 5 water restrictions)	90.62	104.21	87.13	100.20	4.00%
W1D8C	Restriction Tariff 3 (level 6 water restrictions)	113.27	130.26	108.91	125.25	4.00%
W1E	**WET COMMERCIAL, SPORT, PARKS etc (must apply for this tariff)**					
	Normal Tariff & Level 1 water restrictions					
W1E1	0 - 500kl per kl	20.07	23.08	19.30	22.20	4.00%
W1E2	501 - 1000kl per kl	30.35	34.90	29.18	33.56	4.00%
W1E3	>1000kl per kl	40.47	46.54	38.91	44.75	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1E4	0 - 300kl per kl	26.10	30.02	25.10	28.87	4.00%
W1E5	301 - 700kl per kl	39.44	45.35	37.92	43.61	4.00%
W1E6	>700kl per kl	52.60	60.49	50.58	58.17	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1E7	0 - 250kl per kl	32.12	36.93	30.88	35.51	4.00%
W1E8	251 - 500kl per kl	48.55	55.83	46.68	53.68	4.00%
W1E9	>500kl per kl	64.73	74.44	62.24	71.58	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1E10	0 - 100kl per kl	40.14	46.17	38.60	44.39	4.00%
W1E11	>100 kl per kl	80.92	93.06	77.81	89.48	4.00%
W1F	**WET INDUSTRY (Marine etc. must apply for this tariff) (Average of 100kl per day over previous 365 days**					
	Normal Tariff & Level 1 water restrictions					
W1F1	0 - 5800kl per kl	20.91	24.05	20.11	23.13	4.00%
W1F2	> 5800kl per kl	40.47	46.54	38.91	44.75	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1F3	0 - 5800kl per kl	27.19	31.26	26.14	30.06	4.00%
W1F4	> 5800kl per kl	52.60	60.49	50.58	58.17	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1F5	0 - 5800kl per kl	33.46	38.48	32.17	37.00	4.00%
W1F6	> 5800kl per kl	64.73	74.44	62.24	71.58	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1F7	0 - 5 800kl per kl	41.81	48.08	40.20	46.23	4.00%
W1F8	>5 800 kl per kl	80.92	93.06	77.81	89.48	4.00%
W2A	**AVAILABILITY CHARGES**					
W2A1	Overstrand per month	148.35	170.60	142.64	164.04	4.00%
W2A2	Farms connected to water pipe line	148.35	170.60	142.64	164.04	4.00%
W2J	**REBATES (This can be granted by the Municipal Manager after application) refer to Policy # 6.8.1**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W2J1	Kl above average - per kl	25.19	28.97	24.86	28.59	1.33%
W3A	**IRRIGATION WATER ("LEI WATER") & RAW WATER**					
W3A1	Use and pump water (80-90 min) per MONTH Stanford	45.34	52.15	43.60	50.14	4.00%
W3A2	Pearly Beach Small Holdings: Basic	55.33	63.63	53.20	61.18	4.00%
W3A3	Pearly Beach Small Holdings: Consumption 0- 70 kl per kl	4.33	4.98	4.16	4.78	4.00%
W3A4	Pearly Beach Small Holdings: Consumption >70 kl per kl	10.13	11.65	9.74	11.20	4.00%
W3A5	Others per kl	4.33	4.98	4.16	4.78	4.00%
W3A6	Farm 1/722 Stanford as per agreement 1.75% of raw water abstraction from municipal boreholes, maximum 8760 kl/a	0.00	0.00	0.00	0.00	0.00%
W3A7	Farm 586 Volmoed raw water from De Bos pipeline consumption 0 - 300 kl/month per kl	0.00	0.00	0.00	0.00	0.00%
W3A8	Farm 586 Volmoed raw water from De Bos pipeline consumption >300 kl/month per kl	4.31	4.96	3.92	4.51	9.95%
W3B	**IRRIGATION WATER - (TREATED EFFLUENT)**					
W3B2	Hermanus Golf Club per month	49 218.59	56 601.38	47 325.57	54 424.41	4.00%
W3B3	All other per kl	2.77	3.18	2.66	3.06	4.00%
W3B4	Schools, municipal sports grounds & project sport grounds as per agreement	no charge	no vat	no charge	no vat	
W3B5	Curro Holdings - 250kl free per day as per deed of sale	2.77	3.18	2.66	3.06	4.00%
W4	**SUNDRY CHARGES**					
W4A1	Testing of a Meter (Call-out Fee incl)(Conditionally refundable)	991.30	1 140.00	953.04	1 096.00	4.01%
W4A2	Testing of a Meter (Ind/Bulk Meter)(Conditionally refundable) ****Minimum charge of R500***	Cost plus 15%	applicable vat	Cost plus 15%	applicable vat	
W4A3	Disconnection	449.57	517.00	432.17	497.00	4.03%
W4A4	Reconnection	449.57	517.00	432.17	497.00	4.03%
W4A5	Reconnection After Normal Working Hours	899.13	1 034.00	864.35	994.00	4.02%
W4A6	Administration fee - recalculation due to no meter access	175.65	202.00	168.70	194.00	4.12%
W4A7	Verification of a Meter Reading	246.09	283.00	236.52	272.00	4.05%
W4A8	Final and Special Readings	225.22	259.00	216.52	249.00	4.02%
W4A9	Call-out Fee - Normal Working Hours	448.70	516.00	431.30	496.00	4.03%
W4A10	Call-out Fee - After Hours	898.26	1 033.00	863.48	993.00	4.03%
W4A11	Replacement of damage meter	1 205.22	1 386.00	1 159.13	1 333.00	3.98%
W4A12	Removal of Meter (based on call out fee)	991.30	1 140.00	953.04	1 096.00	4.01%
W4A13	Registration of Borehole (Including inspection fee)	336.52	387.00	323.48	372.00	4.03%
W4A14	Repositioning of Meter (excl. pipe)	986.96	1 135.00	948.70	1 091.00	4.03%
W4A15	Convert to Water Flow Restrictor Meter	3 213.04	3 695.00	3 089.57	3 553.00	4.00%
W4A16	Temporary Connections - Deposit	8 455.00	no vat	8 130.00	no vat	4.00%
W4A17	Temporary Connection - Usage per kl	25.19	28.97	24.35	28.00	3.45%
W4A18	Damage of Water Meter	Actual cost plus 15%	applicable vat	Actual cost plus 15%	applicable vat	
W4A19	Damage of Watermain	Actual cost plus R3 398.72	applicable vat	Actual cost plus R3 268.00	applicable vat	4.00%

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					1.040
W4A20	Damage of Service Connection (including water meter)	Actual cost plus R893.36	applicable vat	Actual cost plus R859.00	applicable vat	4.00%
W5	**ILLEGAL CONNECTION / TAMPERING FEE**					
W5A1	1st Offence	7 500.00	no vat	7 212.00	no vat	3.99%
W5A2	2 nd Offence Must convert to a flow-restriction watermeter at applicable tariff plus	8 800.00	no vat	8 462.00	no vat	3.99%
W5A3	3rd Offence (Restriction of service and remedial action fee = double previous offence fee)	Previous offence amount X 2	no vat	Previous offence amount X 2	no vat	
W6	**CONNECTION FEE**					
W6A1	20 mm Connection Conventional Meter	5 494.78	6 319.00	5 283.48	6 076.00	4.00%
W6A2	20 mm Connection Water Flow Restrictor Meter	6 525.22	7 504.00	6 273.91	7 215.00	4.01%
W6A3	Other Connections	Actual cost plus 15%	applicable vat	Actual cost plus 15%	applicable vat	
W6A4	Connections (Erf Boundary - by Developer)	1 428.70	1 643.00	1 373.91	1 580.00	3.99%
W7	**BULK SERVICES DEVELOPMENT FEES**					
	Tariffs set out in Development Contribution Tariff list					

ANNEXURE TO WATER TARIFFS

ALLOCATION OF RUE's TO CATEGORIES OF CONSUMERS

Clinics - Out patients	* 1 RUE
Flats	* 1 RUE per Unit
Guest Houses and B & B's	* 1 RUE
Household related consumers that do not fall in one of the above household consumer categories	* Upon application the Engineering & Financial Departments will assess the validity within the tariff's structural framework
Old Age Homes, Hostels & Boarding School	* 1 RUE per 7 beds
Retirement Villages, Hospital & Hospice	* 1 RUE per 1 residential unit * 1 RUE per 7 beds
Single Residential erven	* 1 RUE
Townhouse and Group developments	* 1 RUE per unit (Please note that Townhouse/Group Developments must apply should they require more than 1 RUE during development) * RUE's only applicable from date of application and approval

RUE = Residential Unit Equivalent

DEVELOPMENT CONTRIBUTION TARIFFS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL) (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
DC1	**WATER**					
DC1A	Standard Fee per Equivalent Unit	21 665.22	24 915.00	20 832.17	23 957.00	4.00%
DC2	**ELECTRICITY**					
DC2A	**Sub Division of Existing Erf**					
DC2A1	Single Phase 60 AMP (5 kVA) Domestic X Tariff E15A4 = P/ERF **PLUS** Standard Connection Fees	28 925.51	33 264.34	29 205.22	33 586.00	-0.96%
DC2B	**New Developments**					
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (Based on 13.8 kVA xE15A2 x.36)	18 072.58	20 783.47	17 460.00	20 079.00	3.51%
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (Based on 42kVA x E15A2x.36)	55 003.50	63 254.03	53 139.13	61 110.00	3.51%
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	3 655.37	4 203.68	3 514.78	4 042.00	4.00%
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	4 455.58	5 123.92	4 284.21	4 926.84	4.00%
DC3	**SEWERAGE**					
DC3A	Standard Fee per Equivalent Unit	14 607.93	16 799.12	14 046.09	16 153.00	4.00%
DC4	**ROADS**					
DC4A	Standard Fee per Equivalent Unit	6 550.19	7 532.72	6 298.26	7 243.00	4.00%
DC5	**STORMWATER**					
DC5A	Standard Fee per Equivalent Unit	7 557.64	8 691.28	7 266.96	8 357.00	4.00%
DC6	**SOLID WASTE**					
DC6A	Standard Fee per Equivalent Unit	1 309.50	1 505.92	1 259.13	1 448.00	4.00%
DC7	**OFF-GRID DEVELOPMENT/UNITS**					
DC7A	As per signed agreement as recommended by the Director: Infrastructure and Planning and approval by the Municipal Manager	as per agreement	applicable vat	as per agreement	applicable vat	
DC8	**EVALUATION/INVESTIGATION LEVIES are payable OVER and ABOVE the Bulk Service Levies**					
DC8A	**Water**					
	No. of Equivalent units					
DC8A1	1 - 4	no charge	no vat	no charge	no vat	
DC8A2	5 - 10	9 073.91	10 435.00	8 725.22	10 034.00	4.00%
DC8A3	11 - 25	15 279.13	17 571.00	14 691.30	16 895.00	4.00%
DC8A4	26 - 50	21 022.61	24 176.00	20 213.91	23 246.00	4.00%
DC8A5	51 - 100	24 124.35	27 743.00	23 196.52	26 676.00	4.00%
DC8A6	101 - 250	26 766.09	30 781.00	25 736.52	29 597.00	4.00%
DC8A7	251 - 500	31 246.09	35 933.00	30 044.35	34 551.00	4.00%
DC8A8	501 - 2000	35 266.09	40 556.00	33 909.57	38 996.00	4.00%
DC8A9	2000 – 5000	42 388.70	48 747.00	40 758.26	46 872.00	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
DC1	**WATER**					
DC8A10	> 5001	48 133.04	55 353.00	46 281.74	53 224.00	4.00%
DC8E	**Sanitation**					
	No. of Equivalent units					
DC8E1	1 - 4	no charge	no vat	no charge	no vat	
DC8E2	5 - 10	9 073.91	10 435.00	8 725.22	10 034.00	4.00%
DC8E3	11 - 25	15 279.13	17 571.00	14 691.30	16 895.00	4.00%
DC8E4	26 - 50	21 022.61	24 176.00	20 213.91	23 246.00	4.00%
DC8E5	51 - 100	24 124.35	27 743.00	23 196.52	26 676.00	4.00%
DC8E6	101 - 250	26 766.09	30 781.00	25 736.52	29 597.00	4.00%
DC8E7	251 - 500	31 246.09	35 933.00	30 044.35	34 551.00	4.00%
DC8E8	501 - 2000	35 266.09	40 556.00	33 909.57	38 996.00	4.00%
DC8E9	2000 – 5000	42 388.70	48 747.00	40 758.26	46 872.00	4.00%
DC8E10	> 5001	48 133.04	55 353.00	46 281.74	53 224.00	4.00%

RESORTS TARIFF LIST (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.14590
	** A deposit of 50% of the total amount payable is applicable to secure the booking					electricity
	** On cancellation of the booking an administration fee of 15% will deducted from the deposit					
	** On cancellation of the booking less than 14 days prior to the commencement of the booking period, the deposit **will not** be paid back					
R 1	**PALMIET & KLEINMOND CARAVAN PARKS**					
R1A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R1A1	A Stands per day	431.30	496.00	414.78	477.00	3.98%
R1A2	B Stands per day	346.09	398.00	333.04	383.00	3.92%
R1A3	C Stands per day	307.83	354.00	295.65	340.00	4.12%
R1B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R1B1	A Stands per day	239.13	275.00	229.57	264.00	4.17%
R1B2	B Stands per day	205.22	236.00	197.39	227.00	3.97%
R1B3	C Stands per day	187.83	216.00	180.87	208.00	3.85%
	The above tariffs include for up to four (4) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R1F	**Sundry Costs**					
R1F1	Electricity if available per stand per day	29.90	34.38	26.09	30.00	14.59%
R1F2	Additional persons up to a maximum of two (2) - per person per day	62.61	72.00	60.00	69.00	4.35%
R1F3	Additional vehicle or small trailer or small boat to maximum of 2 units - per unit per day	35.65	41.00	33.91	39.00	5.13%
R1F4	Day visitors for campers up to a maximum of four (4) per person per day	62.61	72.00	60.00	69.00	4.35%
R1F5	Day visitors vehicle per day	47.83	55.00	46.09	53.00	3.78%
	NOTE: Special arrangements must be made with the Camp Manager to allow day visitors					
R1F6	Children under two (2) years	no charge	no vat	no charge	no vat	
R1F7	Children under twelve (12)	30.44	35.00	29.57	34.00	2.94%
R1F8	Gate Card / Key Deposit per set - Refundable	181.00	no vat	174.00	no vat	4.02%
R1J	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R1J1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	
R1J2	Qulify for a reduced tariff for a period of 30 days	2 904.35	3 340.00	2 793.04	3 212.00	3.99%
R 10	**KLEINMOND: FRANK ROBB HUT**					
R10A	Camping per person per day (Maximum of 10 persons)	102.61	118.00	98.26	113.00	4.43%
R 20	**ONRUS CARVAN PARK: PLETT HOUSE**					
R20A	Peak Season - 1 December - 31 January & Easter Weekend	476.52	548.00	458.26	527.00	3.98%
R20B	Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)	295.65	340.00	284.35	327.00	3.97%
R 30	**ONRUS CARVAN PARK**					
R30A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R30A1	A Stands per day	469.57	540.00	451.30	519.00	4.05%
R30A2	B Stands per day	360.00	414.00	346.09	398.00	4.02%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.14590
R30A3	C Stands per day	329.57	379.00	316.52	364.00	4.12%
R30B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R30B1	A Stands per day	260.00	299.00	249.57	287.00	4.18%
R30B2	B Stands per day	220.00	253.00	211.30	243.00	4.12%
R30B3	C Stands per day	205.22	236.00	197.39	227.00	3.97%
	The above tariffs include for up to four (4) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R30F	**Sundry Costs**					
R30F1	Electricity if available per stand per day	29.90	34.38	26.09	30.00	14.59%
R30F2	Additional persons up to a maximum of two (2) - per person per day	68.70	79.00	66.09	76.00	3.94%
R30F3	Additional vehicle or small trailer or small boat to maximum of 2 units - per unit per day	37.39	43.00	35.65	41.00	4.88%
R30F4	Children under two (2) years	no charge	no vat	no charge	no vat	
R30F5	Children under twelve (12)	35.65	41.00	33.91	39.00	5.13%
R30F6	Daily Functions (pre-arrangement) per day	170.44	196.00	163.48	188.00	4.25%
R30F7	Full 30 day Rental	4 642.61	5 339.00	4 464.35	5 134.00	3.99%
R30F8	Gate Card / Key Deposit per set - Refundable	184.00	no vat	177.00	no vat	3.95%
R30J	**Annual Rental**					
R30J1	Rental per annum	15 189.57	17 468.00	14 605.22	16 796.00	4.00%
	Plus:					
R30J2	Pergola with covering per annum	1 628.70	1 873.00	1 566.09	1 801.00	4.00%
R30J3	Water tap per annum	346.96	399.00	333.91	384.00	3.91%
R30J4	Structure for storing purposes per annum	346.96	399.00	333.91	384.00	3.91%
R30J5	Permanent fireplace structure per annum	346.96	399.00	333.91	384.00	3.91%
R30J6	Electricity per stand per annum	1 321.27	1 519.46	1 153.04	1 326.00	14.59%
R30L	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R30L1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	
R30L2	Qualify for a reduced tariff for a period of 30 days	3 192.17	3 671.00	3 069.57	3 530.00	3.99%
R 60	**GANSBAAAI CARAVAN PARK**					
R60A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R60A1	A+ Stands per day	382.61	440.00	326.96	376.00	17.02%
R60A2	A Stands per day	304.35	350.00	279.13	321.00	9.04%
R60A3	B Stands per day	239.13	275.00	229.57	264.00	4.17%
R60A4	C Stands per day	217.39	250.00	197.39	227.00	10.13%
R60B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R60B1	A+ Stands per day	260.87	300.00	250.44	288.00	4.17%
R60B2	A Stands per day	226.09	260.00	206.96	238.00	9.24%
R60B3	B Stands per day	204.35	235.00	197.39	227.00	3.53%
R60B4	C Stands per day	186.96	215.00	180.87	208.00	3.37%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.14590
	The above tariffs include for up to four (4) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R60F	**Sundry Costs**					
R60F1	Additional persons up to a maximum of two (2) - per person per day	62.61	72.00	60.00	69.00	4.35%
R60F2	Additional vehicle or small trailer or small boat - per unit per day	45.22	52.00	43.48	50.00	4.00%
R60F3	Children under two (2) years	no charge	no vat	no charge	no vat	
R60F4	Children under twelve (12)	30.44	35.00	29.57	34.00	2.94%
R60F5	Day visitors for campers up to a maximum of four (4) per person per day	45.22	52.00	43.48	50.00	4.00%
R60F6	Gate Card / Key Deposit per set - Refundable	180.00	no vat	173.00	no vat	4.05%
R60J	**Annual Rental**					
R60J1	Rental per annum	8 526.96	9 806.00	8 199.13	9 429.00	4.00%
E60K	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R60K1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	
R 80	**HAWSTON DAY CAMPING SITE**					
R80A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R80A1	Camping Sites	205.22	236.00	197.39	227.00	3.97%
R80A2	Parking Fees per vehicle (excluding busses >20 seats)	15.65	18.00	14.78	17.00	5.89%
R80A3	Per Bus >20 seats	175.65	202.00	168.70	194.00	4.12%
R80A4	Entrance Fee: Adults (per person)	15.65	18.00	14.78	17.00	5.89%
R80A5	Entrance Fee: Children (per child < 12)	4.35	5.00	4.35	5.00	0.00%
R80B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R80B1	Camping Sites	111.30	128.00	106.96	123.00	4.06%
R80B2	Parking Fees per vehicle (excluding busses >20 seats)	15.65	18.00	14.78	17.00	5.89%
R80B3	Per Bus >20 seats	175.65	202.00	168.70	194.00	4.12%
R80B4	Entrance Fee: Adults (per person)	15.65	18.00	14.78	17.00	5.89%
R80B5	Entrance Fee: Children (per child < 12)	4.35	5.00	4.35	5.00	0.00%
R80B6	The above tariffs include for up to six (6) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R80E	**Sundry Costs**					
R80E1	Electricity if available per stand per day	29.90	34.38	26.09	30.00	14.59%
R80E2	Additional vehicle or small trailer or small boat - per unit per day	42.61	49.00	40.87	47.00	4.26%
R80E3	Events - partial or whole day camp site, per day or portion of the day (Excluding other services eg. Refuse collection, electricity etc.)	580.87	668.00	558.26	642.00	4.05%
R80J	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R80J1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	

PUBLIC COMMENTS ON DRAFT 2021/2022 BUDGET

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	WATER & ELEC	SEWER	REFUSE	RATES	REMUNERATION	OTHER (SPECIFIED, COMBINED)	DIRECTORATE RESPONSE
1	**Franskraal Belastingbetalers & Inwonersvereniging**	**Edward de Kock**	01-Apr-21	Graag wil ons versoek watter elektrisiteit tarief vasstelling metode gebruik was om die verniging van 15.36% te regverdig as bogenoemde in aggeneem word'					Met die uitsondering van Elektrisiteit is ons te vrede met die voorgestelde verhogings maar voel ons tog met die huidige voorspelbare groei en werkloosheid in sekere sektore wat deur die ekonome voorspelword, dat u moontlik in die gees daarvan heroonveging gee aan die begrote uitgawes en tariewe om dit ook vir die inwoners meer bekostigbaar te maak in hierdie tyd van dalende en/of geen inkomste. **Refer to actual comment for details.**	The National Energy Regulator of South Africa (NERSA) approved a Municipal Tariff Guideline increase ('Guideline increase') for the 2021/22 financial year,of 14.59%, applicable to consumers of the municipalty, for of electricity. The municipality however, must provide for an increase of 17.8% on the monthly account for bulk electricity purchases of the municipality from Eskom. Taking into account that 70.8% of the Revenue for Electricity Service Charges will be spend on expenditure for the Bulk Purchases payable to Eskom, excluding maintenance costs of an extensive Electricity Infrastructure of billions, and all other overheads and operational costs, it is clear that tariff increase is realistic, aiming to maintain this critical service to the benefit of the Overstrand community.
2	**Ward 1 Committee Member**	**André Wagener**	12-Apr-21						Franskraal and Uilenkraalsmond Stormwater Upgrading The purpose of this project, as stated in the Engineering and Impact Assessment Reports, is to alleviate the occasional flooding of Uilenkraalsmond Holiday Resort, (UKM). The problem is that UKM is situated outside of Overstrand Municipal boundaries. It is leased by the Overberg District Municipality from the Department of Public Works. It is State property. To transfer this problem to the account of the Overstrand ratepayers without any benefits to them, would not only be irregular, but probably unconstitutional and unethical. A ratepayer should not fund the State. **Refer to actual comment for details**.	Stormwater flows from the Franskraal,which is a municipal area to the Uilenkraalsmond area. It must be noted that the area was flooded in the past.The Common Law indicates that the lower laying erven must accommodate free flowing stormwater from the higher laying erven, unless it is not concentrated. The stormwater is concentrated at this point through Uilenkraalsmond and the municipality is required to minimise the impact of the stormwater towards Uilenkraalsmond to avoid possible damage in the future. The project consist of a retention pond as well as a stormwater pipe drilled through the dune. Environmental authorisation was obtained for the project and a public participation process was done during this process.
3	**Individual**	**Mike Botha**	14-Apr-21	The tariff increase for bulk electricity is 15, 6% while the growth in revenue from service charges is 24, 01%.			Property rates will increase by 14% over the next 3 years to cover general community and support services. What services are covered here?	Employee related cost (cost to company) goes further than Basic Salaries and Wages.	List of QUESTIONS: BUDGET 2021/2022 – 14th APRIL 2021 Revenue ito capital grants will decline in future years (-16.7%; -39%; - 32.6% = - 88% over 3 years). It was noted that the implementation of the mSCOA web- system - project is slow, not effective and therefore poses a governance risk on the administration. **Refer to actual comment for details**.	Responses on multiple questions attached. (IDP & Budget related)

PUBLIC COMMENTS ON DRAFT 2021/2022 BUDGET										
4	**PRINGLE BAY RATEPAYERS' ASSOCIATION**	**AW Vorster**	19-Apr-21						Roads, we find no evidence that the recommendations contained in our report regarding Routine Maintenance, Corrective Maintenance or Rehabilitation of gravel streets are taken into consideration in the budget. Page 3: Stormwater, we find no evidence that the recommendations contained in our report regarding the requirement to upgrade stormwater drainage along our gravel streets are taken into consideration in the budget. We have identified the lack of proper stormwater drainage as the primary problem causing the deterioration of our streets. Ward Specific Projects, we find no evidence that any of 3(a) or 3(b) above are addressed in this part of the budget. **Refer to actual comment for details.**	We have not started with Corrective Maintenance or Rehabilitation of roads since the report submitted, due to a lack of gravel material. Some routine maintenance have been done. Stormwater channels will also be addressed once Corrective or Rehabilitation is being done
5	**Individual**	**Peter Berrisford**	19-Apr-21						Concern about the threat of fires in our municipality and especially in Betty's Bay The Cape Town fire is a wake up call! Imagine a meeting after a fire has totally devastated our area! A 100 million rand of damages. Small fires Plot clearing Special Container Reserve Fund **Refer to actual comment for details.**	The municipality had it's final Budget Steering Committee meeting on 6 May 2021, where approval was granted for the budget provision for clearing of alien vegetation and fire breaks to be increased.
6	**Individual**	**Alette Rousseau**	20-Apr-21					I was just sorry to hear that the salaries have been raised with 4 1/2% in spite of a request not to raise salaries this year. This brings the budget into a deficit which could be avoided.	I appreciate the excellent work of our Municipality to keep our area well run and beautiful.	The municipality was also dissapointed to learn that the mandate of zero percent general annual increase, as indicated by the municipalities in the Western Cape through SALGA, did not influence the initial proposals related to salary negotiations. The municipality is however obliged to estimate and provide for expenditure in accordance with information available.
7	**Individual**	**Alfred Faku**	23-Apr-21						Objection of the Zwelihle Budget 2021/2022 The Capital Budget was not clear and confirmed at the Budget roadshow. The meeting was not properly organised. Ward meeting should have been seperated. Not all agenda points were dealth with. The closure of the meeting was supposed to be by the mayor as per agenda,however it did not happen. **Refer to actual comment for details.**	The Mayor corresponded with Mr Faku in clarifying the arrangements to present the budget to the community (letter attached).

PUBLIC COMMENTS ON DRAFT 2021/2022 BUDGET										
8	**BETTY'S BAY RATEPAYERS ASSOCIATION (BBRA)**	**Werner Zybrands**	28-Apr-21	The proposed across the board tariff increases at 4% are reasonable but in most cases there is a further marginal increase due to VAT at 15% (property rates excluded).				Staff expenditure	The bulk of the proposed operating expenditure cannot be faulted but is qualified in the following respects: **Operating Expenditure:** Baboon management Road maintenance **Capital Expenditure:** Water network Camera project Sub Fire station Clarence Drive (R44) **Refer to actual comment for details.**	The actual comment calls for more dust control on gravel roads - For the past three (3) years we receive an allocation of R1 000 000 for Dust Control and this needs to be split between Betty's Bay and Pringle Bay.
9	**Bettys Bay Conservancy**	**Pete Oxford**	29-Apr-21						Municipal public waste bins should be fully baboon/animal proofed. There is NOT A SINGLE such bin in Bettys Bay, yet is a requirement to the Strategic Baboon Management Plan.`The few rotary type Fernwood bins are NOT baboon proof nor very practical. Attractive road signage advertising the fact that Bettys Bay is a proud member of the Kogelberg Biosphere Reserve. We need to protect the wetlands WITHIN the urban area. Environmental education **Refer to actual comment for details**.	We agree with the comment that the municipal public bins in problem animal declared areas need to comply with the By-law and be animal proofed. The bins previously used in the area as Baboon / animal proof bins were polywood rotary bins that Mr Oxford referred to. (These bins have proven to be problematic, as the only have a small disposal opening and therefore cannot accept bulkier wastes which are then often either placed on top of or next to the bin.) At the beaches in the area open top swing bins have historically been used to date and these will need to be lidded or replaced as they do not comply with the By-law. A trial locking lid was added to one of the open bins at the Bettys Bay main beach and a second different design was trailed at Grotto braai area in Hermanus the last time I went past both them they were still working quite well and either of these two trail options could be implemented on a larger scale to address the non-compliance with regards to the swing bins
10	**Individual**	**J H BRIERS**	29-Apr-21	The unite electricity charge of about 16% that can be attributed to "attributed to the substantial increase in the cost of bulk electricity from Eskom " is supported. The increases of fixed cost or service charge for electricity the same as that of the price per unit used, namely about 16% is irrational. The Availability fee / fixed cost charge per electricity meter, namely R 385.64, must be reduced or remain unchanged and a way find to further reduce this cost in future. This cost should rather be included in the unit cost.					The budget must take cognisant of the continuing decreasing income of the Overstrand ratepayers. Activities such as parks management, road verges, alien Invasive tree control, block burning, road maintenance and possibly a number of other activities are done without specific Park- or Fire- management plans. The VAT rate on fixed cost or availability fees should be 0%. That the loss of income due to the abovementioned proposals be off-set by: • Freezing all vacant positions in principle and only filling those positions that would ensure basic service delivery; • Ensuring that all staff performances are carefully aligned to ensure maximum efficiency and value for money efficacy; and • Work should be done in accordance with clear Management Plans. • Reduce of water distribution loss. **Refer to actual comment for details.**	Road maintenance is being dictated by the available funding.

PUBLIC COMMENTS ON DRAFT 2021/2022 BUDGET										
11		**Councillor Orban**	30-Apr-21						Request for Ward 13 Capital projects to be completed 1. Atlantic drive walkway completion (+/- R600 0000 2. Paving of Davies Pool parking area (+/- R300 000) 3. Sidewalks with cycle lane in Onrus main road 4. Completion of Dog park - Wall along the R43 5. Shearwater stormwater canal completing 6. Speed calming measures throughout the ward (+/- R150 000	1. Project will proceed (Draft WSP - R200 000) 2. Not on Draft WSP 3. Not on Draft WSP 4. Funds to be rolled over. 5. Not on Draft WSP 6. Not on Draft WSP

QUESTIONS: BUDGET 2021/2022 – 14th APRIL 2021

Die begroting is n omvattende dokument en dit ontlok vrae by die belastingbetalers wat poog om te verstaan hoe kostes hul huishoudings sal raak. Dankie vir hierdie uitnodiging om vrae te stel wat kwel. Ons hoop op n goeie antwoord.

1. The following questions were asked at the meeting of the Advisory Forum and although the Mayor promised to respond, he neglected to do so. This unacceptable conduct was discussed in the Overstrand Herald. It confirms the perception that public meetings and public participation sessions are of no value to the Democratic Party.

   The questions were:

   1.1 More clarity is needed in terms of the municipality's performance to date in terms of the "top layer" IDP criteria.

   Feedback from Management Services

   The TOP LAYER SDBIP, which stems from the IDP, is reported on a quarterly basis to Council as well as the Joint Audit and Performance Audit Committee (JAPAC) (external). It is further on a quarterly basis reported to both Provincial as well as National Treasury. It is published on the website and discussed during informal and formal performance evaluations that are attended by Chairperson of the JAPAC as well as a member of the public. On an annual basis the performance is reflected in the Annual Report, scrutinized by the public for input and the oversight report approved by MPAC. The detailed KPI's and targets for the 5-year IDP are stated in Chapter 13 (section 13.3) of the draft 2021/22 IDP review. Also included in the draft 2021/22 IDP review on page 20 is a close out- report illustrating the progress in attaining the KPI's and targets stated in Chapter 13 (section 13.3) of the draft IDP review. Page 20 needs to be read with section 13.3 in the draft 2021/22 IDP review.

   1.2 Performance management remains a grey area and much refinement is required. It is difficult to understand how project proposals can take up to 5 years to be implemented?

   Feedback from Management Services

   Projects are linked to the 5-year IDP cycle, and therefor might take 5 years to be implemented. The implementation of projects in the IDP is dependent on the annual budget allocation. Due to funding availability not all projects in the IDP can be budgeted in the same year, therefor projects are prioritised over the 5-year IDP cycle.

   The progress with the implementation of major projects identified in the 5-year IDP are stated in Chapter 4 (section 4.3) of the IDP under the respective service areas i.e. Water services, Sanitation Services, Electrical services and Roads.

   (Extract – page 102- draft IDP review 2021/22)

Major sanitation services projects planned for the short to medium term are:

- Upgrade of the Stanford Waste Water Treatment Works (WWTW).
- Upgrade of sewerage pump stations.
- Upgrade of the Zwelihle sewer network.
- Upgrade of the Kidbrooke sewer.
- Extension of sewer networks in Kleinmond, Stanford and Gansbaai.
- Replacement of sewer rising main pipelines in Kleinmond and Greater Hermanus.
- Refurbishment of components/processes at Hawston and Kleinmond WWTW's.

Progress (July 2017 – January 2021) to attain the 5 year sanitation services targets mentioned above:

- The upgrade of the Stanford WWTW has been completed.
- The upgrade of the Bientang sewerage pump station in Hermanus has been completed.
- The upgrade of the Kidbrooke pipeline and construction of 2 new pump stations and rising mains in Onrus River have been completed.
- The next phases of the installation of waterborne sewer reticulation in Stanford, Kleinmond and Gansbaai were completed.

The above extract illustrates that not all projects listed in the IDP take 5 years to implement.

1.3 How is the performance of the municipality linked to performance bonuses (R317m?) of employees?

Feedback from Management Services

NO PERFORMANCE BONUSSES, except in the instance of officials under the bargaining council agreement who receives a 13th cheque. The only officials in terms of legislation that receives a performance bonus is the Municipal Manager.

1.4 Employee related cost (cost to company) goes further than Basic Salaries and Wages. It should be explained in the context of the expenditure budget. It seems as if more and more functions / tasks (roads, electricity, water, sanitation, refuse,) are not performed by employees while the salaries budget is growing (4, 5% +1, 9%). A previous proposal to restructure the organisation to become more effective and efficient was ignored.

Feedback from Management Services

Restructuring is prerogative of the Municipal Manager in terms of the requirements of the Systems Act.

In general, the implementation of the mSCOA puts, emphasis on good governance, administration/accounts rather than on effective systems for basic service delivery).

The total number for personnel increased (1, 2 %) from 1 081 to the current 1211 while the "headcount is 1 186. Please explain?

Feedback from Management Services

The approved organisational structure for 2020/2021 represents a total of 1187 approved positions. Currently 1086 positions are filled (92%) with a vacancy of 101 (8%) positions. NO new posts for 2021 were approved.

What % of the Operational Expenditure Budget goes to: **Feedback from Finance (Budget Office)**

1.4.1 Employee Related Cost (all benefits included, Councillors Excluded) - 31,8% and is within the NT norm of 25 – 40 per cent.

1.4.2 Salaries and Wages – Basic salaries & wages = 20%

1.4.3 Councillors – 0,9%

1.4.4 Contractors (R97 644) – 6,74%

1.4.5 Outsourced contracted services (Total of R239 915 on p100, compared to total of R249 on p21, 6m – please clarify?) norm 2% to 5%. – Both instances are R239m (Typo on page 21)

1.4.6 Consultants and Professional services (R38 471) – 2,65%

1.4.7 Repairs and Maintenance (norm 8%) – 17,2%

1.5 Salaries of people in key positions should be comparable to the broad market. It became evident that 30% of municipal officials in managerial positions don't have the required qualifications or experience and are not subject to strict performance criteria. What is the position at the OM?

Feedback from Management Services

The salaries of the S56 appointees are independently determined as per market, relevant to the market as at end March of every year. ALL employees in managerial positions must meet the prescribed minimum competency requirements as prescribed per MFMA MINIMUM COMPETENCY REGULATION published June 2007. This regulation prescribed both financial as well as academic qualifications. On a quarterly basis the municipality report on this requirement to National Treasury as well as CoGTA.

The Local Government Regulation on appointment and conditions of employment of Senior Managers, published in January 2014, further determines the qualifications of all Senior Managers, and the status of the Senior Managers are reported to both the Department of Local Government as well as CoGTA on a quarterly basis.

2. The tariff increase for bulk electricity is 15, 6% while the growth in revenue from service charges is **24,01%.** Please clarify? **Feedback from Finance (Budget Office):** As discussed previous week with CFO – Due to reduction in anticipated budgeted revenue for 2020/2021 (base year) due to COVID, the increase is perceived to be exceptionally high. There is no increase in service tariffs for water infrastructure and the same rule should be applicable to electricity infrastructure. **Feedback from Finance (Budget Office):** No increase in both water and electricity infrastructure levies.

- What is the OM's position ito the installation of private solar systems?
  Feedback from Infrastructure & Planning (Gansbaai Electrical)

Overstrand Municipality has been allowing Small scale embedded generation since 2016. All erven within the electrical distribution area of Overstrand Municipality pay basic service charges whether they are connected to the grid or not. The Solar PV (SSEG) systems thus have no effect on the basic service charge at this stage.

How will reduced consumption impact on the cost of service charges?
Feedback from Finance (Revenue)
Theoretically there should not be an impact because service charges cover fixed cost.

- Is service charges on the availability of the network / grid is the main source of revenue! **Feedback from Finance (Revenus):** Service charges in this context as referred to in Table SA1 encompasses all the tariffs which include basic charges, consumption etc, for all basic services (Water, Elec, Sewerage, Refuse).

  Availability and not consumption became the most important source of income (R479 055 m)? What is the increase % and is this approach sustainable?
  Feedback from Finance (Revenue)
  Service charges in this context as referred to in Table SA1 encompasses all the tariffs which include basic charges, consumption etc, for all basic services (Water, Elec, Sewerage, Refuse).

- Will independent providers of electricity be charged with an additional rate for the use of the grid? See SALGA'S proposal and ESKOM's view that municipalities cannot claim exclusive rights for the distribution of electricity. Please clarify?
  Feedback from Infrastructure & Planning (Gansbaai Electrical)
  Tariffs for the wheeling of electricity have not yet been determined. A cost of supply study will be conducted to determine cost reflective tariffs for these applications.

- What are the OM's plans for the generation of solar/wind energy by IPP's?
  Feedback from Infrastructure & Planning (Gansbaai Electrical)
  An Item will be submitted to council for approval within the next month that will open the field for IPP's to apply to Overstrand Municipality for generation opportunities.

- What % of electricity bought is lost out of the system due to: theft, not metered, system (norm 7% - 10%)? What is the value of loss in Rc?
  Feedback from Finance (Budget Office)
  2019 & 2020 AFS

Electricity		
Technical losses		
Rand value	10,896,351	9,478,011
No. of units (kWh)	12,697,745	12,827,152
% loss	5.00 %	5.00 %
Non-technical losses		
Rand value	2,214,732	2,741,394
No. of units (kWh)	2,580,874	3,710,090
% loss	1.02 %	1.14 %

- How many households pay a flat rate for services and how much is it? **Feedback from Finance (Budget Office)**: None. And how many households receive free basic services? **Feedback from Finance (Budget Office)**: +- 7400
- What % of water is lost out of the system due to: bursts, theft, not metered, system (norm 15% - 30%) ? What is the value of loss in Rc?

  Feedback from Finance (Budget Office)

  2019 & 2020 AFS

Water		
Technical losses		
Rand value	239,696	182,326
No. of units (kl)	203,612	222,190
% loss	2.87 %	3.17 %
Non-technical losses		
Rand value	2,189,013	2,126,488
No. of units (kl)	1,632,489	1,478,668
% loss	23.04 %	21.08 %

3. Revenue ito capital grants will decline in future years (-16.7%; -39%; - 32.6% = - 88% over 3 years). How will drastic decline ito the capital programme impact on related segments of the budget? Please clarify the increase in operational expenditure of 7, 9 %?

   Feedback from Finance (Budget Office)

   See grant breakdown – Depends on the nature and timing of the grant and especially the Human Settlements grant variation between Operational and Capital – See the increase over the three years in the MIG grant

CONSTRUCTION CONTRACTS	52 259 085	52 259 085	36 458 195	36 458 195	3 267 000	3 267 000
PROV-SPORT & RECREATION GRANT	600 000	600 000				
MIG	22 053 000	22 053 000	24 628 000	24 628 000	25 568 000	25 568 000
INEP	18 519 000	18 519 000	7 000 000	7 000 000	7 000 000	7 000 000
WATER SERVICES INFRASTRUCTURE GRANT	5 182 000	5 182 000	9 200 000	9 200 000		

4. Property rates will increase by 14% over the next 3 years to cover general community and support services. What services are covered here?

   Feedback from Finance (Revenue)

   All services excluding the 4 basic services of water, electricity, sewage and refuse.

5. Stakeholders advised that the desperate economic and financial realities, plus the impact of Covid, should be taken in consideration by the budget because numerous households cannot afford more expenses. Why was the plea to the OM for 1) zero per cent increases and 2) reduction in expenditure, ignored? **Feedback from Finance** The municipality share the concern as to why Salga ignored the mandate from municipalities in the Western Cape.

6. It was noted that the implementation of the mSCOA web- system - project is slow, not effective and therefore poses a governance risk on the administration. (Poor guidance from national dept., weak service provider, no monitoring and auditing of outputs). Kindly provide a risk assessment statement on this serious matter?

   Feedback from Finance (SCM)

- These are risks identified in the risk register that could potentially prevent the municipality from achieving mSCOA compliance. In order to mitigate these risks, the following controls are implemented:
- mSCOA Project approach being followed up in formal meetings at least monthly.
- Contingency Plan revised as and when necessary.
- Self-assessments submitted to NT/ PT, when requested
- CIMS incident reporting
- mSCOA audit by Internal Audit
- Regular mSCOA Working Committee Meetings to monitor status and consider appropriate remedial actions.

Regards.

Mike.

OFFICE OF THE EXECUTIVE MAYOR
KANTOOR VAN DIE UITVOERENDE BURGEMEESTER
Rdh / Ald Dudley Coetzee

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

NAVRAE :
ENQUIRIES : **Ald Dudley Coetzee**

LEÊRVERWYSING :
FILE REFERENCE : **Zwelihle Budget**

DATUM :
DATE : 5 **May 2021**

Mr Alfred Faku
598 Phosisa Street
ZWELIHLE
HERMANUS
7200

Dear Mr Faku

OBJECTION: ZWELIHLE BUDGET 2021/22

Your letter, dated 22 April 2021, refers, and I would like to respond to your letter as follow:

1. The Capital budget for Zwelihle was not presented at the Public meeting, because the community did not give us the opportunity to do so.

2. The Overstrand Draft Integrated Plan (IDP) and Draft Budget 2021/2022 Public Consultation Meetings were organised across the region and were very successfully received by those present, unfortunately the Zwelihle meeting was an exception, as some of the community members who attended the meeting did not allow the Municipality to proceed with the Agenda.

3. Time did not allow it for additional two meetings to take place.

4. Items 3.2; 3.3 and 4 on the Agenda could not be dealt with, due to the disruption of the meeting, as mentioned above under point 2.

5. I did not have the opportunity to close the meeting, as the members present requested that the meeting be closed off.

Attached hereto find a copy of the Overstrand Draft Integrated Development Plan (IDP) and the Draft Budget for 2021/2022 for your perusal.

Regards,

Alderman Dudley Coetzee
Executive Mayor

OVERSTRAND MUNICIPALITY



BUDGET REPORT 2021/2022

2021/22 TO 2023/24
MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

Copies of this document can be viewed:

- **At the offices of all Area Managers**
- **All public libraries within the municipality**
- **At www.overstrand.gov.za**

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Abbreviations and Acronyms

ACIP	Accelerated Community Infrastructure Programme
BSC	Budget Steering Committee
CAPEX	Capital Budget/Expenditure
CBD	Central Business District
CFO	Chief Financial Officer
CPI	Consumer Price Index
CSD	Central Supplier Database
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
IBT	Inclining Block Tariff
ICT	Information & Communication Technology
IDP	Integrated Development Plan
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt
ℓ	litre
LED	Local Economic Development
mSCOA	Municipal Standard Chart of Accounts
MEC	Member of the Executive Committee
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator of South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
NT	National Treasury
OHS	Occupational Health and Safety
OP	Operational Plan
OPEX	Operating Budget/Expenditure
OMAF	Overstrand Municipal Advisory Forum
PBO	Public Benefit Organisations
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PT	Provincial Treasury
RG	Restructuring Grant
SALGA	South African Local Government Association
SDBIP	Service Delivery & Budget Implementation Plan
SMME	Small Micro and Medium Enterprises
WCPT	Western Cape Provincial Treasury

Part 1 – Annual Budget

1.1 Mayor's Report

The Executive Mayor delivers his Budget speech with the tabling of the final budget for approval. A copy of the speech will be included thereafter.

The fourth review of the current new generation 5 year IDP will also be tabled during the Council meeting.

1.2 Council Resolution

The following is the resolution that will be considered for the approval and adoption of the annual budget for 2021/2022:

RECOMMENDATION TO THE COUNCIL:

1. that in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) the annual budget of the Overstrand Municipality for the 2021/22 to 2023/24 MTREF (Medium Term Revenue and Expenditure Framework) period **be approved** as set out in the following schedules:

   Schedule 1: Budgeted financial performance (revenue & expenditure by municipal vote)
   Schedule 2: Budgeted financial performance (revenue by source & expenditure by type)
   Schedule 3: Budgeted single & multi-year capital appropriations by functional classification (vote) and associated funding by source
   Schedule 4: Budgeted financial position
   Schedule 5: Budgeted cash flow
   Schedule 6: Cash backed reserves and accumulated surplus reconciliation
   Schedule 7: Asset management
   Schedule 8: Basic service delivery measurement

2. that in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) the property rates reflected in **Annexure A, be imposed** for the budget year 2021/22;

3. that in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) tariffs and charges reflected in **Annexure A, be approved** for the budget year 2021/22;

4. that the Municipal Manager be authorised to sign all the necessary agreements and documents to give effect to the 1rd draw down of the proposed three year borrowing programme for external loans amounting to R50 million per year.

5. that the following schedules be noted:

   Schedule 9: Budgeted financial performance (Rev. & Exp. by functional classification)
   Schedule 10: Budgeted capital appropriations by municipal vote

6. that **cognisance be taken** of the letters of comment received from the community and the SIME: LG MTEC Assessment Report by Provincial Treasury and the Provincial Department of Local Government, included in Annexure K & L respectively of the budget report; and

7. that **cognisance be taken** of the 2021/2022 Budget Report.

1.3 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 municipal services are provided sustainable, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditure with regards to cost containment measures, non-core and 'nice to have' items.

The Municipality has undertaken various customer care initiatives to ensure that the municipality truly involves all citizens in the process of ensuring a people lead government. Encouragement of structured community participation in the matters of the municipality is a strategic objective.

The process with the compilation of the previous draft budget (2020/21, for the current financial period ending 30 June 2021), was marked by the challenge of an immediate and extensive impact of the worldwide COVID pandemic on the business in terms of strategies and our approach with the budget process followed at that stage.

The municipality had to analise and align with immediate focus on actions required and responsibilities towards our communities, and in order to adhere to the national state of disaster declared on 15 March 2020. The announcement of stringent measures on a national level, to contain the spread of Covid-19 at the time, such as travel restrictions on foreigners, a ban on mass gatherings of people, and the closure of schools. The unforseen and almost disasterous impact of before-mentionef on the local economy, lasted for several months.

Adjusted alert level 3 was in place from 29 December 2020 until 28 February 2021. The country is currently on adjusted alert level 1 from 1 March 2021.

The Health Department issued a statement on the 21st of April 2021, confirming the following:
A Cabinet announcement was made that more than 3 338 vaccination sites had been identified by provinces. A total of 2 369 sites were registered on the Masters Facility List and are undergoing various stages of approval. The respective provinces will continue to identify more sites, and sites will be activated and deactivated according to the need at any particular time. The government also announced that it has secured all the vaccines needed and provinces are visited to ensure that they are ready to roll-out the vaccines within the timeframes as committed to for the mammoth task ahead. Cabinet has expressed its confidence in the vaccination plans presented.
It has been a difficult start for our country with the vaccination rollout, however despite all the challenges faced, a positive outlook still exists for both for the recovery of public health and the economy at large.
Of concern, also mentioned in this statement, that the upsurge of infections in the Northern Cape, the Free State and the North West Provinces (and lately Gauteng as well). The statement furthermore emphasize that we must continue to urge fellow citizens in all the provinces to adhere to basic health protocols- in particular we must remind South Africans that the wearing of masks in public places is still compulsory under the Disaster Management Act. We know that social distancing and avoiding crowded situations like parties, funerals and other gatherings is very difficult but we must continue to do our best to avoid a third wave and harsher restrictions.

Nearly half a million citizens 60 years and above have registered on the Electronic Vaccination Data System (EVDS) and senior citizens are encouraged to register on the EVDS and all must help senior citizens to register on the EVDS portal at vaccine.enroll.health.gov.za.

On provincial level, there are signs of economic recovery and we could expect economic growth to increase by 4.6 per cent in 2021, 3.1 per cent in 2022 and 2.8 per cent in 2023 in the Western Cape. Again also warning that there are significant downside risks, including, most importantly, the possible

third wave, a shortage of electricity and a rise in inflation, all of which could compromise economic recovery as envisaged. The only real difference to economic recovery depends on vaccinating as many people as fast as possible.

The negative impact on cashflows will still be directly related to instances of temporary/permanent closure of businesses and the inability of consumers to maintain monthly payments of municipal accounts. It is also anticipated that individuals will reduce consumption (water & electricity) due to reduced household income available.

The Budget Steering Committee considered increased expenditure directly related to the effect of the COVID-19 lockdown and implementation of regulated requirements to provide costly Personal Protective Equipment (PPE) and related materials to essential services staff (Hazmat Suits), routine decontamination of municipal offices, public areas, sanitizer in all municipal offices, reception areas, et cetera). Before-mentioned will remain a priority in the unforseeable future.

In view of these major financial risks and constraints facing the municipality at this point in time, and with the uncertainty of rolling vaccines, the scenario currently still remains unpredictable to an extent.

The Budget Steering Committee recommended revenue projections based on an increase of 4% for municipal services and sundry tariffs across the board, as per the list of draft Rates, Tariffs, Tariff Structures and Charges, excluding electricity (to be discussed later on in this report), in finalising the budget for 2021/22, to serve before council before the end of May 2021 in accordance with legislative requirements.

The increase on Electricity tariffs are stated at 14.59% in the 2021/22 final budget, based on information in accordance with the release of the National Energy Regulator of South Africa (NERSA) Tariff Guideline on 07 May 2021.

To be noted that the final tariffs applicable on Overstrand residents will be aligned to the final approval of tariffs, to be received from NERSA.

In order to present a balanced budget to Council, the respective municipal directorates were requested to cut back on initial expenditure budget requests.

The Municipality remains alert with regard to the impact of COVID-19 on the municipality referring to the response and compliance required from the municipality in terms of the Disaster Management Regulations, inclusive of the severe impact on our human and fiscal resources, to ensure that expenditure incurred does not exceed the trend in revenue generated to fund the budget.

Against this backdrop, it is emphasized again that a provisio remain relevant, implying that emphasis be placed on responsible spending in view of the uncertainty as mentioned and the possible impact on the municipality's operations and finances.

The compilation of this budget followed due process over many months and are thus at this stage representing the known and planned status.

The municipality has expanded on the implementation of Repairs and Maintenance allocated as projects, in terms of the mSCOA version 6.5, this is also applicable on Contracted Services. These allocations are guided by the respective owner departments.

The mSCOA chart is reviewed on an annual basis by the National Treasury, to address implementation challenges and correct chart related errors. Towards this end, National Treasury issued MFMA Budget Circulars No. 107 & 108 for guidance for the compilation of the 2021/22 MTREF, with a revised A Schedule – mSCOA Version 6.5 (Municipal annual budgets and MTREF & supporting tables) also issued, effective from 2021/22 and to be used to compile the 2021/22 MTREF.

The publishing of the Municipal Regulations on the Standard chart of Accounts (mSCOA) on 22 April 2014 has had a profound effect on the business of local government. This reform is not limited to a financial reform, but a business reform as a whole. It is the largest reform since the promulgation of the Municipal Finance Management Act in 2003. The mSCOA regulations took effect on 1 July 2017 and therefore subsequent budgets have been compiled to adhere to the regulations.

The following are extracts from the preamble to the regulations:

"Section 216 of the Constitution of the Republic of South Africa, 1996, provides that national legislation must prescribe measures to ensure transparency and expenditure control in each sphere of government by introducing generally recognised accounting practice, uniform expenditure classifications and uniform treasury norms and standards." "These Regulations propose segments and a classification framework for the standard chart of accounts to be applied in local government in similar form to that implemented for national and provincial government departments. In order to enable the National Treasury to provide consolidated local government information for incorporation in national accounts, national policy and other purposes, it must obtain financial information from individual municipalities."

The regulations contain amongst others, the segment and classification framework for mSCOA, minimum business processes and system requirements and responsibilities of municipal councils and accounting officers.

The segments classification consists of the following:

Funding segment – This segment relates to the various sources of funding available to municipalities and municipal entities for financing expenditure relating to the operation of the municipality and provides for both capital and operational spending.

Function segment - This segment provides for the classification of the transaction according to the function or service delivery objective and provides for the standardisation of functions and sub-functions across local government.

Municipal Functional classification Segment - This segment provides for the organisational structure and functionality of an individual municipality, which is not prescribed.

Project Segment - This segment provides for the classification of capital and operating projects on the basis of whether it relates to a specific project and if so, the type of project.

Regional Indicator Segment - This segment identifies and assigns government expenditure to the lowest relevant geographical region within which the intended beneficiaries of the service or capital investment are located.

Item Segment - This segment provides for the classification of item detail in the presentation of the financial position, performance and cash flow according to the nature of the transaction either as revenue, expenditure, asset, liability or net asset.

Costing Segment - This segment provides for a classification structure for secondary cost elements with reference to departmental charges, internal billing etc. and acts as a cost collector in determining inter alia total cost of services.

Overstrand municipality was identified as one of the official national pilot sites to early implement mSCOA and to pilot the Bytes SAMRAS system. This was first implemented for the 2015/2016 financial year and continued in 2016/17. The piloting stage ended 30 June 2017. A report regarding the status of implementation of mSCOA can be found in Annexure I of the budget documentation.

The Municipal Cost Containment Regulations, 2019 published on 7 June 2020, replaced the MFMA Circular No. 82 (updated November 2016) relating to direction and guidance regarding Cost

Containment Measures. The stipulations of these regulations are now fully contained in the relevant draft budget related policies as reviewed. The status relating to cost containment measures are reported on in the quarterly financial report to Council.

The Western Cape Provincial Treasury has issued Circular No. 05 of 2020 regarding budget related matters and the proposed SIME: LG MTEC Budget & IDP engagements.

The main challenges experienced during the compilation of the 2021/22 MTREF can be summarised as follows:

- The impact of COVID-19 on the financial sustainability of the municipality, and the major financial risks, uncertainty and constraints facing the municipality;
- The on-going difficulties in the national and local economy;
- Ever aging water, roads, sewage and electricity infrastructure;
- Sustainable refuse disposal;
- The need to reprioritise projects and expenditure within the existing resource envelope;
- The cost of bulk electricity;
- Revenue recovery from cost reflective core municipal services;
- Wage increases for municipal staff that have exceeded headline consumer inflation in the past, as well as the need to restructure certain components for operational efficiencies;
- Affordability of capital projects and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2021/22 MTREF process;
- Maintaining a positive cash flow; and
- Ensuring financial sustainability.

The following budget principles and guidelines directly informed the compilation of the 2021/22 MTREF:

- The 2020/2021 Adjustments Budget priorities and targets, as well as the base line allocations contained in the Budget Circulars informed the upper limits for the new baselines for the 2021/22 annual budget;
- Service level standards were used to inform the measurable objectives, targets and any backlog eradication goals;
- Tariffs and property rates increases should aim to be affordable;
- Some price increases in the input costs of services are beyond the control of the municipality, for instance the cost of fuel, chemicals and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure maintenance and backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;
- The following cost saving measures were applied:
    - The principle of a minimal increase in non-core general expenses unless valid motivations such as contractual inflation adjustments dictate.
    - The examining of expenses to see if they are essential to the municipality's operations.
    - Municipal Cost Containment Regulations, 2019.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2021/22 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2021/22 MTREF

(a) Total Revenue (including capital grants)

R thousand	Budget Year 2020/21	Budget Year 2021/22	Budget Year +2 2022/23	Budget Year +3 2023/24			
Revenue	1 300 308	1 477 435	1 514 200	1 554 186	13,6%	2,5%	2,6%
Expenditure	1 345 559	1 495 006	1 535 060	1 600 612	11,1%	2,7%	4,3%
Surplus / (Deficit)	(45 251)	(17 571)	(20 860)	(46 426)			
Capital	280 086	274 775	142 286	95 835	-1,9%	-48,2%	-32,6%

(b) Total Revenue (excluding capital grants)

R thousand	Budget Year 2020/21	Budget Year 2021/22	Budget Year +2 2022/23	Budget Year +3 2023/24			
Revenue	1 253 392	1 416 839	1 472 060	1 520 294	13,0%	3,9%	3,3%
Expenditure	1 345 559	1 495 006	1 535 060	1 600 612	11,1%	2,7%	4,3%
Surplus / (Deficit)	(92 166)	(78 168)	(63 000)	(80 318)			
Capital	280 086	274 775	142 286	95 835	-1,9%	-48,2%	-32,6%

Total revenue (including capital grants) to expenditure (Table 1a) indicates declining deficits over the 2021/22 MTREF.

Total operating revenue (Table 1a) indicates a increase in revenue of 13 per cent for the 2021/22 financial year when compared to the 2020/2021 Adjustments Budget. For the two outer years, operational revenue will increase by 3,9 and 3,3 per cent respectively. Revenues in Table 1(a) are as informed by fluctuations in the allocation of the Housing grant between operating (top structures) and capital (infrastructure) in the respective financial years.

Total operating expenditure for the 2021/22 financial year has been appropriated at R1,495bn and translates into a budgeted deficit of R78.2m (excluding capital grants) and a deficit of R17.6m (including capital grants). When compared to the 2020/2021 Adjustments Budget, operating expenditure has increased by 11,1 per cent in the 2021/22 budget and increases by 2,7 and 4,3 per cent for each of the respective outer years of the MTREF.

It should be noted that although the 2021/2022 operational budget and indicative years indicate budgeted deficits (Table 1b), this does not reflect the actual cash position. This phenomenon will continue for the foreseeable future. These circumstances arose as the result of the implementation of GRAP, with special reference to GRAP 17 (Property, Plant and Equipment-PPE). The asset value before depreciation is in excess of R6 billion, which relates to substantially high depreciation charges. Although accurately reflecting asset value, the cost of a substantial portion of these assets had been fully redeemed previously, but the useful life of assets was extended as well as ever increasing assets funded by grants. The replacement thereof can thus not be recouped via current tariffs as this would lead to taxation in advance of need and no reserves may be established for these purposes. The principle of recovering actual cash costs during each financial period is adhered to.

The capital budget of R274.8m for 2021/22 is 1,9 per cent less when compared to the 2020/2021 Budget. The decreased own funding from surplus is due to cash available for capital investment for the 2021/22 capital budget. The dedicated infrastructure upgrading/replacement project for water and sewerage networks had a 3 year lifespan, ending 30 June 2021. The impact of roll-over projects for the current financial period also results in a decreased capital budget for 2021/22.

The capital programme decreases to R142.3m and to R95.8m in the outer years, which is still aligned on average to the estimated minimum of R100m required annually to sustain capital infrastructure. Own funding (new borrowings) is anticipated at R50m. Borrowings contribute to 37,8 % of the funding over the 2021/22 MTREF. Internally generated funds contribute 18,4% and capital grants 43.8%. The various sources of funded roll-over projects are included in these figures.

The Municipality had reached its planned outer borrowing limit of 60% of operational revenue in 2012. This was a result of much needed investment in infrastructure during the period from 2009 to

2012, after which the municipality embarked on a strategy to manage this rate down by at least 10% over a ten-year period. In January 2014 National Treasury published the first norms and standards circular in which it recommended an upper limit of 45% to revenue. It is estimated that this rate would be below 40% and at the end of the 2021/22. The repayment of capital and interest (debt services costs) remains within the NT acceptable norm band. Consequently, the capital budget reflects an increase compared to the previous three years.

1.4 Operating Revenue Framework

For Overstrand to continue delivering and improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of the municipality. The reality is that we are faced with an increasing population (7th highest growth nationally as per the 2011 census), development backlogs and increasing poverty levels. The expenditure required to address these challenges will inevitably always exceed available funding, hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the Municipality and continued economic development;
- Efficient revenue management, which aims to maintain levels of above 99 per cent annual collection rates for property rates and other key service charges.;
- Electricity tariff increases for Eskom and the municipality, as approved by NERSA;
- Achievement of cost recovery of specific user charges and especially in relation to services;
- Determine tariff escalation rate by establishing the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increased pressure to deliver and maintain services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

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.

The VAT on property rates is levied at a rate of 0%.

Revenue generated from rates and services forms a significant percentage of the revenue basket for the Municipality. Rates and services revenues comprise 75% of the total operating revenue mix for 2021/22. For the 2021/2022 financial year, revenue from rates and services charges totals R1,069bn and increases to R1,152bn, R1,242bn in the respective financial years of the MTREF.

The following table is a summary of the 2021/22 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source									
Property rates	215 763	233 093	240 914	262 551	259 241	259 241	275 637	286 662	298 129
Service charges - electricity revenue	349 298	378 693	415 947	386 294	386 294	386 294	499 317	559 033	625 910
Service charges - water revenue	110 932	129 858	133 628	128 520	128 520	128 520	132 168	137 455	142 953
Service charges - sanitation revenue	72 106	77 719	80 871	78 913	78 913	78 913	87 631	91 137	94 782
Service charges - refuse revenue	57 775	61 763	69 102	69 482	69 482	69 482	74 741	77 731	80 840
Rental of facilities and equipment	5 616	6 278	5 738	3 627	3 627	3 627	3 440	3 148	3 273
Interest earned - external investments	30 320	41 767	48 146	31 400	26 400	26 400	27 456	28 554	29 697
Interest earned - outstanding debtors	3 854	4 193	5 040	4 673	4 650	4 650	4 681	4 868	5 062
Fines, penalties and forfeits	31 638	25 672	18 211	29 564	29 564	29 564	28 223	29 348	30 519
Licences and permits	2 527	2 526	1 975	2 385	2 385	2 385	2 039	2 097	2 164
Agency services	4 149	4 885	4 376	4 938	6 438	6 438	6 680	6 930	7 189
Transfers and subsidies	116 458	106 306	123 140	131 840	150 774	150 774	139 692	144 977	148 209
Other revenue	48 492	83 673	143 186	113 998	96 604	96 604	126 909	91 759	43 063
Gains	28 096	–	–	7 000	10 500	10 500	8 225	8 361	8 504
Total Revenue (excluding capital transfers and contributions)	**1 077 023**	**1 156 425**	**1 290 276**	**1 255 185**	**1 253 392**	**1 253 392**	**1 416 839**	**1 472 060**	**1 520 294**

Table 3 Percentage growth in revenue by main revenue source

Description	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework					
R thousand		Budget Year 2021/22		Budget Year +1 2022/23		Budget Year +2 2023/24	
Revenue By Source							
Property rates	259 241	275 637	6,32%	286 662	4,00%	298 129	4,00%
Service charges - electricity revenue	386 294	499 317	29,26%	559 033	11,96%	625 910	11,96%
Service charges - water revenue	128 520	132 168	2,84%	137 455	4,00%	142 953	4,00%
Service charges - sanitation revenue	78 913	87 631	11,05%	91 137	4,00%	94 782	4,00%
Service charges - refuse revenue	69 482	74 741	7,57%	77 731	4,00%	80 840	4,00%
Rental of facilities and equipment	3 627	3 440	-5,15%	3 148	-8,50%	3 273	3,98%
Interest earned - external investments	26 400	27 456	4,00%	28 554	4,00%	29 697	4,00%
Interest earned - outstanding debtors	4 650	4 681	0,67%	4 868	4,00%	5 062	4,00%
Fines	29 564	28 223	-4,54%	29 348	3,99%	30 519	3,99%
Licences and permits	2 385	2 039	-14,53%	2 097	2,86%	2 164	3,23%
Agency services	6 438	6 680	3,76%	6 930	3,74%	7 189	3,75%
Transfers recognised - operational	150 774	139 692	-7,35%	144 977	3,78%	148 209	2,23%
Other revenue	96 604	126 909	31,37%	91 759	-27,70%	43 063	-53,07%
Gains on disposal of PPE	10 500	8 225	-21,67%	8 361	1,66%	8 504	1,71%
Total Revenue (excluding capital transfers and contributions)	**1 253 392**	**1 416 839**	13,04%	**1 472 060**	3,90%	**1 520 294**	3,28%

The above table, relating to percentage increases for the different revenue categories, could reflect percentage changes that are not consistent with the annual tariff increases. This would be due to the baseline for 2020/21 and the subsequent adjustments budget and further reclassifications of revenue categories relating to mSCOA. The determination of proposed revenue for 2021/22 has been based on the current statistics available, limited growth and pending slump in economic activity due to the coronavirus.

After collective service charges, property rates are the second largest revenue source. The third largest source is operational grants from national and provincial government, which is showing growth over the MTREF. This is followed by other revenue which consists of various items such as revenue received from permits and licenses, building plan fees, connection fees, advertisement fees and construction contracts relating to low cost housing etc, interest on investments and fines. Departments delivering these services have been urged to review the tariffs of these items on an annual basis to ensure they are cost reflective.

Operating grants and transfers total R139,7m in the 2021/22 financial year. This increases in the outer years to R144,9 in 2022/23 and R148,2 in 2023/24 respectively, of the MTREF. The housing allocation for the building of top structures for housing development are included under other revenue in accordance with GRAP construction contracts, and amounts to R202,8m over the MTREF. Equitable share increases over the 3 year MTREF period, from the current 2020/21 adjustments budget by 5,6% (excluding the special COVID-19 equitable share allocation in 2020/21) in terms of the equitable share formula, after the release of the 2011 census figures, as a result of the population growth in the Overstrand area.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 4 Operating Transfers and Grant Receipts

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**88 073**	**99 544**	**110 994**	**121 368**	**138 372**	**138 372**	**127 977**	**135 644**	**138 612**
Local Government Equitable Share	84 223	96 068	106 697	117 318	134 322	134 322	123 897	134 094	137 062
Finance Management	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550
EPWP Incentive	2 300	1 926	2 635	2 500	2 500	2 500	2 530	–	–
Municipal Disaster Grant [Schedule 5B]			112						
Provincial Government:	**38 766**	**23 028**	**10 691**	**10 472**	**10 371**	**10 371**	**10 715**	**9 333**	**9 597**
Capacity Building			148	75	75	75	76	76	76
Capacity Building and Other	38 627	22 891	380	401	300	300	–	–	–
Disaster and Emergency Services	–						–	–	–
Health	–						–	–	–
Housing	–						–	–	–
Infrastructure									
Libraries, Archives and Museums			7 287	–	7 651	7 651	6 580	6 692	6 806
Other			2 750	–	2 200	2 200	3 914	2 420	2 570
Public Transport	–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance	139	137	126	145	145	145	145	145	145
Other Grant Providers:	**–**	**–**	**–**	**–**	**–**	**–**	**55 241**	**35 842**	**19 733**
Households	–	–	–	–	–	–	55 241	35 842	19 733
Total Operating Transfers and Grants	**126 839**	**122 572**	**121 685**	**131 840**	**148 743**	**148 743**	**193 933**	**180 819**	**167 942**

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services was taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Inflation (CPI) is currently within the 3 to 6 per cent target band of the South African Reserve Bank's inflation targets, with very little change in inflation forecasts over the 2021/22 MTREF. Municipalities should justify increases in excess of the 3,9 per cent projected inflation target as indicated in Municipal Budget Circular 108. Excessive increases are by nature fundamentally likely to be counterproductive, which could result in possible higher levels of non-payment.

The increase in property rates has been set at 4%. Furthermore, average increases in water, refuse and sewage service charges are also set at 4%, with the exception of electricity tariffs.

The percentage increase of Eskom bulk tariffs charged to municipalities are now set at 17.8% in this report. The overall tariff increases for municipal electricity tariffs for municipal consumers for the electricity basket are indicated at 14.59%, both increases in accordance with the final NERSA guideline consultation paper released on 07 May 2021. To be noted that the most recent trend in electricity consumption post stringent lockdown was considered, with an indication that electricity

consumption tends to be higher in comparison with previous financial periods. Before-mentioned can be seen in the increase for both revenue and expenditure related to electricity consumption.

The following table sets out the costing of services. It should be noted that the revised budget presentation for the costing of services relating to FBS, in comparison with previous years' revenue accrual of subsidies for basic services to indigents, are now reflected as a reduction of revenue. The portion of the Equitable Share equal to the cost and revenue cost of FBS to indigents has since 1 July 2017 been reflected as revenue to the relevant service. This is to ensure that the tariffs for these services are not unduly burdened as a result of the revised budget presentation.

Table 5 Costing of services

COSTING OF SERVICES	Original Budget 2019/2020	Original Budget 2020/2021	Original Budget 2021/2022
Service : ELECTRICITY			
TOTAL EXPENDITURE	418 081 345	411 253 812	505 140 622
TOTAL INCOME	-430 475 577	-423 221 589	-538 843 532
(SURPLUS)/DEFICIT	-12 394 232	-11 967 777	-33 702 910
	2,88%	2,83%	6,25%
Service : WATER			
TOTAL EXPENDITURE	132 938 505	138 392 326	144 040 386
TOTAL INCOME	-140 595 211	-142 535 380	-147 445 938
(SURPLUS)/DEFICIT	-7 656 706	-4 143 055	-3 405 553
	5,45%	2,91%	2,31%
Service : WASTE WATER MANAGEMENT			
TOTAL EXPENDITURE	87 992 343	91 938 432	99 523 480
TOTAL INCOME	-97 202 168	-96 879 670	-106 856 118
(SURPLUS)/DEFICIT	-9 209 825	-4 941 238	-7 332 638
	9,47%	5,10%	6,86%
Service : WASTE MANAGEMENT			
TOTAL EXPENDITURE	82 066 253	84 410 720	94 017 578
TOTAL INCOME	-86 219 480	-87 758 890	-94 144 886
(SURPLUS)/DEFICIT	-4 153 227	-3 348 170	-127 308
	4,82%	3,82%	0,14%

It must also be noted that the consumer price index, as measured by CPI, is not always an ideal indicator of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, accommodation, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity, chemicals, fuel etc. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the Municipality has undertaken the tariff setting process relating to rates and service charges as follows:

1.4.1 Property Rates

Property rates revenue should cover the cost of the provision of general community and support services. Determining the effective property rates tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and also prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties.

The following stipulations in the Property Rates Policy are highlighted:

TARIFF CODE	CLASS TAX	TYPE OF PROPERTY	REBATE OR EXEMPTIONS
BUS	General Tax: Commercial	All business, industries, Bed and Breakfast and Guest Houses	NO exemptions
			Bed and Breakfast as well as Guesthouses can apply before 30 June for the following rebate on the difference between Bus and Res rate:
			1 - 2 X lettable room : 100%
			3 X lettable room : 75%
			4 X lettable room : 50%
			5 X lettable room : 25%
BUSO	General Tax: Tourism and Recreational Resorts outside the municipal service areas	Hotels, Guest Houses, Cottages, Caravan Parks and Holiday Resorts, Chalets	50% rebate on the tax applicable on commercial property in urban areas
RES	General Tax: Residential properties within the municipal service areas	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes, Small holdings not used for bona fide farming purposes	The first R15 000.00 of the rateable value of all residential properties is exempted from property tax as per the Municipal Propery Rates Act, Section 17 (1) h
			A further R35 000.00 of the rateable value is exempted in respect of all residential properties where a residential completion certificate has been issued
			An Additional rebate of 20% of the levy calculated on such properties is granted
			Rebate to qualifying property owners as indicated under "Other Retabe"
RESO	General Tax: Residential properties outside the municipal service area	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	50% of the tax applicable on residential property in urban areas
			Rebate to qualifying property owners as indicated under "Other Retabe"
FARMS	General Tax: Farming properties	Small holdings used for bona fide farming purposes outside municipal service area	Agricultural purpose in relation to the use of a property, excludes the use of the property for the purpose of ecotourism or for the trading In or hunting game
FARMS	Conservation land	Privately owned properties whether designated or used for conservation purposes	Not rateable in terms of section 17(1)(e) of the Municipal Property Rates Act
	Other Rebates	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	- Property zoned single residential must be occupied permantly by the applicant;
			- The applicant must be the registered owner;
			- Applicant may not be the registered owner of more than one property
PR100			* A rebate of 100% to approved applicant in terms of the Property Rates Policy, who's gross monthly household income may not exceed the amount of two times (2X) of state funded social pensions per month
PR050			* A rebate of 50% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income less than four times (4X) of state funded social pensions per month
PR040			* A rebate of 40% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income more than four times (4X) but less than eight times (8X) of state funded social pensions per month

The following table sets out the categories of rateable properties for purposes of levying rates and the proposed rates for the 2021/22 financial year, to increase from 1 July 2021:

Table 6 Comparison of proposed rates to be levied for the 2021/22 financial year

RATES TARIFFS

Tariff Code	Detail	2021/2022		2020/2021		1,0400
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	
RATES	YEAR OF GENERAL VALUATION: 02 JULY 2015					
RATE1*	Commercial Land with Improvements	0,00939	0,00939	0,00903	0,00903	4,0000%
RATE2*	Residential Land with Improvements	0,00620	0,00620	0,00596	0,00596	4,0000%
	** See attached schedule of Exemptions and Rebates applicable*					
RATE3	Municipal Properties: Investment Properties	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	
RATE4	Municipal Properties: Property, Plant and Equipment	0,00000	0,00000	0,00000	0,00000	
RATE6	Building Clause	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	
RATE7	Farm/Agriculture (Bona-fide)	0,00155	0,00155	0,00149	0,00149	4,0000%
RATE8	Undeveloped erven	0,00849	0,00849	0,00816	0,00816	4,0000%
RATE9	Government Properties: Commercial	0,00939	0,00939	0,00903	0,00903	4,0000%
RAT10	Government Properties: Residential	0,00620	0,00620	0,00596	0,00596	4,0000%
	Special Rating Areas					
RAT11	HSRA (Hermanus)	0,00063	0,00063	0,00061	0,00061	3,5000%
RAT12	KSRA (Kleinmond)	0,00050	0,00050	0,00050	0,00050	0,0000%
RAT13	OVSRA (Onrus-Vermont)	0,00035	0,00035	0,00035	0,00035	0,0000%
PLEASE NOTE: VAT IS LEVIED AT A RATE OF 0% ON ASSESSMENT RATES						

1.4.2 Sale of Water and Impact of Tariff Increases

Evermore South Africa faces challenges with regard to potable water supply, since demand growth outstrips supply, coupled with the possible impact of climate change. Due to water source and infrastructure investment in the previous few years, made by Overstrand municipality, a water crisis could up till now, be averted. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

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

National Treasury has urged all municipalities some years ago to ensure that water tariff structures are cost reflective from 2014 onwards. Overstrand has implemented a phased approach in this regard.

Water source management and maintenance of infrastructure together with cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability. It needs to be noted that the second infrastructure levy (Table 7 below), implemented in the 2018/19 financial year, relates to a loan for water & waste water infrastructure networks, raised over a period of three years.

Tariff increases as from 1 July 2021 are indicated in the list of tariffs in Annexure C. The 6 kℓ free water per 30-day period has since 2014 only been granted to registered indigents. The third level of phasing in the increases in the 0 – 6 kℓ category as implemented during 2013/14, to recover minimum cost of the production of water, has been further postponed. The increases in the 0 – 6 kℓ category for this budget will be the same as the general 4% increase for water consumption tariffs.

A summary of the proposed tariffs for households (residential) are as follows:

Table 7 Comparison between current water charges and increases (Domestic)

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	
W1	**BASIC CHARGE**					
W1A1	Basic Monthly Charge per erf/unit per month	148,35	170,60	142,64	164,04	4,00%
W1A2A	Basic Monthly Subsidy : Residential Indigent as per paragraph A of the Indigent Policyper erf/unit per month	148,35	170,60	142,64	164,04	4,00%
W1A2B	Basic Monthly Subsidy: Residential Indigent as per paragraph B, C & D of the Indigent Policy per erf/unit per month	129,14	148,51	129,14	148,51	0,00%
W1A3	**Infrastructure**					
W1A3A	Fixed Infrastructure Basic Charge per erf/unit per month	15,45	17,77	15,45	17,77	0,00%
W1A3B	Fixed Infrastructure Basic Charge per erf/unit per month	8,41	9,67	8,41	9,67	0,00%
W1A3C	Subsidised Fixed Infrastructure Basic Charge	8,41	9,67	8,41	9,67	0,00%
	Normal Tariff & Level 1 water restrictions					
W1B1	0 - 6 kl per kl	6,08	7,00	5,85	6,73	4,00%
W1B2	7 - 18 kl per kl	12,47	14,34	11,99	13,79	4,00%
W1B3	19 - 30 kl per kl	20,23	23,26	19,45	22,37	4,00%
W1B4	31 - 45 kl per kl	31,15	35,82	29,95	34,44	4,00%
W1B5	46 - 60 kl per kl	40,45	46,51	38,89	44,72	4,00%
W1B6	>60kl per kl	53,94	62,04	51,87	59,65	4,00%

1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has published on 07 May 2021 the final electricity pricing structure consultation paper - National Energy Regulator of South Africa (NERSA) Tariff Guideline.

The tariffs in this report reflect a 14,59% increase for municipal consumers. The finalisation of electricity tariffs are adjusted in terms of the final NERSA determination.

The updated recommendation to Council is aligned to the NERSA outcome, for approval by Council on 26 May 2021, in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) of tariffs and charges for the budget year 2021/22.

The municipality submitted the electricity tariffs application, to ensure that NERSA considers and approves the application on time for implementation on 1 July 2021.

The increase in basic charges as well as the respective brackets of the Inclining Block Tariffs (0-350 kWh, 351-600kWh, and >600kWh), are thus currently stated at 14,59%.

Registered indigents continue to be granted 50 kWh per 30-day period free of charge, in the instance that they qualify for this indigent benefit.

The following table shows the impact of the proposed increases in electricity tariffs for domestic consumers:

Table 8 Comparison between current electricity charges and increases (Domestic)

Tariff Code	Detail		2021/2022		2020/2021		
			Exclude VAT	Include VAT	Exclude VAT	Include VAT	
E1A	**Two-Part Tariff: Credit meters up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**						
E1A1	Basic Monthly charge per meter	**R**	408,17	469,40	356,20	409,63	14,59%
	kWH Unit cost						
E1A2	IBT BLOCK 1 0 - 350 kWh	**c**	156,61	180,10	136,67	157,17	14,59%
E1A3	IBT BLOCK 2 351 - 600 kWh	**c**	230,01	264,51	200,72	230,83	14,59%
E1A4	IBT BLOCK 3 > 600 kWh	**c**	282,60	324,99	246,62	283,61	14,59%
E1B	**Two-Part Tariff: Pre-paid up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**						
E1B1	Basic Monthly charge per meter	**R**	408,17	469,40	356,20	409,63	14,59%
	kWH Unit cost						
E1B2	IBT BLOCK 1 0 - 350 kWh	**c**	144,66	166,36	126,24	145,18	14,59%
E1B3	IBT BLOCK 2 351 - 600 kWh	**c**	216,75	249,26	189,15	217,52	14,59%
E1B4	IBT BLOCK 3 > 600 kWh	**c**	271,65	312,39	237,06	272,62	14,59%

The IBT for electricity, as previously proposed by NERSA has continued. As mentioned above, with the latest estimate, the tariff increases in the inclining block tariff for the electricity consumption tariffs has been stated at 14,59% for the respective inclining blocks. The across the board tariff increase for this service relates to cost reflective tariff setting, taking into account the excessive increase of 17,8% payable by the municipality to Eskom for bulk purchases. The reduced tariffs for prepaid meters, compared to conventional meters, will continue as in the past.

The full proposed tariffs are included in Annexure C.

1.4.4 Sanitation and Impact of Tariff Increases

A tariff increase of 4 per cent for sanitation (basic & consumption) is proposed from 1 July 2021.

This is based on tariff increases related to inflation increases as mentioned earlier in this report. The following factors inform the proposed tariffs:

- Sanitation charges are calculated according to the percentage water discharged as indicated in the table below;
- Tariff structure comparability research was undertaken by the Infrastructure & Planning directorate, where it was found that the current tariff structure compares very favourably, towards the consumer, against tariff structures locally and international; and
- Free sanitation (4,2 kℓ of 6 kℓ water) will be applicable to registered indigents.

The following table compares the current and proposed tariffs:

Table 9 Comparison between current sanitation charges and increases (Domestic)

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	
SE7A	**SEWERAGE - SINGLE AND INTERMEDIATE RESIDENTIAL (Dwelling house and Duplex flats, Conventional Sewers, small bore sewers and conservancy tanks)**					
SE7A1	0 - 35kl per kl (based on 70% of max 50kl water usage) - per unit per month , Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	14,89	17,13	14,32	16,47	4,00%
SE7A2	Where no municipal water is used - per RUE per month. Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	131,57	151,31	128,83	148,15	2,13%
SE8	**BASIC CHARGE**					
SE8A	Basic Monthly Charge Developed sites per erf/unit per month	132,20	152,04	127,12	146,19	4,00%

The full proposed tariffs are included in Annexure C.

1.4.5 Waste Removal and Impact of Tariff Increases

The Overberg District Municipality officially re-launched the Karwyderskraal waste disposal on 29 March 2019, with Cell 4 and resumed operations at the site from 1 April 2019.

A tariff increase of 4% is proposed for 2021/22, the relocating of the Hermanus Waste Management Facility will also be completed and ready to become operational in the 2021/22 financial year.

Services relevant to refuse removal, refuse dumps and solid waste disposal mechanisms must comply with stringent legislative requirements such as the National Environmental Management: Waste Act, No 59 of 2008. This service will receive further revision of the solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term.

The following table compares current and proposed amounts payable from 1 July 2021:

Table 10 Comparison between current waste removal fees and increases (Domestic)

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	
SAN1	**REFUSE REMOVAL (1 removal per week of 4 bags or 1X240 Bin)**					
SAN1A	Residential (All registered erven/unit with approved building plan) 1 x removal per week (R/Month)	201,59	231,83	193,84	222,91	4,00%

All proposed refuse tariffs are listed in Annexure C.

1.4.6 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on large, medium and small household consumers (**with a pre-paid electricity meter**), as well as an indigent household receiving free basic services.

High Consumption with prepaid elect meter			2020/2021	2021/2022	Amount	%
Valuation	R3 500 000					
Rates			1 370,80	1 425,63	54,83	4,00
Sewer	**SE7A1+SE8A**		628,32	653,45	25,13	4,00
Infrastructure Basic Charge Water, Electricity & Sewer			53,54	53,54	0,00	0,00
Refuse	**1X Per Week**		193,84	201,59	7,75	4,00
Water	50 kl		1 198,72	1 246,67	47,95	4,00
VAT		15%	311,16	323,29	12,13	3,90
SUB TOTAL			**3 756,38**	**3 904,17**	**147,79**	**3,93**
Electricity Prepaid	1500 kWh		3 404,46	3 901,16	496,71	14,59
VAT		15%	510,67	585,17	74,51	14,59
TOTAL			**7 671,50**	**8 390,51**	**719,01**	**9,37**
SRA Rate as might be applicable to be added						

Medium Consumption with prepaid elect meter			2020/2021	2021/2022	Amount	%
Valuation	R2 500 000					
Rates			973,47	1 012,41	38,94	4,00
Sewer	**SE7A1+SE8A**		377,72	392,83	15,11	4,00
Infrastructure Basic Charge Water, Electricity & Sewer			53,54	53,54	0,00	0,00
Refuse	**1X Per Week**		193,84	201,59	7,75	4,00
Water	25 kl		457,77	476,08	18,31	4,00
VAT		15%	162,43	168,61	6,18	3,80
SUB TOTAL			**2 218,76**	**2 305,05**	**86,29**	**3,89**
Electricity Prepaid	800 kWh		1 745,04	1 999,64	254,60	14,59
VAT		15%	261,76	299,95	38,19	14,59
TOTAL			**4 225,55**	**4 604,63**	**379,08**	**8,97**
SRA Rate as might be applicable to be added						

Low Consumption with prepaid elect meter			2020/2021	2021/2022	Amount	%
Valuation	R1 000 000					
Rates			377,47	392,57	15,10	4,00
Sewer	**SE7A1+SE8A**		277,48	288,58	11,10	4,00
Infrastructure Basic Charge Water, Electricity & Sewer			53,54	53,54	0,00	0,00
Refuse	**1X Per Week**		193,84	201,59	7,75	4,00
Water	15 kl		285,65	297,08	11,43	4,00
VAT		15%	121,58	126,12	4,54	3,74
SUB TOTAL			**1 309,55**	**1 359,47**	**49,92**	**3,81**
Electricity Prepaid	600 kWh		1 270,92	1 456,34	185,43	14,59
VAT		15%	190,64	218,45	27,81	14,59
SUB TOTAL			**2 771,10**	**3 034,26**	**263,16**	**9,50**
SRA Rate as might be applicable to be added						

Life-Line Consumption (ONE PART) (Indigent)			2020/2021	2021/2022	Amount	%
Valuation	R50 000					
Rates			0,00	0,00	0,00	0,00
Sewer	**SE7A1**		20,05	20,85	0,80	4,00
Infrastructure Basic Charge Water, Electricity & Sewer			41,70	41,70	0,00	0,00
Refuse	**1X Per Week**		0,00	0,00	0,00	0,00
Water	8 kl		23,98	24,94	0,96	4,00
VAT		15%	12,86	13,12	0,26	2,05
SUB TOTAL			**98,59**	**100,61**	**2,03**	**2,05**
Electricity Pre-paid	300 kWh		382,86	438,72	55,86	14,59
VAT		15%	57,43	65,81	8,38	14,59
TOTAL			**538,88**	**605,14**	**66,26**	**12,30**
SRA Rate as might be applicable to be added						

Table 11 MBRR Table SA14 – Household bills

WC032 Overstrand - Supporting Table SA14 Household bills

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
Rand/cent	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22 % incr.	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	220,57	233,78	247,14	258,27	258,27	258,27	4,00%	268,67	284,79	301,88
Electricity: Basic levy	267,52	291,60	335,34	356,20	356,20	356,20	14,60%	408,17	432,66	458,62
Electricity: Consumption	1 464,97	1 558,89	1 753,87	1 862,96	1 862,96	1 862,96	14,60%	2 134,79	2 262,88	2 398,65
Water: Basic levy	121,83	129,14	136,50	142,64	142,64	142,64	4,00%	148,35	157,25	166,69
Water: Consumption	354,92	377,69	400,93	419,04	419,04	419,04	4,00%	435,81	461,96	489,68
Sanitation	365,16	387,25	409,35	427,84	427,84	427,84	4,00%	444,89	471,58	499,88
Refuse removal	155,04	164,35	185,49	193,84	193,84	193,84	4,00%	201,59	213,69	226,51
Other	53,54	53,54	56,97	56,97	56,97	56,97	0,00%	56,97	56,97	56,97
sub-total	**3 003,55**	**3 196,24**	**3 525,59**	**3 717,76**	**3 717,76**	**3 717,76**	**10,30%**	**4 099,24**	**4 341,78**	**4 598,86**
VAT on Services	389,62	422,15	491,77	518,92	518,92	518,92		574,59	608,55	644,55
Total large household bill:	**3 393,17**	**3 618,39**	**4 017,36**	**4 236,68**	**4 236,68**	**4 236,68**	**10,30%**	**4 673,83**	**4 950,33**	**5 243,41**
% increase/-decrease		**6,6%**	**11,0%**	**5,5%**	**-**	**-**		**10,3%**	**5,9%**	**5,9%**
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates	152,70	161,85	171,10	178,80	178,80	178,80	4,00%	186,00	197,16	208,99
Electricity: Basic levy	267,52	291,60	335,34	356,20	356,20	356,20	14,60%	408,17	432,66	458,62
Electricity: Consumption	574,61	608,63	683,08	725,57	725,57	725,57	14,60%	831,44	881,33	934,21
Water: Basic levy	121,83	129,14	136,50	142,64	142,64	142,64	4,00%	148,35	157,25	166,69
Water: Consumption	268,19	285,74	303,75	317,47	317,47	317,47	4,00%	330,17	349,98	370,98
Sanitation	322,39	341,89	361,40	377,72	377,72	377,72	4,00%	392,78	416,35	441,33
Refuse removal	155,04	164,35	185,49	193,84	193,84	193,84	4,00%	201,59	213,69	226,51
Other	53,54	53,54	56,97	56,97	56,97	56,97	0,00%	56,97	56,97	56,97
sub-total	**1 915,82**	**2 036,74**	**2 233,63**	**2 349,21**	**2 349,21**	**2 349,21**	**8,80%**	**2 555,47**	**2 705,38**	**2 864,28**
VAT on Services	246,84	267,17	309,38	325,56	325,56	325,56		355,42	376,23	398,29
Total small household bill:	**2 162,66**	**2 303,91**	**2 543,01**	**2 674,77**	**2 674,77**	**2 674,77**	**8,80%**	**2 910,89**	**3 081,61**	**3 262,57**
% increase/-decrease		**6,5%**	**10,4%**	**5,2%**	**-**	**-**		**8,8%**	**5,9%**	**5,9%**
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates	84,83	89,92	95,06	99,33	99,33	99,33	4,00%	103,33	109,53	116,10
Electricity: Basic levy	267,52	291,60	335,34	356,20	356,20	356,20	14,60%	408,17	432,66	458,62
Electricity: Consumption	351,05	371,42	415,98	441,84	441,84	441,84	14,60%	506,31	536,69	568,89
Water: Basic levy	121,83	129,14	136,50	142,64	142,64	142,64	4,00%	148,35	157,25	166,69
Water: Consumption	185,14	197,69	210,70	220,22	220,22	220,22	4,00%	229,02	242,76	257,33
Sanitation	279,62	296,53	313,45	327,60	327,60	327,60	4,00%	340,66	361,10	382,77
Refuse removal	155,04	164,35	185,49	193,84	193,84	193,84	4,00%	201,59	213,69	226,51
Other	(727,86)	(796,06)	(884,44)	(935,13)	(935,13)	(935,13)	0,00%	(1 016,56)	(1 085,38)	(1 159,01)
sub-total	**717,17**	**744,59**	**808,08**	**846,54**	**846,54**	**846,54**	**8,80%**	**920,87**	**968,30**	**1 017,89**
VAT on Services	88,53	93,29	106,95	112,08	112,08	112,08		122,63	128,81	135,27
Total small household bill:	**805,70**	**837,88**	**915,03**	**958,62**	**958,62**	**958,62**	**8,90%**	**1 043,50**	**1 097,11**	**1 153,16**
% increase/-decrease		**4,0%**	**9,2%**	**4,8%**	**-**	**-**		**8,9%**	**5,1%**	**5,1%**

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

Please Note: Infrastructure Levy 2 – is subsidised for Indigent Households

1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2021/22 budget and MTREF is informed by the following:

- Balanced budget constraint (cash operating expenditure should not exceed cash operating revenue) unless there are sound reasons for utilising existing uncommitted cash-backed reserves to fund any deficit;
- The repairs and maintenance plan relating to the asset management strategy;
- Funding of the budget over the MTREF as informed by Section 18 and 19 of the MFMA;
- Reducing expenditure on non-core programmes;
- Implementing operational gains and efficiencies;
- Strict adherences to the principle of *no project plan no budget*. If there is no business plan no funding allocation will be made; and
- Taking cognisance of cost containment guidelines and assessing the status of current measures.

The following table is a high-level summary of the 2021/22 budget and MTREF (classified per main type of operating expenditure):

Table 12 Summary of operating expenditure by functional classification item

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure By Type									
Employee related costs	296 682	368 000	382 527	435 325	441 241	441 241	463 804	482 942	504 313
Remuneration of councillors	10 138	10 573	11 282	11 896	11 896	11 896	12 401	12 905	13 432
Debt impairment	18 013	17 500	23 453	26 263	26 263	26 263	21 500	21 500	21 500
Depreciation & asset impairment	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Finance charges	46 129	44 921	46 570	51 482	51 482	51 482	51 804	51 923	52 180
Bulk purchases	225 844	242 614	278 485	270 260	270 260	270 260	353 707	385 187	419 468
Other materials	40 900	35 049	42 302	47 567	53 437	53 437	44 845	47 274	48 918
Contracted services	167 079	186 336	177 914	222 414	224 809	224 809	247 340	251 832	272 718
Transfers and subsidies	1 800	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Other expenditure	55 726	71 333	90 183	123 315	115 613	115 613	141 620	124 893	111 643
Loss on disposal of PPE		610	1 384	–	–	–	–	–	–
Total Expenditure	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**

The budgeted allocation for employee related costs and remuneration of councillors for the 2021/22 financial year totals R476,2m which equals 31,8 per cent of the total operating expenditure and is within the NT norm of 25 – 40 per cent. Of this total, the provisions relating to employee related costs amounts to R14,9m of which the majority of the amount is a long term liability (post-retirement benefits) and therefore not cash remuneration.

The South African Local Government Bargaining Council (SALGBC) Salary and Wage Collective Agreement for municipalities for the period 01 July 2018 to 31 June 2020 has come to an end and a new agreement is under consultation, which we hope will take into account the current fiscal constraints faced by government.

The proposed increase in the salary budget is 4.5%, and notch increases, which average 1.9% have also been budgeted for in view of the fact that annual salary adjustments are still to be negotiated at SALGBC level between the employer organization (SALGA) and the respective unions. Staff vacancies are still frozen and may only be filled following a motivation to Senior Management. No new posts were considered for inclusion in the Draft Budget for 2021/22.

With effect from 1 July 2010, the Section 57 Employees (Directors) remuneration is determined by an independent consulting firm, appointed by the Employer to determine market related cost-to-employer remuneration packages. The afore-mentioned employees receive no bonuses, which principle was negotiated with them. The recommendation does compare the salaries of incumbents with similar job descriptions, whether it is the private or government sector. The remuneration model developed by the consultants for senior managers in the local government sector has been adjusted to reflect the remuneration trends in the labour market. This determination will be completed at a later stage for 2021/2022. For budgeting purposes, a similar increase as for other employees has been factored into the budget for this category of employees.

Regulations have been promulgated, which provide for the Minister of Co-operative Governance to determine the total remuneration packages payable to any new employees to the posts of Municipal Manager and Section 57 Employees (Directors), with effect from 1 July 2014. Existing contracts however continue until they lapse.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The proclamation with regard to the 2019/20 increases was published in Government Notice 475, dated 24 April 2020. Neither was an indication for 2020/21 received to date. Remuneration of councillors has been factored into the 2021/22 budget at the same rate as the 2020/2021 determination.

The provision of debt impairment and write-off of bad debts for consumer accounts has been determined based on an annual collection rate of close to 99 per cent and the Debt Write-off Policy of the Municipality. The provision for impairment has however been revisited.

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. Budget appropriations in this regard total R145,7m for the 2021/22 financial year and equates to 10,0 per cent of the total operating expenditure. Note that the implementation of the GRAP 17 accounting standard meant bringing a range of assets previously fully depreciated and not included in the assets register, back onto the assets register. This resulted in a significant increase in depreciation at implementation, relative to previous years. This aspect is further highlighted in para. 1.3 of this report.

Finance charges consist of the repayment of interest on long-term borrowing (cost of capital). Finance charges comprise 3,46 per cent of operating expenditure. The gearing ratio of borrowing to revenue is expected to below 40% for 2021/22, which is below the outer proposed limit of National Treasury.

Bulk purchases are directly informed by the purchase of electricity from Eskom. The proposals from the NERSA determination for Eskom was released days ago as stated. The increase in this budget report reflect a 17,8% bulk price increase to municipalities from 1 July 2021, which percentage is adjusted in accordance with the final guideline as published.

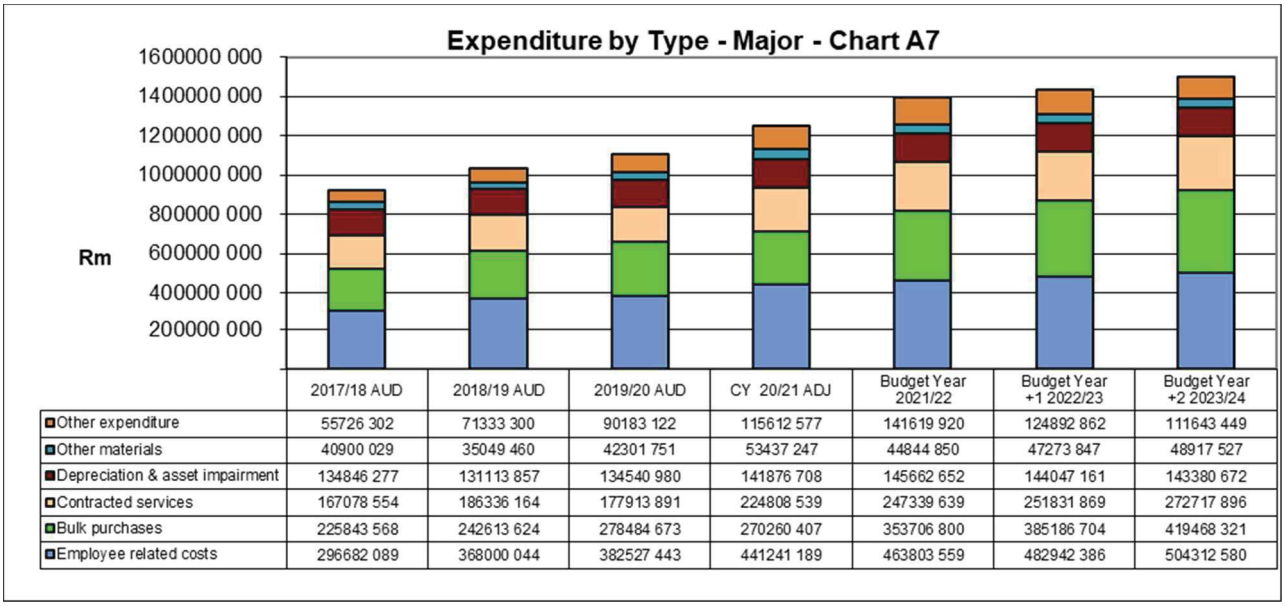
Other materials, now classified as Inventory in mSCOA, comprise amongst others the purchase of materials for maintenance, cleaning materials, fuel, printing and stationery etc. In previous financial years the expenditure on top structures relating to Housing Projects funded through the Human Settlement Grant that fluctuates from year to year causes major discrepancies in the trend for this type of expenditure.

In line with the Municipality's repairs and maintenance plan this group of expenditure has been prioritised to ensure sustainability of the Municipality's infrastructure. The introduction of further reclassification resulting from mSCOA caused a shift in expenditure budgeted under Repairs and maintenance as well as Contracted Services, in relation to figures in the past few years.
Contracted services have been identified as an area for the municipality to implement efficiencies. As part of the compilation of the 2021/22 MTREF this group of expenditure was critically evaluated

and operational efficiencies are being enforced. In the 2021/22 financial year, this group of expenditure totals R247,3m. Further details relating to contracted services can be seen in Table 62 MBRR SA1 (see page 99).

Other Expenditure, now classified as Operational Costs in mSCOA, comprises of various line items relating to the daily operations of the municipality. The introduction and reclassification resulting from mSCOA has caused a shift in expenditure previously classified and budgeted under general expenses to Inventory (materials) and contracted services. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Further details relating to other expenditure can be seen in Table 62 MBRR SA1 (see page 100). It is highlighted that the NT A Schedules, although revised, does not sufficiently reflect all mSCOA classifications relating to all types of expenditure.

The following table gives a breakdown of the major expenditure categories for the 2021/22 financial year.



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Other expenditure	55726 302	71333 300	90183 122	115612 577	141619 920	124892 862	111643 449
Other materials	40900 029	35049 460	42301 751	53437 247	44844 850	47273 847	48917 527
Depreciation & asset impairment	134846 277	131113 857	134540 980	141876 708	145662 652	144047 161	143380 672
Contracted services	167078 554	186336 164	177913 891	224808 539	247339 639	251831 869	272717 896
Bulk purchases	225843 568	242613 624	278484 673	270260 407	353706 800	385186 704	419468 321
Employee related costs	296682 089	368000 044	382527 443	441241 189	463803 559	482942 386	504312 580

Figure 1 Main operational expenditure categories for the 2021/22 financial year

1.5.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the Municipality's current infrastructure, the 2021/22 budget and MTREF provides for continuing in the area of asset maintenance, as informed by the asset maintenance strategy and repairs and maintenance plan of the Municipality.

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance.

Table 13 Operational repairs and maintenance

WC032 Overstrand - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Repairs and Maintenance by Expenditure Item									
Employee related costs	53 689	89 415	96 484	100 057	101 445	101 445	126 792	133 060	135 752
Other materials	30 000	17 594	18 615	20 206	22 268	22 268	20 700	22 613	23 360
Contracted Services	67 791	85 762	58 168	79 701	81 454	81 454	95 771	97 826	102 992
Other Expenditure	8 555	22 253	15 250	10 941	13 453	13 453	10 971	11 428	11 895
Total Repairs and Maintenance Expenditure	160 036	215 024	188 517	210 905	218 620	218 620	254 233	264 927	273 999

During the compilation of the 2021/22 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the Municipality's infrastructure. As part of the 2021/22 MTREF this strategic imperative remains a priority. In relation to the total operating expenditure, repairs and maintenance comprises on average 17.1 per cent of the budget over the respective financial years of the MTREF.

The municipality has expanded on the implementation of Repairs and Maintenance allocated as projects in terms of the mSCOA version 6.5, which distorted the year-on-year comparative figures. This is also applicable to Contracted Services. These allocations are guided by the respective owner departments.

The table below provides a breakdown of the repairs and maintenance in relation to asset classes:

Table 14 Repairs and maintenance per asset class

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**117 901**	**145 959**	**134 766**	**141 901**	**144 944**	**144 944**	**149 272**	**157 980**	**163 731**
Roads Infrastructure	53 229	61 860	65 691	67 578	67 234	67 234	67 503	72 621	76 925
Storm water Infrastructure	6 017	5 765	4 749	6 159	6 189	6 189	7 712	8 067	8 437
Electrical Infrastructure	17 645	23 082	36 812	31 243	33 234	33 234	33 421	34 770	35 023
Water Supply Infrastructure	15 014	17 367	16 161	19 710	20 832	20 832	21 537	22 559	22 927
Sanitation Infrastructure	13 051	14 967	10 072	13 262	13 920	13 920	12 162	12 736	12 992
Solid Waste Infrastructure	12 946	22 918	1 168	3 691	3 308	3 308	6 936	7 228	7 428
Promenades			113	216	186	186	–	–	–
Information and Communication Infrastructure	–	–	–	42	42	42	–	–	–
Community Assets	**12 289**	**39 801**	**33 597**	**44 758**	**49 338**	**49 338**	**61 656**	**61 481**	**62 345**
Community Facilities	12 289	27 117	29 422	37 242	41 373	41 373	46 573	45 487	45 933
Sport and Recreation Facilities	–	12 685	4 176	7 516	7 965	7 965	15 083	15 994	16 413
Other assets	**–**	**8 009**	**1 582**	**3 410**	**3 204**	**3 204**	**11 914**	**12 304**	**13 187**
Intangible Assets	–	–	6 009	5 925	5 925	5 925	6 528	6 862	7 213
Computer Equipment	5 207	4 890	766	2 186	2 446	2 446	2 280	2 394	2 514
Furniture and Office Equipment	17 919	16 364	242	2 811	2 847	2 847	6 095	6 312	6 527
Machinery and Equipment	–	–	–	–	–	–	5 548	6 194	6 598
Machinery and Equipment	–	–	–	–	–	–	5 548	6 194	6 598
Transport Assets	6 719	–	11 555	9 914	9 914	9 914	10 940	11 401	11 882
Transport Assets	6 719		11 555	9 914	9 914	9 914	10 940	11 401	11 882
Total Repairs and Maintenance Expenditure	**160 036**	**215 024**	**188 517**	**210 905**	**218 620**	**218 620**	**254 233**	**264 927**	**273 999**

For the 2021/22 financial year, 17 per cent or R254.2m of the total budget will be spent on repairs and maintenance, of which R149.3m is for infrastructure. Roads infrastructure has received a

significant proportion of the infrastructure allocation totalling 26.55 per cent (R67.5m), followed by community assets at 24.25 per cent (R61.65m) and electricity at 13.15 per cent (R33.42m) on the total repairs and maintenance allocation.

1.5.2 Free Basic Services: Basic Social Services Package

The social package assists households that are indigent or face other circumstances that limit their ability to pay for services. To receive these free/subsidised services the households are required to register in terms of the Municipality's Indigent Policy. The budgeted indigent households for 2021/22 is estimated at 8 000.

The following is an extract from NT Budget Circular 85:
"The change in the treatment of cost of free basic services indicates that municipalities must not disclose the support to indigents on table SA21 "Transfers and grants". The change in the treatment of free basic services has been fully implemented during the 2017/2018 financial year already.

Details relating to free services and basic service delivery measurement is contained in Table 26 MBRR A10 (Basic Service Delivery Measurement) on page 45.

The cost of the social package of the registered indigent households is fully covered by the local government equitable share received in terms of the annual Division of Revenue Act and that portion relating to a specific service has been apportioned as revenue to that specific service.

Grants-in-aid to organisations has not been budgeted for 2021/22, after due consideration by the Budget Steering Committee, with budget constraints identified as a major challenge in this regard.

Table 15 MBRR Table SA21 – Transfers and grants made by the municipality

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Transfers to Organisations									
Operational		486	560	-	-	-	-	-	-
Total Cash Transfers To Organisations	-	486	560	-	-	-	-	-	-
Cash Transfers to Groups of Individuals									
Operational				11 610	8 680	8 680	12 324	12 557	13 060
Total Cash Transfers To Groups Of Individuals:	-	-	-	11 610	8 680	8 680	12 324	12 557	13 060
Non-Cash Transfers to other municipalities									
Operational	1 800	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	1 800	486	560	11 610	8 680	8 680	12 324	12 557	13 060

1.6 Capital expenditure

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

Table 16 2021/22 Medium-term capital budget per vote

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional									
Governance and administration	**6 342**	**8 659**	**4 049**	**3 075**	**3 536**	**3 536**	**3 775**	**6 125**	**3 575**
Executive and council		295	2	5	466	466	5	5	5
Finance and administration	6 342	8 364	4 048	3 070	3 070	3 070	3 770	6 120	3 570
Internal audit	–	–		–	–	–	–	–	–
Community and public safety	**44 222**	**68 172**	**112 758**	**93 694**	**82 780**	**82 780**	**79 999**	**38 068**	**9 377**
Community and social services	2 126	5 164	1 330	18 638	18 084	18 084	9 991	760	760
Sport and recreation	5 427	23 923	9 981	12 731	8 588	8 588	7 752	500	5 000
Public safety	2 490	4 809	15 694	14 181	13 168	13 168	7 897	350	350
Housing	34 180	34 276	85 753	48 144	42 940	42 940	54 359	36 458	3 267
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**12 071**	**13 407**	**6 865**	**33 589**	**33 423**	**33 423**	**19 511**	**17 090**	**4 865**
Planning and development	45	1 346	1 220	13 594	10 372	10 372	7 987	415	415
Road transport	12 026	12 061	5 645	19 995	23 051	23 051	11 524	16 675	4 450
Environmental protection	–	–		–	–	–	–	–	–
Trading services	**42 619**	**84 872**	**87 384**	**173 381**	**160 348**	**160 348**	**171 489**	**81 003**	**78 018**
Energy sources	16 268	28 893	21 428	21 119	19 119	19 119	68 211	19 775	24 450
Water management	3 257	12 270	31 752	52 606	50 036	50 036	51 982	25 900	22 000
Waste water management	21 523	42 210	26 893	77 217	69 170	69 170	47 481	35 328	31 568
Waste management	1 572	1 499	7 311	22 439	22 024	22 024	3 815	–	–
Other	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

For 2021/22 an amount of R171,4m has been appropriated for the development of basic services infrastructure which represents 62,4 per cent of the total capital budget of R274,7. In the outer years this amount totals R81m, 56,7 per cent and R78m, 81.4 per cent respectively for each of these financial years. Waste water infrastructure has the second highest allocation at R47,4m in 2021/22 which equates to 27,7 per cent of the basic services infrastructure allocation, followed by water management at 30,3 per cent, R51,9 million, waste management 2,2 per cent, R3,8m and electricity as the highest allocation at 39,8 per cent, R68,2m. Over the MTREF the capital housing grant expenditure relating to housing infrastructure provision amounts to R94,1 million.

Further detail relating to asset classes and proposed capital expenditure is contained in Table 25 MBRR A9 (Asset Management) on page 41. In addition to the MBRR Table A9, MBRR Tables SA34a, b, c & e provides a detailed breakdown of the capital programme relating to new assets construction as well as operational repairs and maintenance by asset class (refer to page 90). Some of the salient projects to be undertaken during 2021/2022 includes, amongst others:

Top 10 Capital Projects

Project Description	Ward	Amount
LCH SERVICES CONSTRUCTION CONTRACTS	Overstrand	52 259 085
FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Multi-ward Gb Area	50 400 000
REPLACEMENT OF OVERSTRAND WATER PIPES	Overstrand	21 622 580
UPGRADING OF PUMPSTATIONS RISING MAINS	Overstrand	16 059 317
GANSBAAI CBD SEWER NETWORK EXTENSION	Ward 02	7 348 170
WATER MASTER PLAN IMPLEMENTATION	Overstrand	7 272 830
UPGRADE HERMANUS WELL FIELDS PHASE 2	Multi-ward Hermanus	6 691 709
UPGRADE BULK WATER	Ward 01	5 615 000
BLOMPARK HOUSING PROJECT BUS ROUTE	Ward 14	5 583 000
UPGRADE BULK SEWER SUPPLY AREA A&B	Ward 02	4 834 000

Furthermore, pages 93 to 95 and Annexure E contains a detailed breakdown of the capital budget per project over the medium-term.

The following graph provides a breakdown of the capital budget to be spent per vote over the MTREF.

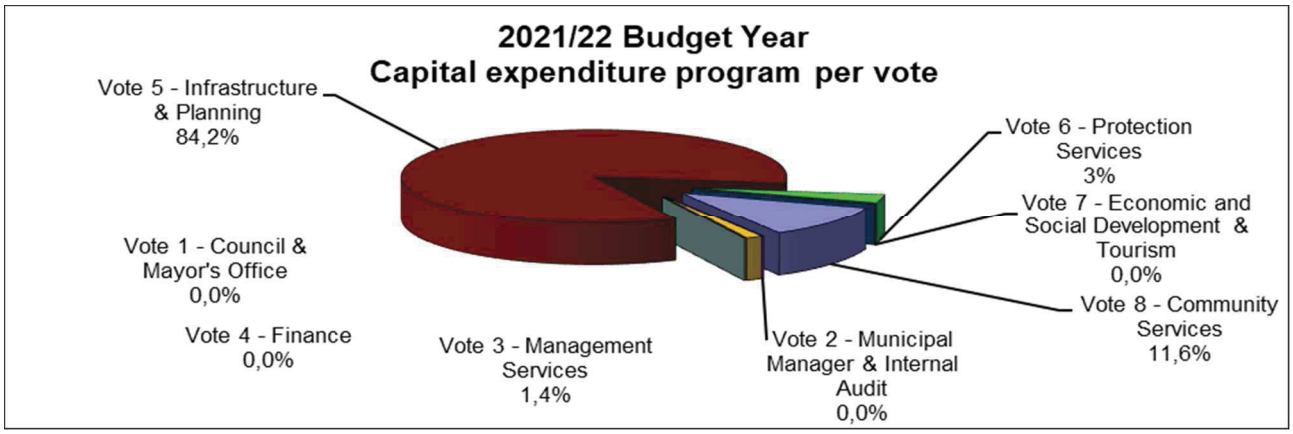


Figure 2 Capital Infrastructure Programme

Further capital projects have been considered and prioritised for the 2021/2022 capital budget from the proceeds of land sales received in the prior year.

1.6.1 Future operational cost of new infrastructure

An estimate has been included in Table 58 MBRR SA35 on page 92. Furthermore, a long term financial plan implementation policy has been developed to encompass costs over the long term. It needs to be noted that as part of the 2021/22 MTREF, this expenditure has been factored into the two outer years of the operational budget.

1.7 Annual Budget Tables

The following section of the report presents 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 2021/22 final budget and MTREF to be approved and/or noted by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 17 MBRR Table A1 - Budget Summary

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Financial Performance									
Property rates	215 763	233 093	240 914	262 551	259 241	259 241	275 637	286 662	298 129
Service charges	590 112	648 033	699 549	663 209	663 209	663 209	793 858	865 356	944 486
Investment revenue	30 320	41 767	48 146	31 400	26 400	26 400	27 456	28 554	29 697
Transfers recognised - operational	116 458	106 306	123 140	131 840	150 774	150 774	139 692	144 977	148 209
Other own revenue	124 371	127 227	178 526	166 185	153 768	153 768	180 196	146 510	99 774
Total Revenue (excluding capital transfers and contributions)	1 077 023	1 156 425	1 290 276	1 255 185	1 253 392	1 253 392	1 416 839	1 472 060	1 520 294
Employee costs	296 682	368 000	382 527	435 325	441 241	441 241	463 804	482 942	504 313
Remuneration of councillors	10 138	10 573	11 282	11 896	11 896	11 896	12 401	12 905	13 432
Depreciation & asset impairment	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Finance charges	46 129	44 921	46 570	51 482	51 482	51 482	51 804	51 923	52 180
Materials and bulk purchases	266 744	277 663	320 786	317 828	323 698	323 698	398 552	432 461	468 386
Transfers and grants	1 800	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Other expenditure	240 817	275 779	292 933	371 993	366 685	366 685	410 460	398 225	405 861
Total Expenditure	997 156	1 108 536	1 189 200	1 342 010	1 345 559	1 345 559	1 495 006	1 535 060	1 600 612
Surplus/(Deficit)	79 868	47 890	101 076	(86 825)	(92 166)	(92 166)	(78 168)	(63 000)	(80 318)
Transfers and subsidies - capital (monetary allocations)	64 263	31 952	37 392	30 619	37 228	37 228	46 354	40 828	32 568
Contributions recognised - capital & contributed assets	–	26 685	3 730	1 688	9 688	9 688	14 243	1 312	1 324
Surplus/(Deficit) after capital transfers & contributions	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)
Capital expenditure & funds sources									
Capital expenditure	105 255	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835
Transfers recognised - capital	68 677	93 002	117 493	86 516	84 523	84 523	111 555	77 286	35 835
	–	–	3 730	–	–	–	–	–	–
Borrowing	19 199	36 495	50 476	92 949	75 228	75 228	94 066	50 000	50 000
Internally generated funds	17 379	45 613	39 358	124 274	120 335	120 335	69 154	15 000	10 000
Total sources of capital funds	105 255	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835
Financial position									
Total current assets	625 093	684 399	810 947	614 227	647 147	647 147	583 272	598 109	658 240
Total non current assets	3 635 642	3 712 914	3 798 429	3 982 468	3 954 561	3 954 561	4 096 878	4 108 458	4 074 396
Total current liabilities	221 509	220 717	294 941	254 715	250 272	250 272	341 312	378 564	431 565
Total non current liabilities	613 708	645 090	640 732	687 245	687 386	687 386	657 833	652 901	655 853
Community wealth/Equity	3 425 517	3 531 506	3 673 703	3 654 735	3 664 050	3 664 050	3 681 004	3 675 101	3 645 218
Cash flows									
Net cash from (used) operating	243 897	215 983	319 091	198 066	142 635	142 635	215 101	154 801	158 142
Net cash from (used) investing	(28 775)	(178 314)	(212 740)	(304 307)	(285 056)	(285 056)	(279 755)	(147 266)	(100 815)
Net cash from (used) financing	31	20 552	14 275	6 626	6 737	6 737	(2 646)	2 252	(4 000)
Cash/cash equivalents at the year end	474 967	533 188	653 813	485 812	518 129	518 129	450 829	460 616	513 942
Cash backing/surplus reconciliation									
Cash and investments available	519 562	583 711	700 328	551 272	572 589	572 589	512 994	530 621	591 931
Application of cash and investments	(176 397)	(150 485)	(261 102)	(121 144)	(127 835)	(127 835)	(226 555)	(247 657)	(304 825)
Balance - surplus (shortfall)	695 959	734 196	961 430	672 416	700 423	700 423	739 548	778 278	896 756
Asset management									
Asset register summary (WDV)	3 591 027	3 662 386	3 751 914	3 917 008	3 900 101	3 900 101	4 034 713	4 038 452	3 996 407
Depreciation	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Renewal and Upgrading of Existing Assets	29 644	–	3 606	25 621	25 050	25 050	33 945	19 200	17 700
Repairs and Maintenance	160 036	215 024	188 517	210 905	218 620	218 620	254 233	264 927	273 999
Free services									
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	51 711	52 080	–	–	–	–	–	–	–
Households below minimum service level									
Water:	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's service delivery and commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises 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 operating surplus/deficit (after Total Expenditure) is positive over the MTREF
    b. Capital expenditure is balanced by capital funding sources, of which
        i. Transfers recognised 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. The fact that the municipality's cash flow remains positive and stable, indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows a decrease in cash over the MTREF.
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

Table 18 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by functional classification)

Standard Classification Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional									
Governance and administration	**334 461**	**327 040**	**347 612**	**336 136**	**358 170**	**358 170**	**357 072**	**370 592**	**382 268**
Executive and council	21 599	27 347	30 254	17 821	39 281	39 281	31 359	32 826	31 414
Finance and administration	262 045	299 607	317 322	318 315	318 889	318 889	325 712	337 766	350 854
Internal audit	50 817	86	36	–	–	–	–	–	–
Community and public safety	**109 158**	**118 499**	**164 043**	**148 846**	**144 111**	**144 111**	**164 655**	**128 556**	**85 859**
Community and social services	4 149	8 471	8 071	8 185	8 217	8 217	7 145	7 017	7 286
Sport and recreation	8 218	30 199	18 801	10 262	13 549	13 549	10 133	8 242	13 051
Public safety	40 605	32 372	32 801	39 830	48 262	48 262	39 531	40 997	42 522
Housing	56 186	47 457	104 370	90 568	74 083	74 083	107 845	72 300	23 000
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**23 251**	**16 861**	**15 503**	**10 065**	**16 730**	**16 730**	**16 227**	**20 388**	**9 674**
Planning and development	14 259	10 337	8 315	9 788	13 182	13 182	9 362	7 105	7 389
Road transport	8 970	6 229	7 166	245	3 516	3 516	6 828	13 245	2 245
Environmental protection	22	295	21	32	32	32	37	38	40
Trading services	**674 417**	**752 662**	**804 239**	**792 445**	**781 297**	**781 297**	**939 483**	**994 663**	**1 076 385**
Energy sources	381 333	419 560	459 980	436 955	425 813	425 813	570 263	609 162	679 933
Water management	125 375	145 980	153 663	150 392	149 955	149 955	157 061	157 973	164 018
Waste water management	95 070	110 345	103 934	114 335	110 293	110 293	116 972	128 616	128 491
Waste management	72 639	76 777	86 662	90 764	95 237	95 237	95 187	98 912	103 943
Other	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure - Functional									
Governance and administration	**186 762**	**222 134**	**216 164**	**270 009**	**271 503**	**271 503**	**284 904**	**296 304**	**315 796**
Executive and council	24 780	56 567	39 624	62 707	62 170	62 170	66 557	68 284	70 632
Finance and administration	71 864	162 899	174 217	203 733	205 764	205 764	214 255	223 869	240 848
Internal audit	90 118	2 668	2 322	3 569	3 569	3 569	4 091	4 152	4 315
Community and public safety	**138 037**	**159 878**	**171 527**	**251 675**	**247 061**	**247 061**	**257 893**	**244 282**	**236 990**
Community and social services	33 856	16 972	15 216	23 502	23 882	23 882	19 164	19 957	22 320
Sport and recreation	18 307	43 905	44 289	56 586	58 938	58 938	59 600	59 369	60 351
Public safety	73 286	80 702	82 675	119 176	121 459	121 459	115 407	120 327	125 515
Housing	12 589	18 299	29 347	52 410	42 783	42 783	63 723	44 630	28 804
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**182 017**	**146 841**	**156 576**	**176 095**	**178 714**	**178 714**	**187 466**	**190 782**	**198 975**
Planning and development	85 115	36 688	39 397	51 179	54 066	54 066	51 373	50 439	52 336
Road transport	91 197	103 331	107 277	108 617	108 250	108 250	116 270	121 827	126 899
Environmental protection	5 705	6 821	9 902	16 298	16 398	16 398	19 823	18 515	19 740
Trading services	**490 339**	**576 651**	**641 935**	**640 514**	**644 261**	**644 261**	**761 149**	**800 303**	**845 364**
Energy sources	295 386	313 606	366 823	354 355	355 355	355 355	442 180	476 214	511 219
Water management	66 052	107 916	112 899	124 167	125 029	125 029	129 815	127 271	130 484
Waste water management	64 937	84 120	90 406	88 633	90 518	90 518	102 665	106 889	110 075
Waste management	63 964	71 009	71 808	73 358	73 358	73 358	86 489	89 929	93 585
Other	–	**3 031**	**2 998**	**3 719**	**4 019**	**4 019**	**3 595**	**3 389**	**3 487**
Total Expenditure - Functional	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) for the year	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by functional classification) - mSCOA – Function/Sub Function

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per functional classification. The modified GFS functional classification, now Function/Sub Function, divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas, which enables National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised: capital) and so does not balance to the operating revenue shown on Table A4.

Table 19 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote									
Vote 1 - Council	21 399	27 246	30 091	17 732	38 689	38 689	31 285	32 772	31 375
Vote 2 - Municipal Manager	64	86	36	–	–	–	–	–	–
Vote 3 - Management Services	821	1 070	1 189	1 416	3 157	3 157	869	348	358
Vote 4 - Finance	262 709	292 876	300 506	309 162	305 004	305 004	318 650	331 200	344 253
Vote 5 - Community Services	489 799	496 225	585 515	539 510	511 883	511 883	691 845	694 223	715 984
Vote 6 - Economic and Social Development & Tourism	40 605	32 267	32 797	39 830	48 375	48 375	39 531	40 997	42 522
Vote 7 - Infrastructure & Planning	2 788	2 030	2 914	4 663	7 930	7 930	2 838	66	219
Vote 8 - Protection Services	323 102	363 260	378 350	375 179	385 270	385 270	392 418	414 592	419 474
Total Revenue by Vote	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure by Vote to be appropriated									
Vote 1 - Council	4 303	38 174	19 927	35 802	36 086	36 086	37 047	37 693	38 596
Vote 2 - Municipal Manager	4 542	5 050	5 361	7 587	7 587	7 587	8 040	8 240	8 551
Vote 3 - Management Services	43 809	46 736	50 129	57 115	58 749	58 749	60 741	63 168	65 574
Vote 4 - Finance	71 890	74 680	69 425	91 935	88 609	88 609	95 684	100 481	113 992
Vote 5 - Community Services	414 432	449 522	527 810	551 359	542 786	542 786	672 313	692 761	720 647
Vote 6 - Local Economic Development	73 272	81 089	83 725	118 272	121 941	121 941	115 502	120 408	125 381
Vote 7 - Infrastructure & Planning	10 558	10 303	12 042	19 065	22 332	22 332	17 311	14 563	15 109
Vote 8 - Protection Services	374 350	402 983	420 782	460 876	467 469	467 469	488 368	497 746	512 761
Total Expenditure by Vote	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) for the year	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote) – mSCOA – Own Segment

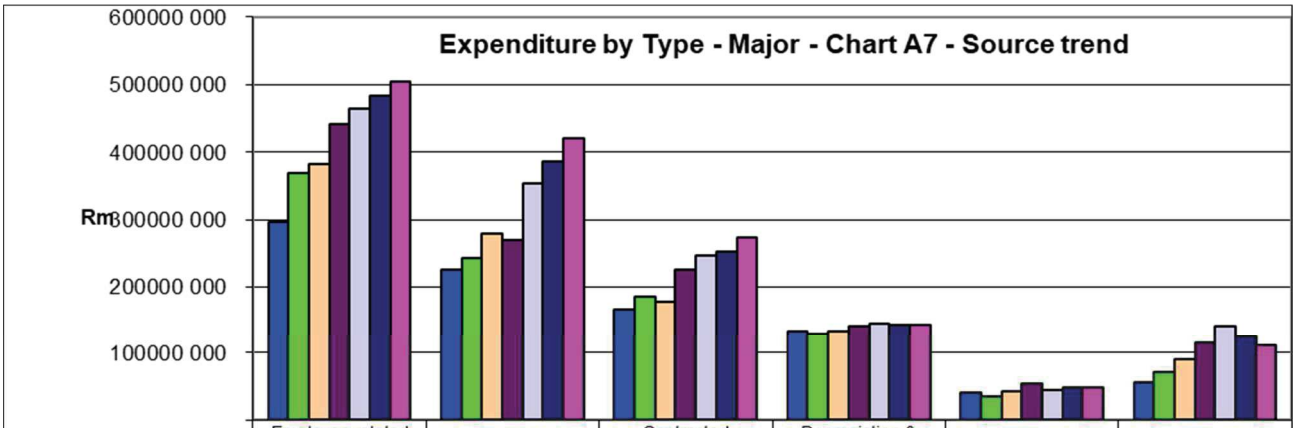
1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per own segment: municipal vote (directorate). This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised: capital) and so does not balance to the operating revenue shown on Table A4.

Table 20 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source									
Property rates	215 763	233 093	240 914	262 551	259 241	259 241	275 637	286 662	298 129
Service charges - electricity revenue	349 298	378 693	415 947	386 294	386 294	386 294	499 317	559 033	625 910
Service charges - water revenue	110 932	129 858	133 628	128 520	128 520	128 520	132 168	137 455	142 953
Service charges - sanitation revenue	72 106	77 719	80 871	78 913	78 913	78 913	87 631	91 137	94 782
Service charges - refuse revenue	57 775	61 763	69 102	69 482	69 482	69 482	74 741	77 731	80 840
Rental of facilities and equipment	5 616	6 278	5 738	3 627	3 627	3 627	3 440	3 148	3 273
Interest earned - external investments	30 320	41 767	48 146	31 400	26 400	26 400	27 456	28 554	29 697
Interest earned - outstanding debtors	3 854	4 193	5 040	4 673	4 650	4 650	4 681	4 868	5 062
Dividends received				–	–	–	–	–	–
Fines, penalties and forfeits	31 638	25 672	18 211	29 564	29 564	29 564	28 223	29 348	30 519
Licences and permits	2 527	2 526	1 975	2 385	2 385	2 385	2 039	2 097	2 164
Agency services	4 149	4 885	4 376	4 938	6 438	6 438	6 680	6 930	7 189
Transfers and subsidies	116 458	106 306	123 140	131 840	150 774	150 774	139 692	144 977	148 209
Other revenue	48 492	83 673	143 186	113 998	96 604	96 604	126 909	91 759	43 063
Gains	28 096	–	–	7 000	10 500	10 500	8 225	8 361	8 504
Total Revenue (excluding capital transfers and contributions)	**1 077 023**	**1 156 425**	**1 290 276**	**1 255 185**	**1 253 392**	**1 253 392**	**1 416 839**	**1 472 060**	**1 520 294**
Expenditure By Type									
Employee related costs	296 682	368 000	382 527	435 325	441 241	441 241	463 804	482 942	504 313
Remuneration of councillors	10 138	10 573	11 282	11 896	11 896	11 896	12 401	12 905	13 432
Debt impairment	18 013	17 500	23 453	26 263	26 263	26 263	21 500	21 500	21 500
Depreciation & asset impairment	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Finance charges	46 129	44 921	46 570	51 482	51 482	51 482	51 804	51 923	52 180
Bulk purchases	225 844	242 614	278 485	270 260	270 260	270 260	353 707	385 187	419 468
Other materials	40 900	35 049	42 302	47 567	53 437	53 437	44 845	47 274	48 918
Contracted services	167 079	186 336	177 914	222 414	224 809	224 809	247 340	251 832	272 718
Transfers and subsidies	1 800	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Other expenditure	55 726	71 333	90 183	123 315	115 613	115 613	141 620	124 893	111 643
Losses		610	1 384	–	–	–	–	–	–
Total Expenditure	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit)	**79 868**	**47 890**	**101 076**	**(86 825)**	**(92 166)**	**(92 166)**	**(78 168)**	**(63 000)**	**(80 318)**
Transfers and subsidies - capital (monetary allocation	64 263	31 952	37 392	30 619	37 228	37 228	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocation	–	–	–	1 688	9 688	9 688	14 243	1 312	1 324
Transfers and subsidies - capital (in-kind - all)		26 685	3 730	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Taxation	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Attributable to minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

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

1. Total operating revenue is R1,253 billion in 2020/2021 and indicates an increase to R1,416 billion in 2021/22.
2. Revenue to be generated from property rates is R259,2 million in the 2020/2021 financial year and increases to R275,6 million by 2021/22 which represents 19,5 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totalling R663,2 million for the 2020/2021 financial year and indicates an increase to R793,9 million by 2021/22. For the 2021/22 financial year services charges amount to 56,03 per cent of the operating revenue base.
4. Transfers recognised – operating grants includes the local government equitable share (inclusive of the COVID-19 equitable share allocation) and other operating grants from national and provincial government.
5. The following graph illustrates the major expenditure items per type.



	Employee related costs	Bulk purchases	Contracted services	Depreciation & asset impairment	Other materials	Other expenditure
2017/18 AUD	296682 089	225843 568	167078 554	134846 277	40900 029	55726 302
2018/19 AUD	368000 044	242613 624	186336 164	131113 857	35049 460	71333 300
2019/20 AUD	382527 443	278484 673	177913 891	134540 980	42301 751	90183 122
CY 20/21 ADJ	441241 189	270260 407	224808 539	141876 708	53437 247	115612 577
Budget Year 2021/22	463803 559	353706 800	247339 639	145662 652	44844 850	141619 920
Budget Year +1 2022/23	482942 386	385186 704	251831 869	144047 161	47273 847	124892 862
Budget Year +2 2023/24	504312 580	419468 321	272717 896	143380 672	48917 527	111643 449

Figure 3 Expenditure by major type

6. Bulk purchases have significantly increased over the 2017/18 to 2023/24 period escalating from R225,8 million to R419,5 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom over the past years. The change in the trend for contracted services also relates to the reclassification of expenditure resulting from mSCOA implementation.
7. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

Table 21 MBRR Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	–	–	–	–	–	–	3 715	6 065	3 515
Vote 4 - Finance	–	–	–	–	–	–	60	60	60
Vote 5 - Infrastructure & Planning	–	63 169	15 575	108 693	82 050	82 050	181 114	100 328	67 675
Vote 6 - Protection Services	–	4 809	–	–	–	–	354	350	350
Vote 7 - Economic and Social Development & Tourism	–	–	–	–	–	–	45	45	45
Vote 8 - Community Services	–	66 541	58 300	–	–	–	4 297	8 110	5 660
Capital multi-year expenditure sub-total	**–**	**134 520**	**73 875**	**108 693**	**82 050**	**82 050**	**189 585**	**114 958**	**77 305**
Single-year expenditure to be appropriated									
Vote 1 - Council & Mayor's Office	–	–	–	–	461	461	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	6 346	295	3 966	3 015	3 015	3 015	–	–	–
Vote 4 - Finance	–	–	22	60	60	60	–	–	–
Vote 5 - Infrastructure & Planning	16 315	28 195	93 905	117 721	117 560	117 560	50 206	27 328	18 530
Vote 6 - Protection Services	2 517	–	12 064	13 981	13 018	13 018	7 535	–	–
Vote 7 - Economic and Social Development & Tourism	–	–	375	842	842	842	–	–	–
Vote 8 - Community Services	80 077	12 100	26 849	59 426	63 081	63 081	27 449	–	–
Capital single-year expenditure sub-total	**105 255**	**40 590**	**137 181**	**195 045**	**198 037**	**198 037**	**85 189**	**27 328**	**18 530**
Total Capital Expenditure - Vote	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**
Capital Expenditure - Functional									
Governance and administration	**6 342**	**8 659**	**4 049**	**3 075**	**3 536**	**3 536**	**3 775**	**6 125**	**3 575**
Executive and council		295	2	5	466	466	5	5	5
Finance and administration	6 342	8 364	4 048	3 070	3 070	3 070	3 770	6 120	3 570
Internal audit	–	–		–	–	–	–	–	–
Community and public safety	**44 222**	**68 172**	**112 758**	**93 694**	**82 780**	**82 780**	**79 999**	**38 068**	**9 377**
Community and social services	2 126	5 164	1 330	18 638	18 084	18 084	9 991	760	760
Sport and recreation	5 427	23 923	9 981	12 731	8 588	8 588	7 752	500	5 000
Public safety	2 490	4 809	15 694	14 181	13 168	13 168	7 897	350	350
Housing	34 180	34 276	85 753	48 144	42 940	42 940	54 359	36 458	3 267
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**12 071**	**13 407**	**6 865**	**33 589**	**33 423**	**33 423**	**19 511**	**17 090**	**4 865**
Planning and development	45	1 346	1 220	13 594	10 372	10 372	7 987	415	415
Road transport	12 026	12 061	5 645	19 995	23 051	23 051	11 524	16 675	4 450
Environmental protection	–	–		–	–	–	–	–	–
Trading services	**42 619**	**84 872**	**87 384**	**173 381**	**160 348**	**160 348**	**171 489**	**81 003**	**78 018**
Energy sources	16 268	28 893	21 428	21 119	19 119	19 119	68 211	19 775	24 450
Water management	3 257	12 270	31 752	52 606	50 036	50 036	51 982	25 900	22 000
Waste water management	21 523	42 210	26 893	77 217	69 170	69 170	47 481	35 328	31 568
Waste management	1 572	1 499	7 311	22 439	22 024	22 024	3 815	–	–
Other	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**
Funded by:									
National Government	21 786	30 445	31 528	37 369	35 100	35 100	45 754	40 828	32 568
Provincial Government	42 477	35 615	85 965	2 840	2 127	2 127	600	–	–
District Municipality				–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocation	4 414	26 942		46 306	47 296	47 296	65 201	36 458	3 267
Transfers recognised - capital	**68 677**	**93 002**	**117 493**	**86 516**	**84 523**	**84 523**	**111 555**	**77 286**	**35 835**
Public contributions & donations			3 730	–	–	–	–	–	–
Borrowing	19 199	36 495	50 476	92 949	75 228	75 228	94 066	50 000	50 000
Internally generated funds	17 379	45 613	39 358	124 274	120 335	120 335	69 154	15 000	10 000
Total Capital Funding	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

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

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by functional classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. The capital expenditure amounts to R274,8 million in 2021/22.
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.
4. The capital programme is funded from national and provincial grants and transfers, public contributions and donations, borrowing and internally generated funds from previous year surpluses. For 2021/22, capital transfers total R111,5 million. Borrowing has been provided at R94,06 million (inclusive of roll-over borrowing), finance leases (nil) and internally generated funding totaling R69,2 million. These funding sources are further discussed in detail in paragraph 2.6 (Overview of Budget Funding).
5. Rolled over borrowing amounts to R44m.

Table 22 MBRR Table A6 - Budgeted Financial Position

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS									
Current assets									
Cash	94 453	123 988	143 570	85 812	118 129	118 129	50 829	60 616	113 942
Call investment deposits	380 514	409 200	510 243	400 000	400 000	400 000	400 000	400 000	400 000
Consumer debtors	64 957	74 000	88 479	83 889	84 491	84 491	84 475	86 111	89 560
Other debtors	52 806	61 176	58 432	34 983	34 987	34 987	38 027	41 067	44 107
Current portion of long-term receivables	10	7	4	3	–	–	–	–	–
Inventory	32 352	16 029	10 219	9 540	9 540	9 540	9 940	10 315	10 631
Total current assets	**625 093**	**684 399**	**810 947**	**614 227**	**647 147**	**647 147**	**583 272**	**598 109**	**658 240**
Non current assets									
Long-term receivables	20	4	–	1	–	–	–	–	–
Investments	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Investment property	113 951	117 433	123 121	121 846	121 846	121 846	127 346	132 846	138 346
Investment in Associate	–	–					–	–	–
Property, plant and equipment	3 346 195	3 405 429	3 488 698	3 790 408	3 642 574	3 642 574	3 772 076	3 770 524	3 723 398
Agricultural							–	–	–
Biological							–	–	–
Intangible	6 699	8 597	9 168	4 753	4 753	4 753	4 363	4 154	3 735
Other non-current assets	124 182	130 928	130 928	–	130 928	130 928	130 928	130 928	130 928
Total non current assets	**3 635 642**	**3 712 914**	**3 798 429**	**3 982 468**	**3 954 561**	**3 954 561**	**4 096 878**	**4 108 458**	**4 074 396**
TOTAL ASSETS	**4 260 735**	**4 397 313**	**4 609 376**	**4 596 695**	**4 601 708**	**4 601 708**	**4 680 150**	**4 706 567**	**4 732 636**
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Borrowing	33 448	39 725	45 458	52 751	53 956	53 956	50 263	56 515	47 277
Consumer deposits	38 462	40 020	40 992	62 074	62 074	62 074	64 074	66 074	68 074
Trade and other payables	119 809	107 963	166 030	104 604	98 955	98 955	180 596	206 288	265 171
Provisions	29 790	33 010	42 460	35 286	35 286	35 286	46 378	49 687	51 043
Total current liabilities	**221 509**	**220 717**	**294 941**	**254 715**	**250 272**	**250 272**	**341 312**	**378 564**	**431 565**
Non current liabilities									
Borrowing	408 658	422 933	431 475	430 260	430 401	430 401	430 795	424 794	428 033
Provisions	205 051	222 157	209 257	256 985	256 985	256 985	227 039	228 107	227 820
Total non current liabilities	**613 708**	**645 090**	**640 732**	**687 245**	**687 386**	**687 386**	**657 833**	**652 901**	**655 853**
TOTAL LIABILITIES	**835 218**	**865 807**	**935 673**	**941 960**	**937 658**	**937 658**	**999 146**	**1 031 466**	**1 087 418**
NET ASSETS	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	3 422 258	3 528 279	3 670 476	3 651 390	3 660 705	3 660 705	3 677 777	3 671 874	3 641 991
Reserves	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
TOTAL COMMUNITY WEALTH/EQUITY	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**

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 largely 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 64 is supported by an extensive table of notes (SA3 which can be found on page 104) providing a detailed analysis of the major components of a number of items, including:
    - Call investments deposits;
    - Consumer debtors;
    - Property, plant and equipment;
    - Trade and other payables;
    - Provisions non-current;
    - Changes in net assets; and
    - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 23 MBRR Table A7 - Budgeted Cash Flow Statement

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	213 851	230 566	238 449	259 513	255 713	255 713	279 664	290 510	301 791
Service charges	590 742	643 620	689 210	655 534	655 430	655 430	792 663	862 879	940 579
Other revenue	75 406	128 882	175 357	131 331	123 425	123 425	159 489	112 664	65 599
Transfers and Subsidies - Operational	131 819	110 341	120 949	131 840	150 774	150 774	139 692	144 977	148 209
Transfers and Subsidies - Capital	64 248	32 017	60 675	30 619	37 228	37 228	46 354	40 828	32 568
Interest	34 175	45 960	53 186	36 073	31 050	31 050	27 456	28 554	29 697
Dividends				–	–	–	–	–	–
Payments									
Suppliers and employees	(818 415)	(929 996)	(971 606)	(983 752)	(1 050 822)	(1 050 822)	(1 166 090)	(1 261 132)	(1 295 062)
Finance charges	(46 129)	(44 921)	(46 570)	(51 482)	(51 482)	(51 482)	(51 804)	(51 923)	(52 180)
Transfers and Grants	(1 800)	(486)	(560)	(11 610)	(8 680)	(8 680)	(12 324)	(12 557)	(13 060)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**243 897**	**215 983**	**319 091**	**198 066**	**142 635**	**142 635**	**215 101**	**154 801**	**158 142**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	81 451	(566)	3 289	7 000	–	–	–	–	–
Decrease (increase) in non-current receivables	8	8	7	7	10	10	–	–	–
Decrease (increase) in non-current investments	(4 980)	(4 980)	(4 980)	(7 575)	(4 980)	(4 980)	(4 980)	(4 980)	(4 980)
Payments									
Capital assets	(105 255)	(172 777)	(211 056)	(303 738)	(280 086)	(280 086)	(274 775)	(142 286)	(95 835)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(28 775)**	**(178 314)**	**(212 740)**	**(304 307)**	**(285 056)**	**(285 056)**	**(279 755)**	**(147 266)**	**(100 815)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans				–	–	–	–	–	–
Borrowing long term/refinancing	30 000	54 000	54 000	54 000	54 000	54 000	50 000	50 000	50 000
Increase (decrease) in consumer deposits				(1 000)	(1 000)	(1 000)	2 000	2 000	2 000
Payments									
Repayment of borrowing	(29 969)	(33 448)	(39 725)	(46 374)	(46 263)	(46 263)	(54 646)	(49 748)	(56 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	31	20 552	14 275	6 626	6 737	6 737	(2 646)	2 252	(4 000)
NET INCREASE/ (DECREASE) IN CASH HELD	215 153	58 220	120 626	(99 615)	(135 684)	(135 684)	(67 299)	9 786	53 326
Cash/cash equivalents at the year begin:	**259 815**	**474 967**	**533 188**	**585 426**	**653 813**	**653 813**	**518 129**	**450 829**	**460 616**
Cash/cash equivalents at the year end:	**474 967**	**533 188**	**653 813**	**485 812**	**518 129**	**518 129**	**450 829**	**460 616**	**513 942**

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.
3. It can be seen that the expected cash levels of the Municipality indicates a decrease over the 2021/22 to 2022/23 period, with an increase in 2023/24.
4. The 2021/22 MTREF has been informed by the planning principle of ensuring adequate cash over the medium-term.
5. Cash and cash equivalents totals R450,8 million as at the end of the 2021/22 financial year and is estimated to increase to R513,9 million by 2023/24.

Table 24 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available									
Cash/cash equivalents at the year end	474 967	533 188	653 813	485 812	518 129	518 129	450 829	460 616	513 942
Other current investments > 90 days	(0)	0	–	(0)	–	–	–	–	–
Non current assets - Investments	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Cash and investments available:	**519 562**	**583 711**	**700 328**	**551 272**	**572 589**	**572 589**	**512 994**	**530 621**	**591 931**
Application of cash and investments									
Unspent conditional transfers	–	–	–	–	–	–	–	–	–
Unspent borrowing	10 450	38 199	–	25 193	25 193	25 193	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–
Other working capital requirements	(234 701)	(242 434)	(310 844)	(219 251)	(214 941)	(214 941)	(302 146)	(331 089)	(396 241)
Other provisions				4 109	4 109	4 109	10 200	10 200	10 200
Long term investments committed	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Reserves to be backed by cash/investments	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
Total Application of cash and investments:	**(176 397)**	**(150 485)**	**(261 102)**	**(121 144)**	**(127 835)**	**(127 835)**	**(226 555)**	**(247 657)**	**(304 825)**
Surplus(shortfall)	**695 959**	**734 196**	**961 430**	**672 416**	**700 423**	**700 423**	**739 548**	**778 278**	**896 756**

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 informs the compilation of the 2021/22 MTREF the end objective of the medium-term framework is to ensure the budget is funded and aligned to section 18 of the MFMA.
5. As can be seen the budget has been modelled to ensure that the budget is funded.

Table 25 MBRR Table A9 - Asset Management

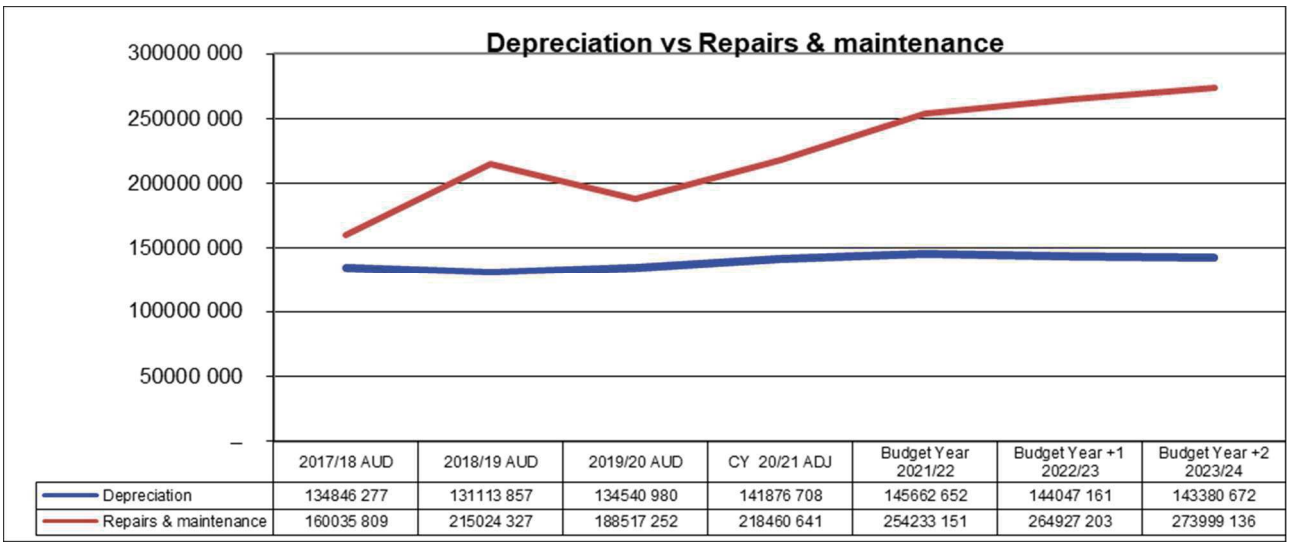
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CAPITAL EXPENDITURE									
Total New Assets	75 610	175 110	188 804	215 433	201 924	201 924	191 795	84 958	35 567
Roads Infrastructure	10 003	12 061	5 638	19 795	22 386	22 386	10 218	13 000	2 000
Storm water Infrastructure	255	7 247	7 918	16 384	16 322	16 322	6 590	–	–
Electrical Infrastructure	15 449	28 893	13 557	12 768	10 768	10 768	57 808	9 100	12 000
Water Supply Infrastructure	627	12 270	29 001	29 547	27 547	27 547	11 372	6 900	–
Sanitation Infrastructure	–	34 963	13 339	20 576	18 536	18 536	9 368	4 000	3 300
Solid Waste Infrastructure	105	1 499	7 311	18 479	18 064	18 064	3 262	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***26 438***	***96 933***	***76 763***	***117 549***	***113 622***	***113 622***	***98 618***	***33 000***	***17 300***
Community Facilities	3 229	30 804	2 084	12 743	9 787	9 787	15 352	–	–
Sport and Recreation Facilities	5 427	–	2 447	50	50	50	7 481	500	5 000
Community Assets	***8 656***	***30 804***	***4 531***	***12 793***	***9 837***	***9 837***	***22 833***	***500***	***5 000***
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	4 372	3 092	1 749	4 825	5 011	5 011	6 636	–	–
Housing	34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Other Assets	***38 552***	***37 368***	***87 502***	***52 970***	***47 951***	***47 951***	***58 895***	***36 458***	***3 267***
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	1 593	1 346	3 345	7 896	7 896	7 896	3 933	6 050	3 500
Furniture and Office Equipment	205	295	246	1 025	1 025	1 025	875	840	840
Machinery and Equipment	166	1 428	533	760	860	860	1 641	760	760
Transport Assets	–	6 936	15 884	22 440	20 732	20 732	5 000	7 350	4 900
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	29 644	–	3 606	25 621	25 050	25 050	33 945	19 200	17 700
Roads Infrastructure	2 020	–	8	–	–	–	–	–	–
Storm water Infrastructure	10 677	–	–	–	–	–	–	–	–
Electrical Infrastructure	819	–	–	1 000	1 000	1 000	1 000	–	–
Water Supply Infrastructure	2 629	–	887	20 560	19 989	19 989	32 295	18 500	17 000
Sanitation Infrastructure	10 591	–	2 711	4 061	4 061	4 061	650	700	700
Solid Waste Infrastructure	1 634	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***28 370***	–	***3 606***	***25 621***	***25 050***	***25 050***	***33 945***	***19 200***	***17 700***
Community Facilities	1 217	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Community Assets	***1 217***	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	57	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Total Upgrading of Existing Assets	–	–	18 646	62 684	53 112	53 112	49 034	38 128	42 568
Roads Infrastructure	–	–	–	200	200	200	–	–	–
Storm water Infrastructure	–	–	1 285	13 057	13 057	13 057	–	–	–
Electrical Infrastructure	–	–	7 871	7 350	7 350	7 350	7 173	7 000	10 000
Water Supply Infrastructure	–	–	1 863	2 500	2 500	2 500	8 315	500	5 000
Sanitation Infrastructure	–	–	32	23 138	17 659	17 659	30 873	30 628	27 568
Solid Waste Infrastructure	–	–	–	3 960	3 960	3 960	553	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	*11 051*	*50 206*	*44 727*	*44 727*	*46 913*	*38 128*	*42 568*
Community Facilities	–	–	–	976	906	906	100	–	–
Sport and Recreation Facilities	–	–	7 534	11 503	7 480	7 480	2 021	–	–
Community Assets	–	–	*7 534*	*12 479*	*8 386*	*8 386*	*2 121*	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	61	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	–	–	*61*	–	–	–	–	–	–
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	105 255	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835
Roads Infrastructure	12 023	12 061	5 645	19 995	22 586	22 586	10 218	13 000	2 000
Storm water Infrastructure	10 932	7 247	9 202	29 441	29 378	29 378	6 590	–	–
Electrical Infrastructure	16 268	28 893	21 428	21 119	19 119	19 119	65 981	16 100	22 000
Water Supply Infrastructure	3 257	12 270	31 752	52 606	50 036	50 036	51 982	25 900	22 000
Sanitation Infrastructure	10 591	34 963	16 081	47 776	40 257	40 257	40 891	35 328	31 568
Solid Waste Infrastructure	1 739	1 499	7 311	22 439	22 024	22 024	3 815	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	*54 809*	*96 933*	*91 420*	*193 376*	*183 399*	*183 399*	*179 477*	*90 328*	*77 568*
Community Facilities	4 446	30 804	2 084	13 719	10 693	10 693	15 452	–	–
Sport and Recreation Facilities	5 427	–	9 981	11 553	7 530	7 530	9 502	500	5 000
Community Assets	*9 873*	*30 804*	*12 065*	*25 272*	*18 223*	*18 223*	*24 954*	*500*	*5 000*
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	4 372	3 092	1 810	4 825	5 011	5 011	6 636	–	–
Housing	34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Other Assets	*38 552*	*37 368*	*87 563*	*52 970*	*47 951*	*47 951*	*58 895*	*36 458*	*3 267*
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	1 593	1 346	3 345	7 896	7 896	7 896	3 933	6 050	3 500
Furniture and Office Equipment	205	295	246	1 025	1 025	1 025	875	840	840
Machinery and Equipment	223	1 428	533	760	860	860	1 641	760	760
Transport Assets	–	6 936	15 884	22 440	20 732	20 732	5 000	7 350	4 900
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	105 255	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSET REGISTER SUMMARY - PPE (WDV)	3 591 027	3 662 386	3 751 914	3 917 008	3 900 101	3 900 101	4 034 713	4 038 452	3 996 407
Roads Infrastructure	1 054 313	1 068 859	1 059 300	1 002 295	1 004 886	1 004 886	977 558	952 835	916 524
Storm water Infrastructure				248 394	248 331	248 331	247 201	239 209	231 201
Electrical Infrastructure	522 972	525 175	520 037	514 928	512 928	512 928	552 006	540 073	534 418
Water Supply Infrastructure	481 367	464 323	474 519	512 347	509 776	509 776	532 361	534 696	533 616
Sanitation Infrastructure	569 303	582 010	612 374	413 216	405 697	405 697	435 850	460 497	481 231
Solid Waste Infrastructure	30 303	26 500	24 634	48 639	48 224	48 224	48 809	45 549	42 286
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***2 658 258***	***2 666 867***	***2 690 864***	***2 739 819***	***2 729 842***	***2 729 842***	***2 793 785***	***2 772 859***	***2 739 276***
Community Facilities									
Sport and Recreation Facilities									
Community Assets	***183 622***	***204 522***	***206 866***		**–**		**–**	**–**	**–**
Heritage Assets	**124 182**	**130 928**	**130 928**	**124 182**	**130 928**	**130 928**	**130 928**	**130 928**	**130 928**
Revenue Generating					–			–	–
Non-revenue Generating				121 846	121 846			–	–
Investment properties	***113 951***	***117 433***	***123 121***	***121 846***	***121 846***	***121 846***	***127 346***	***132 846***	***138 346***
Operational Buildings	–	–			–	–		–	–
Housing	–	–			–	–		–	–
Other Assets	***504 315***	***534 039***	***590 968***	***803 760***	***791 693***	***791 693***	***860 822***	***882 867***	***876 206***
Biological or Cultivated Assets	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–			–	–			
Licences and Rights	–	–		4 753	4 753	4 753			
Intangible Assets	***6 699***	***8 597***	***9 168***	***4 753***	***4 753***	***4 753***	***4 363***	***4 154***	***3 735***
Computer Equipment				**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment				**21 360**	**21 360**	**21 360**	**15 935**	**11 703**	**5 120**
Machinery and Equipment				**5 268**	**5 368**	**5 368**	**5 933**	**5 219**	**4 638**
Transport Assets				**96 019**	**94 311**	**94 311**	**95 602**	**97 876**	**98 158**
Land				**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**3 591 027**	**3 662 386**	**3 751 914**	**3 917 008**	**3 900 101**	**3 900 101**	**4 034 713**	**4 038 452**	**3 996 407**
EXPENDITURE OTHER ITEMS									
Depreciation	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Repairs and Maintenance by Asset Class	**160 036**	**215 024**	**188 517**	**210 905**	**218 620**	**218 620**	**254 233**	**264 927**	**273 999**
Roads Infrastructure	53 229	61 860	65 691	67 578	67 234	67 234	67 503	72 621	76 925
Storm water Infrastructure	6 017	5 765	4 749	6 159	6 189	6 189	7 712	8 067	8 437
Electrical Infrastructure	17 645	23 082	36 812	31 243	33 234	33 234	33 421	34 770	35 023
Water Supply Infrastructure	15 014	17 367	16 161	19 710	20 832	20 832	21 537	22 559	22 927
Sanitation Infrastructure	13 051	14 967	10 072	13 262	13 920	13 920	12 162	12 736	12 992
Solid Waste Infrastructure	12 946	22 918	1 168	3 691	3 308	3 308	6 936	7 228	7 428
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	113	216	186	186	–	–	–
Information and Communication Infrastructure	–	–	–	42	42	42	–	–	–
Infrastructure	***117 901***	***145 959***	***134 766***	***141 901***	***144 944***	***144 944***	***149 272***	***157 980***	***163 731***
Community Facilities	12 289	27 117	29 422	37 242	41 373	41 373	46 573	45 487	45 933
Sport and Recreation Facilities	–	12 685	4 176	7 516	7 965	7 965	15 083	15 994	16 413
Community Assets	***12 289***	***39 801***	***33 597***	***44 758***	***49 338***	***49 338***	***61 656***	***61 481***	***62 345***
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	8 009	1 582	3 373	2 967	2 967	11 914	12 304	13 187
Housing	–	–	–	37	237	237	–	–	–
Other Assets	**–**	***8 009***	***1 582***	***3 410***	***3 204***	***3 204***	***11 914***	***12 304***	***13 187***
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	6 009	5 925	5 925	5 925	6 528	6 862	7 213
Intangible Assets	**–**	**–**	***6 009***	***5 925***	***5 925***	***5 925***	***6 528***	***6 862***	***7 213***
Computer Equipment	**5 207**	**4 890**	**766**	**2 186**	**2 446**	**2 446**	**2 280**	**2 394**	**2 514**
Furniture and Office Equipment	**17 919**	**16 364**	**242**	**2 811**	**2 847**	**2 847**	**6 095**	**6 312**	**6 527**
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**5 548**	**6 194**	**6 598**
Transport Assets	**6 719**	**–**	**11 555**	**9 914**	**9 914**	**9 914**	**10 940**	**11 401**	**11 882**
Libraries	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL EXPENDITURE OTHER ITEMS	**294 882**	**346 138**	**323 058**	**352 782**	**360 496**	**360 496**	**399 896**	**408 974**	**417 380**
Renewal and upgrading of Existing Assets as % of to	*28,2%*	*0,0%*	*10,5%*	*29,1%*	*27,9%*	*27,9%*	*30,2%*	*40,3%*	*62,9%*
Renewal and upgrading of Existing Assets as % of de	*22,0%*	*0,0%*	*16,5%*	*62,2%*	*55,1%*	*55,1%*	*57,0%*	*39,8%*	*42,0%*
R&M as a % of PPE	*4,8%*	*6,3%*	*5,4%*	*5,6%*	*6,0%*	*6,0%*	*6,7%*	*7,0%*	*7,4%*
Renewal and upgrading and R&M as a % of PPE	*5,0%*	*6,0%*	*6,0%*	*8,0%*	*8,0%*	*8,0%*	*8,0%*	*8,0%*	*8,0%*

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal/upgrading of existing assets, as well as spending on repairs and maintenance by asset class.
2. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF.



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Depreciation	134846 277	131113 857	134540 980	141876 708	145662 652	144047 161	143380 672
Repairs & maintenance	160035 809	215024 327	188517 252	218460 641	254233 151	264927 203	273999 136

Figure 4 Depreciation in relation to repairs and maintenance over the MTREF

Table 26 MBRR Table A10 - Basic Service Delivery Measurement

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets									
Water:									
Piped water inside dwelling	29 174	29 800	29 946	29 946	29 946	29 946	30 844	31 769	32 722
Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	3 052	3 620	3 675	3 675	3 675	3 675	3 558	5 337	4 269
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	32 226	33 420	33 621	33 621	33 621	33 621	34 402	37 106	36 991
Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
No water supply	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**32 226**	**33 420**	**33 621**	**33 621**	**33 621**	**33 621**	**34 402**	**37 106**	**36 991**
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	29 165	29 631	30 060	30 060	30 060	30 060	30 962	31 891	32 848
Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
Chemical toilet	–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)	3 620	3 620	3 675	3 675	3 675	3 675	3 558	5 337	4 269
Minimum Service Level and Above sub-total	32 785	33 251	33 735	33 735	33 735	33 735	34 520	37 228	37 117
Bucket toilet	–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
No toilet provisions	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**32 785**	**33 251**	**33 735**	**33 735**	**33 735**	**33 735**	**34 520**	**37 228**	**37 117**
Energy:									
Electricity (at least min.service level)	6 112	5 831	–	5 665	5 665	5 665	5 384	5 103	4 822
Electricity - prepaid (min.service level)	18 814	19 464	21 546	20 114	20 114	20 114	20 497	20 880	20 880
Minimum Service Level and Above sub-total	24 926	25 295	21 546	25 779	25 779	25 779	25 881	25 983	25 702
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**24 926**	**25 295**	**21 546**	**25 779**	**25 779**	**25 779**	**25 881**	**25 983**	**25 702**
Refuse:									
Removed at least once a week	32 695	33 105	33 366	33 366	33 366	33 366	34 367	35 398	36 460
Minimum Service Level and Above sub-total	32 695	33 105	33 366	33 366	33 366	33 366	34 367	35 398	36 460
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	**32 695**	**33 105**	**33 366**	**33 366**	**33 366**	**33 366**	**34 367**	**35 398**	**36 460**
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per indigent household per month)	–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)	–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–	–	–	–	–	–	–	–
Total cost of FBS provided	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Highest level of free service provided per household									
Property rates (R value threshold)	220 000	220 000	220 000	220 000	220 000	220 000	220 000	220 000	220 000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	4	4	4	4	4	4	4	4	4
Sanitation (Rand per household per month)	73	78	82	86	86	86	89	94	100
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	210	210	210	210	210	210	210	210	210
Revenue cost of subsidised services provided (R'000)									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	51 711	50 983	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)	–	779	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)	–	318	–	–	–	–	–	–	–
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	**51 711**	**52 080**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

The Figures for households above, relating to household service targets, includes both formal and informal households.

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. Good progress is being made with the eradication of current services backlogs. Housing remains a challenge.
    a. Electricity services – the current backlog has provisionally been eliminated.
3. The budget provides for 8 000 households to be registered as indigent in 2021/22, and therefore entitled to receiving Free Basic Services. The number is set to increase over the MTREF, especially by poor people seeking economic opportunities.
4. It is anticipated that the cost of these Free Basic Services will amount to R92,9 in 2021/22. This is covered by the municipality's equitable share allocation from national government.
5. In addition to the Free Basic Services, other rates rebates also apply to households.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Full-time Councillors, Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2020) a time schedule that sets out the process to prepare the IDP and prepare the budget.

The Mayor tabled in Council the required IDP and budget time schedule on 26 August 2020. Key dates applicable to the process are as follows:

- **July 2020** – Budget Office submits current 3 year Capital Budget to the Strategic Office. Review status of Samras Budget Portal functionality and MTREF budget information;
- **September 2020** – Ward Committee meetings to review current needs on the wish list;
- **September/October 2020** – Mayoral strategic session with Councillors and Senior Management to determine Strategic direction for the 2021/22 IDP review;
- **September 2020** – Ward Committees met to review their ward priorities for 2021/2022;
- **October 2020** – Top management meeting to discuss budget proposals and affordability;
- **October 2020** – Mayoral directional IDP/Budget speech;
- **October/December 2020** – Various Budget Steering Committee and Management meetings relating to draft Capex and Opex budgets;
- **November 2020**– Submission of tariff proposals and tariff workshops;
- **November 2020**– Workshop on tariffs and tariff related policies;
- **November 2020/February 2021**– Review of all budget related policies;
- **December 2020 –** Mid-year review by the BSC of the 2020/2021 progress and review of 2021/2024 draft operational expenditure including financial forecasting and scenario considerations;
- **January 2021** – Tariff finalisation, consider budget related policies changes and overview of draft 2021/22 Capex & Opex;
- **January 2021**- Council considered the 2020/2021 Mid-year Review;
- **February 2021** – Final tariffs and adjustments budget review;
- **February 2021** – BSC review/finalises draft Capex/Opex;
- **January 2021** – Finalisation of adjustments budget;

- **10 March 2021** – OMAF Consultation & Budget Proposals;
- **26 March 2021** – Budget office finalises budget report;
- **31 March 2021** - Tabling in Council of the draft 2021/22 IDP, SDBIP and 2021/22 MTREF for public consultation;
- **1 April 2021 – 30 April 2021** – Draft Budget available to the public and any other stakeholders for perusal and the submission of comments and representations;
- **30 April 2021** - Closing date for written comments;
- **5 May 2021** – BSC considered all comments received and amendments to the Draft Budget;
- **8-15 May 2021** – Finalisation of the 2021/2022 IDP and 2021/22 MTREF, taking into consideration comments received from the public, comments from NT & PT and updated information from the most recent DoRA and financial framework;
- **8-15 May 2021** – Budget Office compiles final report and schedules and final review of budget report and schedules ;
- **21 May 2021** – Final budget distribution; and
- **26 May 2021** - Tabling of the 2021/22 MTREF in Council for consideration and approval.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

This is the fourth review of the latest new generation IDP (2018/2022) to be considered and adopted by Council in May 2021. The draft IDP process started in September 2020 after the tabling of the IDP Process Plan and the Budget Time Schedule for the 2021/22 MTREF in August 2020.

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. The Process Plan applicable to the Draft IDP cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans with key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP was taken into a business and financial planning process leading up to the 2021/22 MTREF, based on the approved 2020/2021 MTREF, mid-year review and adjustments budget. The business planning process was subsequently refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2021/22 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2020/2021 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

Strategic objectives of the compilation of the 2021/22 MTREF include the undertaking of extensive financial modelling to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2021/22 MTREF:

- Municipality growth
- Policy priorities and strategic objectives

- Asset maintenance
- Economic climate (trends, inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2020/2021 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circular 107 & 108 was taken into consideration in the planning and prioritisation process.

The municipality has expanded on the implementation of Repairs and Maintenance allocated as projects in terms of the mSCOA version 6.5. These allocations are guided by the respective owner departments.

Emphasis is placed on the Municipal Cost Containment Regulations, 2019 as published in June 2019, and which took effect on 1 July 2019. Cost containment has already been implemented across the organisation over the past four years. The measures as per the Cost Containment Circular in place prior to 2020/21, was incorporated to a large extent in existing policies, prior to the existence of the Overstrand Cost Containment Policy.

2.1.4 Community Consultation on the Draft Budget

The draft 2021/22 MTREF was tabled in Council on 31 March 2021 and was made available to the community as follows:

Copies of the document could ve viewed:

- At the offices of all Area Managers
- All public libraries within the municipality
- At the website: www.overstrand.gov.za

The tabling of the draft budget was be advertised in all local newspapers and a copy of the advertisement was be placed on the notice boards at municipal offices and libraries. All documents in the appropriate format (electronic) were provided to National Treasury and Provincial Treasury in accordance with section 23 of the MFMA, to provide an opportunity for comment.

The Executive Mayor, MMC for Finance, other full time Councillors, Municipal Manager and Area Managers, all Directors and officials from the Budget Office and Strategic Planning Office, engaged the community at the Draft IDP Review And Draft Budget 2021/2022 Public Consultation process during April 2021, to present the draft budget for engagement with the public. These engagements were arranged in a hybrid format, both through virtual access through electronic platform links and at venues in the different administrative areas.

The public had the opportunity to comment, in writing, on Overstrand Municipality's Draft Integrated Development Plan (IDP) Review and Amendment for 2021/22 and the Draft Budget for 2021/22 until 30 April 2021.

Submissions received during the community consultation process and additional information regarding revenue and expenditure and capital projects were considered by the Budget Steering Committee at a meeting to be held by 06 May 2021, for the finalisation of the 2021/2022 Budget.

Comments from the community and the municipality's responses thereto are included as an Annexure to the final report.

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 realised 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 aim of the five year IDP cycle is to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2015 Vision;
- National Spatial Development Perspective (NSDP);
- The National Priority Outcomes; and
- National Development Plan

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2021/22 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 27 IDP Strategic Objectives

2021/22 MTREF
The provision of democratic, accountable and ethical governance
The provision and maintenance of municipal services
The encouragement of structured community participation in the matters of the municipality
The creation and maintenance of a safe and healthy environment
The promotion of tourism, economic and social development

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

Provision of quality basic services and infrastructure which includes, amongst others:

- Provide electricity;
- Provide water;
- Provide sanitation;
- Provide waste removal;
- Provide housing;
- Provide roads and storm water;
- Provide municipality planning services; and
- Maintaining the infrastructure of the Municipality.

Economic growth and development that leads to sustainable job creation by:

- Ensuring there is a clear structural plan for the Municipality;
- Ensuring planning processes function in accordance with set timeframes;
- Facilitating the use of labour intensive approaches in the delivery of services and the building of infrastructure.

Fight poverty and build clean, healthy, safe and sustainable communities:

- Effective implementation of the Indigent Policy;
- Extending waste removal services and ensuring effective municipality cleansing;
- Ensuring all waste water treatment works are operating optimally;
- Working with strategic partners such as SAPS to address crime;
- Ensuring safe working environments by effective enforcement of building and health regulations;
- Promote viable, sustainable communities through proper zoning; and
- Promote environmental sustainability by protecting wetlands and key open spaces.

Integrated Social Services for empowered and sustainable communities

- Work with provincial departments to ensure the development of community infrastructure such as schools and clinics is properly co-ordinated with the informal settlements upgrade programme

Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service by:

- Optimising effective community participation in the ward committee system; and

- Implementing Batho Pele in the revenue management strategy.

Promote sound governance through:

- Publishing the outcomes of all tender processes on the municipal website

Ensure financial sustainability through:

- Reviewing the use of contracted services
- Continuing to implement the infrastructure maintenance strategy and the repairs and maintenance plan

Optimal institutional transformation to ensure capacity to achieve set objectives

- Review of the organisational structure to optimize the use of personnel;

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the Municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

In addition to the five-year IDP, the Municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years for infrastructure planning. This process is aimed at influencing the development path to restructure current patterns of settlement, activity and access to resources in the Municipality so as to promote greater equity and enhanced opportunity. It provides direction to the Municipality's IDP, associated sectorial plans and strategies, and the allocation of resources of the Municipality and other service delivery partners.

This development strategy introduces important policy shifts which have further been translated into seven strategic focus areas/objectives as outlined below:

- Developing dormant areas;
- Enforcing hard development lines – so as to direct private investment;
- Maintaining existing urban areas;
- Strengthening key economic clusters;
- Building social cohesion;
- Strong developmental initiatives in relation to the municipal institution as a whole; and
- Sound financial fundamentals.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the IDP of the 2018/2022 cycle, including:

- Strengthening the analysis and strategic planning processes of the Municipality;
- Initiating zonal planning processes that involve the communities in the analysis and planning processes. More emphasis was placed on area based interventions, within the overall holistic framework;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2021/22 MTREF has therefore been directly informed by the 4th review of the 2018/2022 IDP process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 28 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1	334 461	328 011	347 612	336 136	337 425	337 425	357 072	370 592	382 268
The provision and maintenance of municipal services	Basic Service Delivery	2	674 417	752 662	804 239	792 445	801 091	801 091	939 483	994 663	1 076 385
The encouragement of structured community participation in the matters of the municipality	Good Governance	3									
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4	52 972	70 070	59 673	58 278	73 257	73 257	56 809	56 256	62 858
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5	79 437	64 318	119 873	100 633	88 536	88 536	124 072	92 689	32 674
Total Revenue (excluding capital transfers and contributions)			**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**

Table 29 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1	185 276	222 134	215 438	268 814	271 503	271 503	283 779	296 304	315 796
The provision and maintenance of municipal services	Basic Service Delivery	2	490 339	576 651	641 935	640 514	644 261	644 261	761 149	800 303	845 364
The encouragement of structured community participation in the matters of the municipality	Good Governance	3	1 486	1 250	725	1 195	1 195	1 195	1 125		
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4	125 449	141 579	171 527	251 675	207 102	207 102	194 170	199 653	208 185
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5	194 606	166 921	159 574	179 813	221 497	221 497	254 784	238 800	231 267
Total Expenditure			**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**

Table 30 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1	6 346	8 659	4 049	3 075	3 536	3 536	3 775	6 125	3 575
The provision and maintenance of municipal services	Basic Service Delivery	2	42 786	84 872	87 384	173 381	160 813	160 813	179 777	81 003	78 018
The encouragement of structured community participation in the matters of the municipality	Good Governance	3	41 536	5 250	3 531	6 412	5 305	5 305	5 875		
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4	2 517	28 646	27 005	39 137	39 840	39 840	20 048	1 610	6 110
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5	12 070	47 683	89 088	81 733	70 593	70 593	65 300	53 548	8 132
Total Capital Expenditure			**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

2.3 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 does targets, monitor, assess and review 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 at each quarter, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

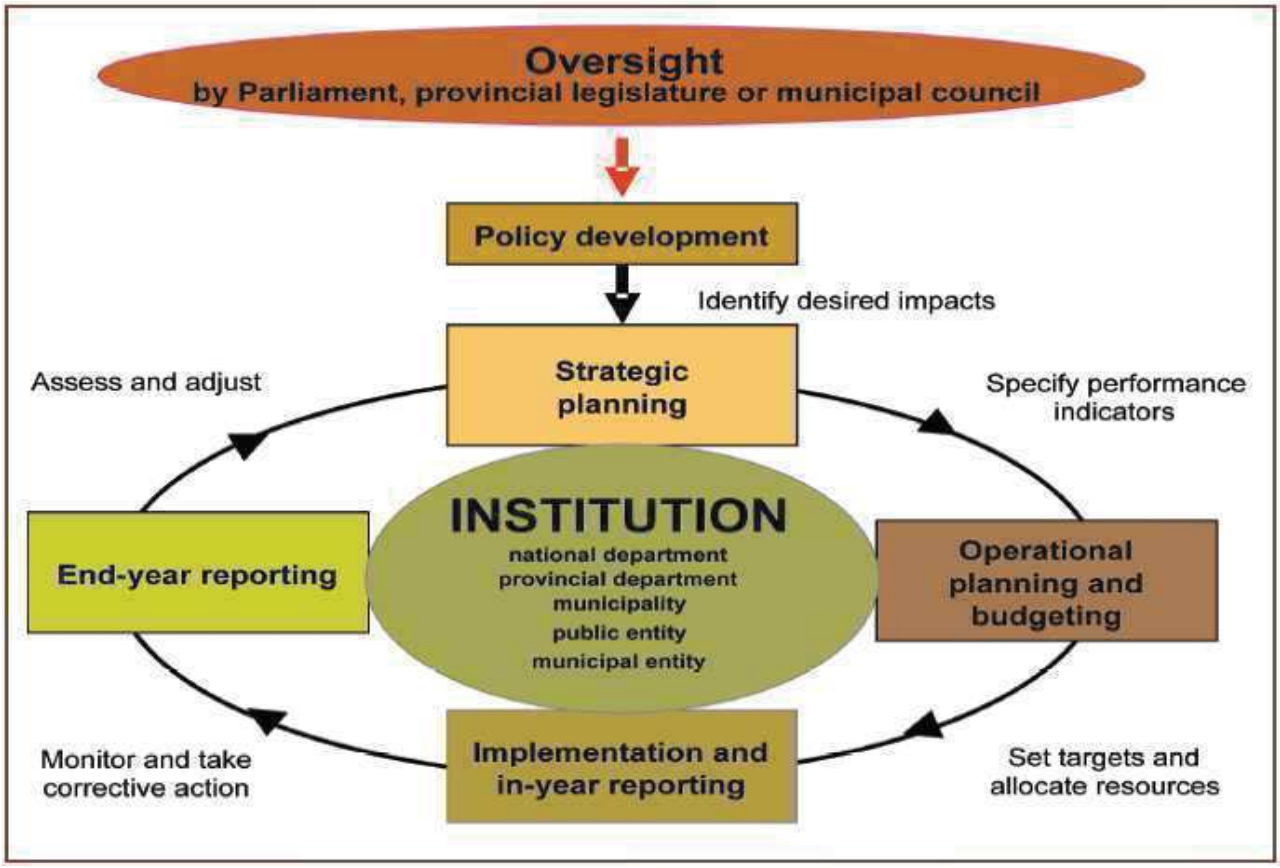


Figure 5 Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:

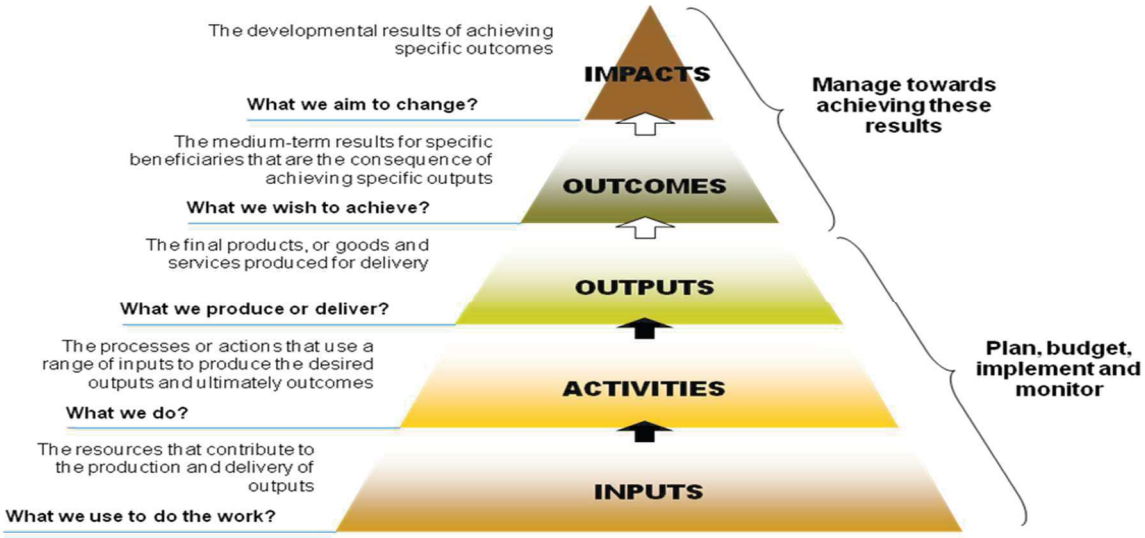


Figure 6 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 31 MBRR Table SA7 - Measurable performance objectives

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Council and Municipal Manager										
Municipal Manager										
Submit quarterly progress reports on the revision of the top 10 risks as a corrective action to the Executive Management Team	Number of progress reports submitted	400,0%	300,0%	400,0%	100,0%	0,0%	400,0%	400,0%	400,0%	400,0%
Percentage of a municipality's capital budget actually spent on capital projects identified for 2021/22 in terms of the municipality's IDP {(Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects) x 100 (MPPMR Reg 10 (c))	% of the capital budget spent	90,1%	99.39%	76,5%	95,0%	0,0%	95,0%	95,0%	95,0%	95,0%
Sign section 56 performance agreements with all directors by the end of July 2021	Number of agreements signed	6	6	6	6	0	6	6	6	6
Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit quarterly progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	5	6	5	1	0	4	4	4	4
Bi- annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2021 to be completed by Sept 2021 and the current period October to December 2021 to be completed by February 2022.	Number of appraisals	12	12	12	6	0	12	12	12	12
Draft the annual report and submit to the Auditor-General by end of August 2021	Draft Annual report submitted	1	1	1	1	0	1	1	1	1
Submit the final Annual report and oversight report to Council before end March 2022	Final Annual report and oversight report submitted	1	1	1	1	0	1	1	1	1
Prepare the final IDP for submission to Council by the end of May 2022	Final IDP submitted	1	1	1	0	0	1	1	1	1
Submit the Final MTREF Budget by the end of May 2022	Final Budget submitted	1	1	1	0	0	1	1	1	1

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Finance										
Director: Finance										
Director Finance										
Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Ratio achieved	6.56	6.55	7,63%	3	0	3	3	3	3
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (MPPR Reg 10 (g))	Ratio achieved	19.96%	22.91%	25,06	15	0	15	15	15	15
Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPR Reg 10 (g))	% achieved	10.52%	10.02%	12,33%	14,0%	0,0%	14%	16%	16%	16%
Submit a reviewed long term financial plan to the CFO by the end of October 2021	Reviewed long term financial plan submitted	1	1	1	1	0	1	1	1	1
Financial statements submitted to the Auditor General by end August 2021	Financial statements submitted	1	0	1	1	0	1	1	1	1
Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements	Number of indgent households	7385	7630	7595	7750	0	7 750	8 000	8 240	8 487
Achieve a debt recovery rate not less than 95% (Receipts/total billed for 12 months period x 100)	% Recovered	99.35%	98.6%	97,10%	80%	0%	80%	95%	95%	95%
Community Services										
Director: Community Services										
Director: Community Services										
98% of the operational conditional grant (Libraries, CDW) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries, CDW)	93,0%	100,0%	98,49%	98,0%	0,0%	98%	98,0%	98,0%	98,0%
m² of roads patched and resealed according to approved Pavement Management System within available budget	m² of roads patched and resealed	112932	112982	104952	106 000	0	106 000	110 000	110 000	110 000
Limit unaccounted water to less than 20% {(Number of kiloliter water purified - Number of kiloliter water sold)/Number of kiloliter purified x 100)}	% of water unaccounted for	18.82%	24.25%	23%	19%	0%	19%	18,0%	18,0%	18,0%
Ward committee meetings held to facilitate consistent and regular communication with residents	No of ward committee meetings per ward per annum (UOM revised in 2018/19 - Number of ward committees per annum)	8	114	77	78	0	78	110	112	112
Provision of water to informal households (excluding invaded state owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (a))	The number of taps installed in relation to the number of informal households (excluding invaded state owned land and private land)	253	285	317	300	0	300	320	320	320
Provision of cleaned piped water to all formal households within 200 m from households	No of formal households that meet agreed service standards for piped water	29174	29800	29946	30396	0	29 946	30 694	30 694	30 694
Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is a residenntial unit being billed for the particular services rendered by way of the financial system (SAMRAS)	Number of formal households for which refuse is removed at least once a week	32695	33105	33366	34098	0	33 366	34 098	34 098	34 098
Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week	Number of weekly removal of refuse in informal households (once per week = 52 weeks per annum)	52	52	53	52	0	52	52	52	52

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Finance										
Director: Finance										
Director Finance										
Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Ratio achieved	6.56	6.55	7,63%	3	0	3	3	3	3
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (MPPR Reg 10 (g))	Ratio achieved	19.96%	22.91%	25,06	15	0	15	15	15	15
Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPR Reg 10 (g))	% achieved	10.52%	10.02%	12,33%	14,0%	0,0%	14%	16%	16%	16%
Submit a reviewed long term financial plan to the CFO by the end of October 2021	Reviewed long term financial plan submitted	1	1	1	1	0	1	1	1	1
Financial statements submitted to the Auditor General by end August 2021	Financial statements submitted	1	0	1	1	0	1	1	1	1
Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements	Number of indgent households	7385	7630	7595	7750	0	7 750	8 000	8 240	8 487
Achieve a debt recovery rate not less than 95% (Receipts/total billed for 12 months period x 100)	% Recovered	99.35%	98.6%	97,10%	80%	0%	80%	95%	95%	95%
The provision of sanitation services to informal households (excluding invaded state owned land and private land) based on the standard of 1 toilette to 5 households (MPPMR Reg 10 (a))	The number of toilets provided in relation to the number of informal households (excluding invaded state owned land and private land)	794	881	885	930	0	930	980	980	980
Provision of sanitation services to formal residential households (A household is a residenntial unit being billed for the particular services rendered by way of the financial system (SAMRAS)	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	29165	29631	30060	30520	0	30 060	30 520	30 520	30 520
Provision of water to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of taps installed for informal households on invaded land with available funding	no kpi set	88	104	80	0	80	70	70	70
The provision of sanitation services to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of toilets provided for informal households on invaded land with available funding	no kpi set	120	137	105	0	105	95	95	95
Infrastructure & Planning										
Director: Infrastructure and Planning										
Water Treatment										
Quality of effluent comply 75% with license and/or general limit in terms of the Water Act (Act 36 of 1998)	% compliance	93.5%	95.77%	86,34%	90%	90%	90%	75%	75%	75%
Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	98,0%	98.90%	98,45%	95%	95%	95%	95%	95%	95%
Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	1	1	1	1	1	1	1	1	1
Electricity										
Limit electricity losses to 7.5% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100}	% of electricity unaccounted for	5.12%	6.45%	6,02%	7,50%	7,50%	7,50%	7,5%	7,5%	7,5%
Provision of Electricity: Number of metered electrical connections in formal area (Eskom Areas excluded) (Definition: refers to residential households (RE) and pensioners (PR) as per the Finance department's billed households)	Number of formal household that meet agreed service standards	21048	21332	21546	21 332	21 332	21 332	21500	21500	21500
MIG										
100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2022 (Actual MIG expenditure/Allocation received)	% Expenditure of allocated funds	79.70%	100,0%	77,0%	100%	100%	100%	100,0%	100,0%	100,0%
Protection Services										
Director Protection Services										
Protection Services										
Arrange public awareness sessions on Protection Services	Number of sessions held	84	90	103	100	100	100	100	100	100
Collect R10 000 000 Public Safety Income by 30 June 2022 (Actual revenue, excluding the fine impairment amount)	R-value of public safety collected income (excluding fines impairment amount)	R20 167 767	R15 493 008	R17 347 607,0	16 500 000	16 500 000	16 500 000	10 000 000	10 000 000	10 000 000
Review Community Safety Plan in three year cycle by end of June 2022 in conjuction with the Department of Community Safety	Plan reviewed	no kpi set	no kpi set	0	1	1	1	1	0	0
Disaster and Fire Manangement										
Annually review and submit Disaster Management Plan to Council by the end of October	Reviewed plan submitted	1	1	1	1	1	1	1	1	1
Local Economic Development, Social										
Director: LED										
LED, Social Development and Tourism										
Provide three progress reports on LED, Social Development and Tourism initiatives to Council by end June 2022 (Refers to three progress reports for the 2021/22 financial year)	Number of progress reports on LED, Social Development & Tourism initiatives	3	3	4	4	4	4	3	3	3
Provide a schedule of funded events to the Executive Mayor for sign off by end of July 2021	Number of schedules submitted	1	1	1	1	1	1	0	0	0
Support 130 SMME's in terms of the SMME Development Programme by 30 June 2022	Number of SMME's supported	80	120	160	120	120	120	130	130	130
Support 60 Emerging Contractors in terms of the Emerging Contractor Development Programme by 30 June 2022	Number of emerging contractors supported	43	52	61	50	50	50	60	60	60
Report on projects/ initiatives in collaboration with other stakeholders for local economic development, social development and tourism	Number of projects / initiatives collaborated on	3	14	28	12	12	12	28	28	28
The number of job opportunities created through the EPWP programme and as per set targets (grant agreement - FTE's, translates to 1028 work opportunities)	Number of temporary jobs created	994	1048	1060	1018	1018	1018	1028	1028	1028
Managers LED, Social Development and Tourism report on the hosting of Thusong/Outreach for the financial year to the Director Economic and Social Development and Tourism by 30 June 2022	Report on the Thusong/Outreach programme	no kpi set	no kpi set	no kpi set	no kpi set	no kpi set	no kpi set	1	1	1

The following table sets out the municipalities main performance objectives and benchmarks for the 2021/22 MTREF.

Table 32 MBRR Table SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	7,6%	7,1%	7,3%	7,3%	7,3%	7,3%	7,1%	6,6%	6,8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7,9%	7,5%	7,4%	8,7%	8,9%	8,9%	8,3%	7,7%	7,9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	82,0%	65,8%	60,1%	24,9%	27,6%	27,6%	30,6%	76,9%	83,3%
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves	12540,1%	13106,3%	13370,1%	12862,8%	12867,0%	12867,0%	13347,6%	13161,7%	13262,0%
Liquidity										
Current Ratio	Current assets/current liabilities	2,8	3,1	2,7	2,4	2,6	2,6	1,7	1,6	1,5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2,8	3,1	2,7	2,4	2,6	2,6	1,7	1,6	1,5
Liquidity Ratio	Monetary Assets/Current Liabilities	2,1	2,4	2,2	1,9	2,1	2,1	1,3	1,2	1,2
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		99,8%	99,2%	98,6%	98,8%	98,8%	98,8%	100,3%	100,1%	100,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10,9%	11,7%	11,4%	9,5%	9,5%	9,5%	8,6%	8,6%	8,8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	99,5%	99,5%	99,6%	99,0%	99,0%	99,0%	99,8%	99,8%	99,8%
Creditors to Cash and Investments		-20,6%	-18,4%	-20,6%	-21,5%	-19,1%	-19,1%	-40,1%	-44,8%	-51,6%
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kW)	12 858 011	16 537 242	14 613 426	17 426 149	17 426 149	17 426 149	15 054 751	15 205 299	15 357 352
	Total Cost of Losses (Rand '000)	8 882	12 219	13 111	22 522	22 522	22 522	13 507	13 642	13 779
	% Volume (units purchased and generated less units sold)/units purchased and generated	5,1%	6,5%	6,0%	6,7%	6,7%	6,7%	6,0%	6,0%	6,0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 112	1 701	1 836	1 518	1 518	1 518	1 892	1 910	1 930
	Total Cost of Losses (Rand '000)	2 132 297	2 308 814	2 428 709	2 248 958	2 248 958	2 248 958	2 502 056	2 527 077	2 552 347
	% Volume (units purchased and generated less units sold)/units purchased and generated	18,8%	24,3%	25,9%	20,7%	20,7%	20,7%	24,5%	24,5%	24,5%
Employee costs	Employee costs/(Total Revenue - capital revenue)	27,5%	31,8%	29,6%	34,7%	35,2%	35,2%	32,7%	32,8%	33,2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	28,5%	32,7%	30,5%	35,6%	36,2%	36,2%	33,6%	33,7%	34,1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	14,9%	18,6%	14,6%	16,8%	17,4%	17,4%	17,9%	18,0%	18,0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16,8%	15,2%	14,0%	15,4%	15,4%	15,4%	13,9%	13,3%	12,9%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	12,1	11,3	14,2	14,5	14,5	14,5	16,3	15,5	16,0
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14,5%	15,2%	15,5%	12,8%	12,9%	12,9%	11,4%	11,0%	10,7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7,4	7,3	8,4	5,5	5,9	5,9	4,6	4,5	4,7

2.3.1 Performance indicators and benchmarks

Overstrand has been compiling and including in the annual budget documentation the Financial Ratios and Norms in terms of MFMA Circular 71 dated 17 January 2014, for each of the budget year's being compiled, since 2014/2015.

National Treasury requested information based on the ratios and norms in respect of the 2017/2018, 2018/19 and 2019/20 audit outcomes. This, and information relating to the current financial year (2020/2021) and all three years of the 2021/22 MTREF has been compiled and is included in Annexure H of this report. The six year horizon has thus been compiled and analised.

It should be noted that instances where indicators are not favourable with the norms indicated by NT, are not necessarily a negative indication, as the Overstrand financial strategy may differ from the envisaged outcome of the ratios and norms. In most instances the trend for those indicators are the same over the six year horizon. In other instances Overstrand is well above some of the ratios and norms over the six year horizon.

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, Overstrand's borrowing strategy is primarily informed by the affordability of debt repayments. The structure of the Municipality's debt portfolio is dominated by annuity loans. The following financial performance indicators have formed part of the compilation of the 2021/22 MTREF:

- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing remains steady. While borrowing is considered a prudent financial instrument in financing capital infrastructure development, this indicator will have to be carefully monitored going forward.

- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing. The average over the MTREF is 66 per cent which indicates that the amount available from own sources to finance capital has shown an increase. This is as a result of utilising a portion of surpluses as they became available, as well as land sales.

In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the Municipality to meet its revenue targets and ensure its forecasted cash flow targets are achieved will be critical in meeting the repayments of the debt service costs. As part of the compilation of the 2011/2012 MTREF the potential of smoothing out the debt profile over the longer term was investigated and borrowing was capped at 60% in the borrowing policy. The gearing on borrowing had to be reduced by 10 per cent over a period of ten years as started in 2012. To date this has now been achieved, with the indication that the 2021/22 budget year is estimated to end below 40%.

2.3.1.2 Safety of Capital

- *The gearing ratio* is a measure of the total long term borrowings over funds and reserves. This ratio is not conducive to the GRAP accounting framework due to the low amount of reserves.

2.3.1.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the Municipality has set a bottom limit of 1.5, therefore at no point in time should this ratio be less than 1.5. Over the 2021/22 MTREF the current ratio is 1,71 decreasing to 1,53 by

2023/2024. National Treasury has set a current ratio minimum of 1.5 in circular 71. Going forward it will be necessary to preserve this ratio, notwithstanding that it could tie up cash needed for capital investment.

- *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. Overstrand Municipality's liquidity ratio is at an average of more than 2 over the MTREF. The liquidity includes consumer deposits and provisions which are not likely to be realised in the short term. As part of the longer term financial planning objectives this ratio should be preserved as mentioned, notwithstanding that it could tie up cash needed for capital investment.

2.3.1.4 Revenue Management

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

2.3.1.5 Creditors Management

- The Municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. By applying daily cash flow management the municipality has managed to ensure compliance to this legislative obligation. This has had a favourable impact on suppliers' perceptions of risk of doing business with the Municipality, which is expected to benefit the Municipality in the form of more competitive pricing of tenders, as suppliers compete for the Municipality's business.

2.3.1.6 Other Indicators

- The electricity distribution losses have been managed downwards from 8.3 per cent in the 2010/2011 financial year to 6 per cent over the MTREF. This includes measureable technical losses, which further reduces the percentage of losses. The initiatives to ensure these targets are achieved include managing illegal connections, regular meter audits and managing theft of electricity by rolling out smart metering systems, including prepaid meters. It should be noted that technical losses range substantially below 10 per cent over the Overstrand area. When taking this into consideration it is evident that distribution losses are well managed.

- The water distribution losses have been significantly reduced from 27,4 per cent in 2009/10 to 25 per cent over the 2021/22 MTREF. This has been achieved with investing in the upgrading of water reticulation infrastructure, which is set to continue over the MTREF. Active attention is also given to reported leaks by the public and a further measure is to install flow limiters.

- Employee costs as a percentage of operating revenue remains stable. This is primarily owing to limited expansion of the personnel structure.

- In real terms, repairs and maintenance has increased as part of the municipality's strategy to ensure the management of its asset base

2.3.2 Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Municipality. Only registered indigents qualify for the free basic services.

For the 2021/22 financial year 8 000 registered indigents have been provided for in the budget. In terms of the municipality's indigent policy, registered households are entitled to 6kℓ free water, 50 kWh of electricity on qualifying in terms of the particular Indigent Policy requirements, weekly refuse removal and, where applicable, sewer services which includes sewage output based on 70% of the water consumption and the latest infrastructure levy for water and waste water. Further subsidies are capped at the full revenue cost of the basic services provided above. Households with a property valuation of R220 000 qualify upon registration as indigents, for particular subsidised levels.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in Table 26 MBRR A10 (Basic Service Delivery Measurement) on page 45.

Note that the number of households in informal areas that receive free services and the cost of these services (e.g. the provision of water through stand pipes) are not taken into account in the table noted above due to the measuring criteria.

2.3.3 Providing clean water and managing waste water

The Department of Water Affairs conducts performance rating of water and sewage treatment works, presenting a Blue Drop or Green Drop award (2014/15 most recent) respectively to potable water treatment works and waste water treatment works that meet certain criteria of excellence.

The municipality has achieved Blue Drop and Green Drop awards during the latest review, indicating that the municipality's drinking water is of good quality.

The following is briefly the challenges facing the municipality:

- Some infrastructure is old and insufficient to treat the increased volumes of waste water to the necessary compliance standard - the municipality has actively prioritise this as far as possible
- Shortage of skilled personnel makes proper operations and maintenance difficult – the maintenance contract awarded in this regard thus in attending to this.

2.4 Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Customer Care, Credit Control and Debt Collection Policy

The 2021/22 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 98 per cent on current billings year to date. In addition the collection of debt in excess of 90 days has been prioritised, as well as debt older than two years, where interest could be waived, subject to a signed agreement for the remainder of the debt.

2.4.2 Asset Management Policy

The Asset Management Policy is considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the revenue base.

2.4.3 Budget Policy

The budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the Municipality continues to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be utilised to ensure that underperforming functions are identified and funds redirected to performing functions.

2.4.4 Supply Chain Management Policy

The Supply Chain Management Policy was first adopted by Council in 2008. The policy is continually revised to incorporate amending legislation.

2.4.5 Virement Policy

The Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the Municipality's system of delegations.

2.4.6 Investment, Liquidity & Cash Management Policy

The aim of the policy is to ensure that the Municipality's surplus cash and investments are prudently and adequately managed.

2.4.7 Tariff Policy

The Municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery.

2.4.8 Long term Financial Planning & Implementation Policy

Funding for the compiling of a The Long term Financial Planning Policy was acquired from the Provincial Government. A long term financial plan has been compiled in 2014/15, after a service provider had been appointed. The policy is reviewed annually.

2.4.9 Contract Management Policy

This policy has been introduced to further enhance the supply chain management function.

2.4.10 Pay Day Policy

This policy has been introduced to give effect to the council resolution in this regard.

The following policies have also been subject to review:

- Property Rates Policy;
- Funding and Reserves Policy;
- Borrowing Policy;
- Indigent Policy;
- Travelling & Subsistence;
- Petty Cash
- Special rating Area Policy
- Unauthorised, Irregular and Fruitless & Wasteful Expenditure Policy
- Cost Containment Policy

2.5 Overview of budget assumptions

2.5.1 External factors

On provincial level, there are signs of economic recovery and we could expect economic growth to increase by 4.6 per cent in 2021, 3.1 per cent in 2022 and 2.8 per cent in 2023 in the Western Cape. Again also warning that there are significant downside risks, including, most importantly, the possible third wave, a shortage of electricity and a rise in inflation, all of which could compromise economic recovery as envisaged. The only real difference to economic recovery depends on vaccinating as many people as fast as possible.

2.5.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2021/22MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and fuel; and
- The increase in the cost of remuneration. Employee related costs comprise 32,7 per cent of total operating expenditure in the 2021/22 MTREF and therefore increases above inflation places a disproportionate upward pressure on the expenditure budget

2.5.3 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The municipality chiefly engages in amortisation-style loans requiring both regular principal and interest payments. Surplus cash is invested and re-invested at short intervals.

2.5.4 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate linked to CPI over the medium term. It is also assumed that current economic conditions, and relative inflationary conditions, will continue for the forecasted term.

The revenue collection rate is currently expressed as a percentage (98%) of annual billings up to February 2021. Cash flow is expected to be less than this historic performance up to date, due to the impact of the COVID-19 virus and subsequent lockdown from end of March 2020. Adjusted alert level 3 was in place from 29 December 2020 until 28 February 2021.

2.5.5 Growth or decline in tax base of the municipality

Debtors' revenue is assumed to increase at a rate that is influenced by the consumer debtors' 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' mainly limits consumption to the level of free basic services.

2.5.6 Salary increases

The South African Local Government Bargaining Council (SALGBC) Salary and Wage Collective Agreement for municipalities for the period 01 July 2018 to 31 June 2020 has come to an end and a new agreement is under consultation, which we hope will take into account the current fiscal constraints faced by government.
The proposed increase in the salary budget is 4.5%, and notch increases, which average 1.9% have also been budgeted for in view of the fact that annual salary adjustments are still to be negotiated at SALGBC level between the employer organization (SALGA) and the respective unions.

2.5.7 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:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

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.

2.5.8 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of 99 per cent could be achieved on operating expenditure and 95 per cent on the capital programme for the 2021/22 MTREF.

2.6 Overview of budget funding

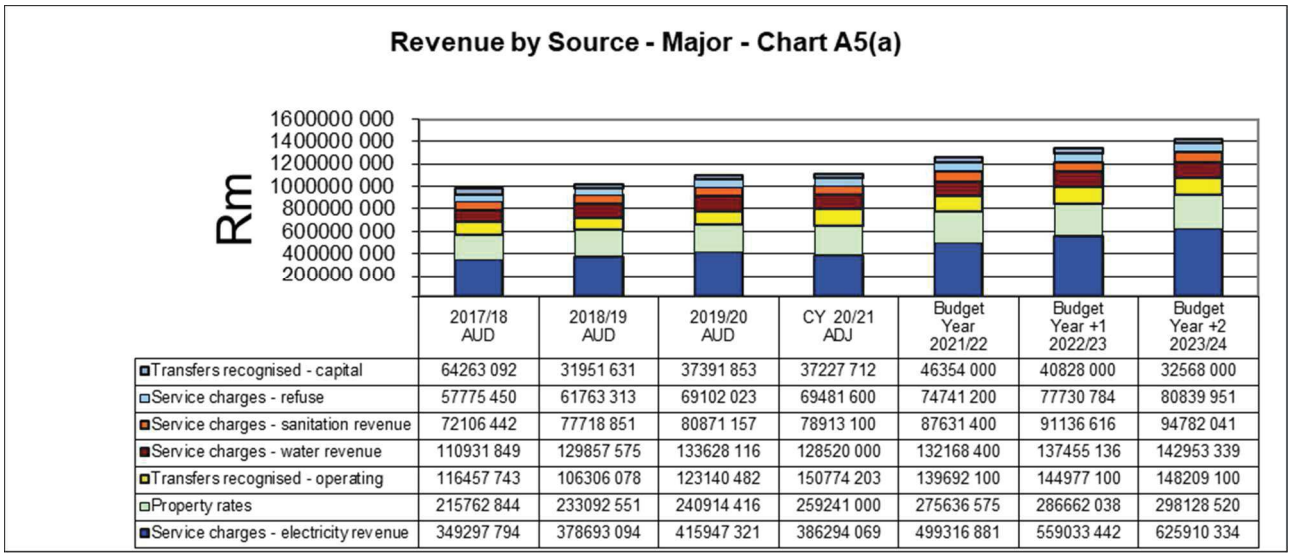
2.6.1 Medium-term outlook: operating revenue

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

Table 33 Breakdown of the operating revenue over the medium-term

Description R thousand	2021/22 Medium Term Revenue & Expenditure Framework		
	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source			
Property rates	275 637	286 662	298 129
Service charges	793 858	865 356	944 486
Rental of facilities and equipment	3 440	3 148	3 273
Interest earned	32 137	33 422	34 759
Transfers recognised - operational	139 692	144 977	148 209
Other revenue	172 075	138 495	91 439
Total Revenue (excluding capital transfers and contributions)	**1 416 839**	**1 472 060**	**1 520 294**

The following graph is a breakdown of the operational revenue per main category for the 2021/22 financial year.



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Transfers recognised - capital	64263 092	31951 631	37391 853	37227 712	46354 000	40828 000	32568 000
Service charges - refuse	57775 450	61763 313	69102 023	69481 600	74741 200	77730 784	80839 951
Service charges - sanitation revenue	72106 442	77718 851	80871 157	78913 100	87631 400	91136 616	94782 041
Service charges - water revenue	110931 849	129857 575	133628 116	128520 000	132168 400	137455 136	142953 339
Transfers recognised - operating	116457 743	106306 078	123140 482	150774 203	139692 100	144977 100	148209 100
Property rates	215762 844	233092 551	240914 416	259241 000	275636 575	286662 038	298128 520
Service charges - electricity revenue	349297 794	378693 094	415947 321	386294 069	499316 881	559033 442	625910 334

Figure 7 Breakdown of operating revenue over the 2021/22 MTREF

The following grants have been published in the DORA:

2021/2022 - 2023/2024 DORA & PROVINCIAL ALLOCATIONS			
NATIONAL	**2021/2022**	**2022/2023**	**2023/2024**
EQUITABLE SHARE	123 897 000	134 094 000	137 062 000
FMG	1 550 000	1 550 000	1 550 000
EPWP	2 530 000		
MIG	23 053 000	24 628 000	25 568 000
INEP	18 519 000	7 000 000	7 000 000
WATER INFRASTRUCTURE GRANT	5 182 000	9 200 000	
	174 731 000	**176 472 000**	**171 180 000**
PROVINCIAL			
Provincial Library Service Grant	6 580 000	6 692 000	6 806 000
Maintenance & construction of transport infrastructure	145 000	145 000	145 000
Human Settlements Development Grant	107 500 000	72 300 000	23 000 000
Community Development Workers	76 000	76 000	76 000
Financial Management Capacity Building Grant	250 000		
Municipal Service Delivery &capacity grant	244 000		
Thusong Services Centres Grant			150 000
Resource funding for estasblish & support of K9 Unit	2 420 000	2 420 000	2 420 000
Development of Sport &Recreation Facilities	600 000		
Municipal Electrical Master Plan Grant	1 000 000		
	118 815 000	**81 633 000**	**32 597 000**
TOTAL GRANTS	**293 546 000**	**258 105 000**	**203 777 000**

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 and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc).

The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- Achievement of close to 98 per cent annual collection rate for consumer revenue;
- National Treasury guidelines;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements; and
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004), as amended (MPRA).

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

Table 34 Proposed tariff increases for 2021/2022

Description Rand/cent	Current Year 2020/21	Budget Year 2021/22 % incr.	Budget Year 2021/22
Monthly Account for Household - 'Affordable Range'			
Rates and services charges:			
Property rates	178,80	4,0%	186,00
Electricity: Basic levy	356,20	14,6%	408,17
Electricity: Consumption	725,57	14,6%	831,44
Water: Basic levy	142,64	4,0%	148,35
Water: Consumption	317,47	4,0%	330,17
Sanitation	377,72	4,0%	392,78
Refuse removal	193,84	4,0%	201,59
Other	56,97	–	56,97
sub-total	**2 349,21**	**8,8%**	**2 555,47**
VAT on Services	325,56		355,42
Total small household bill:	**2 674,77**	**8,8%**	**2 910,89**
% increase/-decrease	**–**		**8,8%**

Refer to Annexure C for Tariffs increases

The levying of property rates is considered a strategic revenue source.

Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket.

Operational grants and subsidies have shown increases over the MTREF. It needs to be noted that in real terms the grants receipts from national government are growing over the MTREF. This can be seen in the increase in equitable share over the MTREF (excluding the 2020/21 Covid-19 Equitable Share allocation)

Investment revenue contributes to the revenue base. It needs to be noted that these allocations have been conservatively estimated. 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.

The tables below provide detail investment information and investment particulars by maturity.

Table 35 MBRR SA15 – Detail Investment Information

Investment type R thousand	2017/18 Audited Outcome	2018/19 Audited Outcome	2019/20 Audited Outcome	Current Year 2020/21 Original Budget	 Adjusted Budget	 Full Year Forecast	2021/22 Medium Term Revenue & Expenditure Framework Budget Year 2021/22	 Budget Year +1 2022/23	 Budget Year +2 2023/24
Parent municipality									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	380 514	409 200	510 243	400 000	400 000	400 000	400 000	400 000	400 000
Deposits - Public Investment Commissioners									
Guaranteed Endowment Policies (sinking)	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Municipal Bonds									
Consolidated total:	**425 109**	**459 723**	**556 758**	**465 460**	**454 460**	**454 460**	**462 165**	**470 005**	**477 989**

Table 36 MBRR SA16 – Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
Parent municipality													
LIBERTY 15934476	15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/09/2025	20 356	(2 721)		1 500	**19 135**
LIBERTY 21196964	14 Years	Policy	Yes	Variable	Fair Value Adjustment			01/09/2025	34 002	(5 474)		3 120	**31 647**
MOMENTUM 3853776	15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/07/2026	3 528	(210)		360	**3 678**
Deposits - Bank	2 to 6 Months	Call accounts	No	Fixed				30/06/2021	510 243	1 250	(111 493)		**400 000**
TOTAL INVESTMENTS AND INTEREST									**568 128**		**(111 493)**	**4 980**	**454 460**

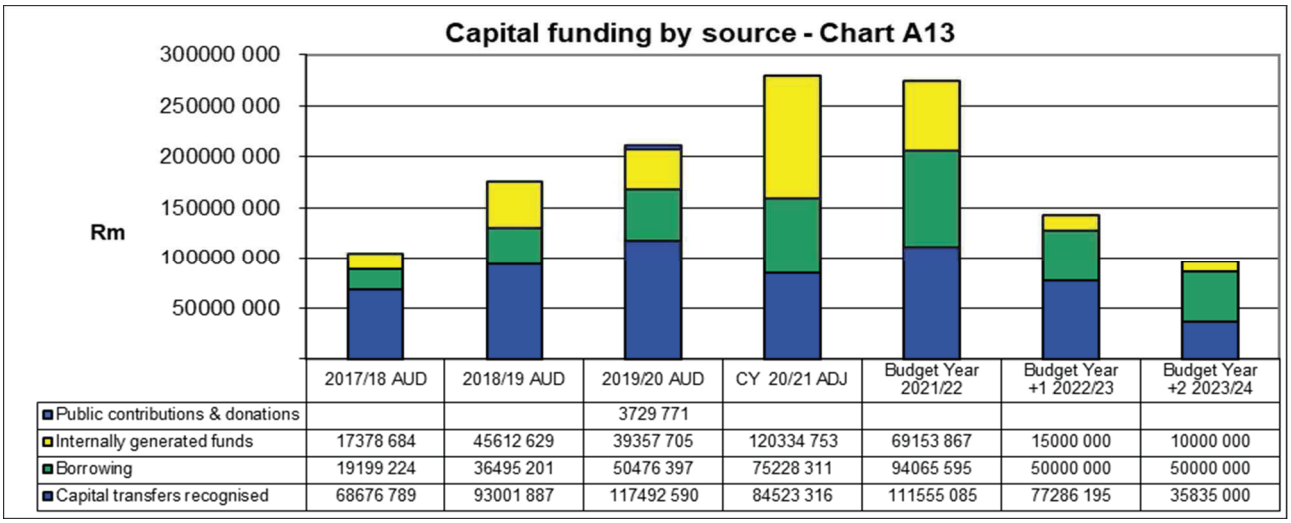
For the medium-term, the funding strategy has been informed directly by ensuring financial sustainability and continuity. The surplus is intended to partly fund capital expenditure from own sources as well as ensure adequate cash backing of reserves and funds.

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2021/22 medium-term capital programme:

Table 37 Sources of capital revenue over the MTREF

Vote Description R thousand	2021/22 Medium Term Revenue & Expenditure Framework Budget Year 2021/22	 Budget Year +1 2022/23	 Budget Year +2 2023/24
Funded by:			
National Government	45 754	40 828	32 568
Provincial Government	600	–	–
District Municipality	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	65 201	36 458	3 267
Transfers recognised - capital	**111 555**	**77 286**	**35 835**
Borrowing	94 066	50 000	50 000
Internally generated funds	69 154	15 000	10 000
Total Capital Funding	**274 775**	**142 286**	**95 835**



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Public contributions & donations			3729 771				
Internally generated funds	17378 684	45612 629	39357 705	120334 753	69153 867	15000 000	10000 000
Borrowing	19199 224	36495 201	50476 397	75228 311	94065 595	50000 000	50000 000
Capital transfers recognised	68676 789	93001 887	117492 590	84523 316	111555 085	77286 195	35835 000

Figure 8 Sources of capital revenue for the 2021/22 financial year

Capital grants and receipts equates to 47,3 per cent of the total funding source which represents R110,5 million for the 2021/22 financial year.

Table 38 MBRR Table SA18 - Capital transfers and grant receipts

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
RECEIPTS:									
Capital Transfers and Grants									
National Government:	**26 330**	**25 901**	**39 077**	**29 887**	**27 618**	**27 618**	**46 754**	**40 828**	**32 568**
Municipal Infrastructure Grant (MIG)	4 000	4 262	7 000	8 000	6 000	6 000	18 519	7 000	7 000
INEP	22 330	21 639	32 010	21 887	21 618	21 618	23 053	24 628	25 568
Provincial Government:	**42 992**	**25 463**	**1 500**	**732**	**732**	**732**	**600**	**–**	**–**
Capacity Building							–	–	–
Capacity Building and Other	800	–		732	732	732	–	–	–
Disaster and Emergency Services							–	–	–
Health							–	–	–
Housing	36 661	25 463					–	–	–
Infrastructure							–	–	–
Libraries, Archives and Museums							–	–	–
Other	360	–					–	–	–
Public Transport	4 000	–					–	–	–
Road Infrastructure			1 500				–	–	–
Other grant providers:		–	–	–	–	–	–	–	–
Households							52 259	36 458	3 267
Total Capital Transfers and Grants	**69 322**	**51 364**	**40 577**	**30 619**	**28 350**	**28 350**	**99 613**	**77 286**	**35 835**

Borrowing still remains a significant funding source (one-third) for the own capital programme over the medium-term with an estimated R150 million new borrowing.

The following table is a detailed analysis of the Municipality's borrowing liability.

Table 39 MBRR Table SA17 - Detail of borrowings

Borrowing - Categorised by type	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Annuity and Bullet Loans	308 658	322 933	331 475	330 260	330 401	330 401	330 795	324 794	328 033
Long-Term Loans (non-annuity)	100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000
Instalment Credit									
Financial Leases	–								
Total Borrowing	**408 658**	**422 933**	**431 475**	**430 260**	**430 401**	**430 401**	**430 795**	**424 794**	**428 033**
Unspent Borrowing - Categorised by type									
Parent municipality									
Long-Term Loans (annuity/reducing balance)	10 450	38 199	–	25 193	25 193	25 193	–	–	–
Municipality sub-total	**10 450**	**38 199**	**–**	**25 193**	**25 193**	**25 193**	**–**	**–**	**–**
Total Unspent Borrowing	**10 450**	**38 199**	**–**	**25 193**	**25 193**	**25 193**	**–**	**–**	**–**

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance, cash backed reserves and proceeds on land sales. In determining the credibility of this funding source it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation, as discussed below. Internally generated funds consist of R69,1 million in 2021/22.
It should be noted that the level of borrowings decreases over the MTREF, from R94m in 2021/2022 to R50m in 2023/2024.

The following graph illustrates the growth in outstanding borrowing for the 2017/18 to 2023/24 period.

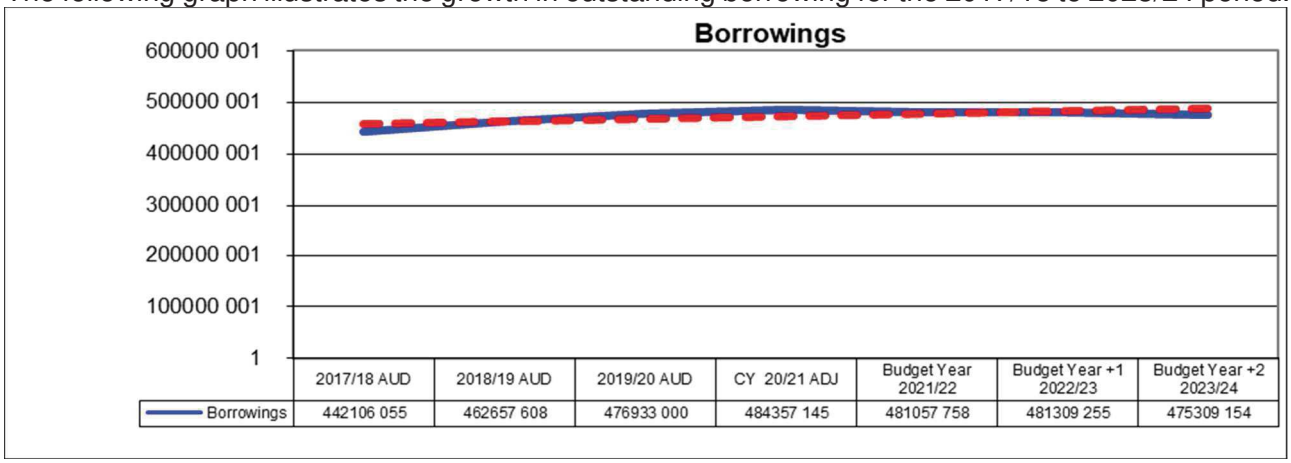


Figure 9 Growth in outstanding borrowing (long-term liabilities)

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 understanding for councillors and management.

Table 40 MBRR Table A7 - Budgeted cash flow statement

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	213 851	230 566	238 449	259 513	255 713	255 713	279 664	290 510	301 791
Service charges	590 742	643 620	689 210	655 534	655 430	655 430	792 663	862 879	940 579
Other revenue	75 406	128 882	175 357	131 331	123 425	123 425	159 489	112 664	65 599
Transfers and Subsidies - Operational	131 819	110 341	120 949	131 840	150 774	150 774	139 692	144 977	148 209
Transfers and Subsidies - Capital	64 248	32 017	60 675	30 619	37 228	37 228	46 354	40 828	32 568
Interest	34 175	45 960	53 186	36 073	31 050	31 050	27 456	28 554	29 697
Dividends				–	–	–	–	–	–
Payments									
Suppliers and employees	(818 415)	(929 996)	(971 606)	(983 752)	(1 050 822)	(1 050 822)	(1 166 090)	(1 261 132)	(1 295 062)
Finance charges	(46 129)	(44 921)	(46 570)	(51 482)	(51 482)	(51 482)	(51 804)	(51 923)	(52 180)
Transfers and Grants	(1 800)	(486)	(560)	(11 610)	(8 680)	(8 680)	(12 324)	(12 557)	(13 060)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**243 897**	**215 983**	**319 091**	**198 066**	**142 635**	**142 635**	**215 101**	**154 801**	**158 142**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	81 451	(566)	3 289	7 000	–	–	–	–	–
Decrease (increase) in non-current receivables	8	8	7	7	10	10	–	–	–
Decrease (increase) in non-current investments	(4 980)	(4 980)	(4 980)	(7 575)	(4 980)	(4 980)	(4 980)	(4 980)	(4 980)
Payments									
Capital assets	(105 255)	(172 777)	(211 056)	(303 738)	(280 086)	(280 086)	(274 775)	(142 286)	(95 835)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(28 775)**	**(178 314)**	**(212 740)**	**(304 307)**	**(285 056)**	**(285 056)**	**(279 755)**	**(147 266)**	**(100 815)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans				–	–	–	–	–	–
Borrowing long term/refinancing	30 000	54 000	54 000	54 000	54 000	54 000	50 000	50 000	50 000
Increase (decrease) in consumer deposits				(1 000)	(1 000)	(1 000)	2 000	2 000	2 000
Payments									
Repayment of borrowing	(29 969)	(33 448)	(39 725)	(46 374)	(46 263)	(46 263)	(54 646)	(49 748)	(56 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**31**	**20 552**	**14 275**	**6 626**	**6 737**	**6 737**	**(2 646)**	**2 252**	**(4 000)**
NET INCREASE/ (DECREASE) IN CASH HELD	**215 153**	**58 220**	**120 626**	**(99 615)**	**(135 684)**	**(135 684)**	**(67 299)**	**9 786**	**53 326**
Cash/cash equivalents at the year begin:	**259 815**	**474 967**	**533 188**	**585 426**	**653 813**	**653 813**	**518 129**	**450 829**	**460 616**
Cash/cash equivalents at the year end:	**474 967**	**533 188**	**653 813**	**485 812**	**518 129**	**518 129**	**450 829**	**460 616**	**513 942**

The above table shows that cash and cash equivalents of the Municipality reflects steady growth from the 2017/2018 to 2023/2024 financial years. For the 2021/22 MTREF the budget has been prepared to ensure acceptable levels of cash and cash equivalents over the medium-term with cash levels anticipated to remain stable.

2.6.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

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

- The predicted cash and investments available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that 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' It is also important to analyse trends to understand the consequences. Cash surpluses have been realised over the past three years, which is inevitably utilised to finance capital. The working capital has to be optimally managed.

Table 41 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

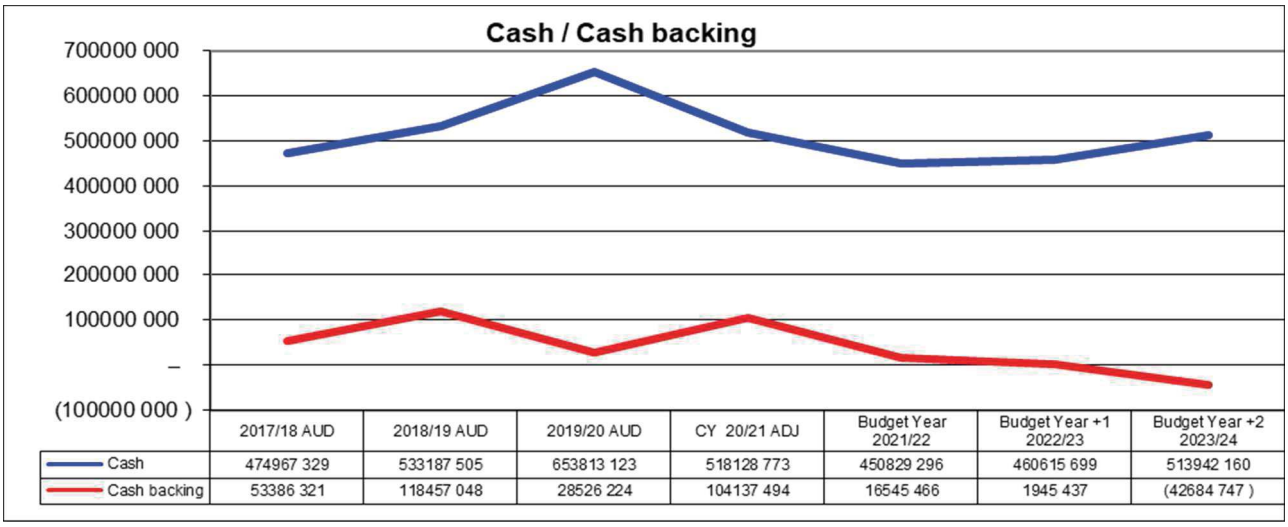
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available									
Cash/cash equivalents at the year end	474 967	533 188	653 813	485 812	518 129	518 129	450 829	460 616	513 942
Other current investments > 90 days	(0)	0	–	(0)	–	–	–	–	–
Non current assets - Investments	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Cash and investments available:	**519 562**	**583 711**	**700 328**	**551 272**	**572 589**	**572 589**	**512 994**	**530 621**	**591 931**
Application of cash and investments									
Unspent conditional transfers	–	–	–	–	–	–	–	–	–
Unspent borrowing	10 450	38 199	–	25 193	25 193	25 193	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–
Other working capital requirements	(234 701)	(242 434)	(310 844)	(219 251)	(214 941)	(214 941)	(302 146)	(331 089)	(396 241)
Other provisions				4 109	4 109	4 109	10 200	10 200	10 200
Long term investments committed	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Reserves to be backed by cash/investments	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
Total Application of cash and investments:	**(176 397)**	**(150 485)**	**(261 102)**	**(121 144)**	**(127 835)**	**(127 835)**	**(226 555)**	**(247 657)**	**(304 825)**
Surplus(shortfall)	**695 959**	**734 196**	**961 430**	**672 416**	**700 423**	**700 423**	**739 548**	**778 278**	**896 756**

From the above table it can be seen that the cash and investments total R572,6 million in the 2020/2021 financial year and decrease to R512,9 million in 2021/22, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- 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. Stringent measures have been implemented by NT regarding unspent grants.
- Unspent borrowing amounting to R44m from the previous financial year is anticipated. Borrowings are only drawn down once substantial expenditure has incurred against the particular projects.
- Provisions for statutory requirements could include VAT owing to SARS at year end.
- 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. For the purpose of the cash backed reserves and accumulated surplus reconciliation, at least two months operational expenditure is covered at all times. It needs to be noted that although this can be considered prudent, the desired cash levels should be 90 days to ensure continued liquidity of the municipality. Any underperformance in relation to collections could place upward pressure on the ability of the Municipality to meet its creditor obligations.
- Long term investments consist primarily of the sinking funds for the repayment of future borrowings. The sinking fund value is held within long term investments and must be 'held to maturity' and is not available for spending.

When considering the funding requirements of section 18 and 19 of the MFMA, it needs to be noted that for all practical purposes the 2021/22 MTREF is funded, from a pure cash flow perspective (cash out flow versus cash inflow), and is therefore credible. The challenge for the Municipality will be to ensure that the underlying planning and cash flow assumptions are meticulously managed, especially the performance against the collection rate.

The following graph supplies an analysis of the trends relating cash and cash equivalents and the cash backed reserves/accumulated funds reconciliation over a seven year perspective.



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash	474967 329	533187 505	653813 123	518128 773	450829 296	460615 699	513942 160
Cash backing	53386 321	118457 048	28526 224	104137 494	16545 466	1945 437	(42684 747)

Figure 10 Cash and cash equivalents / Cash backed reserves and accumulated funds

2.6.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 42 MBRR SA10 – Funding compliance measurement

Description	MFMA section	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	474 967	533 188	653 813	485 812	518 129	518 129	450 829	460 616	513 942
Cash + investments at the yr end less applications - R'000	18(1)b	695 959	734 196	961 430	672 416	700 423	700 423	739 548	778 278	896 756
Cash year end/monthly employee/supplier payments	18(1)b	7,4	7,3	8,4	5,5	5,9	5,9	4,6	4,5	4,7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	3,3%	0,7%	(7,6%)	(6,4%)	(6,0%)	9,9%	1,7%	1,9%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	97,5%	99,5%	98,6%	96,4%	97,1%	97,1%	99,2%	98,1%	98,1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	2,2%	2,0%	2,5%	2,8%	2,8%	2,8%	2,0%	1,9%	1,7%
Capital payments % of capital expenditure	18(1)c;19	100,0%	98,7%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	82,0%	65,8%	57,7%	24,9%	27,6%	27,6%	30,6%	76,9%	83,3%
Grants % of Govt. legislated/gazetted allocations	18(1)a							100,0%	100,0%	100,0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	14,8%	8,7%	(19,1%)	0,5%	0,0%	2,5%	3,8%	5,1%
Long term receivables % change - incr(decr)	18(1)a	N.A.	(80,6%)	(100,0%)	0,0%	(100,0%)	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	4,8%	6,3%	5,4%	5,6%	6,0%	6,0%	6,7%	7,0%	7,4%
Asset renewal % of capital budget	20(1)(vi)	28,2%	0,0%	1,7%	8,4%	8,9%	8,9%	12,4%	13,5%	18,5%
Total Operating Revenue		1 077 023	1 156 425	1 290 276	1 255 185	1 253 392	1 253 392	1 416 839	1 472 060	1 520 294
Total Operating Expenditure		997 156	1 108 536	1 189 200	1 342 010	1 345 559	1 345 559	1 495 006	1 535 060	1 600 612
Operating Performance Surplus/(Deficit)		79 868	47 890	101 076	(86 825)	(92 166)	(92 166)	(78 168)	(63 000)	(80 318)
Revenue										
% Increase in Total Operating Revenue			7,4%	11,6%	(2,7%)	(0,1%)	0,0%	13,0%	3,9%	3,3%
% Increase in Property Rates Revenue			8,0%	3,4%	9,0%	(1,3%)	0,0%	6,3%	4,0%	4,0%
% Increase in Electricity Revenue			8,4%	9,8%	(7,1%)	0,0%	0,0%	29,3%	12,0%	12,0%
% Increase in Property Rates & Services Charges			9,3%	6,7%	(1,6%)	(0,4%)	0,0%	15,9%	7,7%	7,9%
Expenditure										
% Increase in Total Operating Expenditure			11,2%	7,3%	12,8%	0,3%	0,0%	11,1%	2,7%	4,3%
% Increase in Employee Costs			24,0%	3,9%	13,8%	1,4%	0,0%	5,1%	4,1%	4,4%
% Increase in Electricity Bulk Purchases			7,4%	14,8%	(3,0%)	0,0%	0,0%	30,9%	8,9%	8,9%
R&M % of PPE		4,8%	6,3%	5,4%	5,6%	6,0%	6,0%	6,7%	7,0%	7,4%
Asset Renewal and R&M as a % of PPE		5,0%	6,0%	6,0%	8,0%	8,0%	8,0%	8,0%	8,0%	8,0%
Debt Impairment % of Total Billable Revenue		2,2%	2,0%	2,5%	2,8%	2,8%	2,8%	2,0%	1,9%	1,7%
Capital Revenue										
Internally Funded & Other (R'000)		17 379	45 613	43 087	124 274	120 335	120 335	69 154	15 000	10 000
Borrowing (R'000)		19 199	36 495	50 476	92 949	75 228	75 228	94 066	50 000	50 000
Grant Funding and Other (R'000)		68 677	93 002	117 493	86 516	84 523	84 523	111 555	77 286	35 835
Internally Generated funds % of Non Grant Funding		47,5%	55,6%	46,1%	57,2%	61,5%	61,5%	42,4%	23,1%	16,7%
Borrowing % of Non Grant Funding		52,5%	44,4%	53,9%	42,8%	38,5%	38,5%	57,6%	76,9%	83,3%
Grant Funding % of Total Funding		65,2%	53,1%	55,7%	28,5%	30,2%	30,2%	40,6%	54,3%	37,4%
Capital Expenditure										
Total Capital Programme (R'000)		105 255	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835
Asset Renewal		29 644	–	3 606	25 621	25 050	25 050	33 945	19 200	17 700
Asset Renewal % of Total Capital Expenditure		28,2%	0,0%	1,7%	8,4%	8,9%	8,9%	12,4%	13,5%	18,5%
Cash										
Cash Receipts % of Rate Payer & Other		97,5%	99,5%	98,6%	96,4%	97,1%	97,1%	99,2%	98,1%	98,1%
Borrowing										
Capital Charges to Operating		7,6%	7,1%	7,3%	7,3%	7,3%	7,3%	7,1%	6,6%	6,8%
Borrowing Receipts % of Capital Expenditure		82,0%	65,8%	57,7%	24,9%	27,6%	27,6%	30,6%	76,9%	83,3%
Reserves										
Surplus/(Deficit)		695 959	734 196	961 430	672 416	700 423	700 423	739 548	778 278	896 756
Free Services										
Free Basic Services as a % of Equitable Share		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Free Services as a % of Operating Revenue (excl operational transfers)		5,4%	5,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
High Level Outcome of Funding Compliance										
Total Operating Revenue		1 077 023	1 156 425	1 290 276	1 255 185	1 253 392	1 253 392	1 416 839	1 472 060	1 520 294
Total Operating Expenditure		997 156	1 108 536	1 189 200	1 342 010	1 345 559	1 345 559	1 495 006	1 535 060	1 600 612
Surplus/(Deficit) Budgeted Operating Statement		79 868	47 890	101 076	(86 825)	(92 166)	(92 166)	(78 168)	(63 000)	(80 318)
Surplus/(Deficit) Considering Reserves and Cash Backing		695 959	734 196	961 430	672 416	700 423	700 423	739 548	778 278	896 756
MTREF Funded (1) / Unfunded (0)		1	1	1	1	1	1	1	1	1
MTREF Funded ü / Unfunded û		✓	✓	✓	✓	✓	✓	✓	✓	✓

2.6.4.1 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. The forecasted cash and cash equivalents for the 2021/22 MTREF indicates R450,8million, R460,6 million and R513,9 million for each respective financial year.

2.6.4.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 41, on page 72. 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.

2.6.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. 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 services boycotts. The ratio is above 4 over the 2021/22 MTREF.

2.6.4.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. 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. The issue relating to depreciation has been discussed at length elsewhere in this report. This indicator cannot be measured as depreciation offset do not form part of the GRAP reporting framework. It needs to be noted that a deficit does not necessarily mean that the budget is not funded from a cash flow perspective and the first two measures in the table are therefore critical.

2.6.4.5 Property Rates/service 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 projected at 3.9 per cent). Refer to Annexure B for Rates, Tariffs and Service Charges.

2.6.4.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. Given that the collection rate was based on a lower performance target, the cash flow statement has been accurately determined. 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.

2.6.4.7 Debt impairment expense as a percentage of billable revenue

Overstrand Municipality has provided for adequate Debt impairment.

2.6.4.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to ensure strict compliance with the legislative requirement that creditors be paid within 30 days.

2.6.4.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. It can be seen that borrowing equates to 55, 77 and 83 per cent of own funded capital.

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

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent 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.

2.6.4.11 Consumer debtors change (Current and Non-current)

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

2.6.4.12 Repairs and maintenance expenditure level

This measure must be considered 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. Details of the municipality's strategy pertaining to asset management and repairs and maintenance are contained in Table 56 MBRR SA34C on page 91.

2.6.4.13 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The new mSCOA Framework has further categorised asset classes. 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. Further details in this regard are contained in Table 55 MBRR SA34a on page 89.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 43 MBRR SA19 - Expenditure on transfers and grant programmes

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	**3 850**	**3 476**	**4 297**	**4 050**	**4 050**	**4 050**	**4 080**	**1 550**	**1 550**
Local Government Equitable Share	–	–	–	–	–	–	–	–	–
Finance Management	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550
EPWP Incentive	2 300	1 926	2 635	2 500	2 500	2 500	2 530	–	–
Municipal Disaster Grant [Schedule 5B]	–	–	112	–	–	–	–	–	–
Provincial Government:	**28 348**	**19 580**	**12 147**	**10 472**	**8 055**	**8 055**	**10 715**	**9 333**	**9 597**
Capacity Building	–	148	18	–			76	76	76
Capacity Building and Other	258	448	4 716	2 676	2 575	2 575	–	–	–
Disaster and Emergency Services				–	–	–	–	–	–
Health				–	–	–	–	–	–
Housing	21 645	12 688		–	–	–	–	–	–
Infrastructure	139	137	126	145	145	145			
Libraries, Archives and Museums	6 306	6 160	7 287	7 651	5 335	5 335	6 580	6 692	6 806
Other	–	–	–	–	–	–	3 914	2 420	2 570
Public Transport	–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance	–	–	–	–	–	–	145	145	145
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other grant providers:	**–**	**–**	**–**	**44 267**	**33 534**	**33 534**	**55 241**	**35 842**	**19 733**
Households				44 267	33 534	33 534	55 241	35 842	19 733
Total operating expenditure of Transfers and Grants:	**32 198**	**23 056**	**16 443**	**58 789**	**47 955**	**47 955**	**70 036**	**46 725**	**30 880**
Capital expenditure of Transfers and Grants									
National Government:	**21 786**	**30 445**	**31 595**	**29 887**	**27 618**	**27 618**	**46 754**	**40 828**	**32 568**
Municipal Infrastructure Grant (MIG)	17 786	26 183	24 528	21 887	21 618	21 618	23 053	24 628	25 568
INEP	4 000	4 262	7 000	8 000	6 000	6 000	18 519	7 000	7 000
Water Services Infrastructure Grant [Schedule 5B]	–	–	–	–	–	–	5 182	9 200	
Provincial Government:	**42 462**	**35 615**	**5 797**	**732**	**732**	**732**	**600**	**–**	**–**
Capacity Building	2 000	–					–	–	–
Capacity Building and Other	5 141	390	1 843	732	732	732	–	–	–
Disaster and Emergency Services	–	–					–	–	–
Health	–	–					–	–	–
Housing	34 180	34 108					–	–	–
Infrastructure	–	–					–	–	–
Libraries, Archives and Museums	1 141	1 117					–	–	–
Other			3 204				–	–	–
Public Transport							–	–	–
Road Infrastructure	–	–	750	–	–	–	–	–	–
Sports and Recreation	**–**	**–**	–	**–**	**–**	**–**	**600**	**–**	**–**
Other grant providers:	**–**	**–**	**–**	**45 956**	**47 296**	**47 296**	**52 259**	**36 458**	**3 267**
Households				45 956	39 296	39 296	52 259	36 458	3 267
Public Corporations				–	8 000	8 000	–	–	–
Total capital expenditure of Transfers and Grants	**64 248**	**66 060**	**37 392**	**76 575**	**75 646**	**75 646**	**99 613**	**77 286**	**35 835**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**96 446**	**89 116**	**53 835**	**135 364**	**123 601**	**123 601**	**169 649**	**124 011**	**66 715**

Table 44 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year				–	–	–	–	–	–
Current year receipts	88 073	99 544	110 994	–	–	–	(4 080)	(1 550)	(1 550)
Conditions met - transferred to revenue	**88 073**	**99 544**	**110 994**	**–**	**–**	**–**	**(4 080)**	**(1 550)**	**(1 550)**
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Provincial Government:									
Balance unspent at beginning of the year	(10 418)	(3 596)		–	–	–	–	–	–
Current year receipts	38 803	23 028	10 691	–	–	–	(11 315)	(9 333)	(9 597)
Conditions still to be met - transferred to liabilities				**(11 204)**	**(8 888)**	**(8 888)**	**–**	**–**	**–**
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other grant providers:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	1 456	–	–	–	(11 900)	–	–
Conditions still to be met - transferred to liabilities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total operating transfers and grants revenue	116 458	118 976	123 140	11 204	8 888	8 888	(27 295)	(10 883)	(11 147)
Total operating transfers and grants - CTBM	**–**	**–**	**–**	**(11 204)**	**(8 888)**	**(8 888)**	**–**	**–**	**–**
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year				–	–	–	–	–	–
Current year receipts	26 330	25 901	39 077	–	–	–	(46 754)	(40 828)	(32 568)
Conditions met - transferred to revenue	26 330	25 901	39 077	–	–	–	(46 754)	(40 828)	(32 568)
Provincial Government:									
Balance unspent at beginning of the year	(682)	14 695		–	–	–	–	–	–
Current year receipts	**43 028**	**25 463**	**1 500**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions met - transferred to revenue	42 346	40 159	1 500	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–		–	–	–	–	–	–
Balance unspent at beginning of the year	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Current year receipts	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Balance unspent at beginning of the year	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Current year receipts	0	26 942	76 915	–	–	–	–	–	–
Conditions met - transferred to revenue	0	26 942	76 915	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue	68 677	93 002	117 493	–	–	–	(46 754)	(40 828)	(32 568)
Total capital transfers and grants - CTBM	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE	**185 135**	**211 978**	**240 633**	**11 204**	**8 888**	**8 888**	**(74 049)**	**(51 711)**	**(43 715)**
TOTAL TRANSFERS AND GRANTS - CTBM	**–**	**–**	**–**	**(11 204)**	**(8 888)**	**(8 888)**	**–**	**–**	**–**

2.8 Councillor and employee benefits

Table 45 MBRR SA22 - Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	9 056	9 467	10 174	10 786	10 786	10 786	11 247	11 751	12 277
Pension and UIF Contributions			–	–	–	–	–	–	–
Medical Aid Contributions			–	–	–	–	–	–	–
Motor Vehicle Allowance			–	–	–	–	–	–	–
Cellphone Allowance	1 081	1 106	1 108	1 110	1 110	1 110	1 154	1 154	1 154
Housing Allowances			–	–	–	–	–	–	–
Other benefits and allowances			–	–	–	–	–	–	–
Sub Total - Councillors	**10 138**	**10 573**	**11 282**	**11 896**	**11 896**	**11 896**	**12 401**	**12 905**	**13 432**
Senior Managers of the Municipality									
Basic Salaries and Wages	10 489	11 036	11 569	12 506	12 486	12 486	12 600	13 167	13 760
Pension and UIF Contributions		–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–
Performance Bonus	103	187	136	260	260	260	143	149	156
Motor Vehicle Allowance		–	–	–	–	–	–	–	–
Cellphone Allowance	187	187	187	187	187	187	187	187	187
Housing Allowances		–	–	–	–	–	–	–	–
Other benefits and allowances		7		–	–	–	–	–	–
Payments in lieu of leave				–	–	–	–	–	–
Long service awards				–	–	–	–	–	–
Post-retirement benefit obligations				–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	**10 779**	**11 416**	**11 891**	**12 952**	**12 932**	**12 932**	**12 930**	**13 503**	**14 102**
Other Municipal Staff									
Basic Salaries and Wages	206 677	214 176	235 581	259 838	258 037	258 037	276 642	289 308	306 134
Pension and UIF Contributions	33 240	36 580	39 697	48 588	50 382	50 382	48 870	51 014	51 385
Medical Aid Contributions	11 195	12 035	13 141	18 241	18 337	18 337	17 876	18 741	19 437
Overtime	18 388	34 501	39 287	32 190	36 152	36 152	40 311	42 047	43 736
Performance Bonus		–	1 752	462	462	462	500	500	500
Motor Vehicle Allowance	7 850	7 897	7 923	8 032	8 256	8 256	8 255	8 258	8 266
Cellphone Allowance	2 013	1 887	1 942	2 378	2 456	2 456	2 279	2 279	2 263
Housing Allowances	5 482	2 350	2 507	2 870	2 992	2 992	2 674	2 724	2 700
Other benefits and allowances	14 215	27 073	28 529	34 737	36 199	36 199	39 028	40 130	41 350
Payments in lieu of leave	772	2 532	–	–	–	–	–	–	–
Long service awards	6 054	2 598	–	–	–	–	–	–	–
Post-retirement benefit obligations	(19 984)	14 955	277	15 035	15 035	15 035	14 438	14 438	14 438
Sub Total - Other Municipal Staff	**285 903**	**356 584**	**370 636**	**422 373**	**428 309**	**428 309**	**450 874**	**469 439**	**490 210**
Total Parent Municipality	**306 820**	**378 573**	**393 810**	**447 221**	**453 138**	**453 138**	**476 205**	**495 847**	**517 744**
TOTAL SALARY, ALLOWANCES & BENEFITS	**306 820**	**378 573**	**393 810**	**447 221**	**453 138**	**453 138**	**476 205**	**495 847**	**517 744**
TOTAL MANAGERS AND STAFF	**296 682**	**368 000**	**382 527**	**435 325**	**441 241**	**441 241**	**463 804**	**482 942**	**504 313**

Table 46 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Councillors							
Speaker	1	748 464	–	44 400	–	–	792 864
Chief Whip	–	–	–	–	–	–	–
Executive Mayor	1	935 580	–	44 400	–	–	979 980
Deputy Executive Mayor	1	748 464	–	44 400	–	–	792 864
Executive Committee	5	3 508 440	–	222 000	–	–	3 730 440
Total for all other councillors	19	5 305 642	–	799 200	–	–	6 104 842
Total Councillors	**27**	**11 246 590**	**–**	**1 154 400**			**12 400 990**
Senior Managers of the Municipality							
Municipal Manager (MM)	1	1 770 842	–	27 540	142 878	–	1 941 260
Chief Finance Officer	1	1 890 379	–	24 480	–	–	1 914 859
Director: Management Services	1	1 771 223	–	27 540	–	–	1 798 763
Director: Infrastructure & Planning	1	1 900 012	–	27 540	–	–	1 927 552
Director: Protection Services	1	1 716 692	–	27 540	–	–	1 744 232
Director: Local Economic & Social Development & Tourism	1	1 765 135	–	24 480	–	–	1 789 615
Director: Community Services	1	1 785 897	–	27 540	–	–	1 813 437
Total Senior Managers of the Municipality	**7**	**12 600 180**	**–**	**186 660**	**142 878**		**12 929 718**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	**34**	**23 846 770**	**–**	**1 341 060**	**142 878**		**25 330 708**

Table 47 MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers	2019/20			Current Year 2020/21			Budget Year 2021/22		
Number	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)	25	7		25	7		25	7	
Board Members of municipal entities									
Municipal employees									
Municipal Manager and Senior Managers	7	7		7	7		7	7	
Other Managers	54	50		53	48		51	51	
Professionals	*26*	*25*	–	*26*	*24*	–	*29*	*23*	–
Finance	21	20		21	19		24	18	
Spatial/town planning	2	2		2	2		2	2	
Information Technology	1	1		1	1		1	1	
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other	2	2		2	2		2	2	
Technicians	*195*	*174*	–	*199*	*172*	–	*200*	*170*	–
Finance									
Spatial/town planning	11	10		12	12		11	10	
Information Technology	5	4		5	4		5	4	
Roads	9	9		9	8		10	7	
Electricity	31	27		31	27		31	27	
Water	21	18		21	18		21	19	
Sanitation	2	2		2	2		2	2	
Refuse	5	5		5	5		6	5	
Other	111	99		114	96		114	96	
Clerks (Clerical and administrative)	277	241		277	246		273	244	
Service and sales workers	115	92		124	108		140	108	
Skilled agricultural and fishery workers									
Craft and related trades									
Plant and Machine Operators	61	57		60	57		60	56	
Elementary Occupations	430	410		426	412		426	416	
TOTAL PERSONNEL NUMBERS	**1 190**	**1 063**	**–**	**1 197**	**1 081**	**–**	**1 211**	**1 082**	**–**
% increase				0,6%	1,7%	–	1,2%	0,1%	–
Total municipal employees headcount	**1 165**	**1 056**		**1 172**	**1 074**		**1 186**	**1 082**	
Finance personnel headcount	**113**	**104**		**113**	**106**		**114**	**104**	
Human Resources personnel headcount	**18**	**18**		**18**	**17**		**18**	**17**	

2.9 Monthly targets for revenue, expenditure and cash flow …./

Table 48 MBRR SA25 - Budgeted monthly revenue and expenditure

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source															
Property rates	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	275 637	286 662	298 129
Service charges - electricity revenue	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	499 317	559 033	625 910
Service charges - water revenue	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	132 168	137 455	142 953
Service charges - sanitation revenue	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	87 631	91 137	94 782
Service charges - refuse revenue	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	74 741	77 731	80 840
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	287	287	287	287	287	287	287	287	287	287	287	286	3 440	3 148	3 273
Interest earned - external investments	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	27 456	28 554	29 697
Interest earned - outstanding debtors	390	390	390	390	390	390	390	390	390	390	390	390	4 681	4 868	5 062
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	28 223	29 348	30 519
Licences and permits	170	170	170	170	170	170	170	170	170	170	170	170	2 039	2 097	2 164
Agency services	557	557	557	557	557	557	557	557	557	557	557	557	6 680	6 930	7 189
Transfers and subsidies	13 768	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	139 692	144 977	148 209
Other revenue	11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	3 036	126 909	91 759	43 063
Gains	–	–	–	–	–	–	–	–	–	–	–	8 225	8 225	8 361	8 504
Total Revenue (excluding capital transfers and cont	**120 197**	**117 647**	**118 279**	**117 647**	**117 647**	**118 279**	**117 647**	**117 647**	**118 279**	**117 647**	**117 647**	**118 278**	**1 416 839**	**1 472 060**	**1 520 294**
Expenditure By Type															
Employee related costs	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	463 804	482 942	504 313
Remuneration of councillors	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	12 401	12 905	13 432
Debt impairment	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	21 500	21 500	21 500
Depreciation & asset impairment	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 138	145 663	144 047	143 381
Finance charges	–	–	–	–	–	25 329	–	–	–	–	–	26 475	51 804	51 923	52 180
Bulk purchases	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	353 707	385 187	419 468
Other materials	2 280	2 167	6 764	2 280	2 167	6 764	2 167	2 280	6 764	2 167	2 167	6 877	44 845	47 274	48 918
Contracted services	14 038	12 720	35 077	14 038	12 720	35 077	12 720	14 038	35 077	12 720	12 720	36 396	247 340	251 832	272 718
Transfers and subsidies	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	12 324	12 557	13 060
Other expenditure	13 312	7 873	14 219	13 312	7 873	14 219	7 873	13 312	14 219	7 873	7 873	19 659	141 620	124 893	111 643
Losses	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	**113 747**	**106 877**	**140 177**	**113 747**	**106 877**	**165 506**	**106 877**	**113 747**	**140 177**	**106 877**	**106 877**	**173 523**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit)	**6 450**	**10 770**	**(21 898)**	**3 900**	**10 770**	**(47 227)**	**10 770**	**3 900**	**(21 898)**	**10 770**	**10 770**	**(55 245)**	**(78 168)**	**(63 000)**	**(80 318)**
Transfers and subsidies - capital (monetary allocations)	22 103	23 751	50	50	50	50	50	50	50	50	50	50	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocations)	195	195	3 170	195	195	3 170	195	195	3 170	195	195	3 170	14 243	1 312	1 324
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**
Surplus/(Deficit)	**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**

Table 49 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote															
Vote 1 - Council & Mayor's Office	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	31 285	32 772	31 375
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	72	72	72	72	72	72	72	72	72	72	72	72	869	348	358
Vote 4 - Finance	27 975	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	318 650	331 200	344 253
Vote 5 - Infrastructure & Planning	56 035	73 554	58 010	55 035	55 035	58 010	55 035	55 035	58 010	55 035	55 035	58 010	691 845	694 223	715 984
Vote 6 - Protection Services	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	39 531	40 997	42 522
Vote 7 - Economic and Social Development & To	26	26	658	26	26	658	26	26	658	26	26	658	2 838	66	219
Vote 8 - Community Services	52 485	35 614	30 432	30 432	30 432	30 432	30 432	30 432	30 432	30 432	30 432	30 431	392 418	414 592	419 474
Total Revenue by Vote	**142 495**	**141 593**	**121 499**	**117 892**	**117 892**	**121 499**	**117 892**	**117 892**	**121 499**	**117 892**	**117 892**	**121 498**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure by Vote to be appropriated															
Vote 1 - Council & Mayor's Office	2 980	2 980	3 302	2 980	2 980	3 302	2 980	2 980	3 302	2 980	2 980	3 302	37 047	37 693	38 596
Vote 2 - Municipal Manager & Internal Audit	592	592	825	592	592	825	592	592	825	592	592	825	8 040	8 240	8 551
Vote 3 - Management Services	2 719	2 719	9 746	2 719	2 719	9 746	2 719	2 719	9 746	2 719	2 719	9 746	60 741	63 168	65 574
Vote 4 - Finance	12 549	5 679	5 679	12 549	5 679	5 709	5 679	12 549	5 679	5 679	5 679	12 575	95 684	100 481	113 992
Vote 5 - Infrastructure & Planning	54 620	54 620	54 620	54 620	54 620	62 794	54 620	54 620	54 620	54 620	54 620	63 323	672 313	692 761	720 647
Vote 6 - Protection Services	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 626	115 502	120 408	125 381
Vote 7 - Economic and Social Development & To	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	17 311	14 563	15 109
Vote 8 - Community Services	29 219	29 219	54 937	29 219	29 219	72 062	29 219	29 219	54 937	29 219	29 219	72 683	488 368	497 746	512 761
Total Expenditure by Vote	**113 747**	**106 877**	**140 177**	**113 747**	**106 877**	**165 506**	**106 877**	**113 747**	**140 177**	**106 877**	**106 877**	**173 523**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) before assoc.	**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**
Surplus/(Deficit)	**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**

Table 50 MBRR SA27 - Budgeted monthly revenue and expenditure (functional classification)

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional															
Governance and administration	**31 177**	**29 627**	**29 627**	**29 627**	**29 627**	**29 627**	**29 627**	**29 627**	**29 627**	**29 627**	**29 627**	**29 627**	**357 072**	**370 592**	**382 268**
Executive and council	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	31 359	32 826	31 414
Finance and administration	28 564	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 013	325 712	337 766	350 854
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**15 574**	**13 553**	**13 553**	**13 553**	**13 553**	**13 553**	**13 553**	**13 553**	**13 553**	**13 553**	**13 553**	**13 552**	**164 655**	**128 556**	**85 859**
Community and social services	595	595	595	595	595	595	595	595	595	595	595	595	7 145	7 017	7 286
Sport and recreation	2 697	676	676	676	676	676	676	676	676	676	676	676	10 133	8 242	13 051
Public safety	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	39 531	40 997	42 522
Housing	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	107 845	72 300	23 000
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**7 176**	**593**	**1 225**	**593**	**593**	**1 225**	**593**	**593**	**1 225**	**593**	**593**	**1 225**	**16 227**	**20 388**	**9 674**
Planning and development	569	569	1 202	569	569	1 202	569	569	1 202	569	569	1 202	9 362	7 105	7 389
Road transport	6 603	20	20	20	20	20	20	20	20	20	20	20	6 828	13 245	2 245
Environmental protection	3	3	3	3	3	3	3	3	3	3	3	3	37	38	40
Trading services	**88 568**	**97 820**	**77 094**	**74 119**	**74 119**	**77 094**	**74 119**	**74 119**	**77 094**	**74 119**	**74 119**	**77 094**	**939 483**	**994 663**	**1 076 385**
Energy sources	44 987	63 506	47 962	44 987	44 987	47 962	44 987	44 987	47 962	44 987	44 987	47 962	570 263	609 162	679 933
Water management	21 902	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	157 061	157 973	164 018
Waste water management	13 747	14 095	8 913	8 913	8 913	8 913	8 913	8 913	8 913	8 913	8 913	8 913	116 972	128 616	128 491
Waste management	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	95 187	98 912	103 943
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**142 495**	**141 593**	**121 499**	**117 892**	**117 892**	**121 499**	**117 892**	**117 892**	**121 499**	**117 892**	**117 892**	**121 498**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure - Functional															
Governance and administration	**24 357**	**17 487**	**29 369**	**24 357**	**17 487**	**29 398**	**17 487**	**24 357**	**29 369**	**17 487**	**17 487**	**36 265**	**284 904**	**296 304**	**315 796**
Executive and council	4 566	4 566	7 507	4 566	4 566	7 507	4 566	4 566	7 507	4 566	4 566	7 507	66 557	68 284	70 632
Finance and administration	19 473	12 603	21 475	19 473	12 603	21 504	12 603	19 473	21 475	12 603	12 603	28 371	214 255	223 869	240 848
Internal audit	318	318	387	318	318	387	318	318	387	318	318	387	4 091	4 152	4 315
Community and public safety	**19 806**	**19 806**	**24 794**	**19 806**	**19 806**	**24 938**	**19 806**	**19 806**	**24 794**	**19 806**	**19 806**	**24 920**	**257 893**	**244 282**	**236 990**
Community and social services	1 375	1 375	2 040	1 375	1 375	2 041	1 375	1 375	2 040	1 375	1 375	2 040	19 164	19 957	22 320
Sport and recreation	3 828	3 828	7 176	3 828	3 828	7 320	3 828	3 828	7 176	3 828	3 828	7 301	59 600	59 369	60 351
Public safety	9 592	9 592	9 668	9 592	9 592	9 668	9 592	9 592	9 668	9 592	9 592	9 669	115 407	120 327	125 515
Housing	5 010	5 010	5 910	5 010	5 010	5 910	5 010	5 010	5 910	5 010	5 010	5 910	63 723	44 630	28 804
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**11 944**	**11 944**	**22 740**	**11 944**	**11 944**	**23 248**	**11 944**	**11 944**	**22 740**	**11 944**	**11 944**	**23 184**	**187 466**	**190 782**	**198 975**
Planning and development	4 249	4 249	4 344	4 249	4 249	4 344	4 249	4 249	4 344	4 249	4 249	4 345	51 373	50 439	52 336
Road transport	6 043	6 043	16 744	6 043	6 043	17 252	6 043	6 043	16 744	6 043	6 043	17 187	116 270	121 827	126 899
Environmental protection	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	19 823	18 515	19 740
Trading services	**57 340**	**57 340**	**62 975**	**57 340**	**57 340**	**87 622**	**57 340**	**57 340**	**62 975**	**57 340**	**57 340**	**88 855**	**761 149**	**800 303**	**845 364**
Energy sources	35 447	35 447	35 447	35 447	35 447	43 577	35 447	35 447	35 447	35 447	35 447	44 128	442 180	476 214	511 219
Water management	8 480	8 480	10 413	8 480	8 480	20 696	8 480	8 480	10 413	8 480	8 480	20 450	129 815	127 271	130 484
Waste water management	6 477	6 477	9 417	6 477	6 477	15 526	6 477	6 477	9 417	6 477	6 477	16 486	102 665	106 889	110 075
Waste management	6 935	6 935	7 697	6 935	6 935	7 823	6 935	6 935	7 697	6 935	6 935	7 791	86 489	89 929	93 585
Other	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**3 595**	**3 389**	**3 487**
Total Expenditure - Functional	**113 747**	**106 877**	**140 177**	**113 747**	**106 877**	**165 506**	**106 877**	**113 747**	**140 177**	**106 877**	**106 877**	**173 523**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit)	**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**

Table 51 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Multi-year expenditure to be appropriated															
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	75	75	714	75	75	719	325	75	714	75	75	719	3 715	6 065	3 515
Vote 4 - Finance	–	–	–	–	–	30	–	–	–	–	–	30	60	60	60
Vote 5 - Infrastructure & Planning	4 163	4 163	13 633	15 432	9 198	10 115	15 148	18 707	19 458	20 477	26 391	24 229	181 114	100 328	67 675
Vote 6 - Protection Services	–	–	89	–	–	89	–	–	89	–	–	89	354	350	350
Vote 7 - Economic and Social Development & Tourism	4	4	4	4	4	4	4	4	4	4	4	4	45	45	45
Vote 8 - Community Services	–	–	–	190	950	440	–	990	837	190	700	–	4 297	8 110	5 660
Capital multi-year expenditure sub-total	**4 242**	**4 242**	**14 439**	**15 701**	**10 226**	**11 396**	**15 476**	**19 776**	**21 101**	**20 746**	**27 170**	**25 070**	**189 585**	**114 958**	**77 305**
Single-year expenditure to be appropriated															
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Finance	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning	290	490	5 330	1 739	1 887	6 370	4 740	2 840	7 711	4 890	5 390	8 530	50 206	27 328	18 530
Vote 6 - Protection Services	–	–	1 311	550	200	1 561	250	300	1 708	345	–	1 311	7 535	–	–
Vote 7 - Economic and Social Development & Tourism	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Community Services	21	121	2 102	1 192	1 449	3 013	2 372	3 558	5 058	2 177	2 718	3 668	27 449	–	–
Capital single-year expenditure sub-total	**311**	**611**	**8 742**	**3 481**	**3 536**	**10 943**	**7 362**	**6 698**	**14 477**	**7 412**	**8 108**	**13 508**	**85 189**	**27 328**	**18 530**
Total Capital Expenditure	**4 553**	**4 853**	**23 181**	**19 182**	**13 763**	**22 339**	**22 838**	**26 474**	**35 578**	**28 158**	**35 278**	**38 579**	**274 775**	**142 286**	**95 835**

Table 52 MBRR SA29 - Budgeted monthly capital expenditure (functional classification)

WC032 Overstrand - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional															
Governance and administration	**75**	**75**	**714**	**75**	**75**	**749**	**325**	**75**	**714**	**75**	**75**	**749**	**3 775**	**6 125**	**3 575**
Executive and council	–	–	1	–	–	1	–	–	1	–	–	1	5	5	5
Finance and administration	75	75	713	75	75	748	325	75	713	75	75	748	3 770	6 120	3 570
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**182**	**382**	**4 294**	**1 470**	**5 394**	**4 274**	**5 999**	**9 910**	**11 254**	**8 579**	**13 202**	**15 059**	**79 999**	**38 068**	**9 377**
Community and social services	–	–	693	738	628	1 266	1 008	1 835	1 359	609	1 192	661	9 991	760	760
Sport and recreation	182	382	232	182	382	1 007	557	632	953	482	1 382	1 382	7 752	500	5 000
Public safety	–	–	1 401	550	200	1 651	250	300	1 798	345	–	1 401	7 897	350	350
Housing	–	–	1 968	–	4 184	350	4 184	7 143	7 143	7 143	10 628	11 614	54 359	36 458	3 267
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**561**	**561**	**1 401**	**1 083**	**1 578**	**2 183**	**1 176**	**1 401**	**2 384**	**3 331**	**1 611**	**2 243**	**19 511**	**17 090**	**4 865**
Planning and development	87	87	431	87	334	931	487	87	881	2 657	887	1 031	7 987	415	415
Road transport	474	474	970	996	1 244	1 252	689	1 314	1 503	674	724	1 212	11 524	16 675	4 450
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	**3 736**	**3 836**	**16 773**	**16 554**	**6 716**	**15 133**	**15 338**	**15 088**	**21 226**	**16 173**	**20 391**	**20 528**	**171 489**	**81 003**	**78 018**
Energy sources	–	–	5 822	11 019	1 200	3 322	6 900	7 400	7 407	8 120	11 700	5 322	68 211	19 775	24 450
Water management	1 802	1 802	5 963	2 667	2 302	6 413	4 552	3 552	6 963	3 752	3 802	8 413	51 982	25 900	22 000
Waste water management	1 934	2 034	4 562	2 868	3 214	4 882	3 886	4 136	5 924	3 796	4 384	5 862	47 481	35 328	31 568
Waste management	–	–	426	–	–	516	–	–	931	505	505	931	3 815	–	–
Other	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	**4 553**	**4 853**	**23 181**	**19 182**	**13 763**	**22 339**	**22 838**	**26 474**	**35 578**	**28 158**	**35 278**	**38 579**	**274 775**	**142 286**	**95 835**

Table 53 MBRR SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Receipts By Source															
Property rates	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	279 664	290 510	301 791
Service charges - electricity revenue	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	498 997	557 665	623 357
Service charges - water revenue	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	132 541	137 723	143 112
Service charges - sanitation revenue	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	86 879	90 314	93 887
Service charges - refuse revenue	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	74 246	77 176	80 223
Rental of facilities and equipment	287	287	287	287	287	287	287	287	287	287	287	286	3 440	3 148	3 273
Interest earned - external investments	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	27 456	28 554	29 697
Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	(0)	–	–	–
Fines, penalties and forfeits	685	685	685	685	685	685	685	685	685	685	685	685	8 223	9 348	10 519
Licences and permits	170	170	170	170	170	170	170	170	170	170	170	170	2 039	2 097	2 164
Agency services	557	557	557	557	557	557	557	557	557	557	557	557	6 680	6 930	7 189
Transfers and Subsidies - Operational	13 768	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	139 692	144 977	148 209
Other revenue	11 286	11 286	14 261	11 286	11 286	14 261	11 286	11 286	14 261	11 286	11 286	6 036	139 108	91 142	42 454
Cash Receipts by Source	**118 401**	**115 851**	**119 458**	**115 851**	**115 851**	**119 458**	**115 851**	**115 851**	**119 458**	**115 851**	**115 851**	**111 233**	**1 398 965**	**1 439 585**	**1 485 875**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	22 103	23 751	50	50	50	50	50	50	50	50	50	50	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	50 000	–	–	–	–	–	–	50 000	50 000	50 000
Increase (decrease) in consumer deposits	167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 000	2 000
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(4 980)	(4 980)	(4 980)
Employee related costs	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	485 095	477 359	498 450
Remuneration of councillors	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	12 401	12 905	13 432
Finance charges	–	–	–	–	–	25 329	–	–	–	–	–	26 475	51 804	51 923	52 180
Bulk purchases - Electricity	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	353 707	385 187	419 468
Bulk purchases - Water & Sewer												–	–		
Other materials	2 280	2 167	6 764	2 280	2 167	6 764	2 167	2 280	6 764	2 167	2 167	6 877	44 845	47 274	48 918
Contracted services	14 038	12 720	35 077	14 038	12 720	35 077	12 720	14 038	35 077	12 720	12 720	36 396	247 340	251 832	272 718
Transfers and grants - other municipalities												–	–		
Transfers and grants - other	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	12 324	12 557	13 060
Other expenditure	3 403	(2 036)	4 309	3 403	(2 036)	4 309	(2 036)	3 403	4 309	(2 036)	(2 036)	9 749	22 703	86 576	42 076
Cash Payments by Type	91 681	84 811	118 111	91 681	84 811	143 440	84 811	91 681	118 111	84 811	84 811	151 458	1 230 218	1 325 612	1 360 301
Capital assets	4 553	4 853	23 181	19 182	13 763	22 339	22 838	26 474	35 578	28 158	35 278	38 579	274 775	142 286	95 835
Repayment of borrowing	1 972	1 410	1 164	8 993	1 043	11 671	2 064	1 493	1 236	9 470	1 105	13 025	54 646	49 748	56 000
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	98 206	91 074	142 456	119 856	99 617	177 450	109 713	119 648	154 925	122 438	121 194	203 062	1 559 638	1 517 647	1 512 136
Cash/cash equivalents at the month/year begin:	**518 129**	**560 179**	**608 458**	**585 262**	**581 059**	**597 095**	**588 905**	**594 844**	**590 849**	**555 184**	**548 398**	**542 857**	**518 129**	**450 829**	**460 616**
Cash/cash equivalents at the month/year end:	**560 179**	**608 458**	**585 262**	**581 059**	**597 095**	**588 905**	**594 844**	**590 849**	**555 184**	**548 398**	**542 857**	**450 829**	**450 829**	**460 616**	**513 942**

2.10 Annual budgets and SDBIP

The draft SDBIP for 2021/22 was tabled as a separate item at the Council meeting on 31 March 2021.

2.11 Contracts having future budgetary implications

In terms of the Municipality's Supply Chain Management Policy all contracts awarded beyond the medium-term revenue and expenditure framework (three years) are listed in Table 73 on page 113. 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.

2.12 Capital expenditure details

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

Table 54 MBRR SA 34a - Capital expenditure on new assets by asset class

WC032 Overstrand - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**26 438**	**96 933**	**76 763**	**117 549**	**113 622**	**113 622**	**98 618**	**33 000**	**17 300**
Roads Infrastructure	10 003	12 061	5 638	19 795	22 386	22 386	10 218	13 000	2 000
Roads	10 003	12 061	5 638	19 795	22 386	22 386	10 218	13 000	2 000
Storm water Infrastructure	255	7 247	7 918	16 384	16 322	16 322	6 590	–	–
Drainage Collection				600	600	600	1 110	–	–
Electrical Infrastructure	15 449	28 893	13 557	12 768	10 768	10 768	57 808	9 100	12 000
HV Transmission Conductors				–			–	–	–
MV Substations			4 869	696	696	696	50 430	2 100	5 000
MV Networks	15 449	28 893	8 688	12 072	10 072	10 072	7 378	7 000	7 000
LV Networks				–		–	–	–	–
Water Supply Infrastructure	627	12 270	29 001	29 547	27 547	27 547	11 372	6 900	–
Dams and Weirs			–	–		–	–	–	–
Boreholes			4 356	10 500	8 500	8 500	6 692	–	–
Reservoirs		12 270	14 717	18 017	18 017	18 017	–	–	–
Water Treatment Works	627			–	–	–	–	–	–
Bulk Mains			–	–	–	–	–	–	–
Distribution			9 928	1 030	1 030	1 030	680	–	–
Sanitation Infrastructure	–	34 963	13 339	20 576	18 536	18 536	9 368	4 000	3 300
Pump Station			169	–		–	–	–	–
Reticulation		34 963	9 864	20 576	18 536	18 536	9 368	4 000	3 300
Waste Water Treatment Works			3 306	–		–	–	–	–
Solid Waste Infrastructure	105	1 499	7 311	18 479	18 064	18 064	3 262	–	–
Waste Drop-off Points	105	1 499		515	–	–	–	–	–
Community Assets	**8 656**	**30 804**	**4 531**	**12 793**	**9 837**	**9 837**	**22 833**	**500**	**5 000**
Community Facilities	3 229	30 804	2 084	12 743	9 787	9 787	15 352	–	–
Halls	437		–	26	26	26	110	–	–
Crèches	100	559	578	475	–	–	475	–	–
Fire/Ambulance Stations	2 440		–	–	–	–	–	–	–
Testing Stations		4 809	44	–	–	–	1 052	–	–
Libraries		1 132	–	772	772	772	4 374	–	–
Cemeteries/Crematoria	251	381	207	1 292	1 292	1 292	–	–	–
Parks			139	202	152	152	100	–	–
Public Open Space		23 923	1 073	5 735	6 649	6 649	3 517	–	–
Nature Reserves			–	2 100	–	–	4 100	–	–
Public Ablution Facilities			44	1 383	140	140	1 244	–	–
Capital Spares	–			–	–	–	–	–	–
Sport and Recreation Facilities	5 427	–	2 447	50	50	50	7 481	500	5 000
Indoor Facilities				–	–	–	–	–	–
Outdoor Facilities	5 427		2 447	50	50	50	7 481	500	5 000
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Other assets	**38 552**	**37 368**	**87 502**	**52 970**	**47 951**	**47 951**	**58 895**	**36 458**	**3 267**
Operational Buildings	4 372	3 092	1 749	4 825	5 011	5 011	6 636	–	–
Municipal Offices	4 372	3 092	1 749	4 825	5 011	5 011	6 636	–	–
Housing	34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Social Housing	34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Computer Equipment	1 593	1 346	3 345	7 896	7 896	7 896	3 933	6 050	3 500
Computer Equipment	1 593	1 346	3 345	7 896	7 896	7 896	3 933	6 050	3 500
Furniture and Office Equipment	205	295	246	1 025	1 025	1 025	875	840	840
Furniture and Office Equipment	205	295	246	1 025	1 025	1 025	875	840	840
Machinery and Equipment	166	1 428	533	760	860	860	1 641	760	760
Transport Assets	–	6 936	15 884	22 440	20 732	20 732	5 000	7 350	4 900
Transport Assets		6 936	15 884	22 440	20 732	20 732	5 000	7 350	4 900
Total Capital Expenditure on new assets	**75 610**	**175 110**	**188 804**	**215 433**	**201 924**	**201 924**	**191 795**	**84 958**	**35 567**

Table 55 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

WC032 Overstrand - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**28 370**	**–**	**3 606**	**25 621**	**25 050**	**25 050**	**33 945**	**19 200**	**17 700**
Roads Infrastructure	2 020	–	8	–	–	–	–	–	–
Roads	2 020		8	–	–	–	–	–	–
Storm water Infrastructure	10 677	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	819	–	–	1 000	1 000	1 000	1 000	–	–
MV Networks	819			–		–	–	–	–
Water Supply Infrastructure	2 629	–	887	20 560	19 989	19 989	32 295	18 500	17 000
Dams and Weirs				–	–	–	–	–	–
Water Treatment Works				–	–	–	–	–	–
Distribution	2 629		887	18 760	18 189	18 189	31 895	18 000	14 500
Sanitation Infrastructure	10 591	–	2 711	4 061	4 061	4 061	650	700	700
Waste Water Treatment Works	10 591			–	–	–	–	–	–
Solid Waste Infrastructure	1 634	–	–	–	–	–	–	–	–
Waste Transfer Stations	1 634		–	–	–	–	–	–	–
Community Assets	**1 217**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities	1 217	–	–	–	–	–	–	–	–
Halls			–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	–	–	–	–	–	–	–	–
Other assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	–	–	–	–	–	–	–	–
Municipal Offices	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing asse	**29 644**	**–**	**3 606**	**25 621**	**25 050**	**25 050**	**33 945**	**19 200**	**17 700**
Renewal of Existing Assets as % of total capex	*0,0%*	*0,0%*	*1,7%*	*8,4%*	*8,9%*	*8,9%*	*12,4%*	*13,5%*	*18,5%*
Renewal of Existing Assets as % of deprecn"	*22,0%*	*0,0%*	*2,7%*	*18,1%*	*17,7%*	*17,7%*	*23,3%*	*13,3%*	*12,3%*

Table 56 MBRR SA34c - Repairs and maintenance expenditure by asset class

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**117 901**	**145 959**	**134 766**	**141 901**	**144 944**	**144 944**	**149 272**	**157 980**	**163 731**
Roads Infrastructure	53 229	61 860	65 691	67 578	67 234	67 234	67 503	72 621	76 925
Roads	53 229	61 860	61 812	63 837	63 493	63 493	67 503	72 621	76 925
Road Structures			3 879	3 741	3 741	3 741	–	–	–
Storm water Infrastructure	6 017	5 765	4 749	6 159	6 189	6 189	7 712	8 067	8 437
Drainage Collection		5 765	2 558	2 811	2 811	2 811	–	–	–
Storm water Conveyance	6 017		2 192	3 348	3 378	3 378	7 712	8 067	8 437
Electrical Infrastructure	17 645	23 082	36 812	31 243	33 234	33 234	33 421	34 770	35 023
Power Plants			383	–	–	–	–	–	–
HV Transmission Conductors	17 645		–	42	146	146	–	–	–
MV Networks		23 082	33 018	28 758	30 125	30 125	–	–	–
LV Networks			3 411	2 443	2 963	2 963	33 421	34 770	35 023
Water Supply Infrastructure	15 014	17 367	16 161	19 710	20 832	20 832	21 537	22 559	22 927
Water Treatment Works	15 014		–	–	–	–	577	598	624
Sanitation Infrastructure	13 051	14 967	10 072	13 262	13 920	13 920	12 162	12 736	12 992
Reticulation			800	–	–	–	6 946	7 254	7 268
Waste Water Treatment Works	13 051	14 967	9 134	13 262	13 920	13 920	5 216	5 482	5 723
Outfall Sewers			138	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–		–	–	–	–
Solid Waste Infrastructure	12 946	22 918	1 168	3 691	3 308	3 308	6 936	7 228	7 428
Waste Transfer Stations	12 946	22 918	11	1 450	1 450	1 450	–	–	–
Waste Processing Facilities			152	836	473	473	2 332	2 397	2 465
Waste Drop-off Points			929	1 065	1 065	1 065	4 604	4 831	4 963
Waste Separation Facilities			39	258	258	258	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	113	216	186	186	–	–	–
Information and Communication Infrastructure	–	–	–	42	42	42	–	–	–
Community Assets	**12 289**	**39 801**	**33 597**	**44 758**	**49 338**	**49 338**	**61 656**	**61 481**	**62 345**
Community Facilities	12 289	27 117	29 422	37 242	41 373	41 373	46 573	45 487	45 933
Halls		4 287	3 502	4 885	5 104	5 104	5 069	5 337	5 262
Fire/Ambulance Stations			344	385	530	530	–	–	–
Testing Stations			–	124	65	65	–	–	–
Libraries		28	93	191	201	201	–	–	–
Cemeteries/Crematoria		1 059	693	1 047	947	947	1 074	1 099	1 094
Police			209	518	1 300	1 300	–	–	–
Parks			20 368	27 196	28 218	28 218	31 644	29 806	30 105
Public Open Space	12 289	21 743	4 213	2 647	4 678	4 678	8 193	8 618	8 821
Sport and Recreation Facilities	–	12 685	4 176	7 516	7 965	7 965	15 083	15 994	16 413
Outdoor Facilities		12 685	4 176	7 516	7 965	7 965	15 083	15 994	16 413
Other assets	**–**	**8 009**	**1 582**	**3 410**	**3 204**	**3 204**	**11 914**	**12 304**	**13 187**
Operational Buildings	–	8 009	1 582	3 373	2 967	2 967	11 914	12 304	13 187
Intangible Assets	–	–	6 009	5 925	5 925	5 925	6 528	6 862	7 213
Computer Equipment	5 207	4 890	766	2 186	2 446	2 446	2 280	2 394	2 514
Computer Equipment	5 207	4 890	766	2 186	2 446	2 446	2 280	2 394	2 514
Furniture and Office Equipment	17 919	16 364	242	2 811	2 847	2 847	6 095	6 312	6 527
Furniture and Office Equipment	17 919	16 364	242	2 811	2 847	2 847	6 095	6 312	6 527
Machinery and Equipment	–	–	–	–	–	–	5 548	6 194	6 598
Machinery and Equipment	–	–	–	–	–	–	5 548	6 194	6 598
Transport Assets	6 719	–	11 555	9 914	9 914	9 914	10 940	11 401	11 882
Transport Assets	6 719		11 555	9 914	9 914	9 914	10 940	11 401	11 882
Total Repairs and Maintenance Expenditure	**160 036**	**215 024**	**188 517**	**210 905**	**218 620**	**218 620**	**254 233**	**264 927**	**273 999**

Table 57 MBRR SA34d – Depreciation by asset class

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Depreciation by Asset Class/Sub-class									
Infrastructure	**111 962**	**112 502**	**106 960**	**117 641**	**117 641**	**117 641**	**115 534**	**111 254**	**111 151**
Roads Infrastructure	32 761	33 523	33 574	33 352	33 352	33 352	37 546	37 723	38 311
Roads	32 761	32 825	33 574	33 352	33 352	33 352	37 546	37 723	38 311
Storm water Infrastructure	5 822	5 827	6 342	6 899	6 899	6 899	7 720	7 993	8 008
Storm water Conveyance	5 822	5 827		–		–	–	–	–
Electrical Infrastructure	24 862	24 965	26 300	26 537	26 537	26 537	26 902	28 032	27 656
HV Transmission Conductors	24 862	24 965		–		–	–	–	–
Water Supply Infrastructure	27 417	27 676	27 776	28 591	28 591	28 591	29 397	23 565	23 080
Water Treatment Works	27 417	–		–		–	–	–	–
Distribution		27 444	27 717	28 591	28 591	28 591	29 397	23 565	23 080
Sanitation Infrastructure	16 353	16 668	9 784	19 694	19 694	19 694	10 737	10 681	10 835
Reticulation		16 390		–	–	–	–	–	–
Waste Water Treatment Works	16 353	–	9 784	19 694	19 694	19 694	10 737	10 681	10 835
Solid Waste Infrastructure	4 747	3 843	3 184	2 569	2 569	2 569	3 231	3 260	3 262
Landfill Sites		481	3 184	2 569	2 569	2 569	3 231	3 260	3 262
Waste Transfer Stations	4 747	–		–	–	–	–	–	–
Community Assets	**–**	**–**	**–**	**15 899**	**15 899**	**15 899**	**–**	**–**	**–**
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Other assets	**16 673**	**11 971**	**13 452**	**–**	**–**	**–**	**14 720**	**14 913**	**14 928**
Operational Buildings	16 673	11 971	13 452	–	–	–	14 720	14 913	14 928
Municipal Offices	16 673	11 971	13 452	–	–	–	14 720	14 913	14 928
Intangible Assets	659	525	447	570	570	570	390	209	420
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	659	525	447	570	570	570	390	209	420
Computer Software and Applications	659	525	447	570	570	570	390	209	420
Unspecified				–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	2 006	1 826	8 921	1 771	1 771	1 771	10 233	11 123	10 922
Furniture and Office Equipment	2 006	1 826	8 921	1 771	1 771	1 771	10 233	11 123	10 922
Machinery and Equipment	724	764	843	663	663	663	1 077	1 473	1 341
Machinery and Equipment	724	764	843	663	663	663	1 077	1 473	1 341
Transport Assets	2 823	3 527	3 918	5 333	5 333	5 333	3 709	5 076	4 619
Transport Assets	2 823	3 527	3 918	5 333	5 333	5 333	3 709	5 076	4 619
Total Depreciation	**134 846**	**131 114**	**134 541**	**141 877**	**141 877**	**141 877**	**145 663**	**144 047**	**143 381**

Table 58 MBRR SA34e - Capital expenditure on the upgrading of existing assets by asset class

WC032 Overstrand - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	–	–	11 051	50 206	44 727	44 727	46 913	38 128	42 568
Roads Infrastructure	–	–	–	200	200	200	–	–	–
Storm water Infrastructure	–	–	1 285	13 057	13 057	13 057	–	–	–
Drainage Collection	–	–	–	–		–	–	–	–
Storm water Conveyance	–	–	1 285	13 057	13 057	13 057	–	–	–
Attenuation	–	–	–	–		–	–	–	–
Electrical Infrastructure	–	–	7 871	7 350	7 350	7 350	7 173	7 000	10 000
MV Networks	–	–	7 871	7 350	7 350	7 350	7 173	7 000	10 000
Water Supply Infrastructure	–	–	1 863	2 500	2 500	2 500	8 315	500	5 000
Distribution	–	–	1 863	2 500	2 500	2 500	8 315	500	5 000
Sanitation Infrastructure	–	–	32	23 138	17 659	17 659	30 873	30 628	27 568
Pump Station	–	–	–	8 520	6 951	6 951	16 059	14 200	4 000
Reticulation	–	–	32	9 218	9 218	9 218	7 283	6 428	14 030
Capital Spares	–	–	–	–		–	–	–	–
Solid Waste Infrastructure	–	–	–	3 960	3 960	3 960	553	–	–
Landfill Sites	–	–	–	2 500	2 500	2 500	463	–	–
Waste Transfer Stations	–	–	–	1 460	1 460	1 460	–	–	–
Waste Processing Facilities	–	–	–	–		–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	–	–	7 534	12 479	8 386	8 386	2 121	–	–
Community Facilities	–	–	–	976	906	906	100	–	–
Halls	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	7 534	11 503	7 480	7 480	2 021	–	–
Outdoor Facilities	–	–	7 534	11 503	7 480	7 480	2 021	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	–	–	61	–	–	–	–	–	–
Operational Buildings	–	–	61	–	–	–	–	–	–
Municipal Offices	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	–	–	18 646	62 684	53 112	53 112	49 034	38 128	42 568

Table 59 MBRR SA35 - Future financial implications of the capital budget

Vote Description	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
Capital expenditure							
Vote 1 - Council & Mayor's Office	–	–	–				
Vote 2 - Municipal Manager & Internal Audit	–	–	–				
Vote 3 - Management Services	3 715	6 065	3 515				
Vote 4 - Finance	60	60	60				
Vote 5 - Infrastructure & Planning	231 320	127 656	86 205	25 000	17 000	30 000	
Vote 6 - Protection Services	7 890	350	350				
Vote 7 - Economic and Social Development & Tourism	45	45	45				
Vote 8 - Community Services	31 745	8 110	5 660	37 500	40 000	35 000	
Total Capital Expenditure	**274 775**	**142 286**	**95 835**	**62 500**	**57 000**	**65 000**	**–**
Future operational costs by vote							
Vote 1 - Council & Mayor's Office	37 152	37 805	38 715				
Vote 2 - Municipal Manager & Internal Audit	8 017	8 216	8 526				
Vote 3 - Management Services	56 813	56 883	61 831				
Vote 4 - Finance	95 413	100 197	113 693				
Vote 5 - Infrastructure & Planning	433 048	525 235	583 544	18 032	18 870	19 709	245 316
Vote 6 - Protection Services	111 394	119 744	124 701				
Vote 7 - Economic and Social Development & Tourism	17 221	14 467	15 013				
Vote 8 - Community Services	458 036	488 624	506 051	12 065	12 627	13 188	164 147
Total future operational costs	1 217 092	1 351 169	1 452 073	30 097	31 497	32 897	409 463
Future revenue by source							
Total future revenue	**1 456 634**	**1 492 069**	**1 529 399**	**92 597**	**88 497**	**97 897**	**409 463**
Net Financial Implications	**35 233**	**1 386**	**18 508**	**–**	**–**	**–**	**–**

Table 60 MBRR SA36 - Detailed capital budget per municipal vote

R thousand													2021/22 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
EXECUTIVE & COUNCIL	MINOR ASSETS-COUNCIL	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			5	5	5
FINANCE AND ADMINISTRATION	EMERGENCY AND OPERATIONAL DIGITAL RADIO SYSTEMS	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			600	600	600
FINANCE AND ADMINISTRATION	VIDEO CONFERENCE EQUIPMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			250	250	250
FINANCE AND ADMINISTRATION	MINOR ASSETS ICT ORGANIZATION WIDE	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			1 400	3 750	1 200
FINANCE AND ADMINISTRATION	UPS REPLACEMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			300	300	300
FINANCE AND ADMINISTRATION	DR HOST SERVER WITH ATTACHED STORAGE-REPLACEMENT EOL	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			250	250	250
FINANCE AND ADMINISTRATION	DATA CENTRE VIRTUAL SERVER HOST REPLACEMENT EOL	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Data Centres*	Overstrand	Overstrand	*Overstrand*			300	300	300
FINANCE AND ADMINISTRATION	NEW HIGH SITE HAWSTON MOUNTAIN	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			600	600	600
FINANCE AND ADMINISTRATION	MINOR ASSETS FINANCE	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			60	60	60
FINANCE AND ADMINISTRATION	MINOR ASSETS MANAGEMENT SERVICES	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			10	10	10
PUBLIC SAFETY	RAISING GANSBAAI FIRE STATION ROOF	Upgrading	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 02	34°35'54.3"S Degrees	*19°20'45.7"E Degrees*			300		
PUBLIC SAFETY	GREATER HERMANUS TRAFFIC DEPT REMOVAL OF OBSOLETE OLD ROOFING AND CEI	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 03	34°23'52.81"S Degrees	*19°15'56.13"E Degrees*			1 000		
PUBLIC SAFETY	CHANGE EXIT OF KLEINMOND FIRE STATION	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			300		
PUBLIC SAFETY	UPGRADING OF FACILITIES ABLUTION BLOCK ICS CENTRE	Upgrading	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			895		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			33		
PUBLIC SAFETY	CCTV CAMERA-COMMUNAL SPORTSFIELD -GANSBAAI	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19358;-34592	*19358;-34592*			8		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 03	34°23'52.81"S 19°15'56.13"E	*34°23'52.81"S 19°15'56.13"E*			25		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 04	19.212 -34.400 Degrees	*19.212 -34.400 Degrees*			65		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 05	19°21'80"E 34°42'60"S	*19°21'80"E 34°42'60"S*			84		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 06	19°21'70"E 34°43'20"S	*19°21'70"E 34°43'20"S*			74		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 08	19°12'70"E 34°39'70"S	*19°12'70"E 34°39'70"S*			6		
PUBLIC SAFETY	SAFETY CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 09	19°02'06"E 34°20'23"S	*19°02'06"E 34°20'23"S*			24		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 01	19358;-34592	*19358;-34592*			40		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19349;-34597	*19349;-34597*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19.343 -34.596 Degrees	*19.343 -34.596 Degrees*			3		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19.343 -34.595 Degrees	*19.343 -34.595 Degrees*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 08	19°12'70"E 34°39'70"S	*19°12'70"E 34°39'70"S*			1		
PUBLIC SAFETY	SAFETY CAMERAS AT ENTRANCES OF TOWN	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 09	19°02'06"E 34°20'23"S	*19°02'06"E 34°20'23"S*			18		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 11	19448;-34455	*19448;-34455*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 11	19448;-34457	*19448;-34457*			3		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 11	19448;-34459	*19448;-34459*			3		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 04	19.212 -34.400 Degrees	*19.212 -34.400 Degrees*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			0		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 12	34°25'25.77"S 19°12'31.21"E	*34°25'25.77"S 19°12'31.21"E*			91		
PUBLIC SAFETY	CCTV CAMERAS-BETTY'S BAY	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 10	34°20'07.1"S Degrees	*18°59'47.1"E Degrees*			5		
PUBLIC SAFETY	ADDITIONAL OFFICES LAW ENFORCEMENT AT BESKEMHOUTSKLOOF FARM	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			500		
PUBLIC SAFETY	CCTV SECURITY AT BESKEMHOUTSKLOOF FARM	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			300		
PUBLIC SAFETY	ACCESS CONTROL	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			100		
PUBLIC SAFETY	BUILDING RENOVATIONS FARM 585/3	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 04	19.212 -34.400 Degrees	*19.212 -34.400 Degrees*			1 421		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 07	19.125 -34.356	*19.125 -34.356*			75		
PUBLIC SAFETY	ESTABLISHING OF A K53 TEST STATION GANSBAAI	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 14	34.4204° S Degrees	*19.2259° E Degrees*			1 052		
PUBLIC SAFETY	MINOR ASSETS PROTECTION SERVICES	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			350	350	350
PUBLIC SAFETY	VEHICLES PUBLIC SAFETY	New	*Social cohesion and safe communities*	*Governance*	4	*Transport Assets*	*Other*	Overstrand	Overstrand	*Overstrand*			866		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 03	34°23'52.81"S Degrees	*19°15'56.13"E Degrees*			50		
PUBLIC SAFETY	CCTV CAMERAS MOUNT PLEASANT	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 04	19.212 Degrees	*34.400 Degrees*			100		
PUBLIC SAFETY	CCTV FISHERHAVEN	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 08	19°12'70"E Degrees	*34°39'70"S Degrees*			40		
PUBLIC SAFETY	BETTYS BAY CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 10	34°20'07.1"S Degrees	*18°59'47.1"E Degrees*			50		
PLANNING & DEVELOPMENT	FERNKLOOF NATURE RESERVE FACILITIES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Nature Reserves*	Ward 03	19,265 Degrees	*34,399 Degrees*			2 000		
PLANNING & DEVELOPMENT	FERNKLOOF NATURE RESERVE FACILITIES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Nature Reserves*	Ward 03	19,265 Degrees	*34,399 Degrees*			2 100		
PLANNING & DEVELOPMENT	BUILDING CONTROL OFFICE EXTENSION	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Operational Buildings*	*Municipal Offices*	Overstrand	19,24 Degrees	*34,418 Degrees*			1 000		
PLANNING & DEVELOPMENT	ECD CENTRE ESTABLISMENT	Upgrading	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Crèches*	Overstrand	Overstrand	*Overstrand*			475		
PLANNING & DEVELOPMENT	PURCHASE OF ERF 4013 BETTYS BAY	New	*sponsive, accountable, effective and efficient local governme*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 09	19°02'06"E 34°20'23"S	*19°02'06"E 34°20'23"S*			100		
PLANNING & DEVELOPMENT	HAWSTON INDUSTRIAL BUSINESS HUB	New	*sponsive, accountable, effective and efficient local governme*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 08	19.134 -34.396 Degrees	*19.134 -34.396 Degrees*			800		
PLANNING & DEVELOPMENT	HAWSTON LANG ERWE TRANSFERS	Upgrading	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 08	19,129 Degrees	*34,382 Degrees*			147		
PLANNING & DEVELOPMENT	KLEINMOND COMMUNITY PROJECT OLD KCIH	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 09	34°20'37,0"S Degrees	*19°00'46,8"E Degrees*			700		
PLANNING & DEVELOPMENT	MINOR ASSETS LED	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			45	45	45
PLANNING & DEVELOPMENT	MINOR ASSETS INFRASTRUCTURE &PLANNING	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			370	370	370
PLANNING & DEVELOPMENT	VEHICLES PLANNING DEVELOPMENT	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Transport Assets*	*Other*	Overstrand	Overstrand	*Overstrand*			250		

Detailed capital budget per municipal vote (continued)

R thousand												2021/22 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
COMMUNITY AND SOCIAL SERVICES	UPGRADE OF MUNICIPAL YARD ABLUTIONS	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Ablution Facilities*	Ward 09	34°20'29"S Degrees	*19°00'54,0"E Degrees*			500		
COMMUNITY AND SOCIAL SERVICES	OFFICE CONTAINER FOR KLEINMOND SLIPWAY	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Operational Buildings*	*Municipal Offices*	Ward 09	34°20'42,0"S Degrees	*19°00'50,4"E Degrees*			145		
COMMUNITY AND SOCIAL SERVICES	MINOR ASSETS COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			760	760	760
COMMUNITY AND SOCIAL SERVICES	VEHICLES COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Transport Assets*	*Other*	Overstrand	Overstrand	*Overstrand*			348		
COMMUNITY AND SOCIAL SERVICES	HERMANUS-WELCOME BOARD	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Ward 03	34°23'52.81"S 19°15'56.13"E	*34°23'52.81"S 19°15'56.13"E*			756		
COMMUNITY AND SOCIAL SERVICES	ABLUTION FACILITIES ONRUS SWIMMING BEACH PHASE 2	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Ablution Facilities*	Ward 13	19.178 Degrees	*34.418 Degrees*			610		
COMMUNITY AND SOCIAL SERVICES	ABLUTION FACILITIES ONRUS SWIMMING BEACH	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Ablution Facilities*	Ward 13	19.178 Degrees	*34.418 Degrees*			633		
COMMUNITY AND SOCIAL SERVICES	BUS SHELTERS MAIN ROAD	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Open Space*	Ward 09	34°20'24,7"S Degrees	*34°19'01'55,2"E Degrees*			60		
COMMUNITY AND SOCIAL SERVICES	UPGRADING OF TOWN HALL	Upgrading	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Halls*	Ward 09	19°01'55,2"E Degrees	*19°01'55,2"E Degrees*			110		
COMMUNITY AND SOCIAL SERVICES	MINOR ASSETS EQUIPMENT FOR TOWN HALL	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Furniture and Office Equipment*	*Other*	Ward 09	34°20'24,7"S Degrees	*19°01'55,2"E Degrees*			35		
COMMUNITY AND SOCIAL SERVICES	SHELTER FOR COMMUNITIES AT TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 03	19.210 -34.418	*19.210 -34.418*			266		
COMMUNITY AND SOCIAL SERVICES	SHELTER FOR COMMUNITIES AT TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 03	19.210 -34.418	*19.210 -34.418*			138		
COMMUNITY AND SOCIAL SERVICES	NEW ROOF TRADING SWARTDAM ROAD	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Operational Buildings*	*Municipal Offices*	Ward 12	19.219 Degrees	*34.426 Degrees*			875		
COMMUNITY AND SOCIAL SERVICES	NEW ROOF MASAKHANE TRADING AT TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 02	19.357 Degrees	*34.592 Degrees*			80		
COMMUNITY AND SOCIAL SERVICES	FENCING ZWEHILE TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 06	19.212 Degrees	*34.427 Degrees*			300		
												772			
LIBRARIES	ZWELIHLE LIBRARY	New	*A capable, ethical and developmental state*	*Inclusion and access*	4	*Community Facilities*	*Libraries*	Ward 12	19.215 Degrees	*34.423 Degrees*			4 374		
											9 981	8 588			
SPORT & RECREATION	DEVELOPMENT OF BMX TRACK SKATE PARK	Upgrading	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 03	19.241 Degrees	*34.408 Degrees*			100		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*			600		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*			1 431		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*			2 021		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX STADIUM	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*				500	5 000
SPORT & RECREATION	OVERSTRAND WIDE SPORT FACILITIES	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Overstrand	Overstrand	*Overstrand*			600		
SPORT & RECREATION	HERMANUS SPORT FACILITY IMPROVEMENT	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 03	34°24' Degrees	*31.973 Degrees*			1 900		
SPORT & RECREATION	STANFORD FENCE SOCCER RUGBY CLUBHOUSES	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 01	19.455 Degrees	*34.447 Degrees*			400		
SPORT & RECREATION	CONSTRUCTION OF CONCRETE SITTING PAVILION MASAKHANE SPORTSFIELD	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 02	34°35'54.3"S 19°20'45.7"E	*34°35'54.3"S 19°20'45.7"E*			100		
SPORT & RECREATION	FENCING DOG PARK	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Community Facilities*	*Other*	Ward 13	19.176 -34.420	*19.176 -34.420*			100		
SPORT & RECREATION	UPGRADE OF PUBLIC BOAT LAUNCHING SITE ABLUTIONS DU TOIT STREET	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Other*	Ward 01	19.454 Degrees	*34.437 Degrees*			100		
SPORT & RECREATION	RESTORATION AND UPGRADE OF BEACH AREA INCLUDING FACILITIES	Upgrading	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Other*	Ward 07	19.190 Degrees	*34.424 Degrees*			150		
SPORT & RECREATION	MOUNT PLEASANT UPGRADING OF SPORTSGROUNDS	Upgrading	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 04	19.219 Degrees	*34.419 Degrees*			50		
SPORT & RECREATION	UPGRADING SCHULPHOEK OUTDOOR GYM FENCING	Upgrading	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 12	19.207 Degrees	*34.423 Degrees*			200		
											85 753	42 940			
HOUSING	LCH SERVICES CONSTRUCTION CONTRACTS	New	*Spatial integration, human settlements and local governmen*	*Spatial integration*	4	*Housing*	*Social Housing*	Overstrand	Overstrand	*Overstrand*			52 259	36 458	3 267
HOUSING	HAWSTON NEW HOUSING DEVELOPMENT R43 WALL	New	*Spatial integration, human settlements and local governmen*	*Spatial integration*	4	*Housing*	*Social Housing*	Overstrand	Overstrand	*Overstrand*			2 100		
											5 645	22 586			
ROADS	VEHICLES ROADS	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Overstrand	Overstrand	*Overstrand*			1 306	3 675	2 450
ROADS	SIDEWALKS	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19.360 Degrees	*34.594 Degrees*			100		
ROADS	GANSBAAI SIDEWALKS	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19.352 Degrees	*34.589 Degrees*			100		
ROADS	SIDEWALKS	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 11	19.394 Degrees	*34.607 Degrees*			100		
ROADS	SIDEWALKS	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	19.350 Degrees	*34,595 Degrees*			100		
ROADS	SIDEWALKS	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	19.351 Degrees	*34.572 Degrees*			100		
ROADS	SIDEWALKS	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	19.351 Degrees	*34.588 Degrees*			50		
ROADS	CONSTRUCTION OF NEW CLIFF PATHS	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 03	19.270 Degrees	*34.409 Degrees*			100		
ROADS	TRAFFIC CALMING	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 03	19.246 Degrees	*34.412 Degrees*			50		
ROADS	MOUNT PLEASANT SPEEDCALMING	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.212 Degrees	*34.418 Degrees*			25		
ROADS	MOUNT PLEASANT SIDEWALKS	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.212 Degrees	*34.419 Degrees*			50		
ROADS	UPGRADING OF FRONT AREA OF HUIS LETTIE THERON	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.231 Degrees	*34.422 Degrees*			50		
ROADS	WESTCLIFF SIDEWALKS	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.230 Degrees	*34.427 Degrees*			75		
ROADS	VIEWING POINT UPGRADE STILL STREET	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.226 Degrees	*34.432 Degrees*			100		
ROADS	WESTCLIFF SPEEDCALMING	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.225 Degrees	*34.430 Degrees*			50		
ROADS	CONSTRUCTION OF SIDEWALKS	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 06	19.212 Degrees	*34.427 Degrees*			200		
ROADS	TRAFFIC CALMING	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 07	19.190 Degrees	*34.424 Degrees*			75		
ROADS	CURBING AND TARRING PAVING OF SIDEWALKS	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.124 Degrees	*34.357 Degrees*			180		
ROADS	CURBING AND TARRING OF SIDEWALKS HAWSTON	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.137 Degrees	*34.391 Degrees*			100		
ROADS	TRAFFIC CALMING HAWSTON	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.137 Degrees	*34.390 Degrees*			50		
ROADS	ANEMONE ROAD PAVING	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 10	34°18'03,1"S Degrees	*18°48'57,6"E Degrees*			150		
ROADS	MOOIUITSIG KERBING	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 10	34°21'16,2"S Degrees	*18°52'51,6"E Degrees*			25		
ROADS	PROTEADORP HEIDELAND CRECHE PARKING AREA	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 09	34°20'24,0"S Degrees	*19°00'55,8"E Degrees*			65		
ROADS	SPEED CALMING	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 10	34°21'57,6"S Degrees	*18°53'06,0"E Degrees*			50		
ROADS	TRAFFIC CALMING	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	19.451 Degrees	*34.450 Degrees*			50		
ROADS	TRAFFIC CALMING	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 11	19.509 Degrees	*34.667 Degrees*			50		
ROADS	TRAFFIC CALMING	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 11	34°39'41.7"S Degrees	*19°29'40.2"E Degrees*			50		
ROADS	SIDEWALKS AND SPEED CALMING MEASURES	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 12	19.209 Degrees	*34.422 Degrees*			150		
ROADS	CONSTRUCTION AND UPGRADING OF ATLANTIC DRIVE WALKWAY	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 13	19.173 Degrees	*34.417 Degrees*			200		
ROADS	CONSTRUCTION AND EXTENSION OF COASTAL PATH	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 13	19.147 Degrees	*34.421 Degrees*			200		
ROADS	UPGRADING OF MARINE DRIVE COASTAL AREA AT JAN RABIE POOL STONE WALL ON BO	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 13	19.163 Degrees	*34.418 Degrees*			70		
ROADS	REVITALISATION OF CBD	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	19.456 Degrees	*34.440 Degrees*			200		
ROADS	REVITALISATION OF CBD	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	19.456 Degrees	*34.440 Degrees*			400		
ROADS	EXTENSION OF PLEIN STREET	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.126 -34.384 Degrees	*19.126 -34.384 Degrees*			400		
ROADS	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 06	34°26'23.8"S 19°27'13.6"E	*34°26'23.8"S 19°27'13.6"E*			920		
ROADS	BLOMPARK HOUSING PROJECT BUS ROUTE	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	34°35'54.86"S Degrees	*19°20'49.51"E Degrees*			5 583	5 000	
ROADS	STANFORD HOUSING PROJECT BUS ROUTE	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	34.446248 Degrees	*19.448291 Degrees*				4 000	
ROADS	MASAKHANE HOUSING PROJECT BUS ROUTE	New	*ildating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19°21'39"E Degrees	*34°35'30"S Degrees*				4 000	2 000

Detailed capital budget per municipal vote (continued)

R thousand												2021/22 Medium Term Revenue & Expenditure Framework				
Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Substations	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees			17 000	2 100	5 000
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Substations	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees			11 900		
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Substations	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees			6 500		
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Substations	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees			15 000		
ELECTRICITY	ELECTRIFICATION OF LOW COST HOUSING AREAS (INEP)	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Overstrand	Overstrand	Overstrand			3 519	7 000	7 000
ELECTRICITY	ELECTRIFICATION OF LOW COST HOUSING AREAS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Overstrand	Overstrand	Overstrand			2 500		
ELECTRICITY	POWER CABLE TO KLEINMOND SLIPWAY FACILITIES	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	LV Networks	Ward 09	34°20'42.0"S Degrees	19°00'50.4"E Degrees			115		
ELECTRICITY	HERMANUS MV & LV UPGRADE/REPLACEMENT	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 03	34°25'16.83"S Degrees	19°13'00.62"E Degrees			4 940	3 000	6 000
ELECTRICITY	KLEINMOND MV LV NETWORK UPGRADE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 09	34°20'18.35"S Degrees	19°01'35.31"E Degrees			1 861	2 000	2 000
ELECTRICITY	HAWSTON MV LV UPGRADE REPLACEMENT	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 08	34°23'09.91"S Degrees	19°07'56.01"E Degrees			372	2 000	2 000
ELECTRICITY	VEHICLES ELECTRICITY DISTRIBUTION HM	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Transport Assets	Other	Overstrand	Overstrand	Overstrand			2 230	3 675	2 450
ELECTRICITY	HIGHMAST LIGHTS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	Other	Ward 05	34° 25' 00,63" S 19° 10' 23,28" E	34° 25' 00,63" S 19° 10' 23,28" E			744		
ELECTRICITY	ZITHANDE STREET LIGHTS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	Other	Ward 12	34°25'25.77"S 19°12'31.21"E	34°25'25.77"S 19°12'31.21"E			370		
ELECTRICITY	STREET LIGHTS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	Other	Ward 07	34°25'00"S Degrees	19°12'08"E Degrees			100		
ELECTRICITY	STREET LIGHTS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	Other	Ward 08	34°21'36"S Degrees	19°07'19"E Degrees			30		
ELECTRICITY	STREET LIGHTS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	Other	Ward 13	34°24'55"S Degrees	19°09'09"E Degrees			30		
ELECTRICITY	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CONTINGENCY	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Overstrand	Overstrand	Overstrand			1 000		
											31 752	50 036			
WATER	REFURBISHMENT OF BULK WATER PIPELINES	Renewal	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	Overstrand	Overstrand			3 000	2 000	1 500
WATER	FENCING AT WATER INSTALLATIONS	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Overstrand	Overstrand	Overstrand			700	500	
WATER	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/3)	Replacement	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Overstrand	Overstrand	Overstrand			10 000	10 000	7 000
WATER	REPLACEMENT OF OVERSTRAND WATER PIPES(F2/3)	Replacement	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Overstrand	Overstrand	Overstrand			8 000		
WATER	REPLACEMENT OF OVERSTRAND WATER PIPES(F3/3)	Replacement	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Overstrand	Overstrand	Overstrand			3 623		
WATER	WATER FACILITIES CONTINGENCY	Replacement	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Pump Stations	Overstrand	Overstrand	Overstrand			400	500	500
WATER	REFURBISHMENT OF KLEINMOND BUFFELS RIVER WTW	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Water Treatment Works	ulti-ward Kleinmond Are	18.848° E Degrees	34.349° S Degrees				6 000	6 000
WATER	ACCESS ROADS TO KLEINMOND BUFFELS RIVER WTW UPGRADE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Water Treatment Works	ulti-ward Kleinmond Are	19.019° E Degrees	34.329° S Degrees	2 000				
WATER	NEW VOORBERG BOOSTER PUMP STATION	ReNewal	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Pump Stations	Ward 10	34°21'28.5"S Degrees	18°54'15.7"E Degrees				3 000	
WATER	UPGRADE HERMANUS WELL FIELDS PHASE 2	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	ulti-ward Hermanus Are	19.237° E Degrees	34.376° S Degrees	6 692				
WATER	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VALVES	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Pump Stations	Ward 02	19°21'39"E Degrees	34°35'30"S Degrees	4 000		3 900		
WATER	UPGRADE BULK WATER	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Ward 01	34.446248 Degrees	19.448291 Degrees	5 615				
WATER	WATER TREATMENT PLANT FOR BUFFELJAGSBAAI	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Water Treatment Works	Ward 11	34°27'09.0"S Degrees	19°26'54.0"E Degrees					3 000
WATER	WATER MASTER PLAN IMPLEMENTATION	Renewal	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	Overstrand	Overstrand	7 273				
WATER	BASIC SERVICES FOR EMERGENCY HOUSING	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Reservoirs	Ward 04	19.212 -34.400 Degrees	19.212 -34.400 Degrees	250				
WATER	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E	280				
WATER	EHP WATER PROVISION FOR INFORMAL SETTLEMENTS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E	150				
WATER	NEW BOOSTER PUMP STATION GANSBAAI TO DE KELDERS AND PIPELINE REFURBISH	ReNewal	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Pump Stations	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees					2 000
WATER	REFURBISH KRAAIBOSCH PUMP STATION AND PIPELINE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Pump Stations	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees					2 000
											17 691	40 257			
SEWERAGE	SEWERAGE FACILITIES CONTINGENCY	Renewal	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Pump Station	Overstrand	Overstrand	Overstrand			650	700	700
SEWERAGE	KLEINMOND SEWER NETWORK EXTENSION	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 09	19.026° E Degrees	34.338° S Degrees				4 000	3 300
SEWERAGE	KLEINMOND WWTW REFURBISH UPGRADE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	ulti-ward Kleinmond Are	18.986° E Degrees	34.342° S Degrees	3 450			8 000	3 000
SEWERAGE	KLEINMOND WWTW REFURBISH UPGRADE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	ulti-ward Kleinmond Are	18.986° E Degrees	34.342° S Degrees	1 080			2 000	1 538
SEWERAGE	GANSBAAI CBD SEWER NETWORK EXTENSION	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 02	19.352° E Degrees	34.586° S Degrees	4 000				
SEWERAGE	GANSBAAI CBD SEWER NETWORK EXTENSION	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 02	19.352° E Degrees	134.586° S Degrees	3 348				
SEWERAGE	FENCING AT SEWERAGE INSTALLATIONS	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Overstrand	Overstrand	Overstrand	800				
SEWERAGE	FENCING AT SEWERAGE INSTALLATIONS	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Overstrand	19.209° E Degrees	34.429° S Degrees	1 200				
SEWERAGE	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Pump Station	Overstrand	19.210° E Degrees	34.425° S Degrees	4 000		5 000	4 000	
SEWERAGE	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Pump Station	Overstrand	19.210° E Degrees	34.425° S Degrees	6 877				
SEWERAGE	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Pump Station	Overstrand	19.210° E Degrees	34.425° S Degrees	5 182		9 200		
SEWERAGE	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE DEWATERING	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	ulti-ward Hermanus Are	19.209° E Degrees	34.427° S Degrees	3 000				
SEWERAGE	HAWSTON WWTW REFURBISH AND UPGRADE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Ward 08	34°23'09.91"S Degrees	19°07'56.01"E Degrees					5 000
SEWERAGE	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E	1 400				
SEWERAGE	EHP SEWER PROVISION FOR INFORMAL SETTLEMENTS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Overstrand	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E	620				
SEWERAGE	UPGRADE BULK SEWER SUPPLY AREA A&B	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 02	34,59319,362 Degrees	34,59319,362 Degrees	4 834		5 228	10 530	
SEWERAGE	ZWELIHLE SEWER	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Multi-ward HM Area	19.218° E Degrees	34.433° S Degrees	449			3 500	
SEWERAGE	REFURBISH HERMANUS WWTW TREATED EFFLUENT IRRIGATION PIPELINE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	ulti-ward Hermanus Are	19.266 Degrees	34.398 Degrees				1 200	
											9 202	29 378			
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 11	19.403 Degrees	34.430 Degrees			1 500		
STORMWATER	STORMWATER NETWORK	Upgrade	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 10	34°22'13,8"S Degrees	18°53'29,0"E Degrees	1 000				
STORMWATER	STORMWATER NETWORK	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 05	19.212 Degrees	34.429 Degrees	1 000				
STORMWATER	SANDBAAI STORMWATER PROJECT-LONG STREET	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 07	19.197 Degrees	34.421 Degrees	1 250				
STORMWATER	EXTENTION OF PLEIN STREET	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 08	19.126 -34.384 Degrees	19.126 -34.384 Degrees	260				
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 01	19.451 Degrees	34.450 Degrees	50				
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 01	19.458 Degrees	34.441 Degrees	50				
STORMWATER	STORMWATER	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 02	19.349 Degrees	34.579 Degrees	100				
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 02	19.398 Degrees	34.607 Degrees	100				
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 11	19.398 Degrees	34.607 Degrees	100				
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 11	19.571 Degrees	34.588 Degrees	50				
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 11	19.509 Degrees	34.667 Degrees	50				
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 11	19.488 Degrees	34.652 Degrees	100				
STORMWATER	STORM WATER DRAINS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 05	19.212 Degrees	34.429 Degrees	300				
STORMWATER	SUBSOIL DRAINAGE	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 05	19.212 Degrees	34.430 Degrees	200				
STORMWATER	INSTALLATION OF SUBSOIL DRAINAGE	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 06	19.212 Degrees	34.427 Degrees	200				
STORMWATER	STORMWATER AND TARRING OF CIRCLES HAWSTON	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 08	19.133 Degrees	34.383 Degrees	100				
STORMWATER	STORMWATER	Upgrade	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 10	34°18'25,2"S Degrees	18°49'03,7"E Degrees	30				
STORMWATER	STORMWATER DRAINS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 12	19.219 Degrees	34.426 Degrees	150				
											7 311	22 024			
WASTE MANAGEMENT	VOELKLIP DROP OFF AND MINI DROP OFF ELECTRIC FENCING	Upgrade	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Drop-off Points	Ward 03	34.41242966 Degrees	19.27846574 Degrees			90		
WASTE MANAGEMENT	GANSBAAI LANDFILL SITE FENCE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Landfill Sites	Ward 02	19°12'24.28"E -34°25'27.27"S	19°12'24.28"E -34°25'27.27"S	463				
WASTE MANAGEMENT	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing Facilities	Overstrand	19.207° E / -34.425° S	19.207° E / -34.425° S	1 042				
WASTE MANAGEMENT	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing Facilities	Overstrand	19.207° E / -34.425° S	19.207° E / -34.425° S	200				
WASTE MANAGEMENT	HERMANUS TRANSFER STATION UPGRADING OF INFRASTRUCTURE(F1/2)	Renewal	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Transfer Stations	Ward 12	19.218 Degrees	34.425 Degrees	1 250				
WASTE MANAGEMENT	HERMANUS TRANSFER STATION UPGRADING OF INFRASTRUCTURE(F2/2)	Renewal	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Transfer Stations	Ward 12	19.218 Degrees	34.425 Degrees	770				
Parent Capital expenditure											211 056	280 086	274 775	142 286	95 835

Table 61 MBRR SA37 - Projects delayed from previous financial year

R thousand											Previous target year to complete	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
Function	Project name	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude		Original Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
PUBLIC SAFETY																
	CHANGE EXIT OF KLEINMOND FIRE STATION	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		300	300	300		
	UPGRADING OF FACILITIES ABLUTION BLOCK ICS CENTRE	Upgrading	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		1 000	1 000	895		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Overstrand	Overstrand	Overstrand		1 500	1 500	33		
	CCTV CAMERA-COMMUNAL SPORTSFIELD -GANSBAAI	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19358;-34592	19358;-34592			50	8		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 03	34°23'52.81"S 19°15'56.13"E	34°2352.81"S 19°15'56.13"E		200	200	25		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 04	19.212 -34.400 Degrees	19.212 -34.400 Degrees		150	150	65		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 05	19°21'80"E 34°42'60"S	19°21'80"E 34°42'60"S		120	120	84		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 06	19°21'70"E 34°43'20"S	19°21'70"E 34°43'20"S		150	150	74		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 08	19°12'70"E 34°39'70"S	19°12'70"E 34°39'70"S		120	120	6		
	SAFETY CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 09	19°02'06"E 34°20'23"S	19°02'06"E 34°20'23"S		100	100	24		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 01	19358;-34592	19358;-34592		100	100	40		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19349;-34597	19349;-34597		50	50	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19.343 -34.596 Degrees	19.343 -34.596 Degrees		50	50	3		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19.343 -34.595 Degrees	19.343 -34.595 Degrees		50	50	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 08	19°12'70"E 34°39'70"S	19°12'70"E 34°39'70"S		100	100	1		
	SAFETY CAMERAS AT ENTRANCES OF TOWN	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 09	19°02'06"E 34°20'23"S	19°02'06"E 34°20'23"S		100	100	18		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 11	19448;-34455	19448;-34455		100	100	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 11	19448;-34457	19448;-34457		30	30	3		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 11	19448;-34459	19448;-34459		50	50	3		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 04	19.212 -34.400 Degrees	19.212 -34.400 Degrees		250	250	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Overstrand	Overstrand	Overstrand		226	226	0		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 12	34°25'25.77"S 19°12'31.21"E	34°25'25.77"S 19°12'31.21"E		150	150	91		
	CCTV CAMERAS-BETTY'S BAY	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 10	34°20'07.1"S Degrees	18°59'47.1"E Degrees		50	50	5		
	ADDITIONAL OFFICES LAW ENFORCEMENT AT BESKEMHOUTSKLOOF FARM	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		500	500	500		
	CCTV SECURITY AT BESKEMHOUTSKLOOF FARM	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Overstrand	Overstrand	Overstrand		300	300	300		
	ACCESS CONTROL	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		100	100	100		
	BUILDING RENOVATIONS FARM 585/3	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Ward 04	19.212 -34.400 Degrees	19.212 -34.400 Degrees		1 421	1 421	1 421		
PLANNING & DEVELOPMENT	BUILDING CONTROL OFFICE EXTENSION	New	A capable, ethical and developmental state	Inclusion and access	5	Operational Buildings	Municipal Offices	Overstrand	19,24 Degrees	34,418 Degrees		1 000	500	500		
	PURCHASE OF ERF 4013 BETTYS BAY	New	esponsive, accountable, effective and efficient local governme	Inclusion and access	5	Community Facilities	Public Open Space	Ward 09	19°02'06"E 34°20'23"S	19°02'06"E 34°20'23"S			108	100		
	HAWSTON INDUSTRIAL BUSINESS HUB	New	esponsive, accountable, effective and efficient local governme	Inclusion and access	5	Community Facilities	Public Open Space	Ward 08	19.134 -34.396 Degrees	19.134 -34.396 Degrees		4 871	4 871	800		
COMMUNITY AND SOCIAL SERVICES	HERMANUS-WELCOME BOARD	New	A capable, ethical and developmental state	Inclusion and access	3	Community Facilities	Other	Ward 03	34°23'52.81"S 19°15'56.13"E	34°2352.81"S 19°15'56.13"E			800	756		
	SHELTER FOR COMMUNITIES AT TAXI RANK	New	A capable, ethical and developmental state	Inclusion and access	3	Community Facilities	Taxi Ranks/Bus Terminals	Ward 03	19.210 -34.418	19.210 -34.418			438	404		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	oldating the social wage through reliable and quality basic ser	Inclusion and access	4	Sport and Recreation Facilities	Outdoor Facilities	Ward 08	19.126 Degrees	34.384 Degrees			1 637	292		
	FENCING DOG PARK	New	oldating the social wage through reliable and quality basic ser	Inclusion and access	4	Community Facilities	Other	Ward 13	19.176 -34.420	19.176 -34.420			100	100		
ROADS	EXTENSION OF PLEIN STREET	New	oldating the social wage through reliable and quality basic ser	Inclusion and access	5	Roads Infrastructure	Roads	Ward 08	19.126 -34.384 Degrees	19.126 -34.384 Degrees			400	400		
	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	oldating the social wage through reliable and quality basic ser	Inclusion and access	5	Roads Infrastructure	Roads	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			920	920		
ELECTRICITY	HERMANUS MV & LV UPGRADE/REPLACEMENT	Upgrading	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 03	34°25'16.83"S Degrees	19°1'300.62"E Degrees			5 000	4 940		
	KLEINMOND MV LV NETWORK UPGRADE	Upgrading	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 09	34°20'18.35"S Degrees	19°0'135.31"E Degrees			1 902	1 861		
	HAWSTON MV LV UPGRADE REPLACEMENT	Upgrading	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 08	34°23'09.91"S Degrees	19°0'756.01"E Degrees			396	372		
	HIGHMAST LIGHTS	New	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Electrical Infrastructure	Other	Ward 05	34°25'00,63"S 19°1'0' 23,28"E	34°25' 00,63"S 19°1'0'23,28"E			800	744		
	ZITHANDE STREET LIGHTS	New	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Electrical Infrastructure	Other	Ward 12	34°25'25.77"S19°12'31.21"E	34°25'25.77"S 19°12'31.21"E			377	370		
WATER	UPGRADE HERMANUS WELL FIELDS PHASE 2	Upgrading	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Water Supply Infrastructure	Distribution	Multi-ward Hermanus Area	19.237° E Degrees	34.376° S Degrees			6 692	4 692		
	WATER MASTER PLAN IMPLEMENTATION	Renewal	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	Overstrand	Overstrand			11 462	7 273		
	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Water Supply Infrastructure	Distribution	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			280	280		
	EHP WATER PROVISION FOR INFORMAL SETTLEMENTS	New	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			150	150		
SEWERAGE	KLEINMOND WWTW REFURBISH UPGRADE	Upgrading	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Multi-ward Kleinmond Area	18.986° E Degrees	34.342° S Degrees			1 490	1 080		
	GANSBAAI CBD SEWER NETWORK EXTENSION	New	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 02	19.352° E Degrees	134.586° S Degrees			4 000	1 098		
	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Pump Station	Overstrand	19.210° E Degrees	34.425° S Degrees			5 182	1 877		
	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			1 400	1 400		
	EHP SEWER PROVISION FOR INFORMAL SETTLEMENTS	New	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Overstrand	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			620	620		
	ZWELIHLE SEWER	Upgrading	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Multi-ward HM Area	19.218° E Degrees	34.433° S Degrees			7 757	449		
STORMWATER	EXTENTION OF PLEIN STREET	Upgrading	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 08	19.126 -34.384 Degrees	19.126 -34.384 Degrees			260	260		
WASTE MANAGEMENT	GANSBAAI LANDFILL SITE FENCE	Upgrading	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Solid Waste Infrastructure	Landfill Sites	Ward 02	19°12'24.28"E -34°25'27.27"S	19°12'24.28"E -34°25'27.27"S			463	463		
	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing Facilities	Overstrand	19.207° E / -34.425° S	19.207° E / -34.425° S			1 042	1 042		
	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	oldating the social wage through reliable and quality basic ser	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing Facilities	Overstrand	19.207° E / -34.425° S	19.207° E / -34.425° S			200	200		

2.13 Legislation compliance status

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

1. In year reporting
   Reporting to National Treasury in electronic format is being fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) is being fully complied with and includes monthly published financial performance on the Municipality's website.

2. Internship programme
   The Municipality is participating in the Municipal Financial Management Internship programme and currently has five inters in the programme.

3. Budget and Treasury Office
   The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee
   An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan
   A SDBIP document will be tabled in council as part of the IDP.

6. Annual Report
   Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. MFMA Training
   In excess of 120 municipal officials of Overstrand Municipality have completed the MFMA training.

8. Policies
   All budget related policies have been reviewed and will be tabled in Council on 31 March 2021.

2.14 Other supporting documents

Table 62 MBRR Table SA1 - Supporting detail to budgeted financial performance

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
REVENUE ITEMS:									
Property rates									
Total Property Rates	267 473	284 076	240 914	262 551	259 241	259 241	275 637	286 662	298 129
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	51 711	50 983		–	–	–	–	–	–
Net Property Rates	**215 763**	**233 093**	**240 914**	**262 551**	**259 241**	**259 241**	**275 637**	**286 662**	**298 129**
Service charges - electricity revenue									
Total Service charges - electricity revenue	349 298	378 693	415 947	386 294	386 294	386 294	499 317	559 033	625 910
less Revenue Foregone (in excess of 50 kwh per indigent household per month)									
less Cost of Free Basic Services (50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–
Net Service charges - electricity revenue	**349 298**	**378 693**	**415 947**	**386 294**	**386 294**	**386 294**	**499 317**	**559 033**	**625 910**
Service charges - water revenue									
Total Service charges - water revenue	**110 932**	**130 637**	**133 628**	**128 520**	**128 520**	**128 520**	**132 168**	**137 455**	**142 953**
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		**779**							
less Cost of Free Basic Services (6 kilolitres per indigent household per month)	–	–	–	–	–	–	–	–	–
Net Service charges - water revenue	**110 932**	**129 858**	**133 628**	**128 520**	**128 520**	**128 520**	**132 168**	**137 455**	**142 953**
Service charges - sanitation revenue									
Total Service charges - sanitation revenue	**72 106**	**78 037**	**80 871**	**78 913**	**78 913**	**78 913**	87 631	91 137	94 782
less Revenue Foregone (in excess of free sanitation service to indigent households)		**318**							
less Cost of Free Basic Services (free sanitation service to indigent households)	–	–	–	–	–	–	–	–	–
Net Service charges - sanitation revenue	**72 106**	**77 719**	**80 871**	**78 913**	**78 913**	**78 913**	**87 631**	**91 137**	**94 782**
Service charges - refuse revenue									
Total refuse removal revenue	57 775	61 763	69 102	69 482	69 482	69 482	74 741	77 731	80 840
Total landfill revenue	–	–	–	–	–	–	–	–	–
less Revenue Foregone (in excess of one removal a week to indigent households)	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (removed once a week to indigent households)	–	–	–	–	–	–	–	–	–
Net Service charges - refuse revenue	**57 775**	**61 763**	**69 102**	**69 482**	**69 482**	**69 482**	**74 741**	**77 731**	**80 840**
Other Revenue by source									
Discontinued Operations				–	–	–	–	–	–
Rent on Land				4 181	4 181	4 181	1 106	1 150	1 195
Operational Revenue				7 357	7 357	7 357	6 039	5 568	5 630
Intercompany/Parent-subsidiary Transactions				–	–	–	–	–	–
Surcharges and Taxes				–	–	–	–	–	–
Sales of Goods and Rendering of Services	48 492	83 673	143 186	102 460	85 066	85 066	119 765	85 042	36 237
Total 'Other' Revenue	**48 492**	**83 673**	**143 186**	**113 998**	**96 604**	**96 604**	**126 909**	**91 759**	**43 063**

Supporting detail to budgeted financial performance (Continued)

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
EXPENDITURE ITEMS:									
Employee related costs									
Basic Salaries and Wages	296 682	368 000	382 527	274 762	441 241	441 241	290 769	303 976	321 376
Pension and UIF Contributions				48 588			48 870	51 014	51 385
Medical Aid Contributions				18 241			17 876	18 741	19 437
Overtime				295			317	331	346
Performance Bonus				22 134			22 518	23 343	24 024
Motor Vehicle Allowance				8 032			8 255	8 258	8 266
Cellphone Allowance				2 565			2 465	2 465	2 450
Housing Allowances				2 870			2 674	2 724	2 700
Other benefits and allowances				42 803			55 621	57 652	59 890
Payments in lieu of leave				–			–	–	–
Long service awards				2 166			3 230	3 230	3 230
Post-retirement benefit obligations				12 869			11 208	11 208	11 208
sub-total	**296 682**	**368 000**	**382 527**	**435 325**	**441 241**	**441 241**	**463 804**	**482 942**	**504 313**
Less: Employees costs capitalised to PPE	–	–	–	–	–	–	–	–	–
Total Employee related costs	**296 682**	**368 000**	**382 527**	**435 325**	**441 241**	**441 241**	**463 804**	**482 942**	**504 313**
Contributions recognised - capital									
List contributions by contract				1 688	9 688	9 688	14 243	1 312	1 324
Total Contributions recognised - capital	**–**	**–**	**–**	**1 688**	**9 688**	**9 688**	**14 243**	**1 312**	**1 324**
Depreciation & asset impairment									
Depreciation of Property, Plant & Equipment	134 846	131 114	134 541	141 307	141 307	141 307	145 272	143 839	142 961
Lease amortisation				570	570	570	390	209	420
Capital asset impairment				–	–	–	–	–	–
Depreciation resulting from revaluation of PPE				–	–	–	–	–	–
Total Depreciation & asset impairment	**134 846**	**131 114**	**134 541**	**141 877**	**141 877**	**141 877**	**145 663**	**144 047**	**143 381**
Bulk purchases									
Electricity Bulk Purchases	225 844	242 614	278 485	270 260	270 260	270 260	353 707	385 187	419 468
Water Bulk Purchases				–	–	–	–	–	–
Total bulk purchases	**225 844**	**242 614**	**278 485**	**270 260**	**270 260**	**270 260**	**353 707**	**385 187**	**419 468**
Transfers and grants									
Cash transfers and grants	–	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Non-cash transfers and grants	1 800	–	–	–	–	–	–	–	–
Total transfers and grants	**1 800**	**486**	**560**	**11 610**	**8 680**	**8 680**	**12 324**	**12 557**	**13 060**
Contracted services									
Outsourced Services				92 907			107 372	110 048	115 541
Consultants and Professional Services				36 692			38 471	38 687	48 871
Contractors	167 079	186 336	177 914	92 816	224 809	224 809	101 496	103 097	108 305
Total contracted services	**167 079**	**186 336**	**177 914**	**222 414**	**224 809**	**224 809**	**247 340**	**251 832**	**272 718**

Supporting detail to budgeted financial performance (Continued)

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Other Expenditure By Type									
Collection costs				6 666			6 642	7 041	7 463
Contributions to 'other' provisions				4 109			10 200	10 200	10 200
Audit fees				5 322			5 561	5 561	5 561
General expenses	55 726	71 333	90 183		115 613	115 613			
Operating Leases				1 578			1 611	1 624	1 637
Operational Cost				105 640			117 606	100 468	86 782
Statutory Payments other than Income Taxes				–	–	–	–	–	–
Total 'Other' Expenditure	**55 726**	**71 333**	**90 183**	**123 315**	**115 613**	**115 613**	**141 620**	**124 893**	**111 643**
Repairs and Maintenance by Expenditure Item									
Employee related costs	53 689	89 415	96 484	100 057	101 445	101 445	126 792	133 060	135 752
Other materials	30 000	17 594	18 615	20 206	22 268	22 268	20 700	22 613	23 360
Contracted Services	67 791	85 762	58 168	79 701	81 454	81 454	95 771	97 826	102 992
Other Expenditure	8 555	22 253	15 250	10 941	13 453	13 453	10 971	11 428	11 895
Total Repairs and Maintenance Expenditure	160 036	215 024	188 517	210 905	218 620	218 620	254 233	264 927	273 999

Table 63 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

Description R thousand	Vote 1 - Council & Mayor's Office	Vote 2 - Municipal Manager & Internal Audit	Vote 3 - Management Services	Vote 4 - Finance	Vote 5 - Infrastructure & Planning	Vote 6 - Protection Services	Vote 7 - Economic and Social Development & Tourism	Vote 8 - Community Services	Total
Revenue By Source									
Property rates	–	–	–	275 637	–	–	–	–	**275 637**
Service charges - electricity revenue	–	–	–	676	498 641	–	–	–	**499 317**
Service charges - water revenue	–	–	–	52	–	–	–	132 116	**132 168**
Service charges - sanitation revenue	–	–	–	–	–	1	–	87 630	**87 631**
Service charges - refuse revenue	–	–	–	–	–	–	–	74 741	**74 741**
Service charges - other	–	–	–	–	–	–	–	–	**–**
Rental of facilities and equipment	–	–	–	–	0	–	63	3 377	**3 440**
Interest earned - external investments	–	–	–	27 456	–	–	–	–	**27 456**
Interest earned - outstanding debtors	–	–	–	4 680	–	–	–	0	**4 681**
Dividends received	–	–	–	–	–	–	–	–	**–**
Fines, penalties and forfeits	–	–	–	0	75	28 137	–	10	**28 223**
Licences and permits	–	–	–	–	–	1 737	–	302	**2 039**
Agency services	–	–	–	–	–	6 670	–	10	**6 680**
Other revenue	94	–	869	8 599	119 980	566	1	5 025	**135 134**
Transfers and subsidies	31 191	–	–	1 550	41 530	2 420	2 774	60 228	**139 692**
Gains	–	–	–	–	–	–	–	–	**–**
Total Revenue (excluding capital transfers and contributions)	**31 285**	**–**	**869**	**318 650**	**660 226**	**39 531**	**2 838**	**363 440**	**1 416 839**
Expenditure By Type									
Employee related costs	15 453	7 039	30 643	50 962	71 637	74 843	12 125	201 101	**463 804**
Remuneration of councillors	12 401	–	–	–	–	–	–	–	**12 401**
Debt impairment	–	–	–	300	300	20 000	–	900	**21 500**
Depreciation & asset impairment	6	15	1 764	185	27 480	833	144	115 236	**145 663**
Finance charges	–	–	–	56	16 877	–	–	34 871	**51 804**
Bulk purchases	–	–	–	–	353 707	–	–	–	**353 707**
Other materials	25	63	1 882	450	6 570	2 642	395	32 817	**44 845**
Contracted services	273	640	8 026	8 853	118 570	12 508	1 704	96 766	**247 340**
Transfers and subsidies	250	–	–	12 074	–	–	–	–	**12 324**
Other expenditure	8 640	283	18 425	22 803	77 171	4 676	2 944	6 677	**141 620**
Losses	–	–	–	–	–	–	–	–	**–**
Total Expenditure	**37 047**	**8 040**	**60 741**	**95 684**	**672 313**	**115 502**	**17 311**	**488 368**	**1 495 006**
Surplus/(Deficit)	**(5 762)**	**(8 040)**	**(59 871)**	**222 966**	**(12 088)**	**(75 971)**	**(14 474)**	**(124 928)**	**(78 168)**
Transfers and subsidies - capital (monetary allocations)	**–**	**–**	**–**	**–**	**19 119**	**–**	**–**	**27 235**	**46 354**
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	12 500	–	–	1 743	**14 243**
Transfers and subsidies - capital (in-kind - all)	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus/(Deficit) after capital transfers & contributions	**(5 762)**	**(8 040)**	**(59 871)**	**222 966**	**19 531**	**(75 971)**	**(14 474)**	**(95 950)**	**(17 571)**

Table 64 MBRR Table SA3 – Supporting detail to Statement of Financial Position

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS									
Call investment deposits									
Call deposits	380 514	409 200	510 243	400 000	400 000	400 000	400 000	400 000	400 000
Other current investments	–	–	–	–	–	–	–	–	–
Total Call investment deposits	**380 514**	**409 200**	**510 243**	**400 000**	**400 000**	**400 000**	**400 000**	**400 000**	**400 000**
Consumer debtors									
Consumer debtors	86 731	100 108	128 965	111 229	125 132	125 132	126 617	129 753	134 702
Less: Provision for debt impairment	(21 774)	(26 108)	(40 486)	(27 340)	(40 641)	(40 641)	(42 141)	(43 641)	(45 141)
Total Consumer debtors	**64 957**	**74 000**	**88 479**	**83 889**	**84 491**	**84 491**	**84 475**	**86 111**	**89 560**
Debt impairment provision									
Balance at the beginning of the year	(20 593)	(21 774)	(26 108)	(22 260)	(40 486)	(40 486)	(40 641)	(42 141)	(43 641)
Contributions to the provision	(1 983)	(5 162)	(15 037)	(5 980)	(896)	(896)	(1 500)	(1 500)	(1 500)
Bad debts written off	803	828	659	900	741	741	–	–	–
Balance at end of year	**(21 774)**	**(26 108)**	**(40 486)**	**(27 340)**	**(40 641)**	**(40 641)**	**(42 141)**	**(43 641)**	**(45 141)**
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	5 494 662	5 680 408	5 892 119	6 351 894	6 204 060	6 204 060	6 478 835	6 621 121	6 716 956
Leases recognised as PPE				–	–	–	–	–	–
Less: Accumulated depreciation	2 148 466	2 274 979	2 403 421	2 561 486	2 561 486	2 561 486	2 706 758	2 850 597	2 993 558
Total Property, plant and equipment (PPE)	**3 346 195**	**3 405 429**	**3 488 698**	**3 790 408**	**3 642 574**	**3 642 574**	**3 772 076**	**3 770 524**	**3 723 398**
LIABILITIES									
Current liabilities - Borrowing									
Short term loans (other than bank overdraft)							–	–	–
Current portion of long-term liabilities	(33 448)	(39 725)	(45 458)	(52 751)	(53 956)	(53 956)	(50 263)	(56 515)	(47 277)
Total Current liabilities - Borrowing	**(33 448)**	**(39 725)**	**(45 458)**	**(52 751)**	**(53 956)**	**(53 956)**	**(50 263)**	**(56 515)**	**(47 277)**
Trade and other payables									
Trade Payables	(98 032)	(97 922)	(134 897)	(104 604)	(98 955)	(98 955)	(180 596)	(206 288)	(265 171)
Other Creditors	(21 776)	(10 041)	(31 133)				–	–	–
Unspent conditional transfers							–	–	–
VAT							**–**	**–**	**–**
Total Trade and other payables	(119 809)	(107 963)	(166 030)	(104 604)	(98 955)	(98 955)	(180 596)	(206 288)	(265 171)
Non current liabilities - Borrowing									
Borrowing	(408 658)	(422 933)	(431 475)	(430 260)	(430 401)	(430 401)	(430 795)	(424 794)	(428 033)
Finance leases (including PPP asset element)	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Non current liabilities - Borrowing	(408 658)	(422 933)	(431 475)	(430 260)	(430 401)	(430 401)	(430 795)	(424 794)	(428 033)
Provisions - non-current									
Retirement benefits	(98 747)	(108 914)	(92 981)	(132 766)	(132 766)	(132 766)	(110 759)	(116 081)	(121 669)
List other major provision items									
Refuse landfill site rehabilitation	(92 013)	(98 402)	(98 409)	(106 868)	(106 868)	(106 868)	(96 642)	(91 424)	(84 537)
Other	**(14 291)**	**(14 841)**	**(17 868)**	**(17 351)**	**(17 351)**	**(17 351)**	**(19 638)**	**(20 601)**	**(21 614)**
Total Provisions - non-current	(205 051)	(222 157)	(209 257)	(256 985)	(256 985)	(256 985)	(227 039)	(228 107)	(227 820)
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	3 293 898	3 422 258	3 527 808	3 605 894	3 605 894	3 605 894	3 660 705	3 677 777	3 671 874
GRAP adjustments	(15 766)	(502)	471	–	–	–	–	–	–
Restated balance	3 278 133	3 421 756	3 528 279	3 605 894	3 605 894	3 605 894	3 660 705	3 677 777	3 671 874
Surplus/(Deficit)	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)
Transfers to/from Reserves	(5)	(3)	(0)	(6)	(6)	(6)	750	750	750
Depreciation offsets							–	–	–
Other adjustments				**100 020**	**100 068**	**100 068**	**33 892**	**14 207**	**15 793**
Accumulated Surplus/(Deficit)	**3 422 258**	**3 528 279**	**3 670 476**	**3 651 390**	**3 660 705**	**3 660 705**	**3 677 777**	**3 671 874**	**3 641 991**
Reserves									
Housing Development Fund	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
Capital replacement				–	–	–	–	–	–
Self-insurance				–	–	–	–	–	–
Other reserves									
Compensation for Occupational Injuries and Diseases				–	–	–	–	–	–
Employee Benefit Reserve				–	–	–	–	–	–
Non-current Provisions Reserve				–	–	–	–	–	–
Valuation Reserve				–	–	–	–	–	–
Investment in associate account				–	–	–	–	–	–
Capitalisation Reserve				–	–	–	–	–	–
Equity				–	–	–	–	–	–
Non-Controlling Interest				–	–	–	–	–	–
Share Premium				–	–	–	–	–	–
Revaluation				–	–	–	–	–	–
Total Reserves	**3 259**	**3 227**	**3 227**	**3 345**	**3 345**	**3 345**	**3 228**	**3 228**	**3 228**
TOTAL COMMUNITY WEALTH/EQUITY	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**

Table 65 MBRR Table SA 9 – Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Estimate	Estimate	Estimate
Demographics											
Population	0	55 012	74 546	80 432	96 177	102 024	105 901	109 925	114 102	115 620	117 290
Females aged 5 - 14	0	2 770	5 837	5 228	7 280	7 952	8 254	8 568	8 893	7 461	7 568
Males aged 5 - 14	0	2 816	5 892	5 278	6 935	7 575	7 862	8 161	8 471	7 532	7 641
Females aged 15 - 34	0	5 561	11 567	13 139	15 386	16 806	17 444	18 107	18 795	18 751	19 022
Males aged 15 - 34	0	6 029	11 235	13 648	15 217	16 621	17 252	17 908	18 588	19 477	19 758
Unemployment	0	5 165	8 099	4 237	5 030	10 961	11 378	11 810	12 259	6 047	6 134
Monthly household income (no. of households)											
No income	0	2 226	770	4 585	5 601	5 763	5 930	6 102	6 148	6 347	6 439
R1 - R1 600	0	6 149	5 307	5 326	6 506	6 695	6 889	7 089	7 142	7 373	7 480
R1 601 - R3 200	0	3 742	3 177	4 878	5 959	6 131	6 309	6 492	6 541	6 753	6 851
R3 201 - R6 400	0	3 344	3 789	4 362	5 328	5 483	5 642	5 805	5 849	6 038	6 125
R6 401 - R12 800	0	2 303	2 750	3 830	4 678	4 814	4 954	5 097	5 135	5 301	5 378
R12 801 - R25 600	0	920	1 947	2 896	3 538	3 640	3 746	3 854	3 884	4 009	4 067
R25 601 - R51 200	0	227	1 066	1 456	1 779	1 830	1 883	1 938	1 953	2 016	2 045
R52 201 - R102 400	0	77	184	486	594	611	629	647	652	673	683
R102 401 - R204 800	0	44	176	109	133	137	141	145	146	151	153
R204 801 - R409 600	0	–	–	81	99	102	105	108	109	112	114
R409 601 - R819 200	0	–	–	–	–	–	–	–	–	–	–
> R819 200	0	–	–	–	–	–	–	–	–	–	–
Poverty profiles (no. of households)											
< R2 060 per household per month	0	7 053	9 542	10 295	12 310	13 059	13 555	14 070	14 605	14 799	15 013
	0	-	-	-	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Household/demographics (000)											
Number of people in municipal area	0	55 012	74 546	80 432	96 177	102 024	105 901	109 925	114 102	115 620	117 290
Number of poor people in municipal area	0	8 904	3 080	18 340	22 402	23 052	23 720	24 408	24 592	25 388	25 756
Number of households in municipal area	0	0	0	0	33 692	31 162	31 710	31 739	33 643	35 662	37 802
Number of poor households in municipal area	0	0	0	0	7 385	7 630	7 595	7 461	8 000	8 240	8 480
Definition of poor household (R per month)	0	0	0	0	0	766	848	892	968	1 026	1 087
Housing statistics											
Formal	0	-	-	-	33 692	31 162	31 710	31 739	33 643	35 662	37 802
Informal	0	-	-	-	3 052	3 620	3 675	3 675	3 558	3 558	3 558
Total number of households		-	-	-	36 744	34 782	35 385	35 414	37 201	39 220	41 360
Dwellings provided by municipality	0	-	-	-	-	171	67	311	150	100	100
Dwellings provided by province/s	0	-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	0	-	-	-	-	-	-	-	-	-	-
Total new housing dwellings		-	-	-	-	171	67	311	150	100	100
Economic											
Inflation/inflation outlook (CPIX)					6,4%	4,7%	4,1%	4,5%	4,5%	4,6%	4,6%
Interest rate - borrowing					10,1%	10,1%	9,8%	10,7%	9,8%	9,8%	9,8%
Interest rate - investment					7,6%	7,8%	6,8%	7,1%	4,6%	4,6%	4,6%
Remuneration increases					7,4%	7,0%	6,5%	6,4%	4,0%	4,0%	4,0%
Consumption growth (electricity)					0,0%	1,0%	2,0%	3,0%	1,0%	1,0%	1,0%
Consumption growth (water)					2,2%	2,4%	3,0%	3,0%	2,0%	2,0%	2,0%
Collection rates											
Property tax/service charges					99,4%	98,2%	97,1%	97,9%	100,0%	100,0%	100,0%
Rental of facilities & equipment					99,7%	96,8%	96,1%	97,1%	97,1%	97,1%	97,1%
Interest - external investments					100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Interest - debtors					99,7%	98,2%	98,5%	97,1%	97,1%	97,1%	97,1%
Revenue from agency services					100,0%	100,0%	100,0%	97,1%	97,1%	97,1%	97,1%

Table 66 MBRR SA11 – Property rates summary

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Valuation:									
Date of valuation:	02/07/2016	02/07/2016	02/07/2016	02/07/2016					
Financial year valuation used	**2016/2017**	**2016/2017**	**2016/2017**	**2016/2017**			**2016/2017**		
Municipal by-laws s6 in place? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)	No	No	No	No			No		
No. of assistant valuers (FTE)	**2**	**2**	**2**	2			2		
No. of data collectors (FTE)	6	6	6	6			6		
No. of internal valuers (FTE)	-	-	-	-			-		
No. of external valuers (FTE)	3	3	3	3			3		
No. of additional valuers (FTE)	-	-	-	-			-		
Valuation appeal board established? (Y/N)	Yes	Yes	Yes	Yes					
Implementation time of new valuation roll (mths)	60	48	36	24					
No. of properties	42 949	42 823	42 895	43 170			43 170		
No. of sectional title values	2 560	2 210	2 577	2 577			2 577		
No. of unreasonably difficult properties s7(2)	-	-	-	-			-		
No. of supplementary valuations	1	1	2	2			2		
No. of valuation roll amendments	12	27	10	10			10		
No. of objections by rate payers	12	11	14	14			14		
No. of appeals by rate payers	1	2	12	12			12		
No. of successful objections	1	6	14	14			14		
No. of successful objections > 10%	1	1	1	1			1		
Supplementary valuation	2 500	2 566	3 099	1 987			1 987		
Public service infrastructure value (Rm)	82	84	92	77			81		
Municipality owned property value (Rm)	905	924	894	902			956		
Valuation reductions:									
Valuation reductions-public infrastructure (Rm)	98	84	92	77	77	77	81	81	81
Valuation reductions-nature reserves/park (Rm)	368	368	339	359	359	359	380	380	380
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)	450	476	475	476	476	476	504	504	504
Valuation reductions-public worship (Rm)	158	175	183	192	192	192	204	204	204
Valuation reductions-other (Rm)	1 946	2 860	1 107	1 103	1 103	1 103	1 169	1 169	1 169
Total valuation reductions:	**3 020**	**3 963**	**2 196**	**2 206**	**2 206**	**2 206**	**2 339**	**2 339**	**2 339**
Total value used for rating (Rm)	43 689	46 907	48 668	50 432	50 432	50 432	53 458	53 458	53 458
Total land value (Rm)	21 274	22 595	23 042	23 241	23 241	23 241	24 636	**24 636**	**24 636**
Total value of improvements (Rm)	25 585	27 770	28 743	28 930	28 930	28 930	30 665	30 665	30 665
Total market value (Rm)	46 859	50 364	51 785	52 171	52 171	52 171	55 301	55 301	55 301
Rating:									
Residential rate used to determine rate for other categories? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)	No	No	No	No			No		
Special rating area used? (Y/N)	Yes	Yes	No	Yes			Yes		
Phasing-in properties s21 (number)			No	No	0	0	No	0	0
Rates policy accompanying budget? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)	220	220	220	220			220		
Non-residential prescribed ratio s19? (%)	51,6%	51,5%	51,5%	51,5%					
Rate revenue:									
Rate revenue budget (R '000)	214 975	233 034	243 999	250 941	250 941	250 941	261 317	270 463	279 929
Rate revenue expected to collect (R'000)	214 975	233 034	243 999	250 941	250 941	250 941	261 317	270 463	279 929
Expected cash collection rate (%)	99,4%	98,2%	97,1%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Special rating areas (R'000)	7 494	8 047		8 300	8 300	8 300	8 591	8 891	9 202
Rebates, exemptions - indigent (R'000)	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)	0	0	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)	0	0	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)	0	0	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Table 67 MBRR SA12a – Property rates by category (current year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2020/21																
Valuation:																
No. of properties	38 161	–	1 574	166	364	2 082	569	–	–	–	–	–	174	–	151	–
No. of sectional title property values	2 251	–	327	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Supplementary valuation (Rm)	TOTAL 1987	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers	IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers	IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised	IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued	100 TOTAL	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Years since last valuation (select)	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Frequency of valuation (select)	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10
Method of valuation used (select)	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)	207000000	0	40232000	679000	3030000	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Flat rate used? (Y/N)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Is balance rated by uniform rate/variable rate?	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)	–	–	–	–	–	–	77	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)	–	–	–	–	–	–	–	–	–	–	–	–	359	–	–	–
Valuation reductions-mineral rights (Rm)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)	476	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	192	–
Valuation reductions-other (Rm)	1 103	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:																
Total value used for rating (Rm)	44 536	–	4 930	490	476	–	–	–	–	–	–	–	–	–	–	–
Total land value (Rm)	19 640	–	1 822	374	291	654	68	–	–	–	–	–	255	–	137	–
Total value of improvements (Rm)	24 896	–	3 108	117	240	8	0	–	–	–	–	–	104	–	209	–
Total market value (Rm)	**44 536**	**–**	**4 930**	**490**	**531**	**902**	**77**	**–**	**–**	**–**	**–**	**–**	**359**	**–**	**346**	**–**
Rating:																
Average rate	0,005960	–	0,009030	0,001490	0,009030	–	–	–	0,005960	–	–	–	–	–	–	–
Rate revenue budget (R '000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)	207 000	–	40 232	679	3 030	–	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	100,0%	0,0%	100,0%	100,0%	100,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Table 68 MBRR SA12b – Property rates by category (budget year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2021/22																
Valuation:																
No. of properties	28 161	1	1 574	166	364	2 082	569	-	-	-	-	-	174	-	151	-
No. of sectional title property values	2 251	-	327	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued	100 TOTAL															
Years since last valuation (select)	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5
Frequency of valuation (select)	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Method of valuation used (select)	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)	-	-	-	-	-	-	81	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	380	-	-	-
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)	504	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	204	-
Valuation reductions-other (Rm)	1 169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:																
Total value used for rating (Rm)	47 198	-	5 226	520	504	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	20 819	-	1 931	396	308	693	73	-	-	-	-	-	270	-	145	-
Total value of improvements (Rm)	26 390	-	3 295	124	254	263	9	-	-	-	-	-	110	-	222	-
Total market value (Rm)	**47 208**	**-**	**5 226**	**520**	**563**	**956**	**81**	**-**	**-**	**-**	**-**	**-**	**380**	**-**	**367**	**-**
Rating:																
Average rate	0,006200	–	0,009390	0,001550	0,009390	–	–	–	0,006200	–	–	–	–	–	–	–
Rate revenue budget (R '000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)	215 280	–	42 125	776	3 136	–	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	100,0%	0,0%	100,0%	100,0%	100,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Table 69 MBRR SA13a – Service tariffs by category

Description	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2019/20	2021/22 Medium Term Revenue & Expenditure Framework		
						Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Property rates (rate in the Rand)								
Residential properties		0,0051	0,0054	0,0057	0,0060	0,0062	0,0066	0,0070
Residential properties - vacant land		0,0070	0,0074	0,0078	0,0082	0,0085	0,0090	0,0095
Formal/informal settlements								
Small holdings								
Farm properties - used		0,0013	0,0013	0,0014	0,0015	0,0016	0,0016	0,0017
Farm properties - not used								
Industrial properties								
Business and commercial properties		0,0077	0,0082	0,0086	0,0090	0,0094	0,0100	0,0106
Communal land - residential								
Communal land - small holdings								
Communal land - farm property								
Communal land - business and commercial								
Communal land - other								
State-owned properties		0,0077	0,0082	0,0086	0,0090	0,0094	0,0100	0,0106
Municipal properties								
Public service infrastructure								
Privately owned towns serviced by the owner								
State trust land								
Restitution and redistribution properties								
Protected areas								
National monuments properties								
Exemptions, reductions and rebates (Rands)								
Residential properties								
R15 000 threshhold rebate		15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate		15 000	15 000	15 000	15 000	15 000	15 000	15 000
Indigent rebate or exemption		220 000	220 000	220 000	220 000	220 000	220 000	220 000
Pensioners/social grants rebate or exemption		220 000	220 000	220 000	220 000	220 000	220 000	220 000
Temporary relief rebate or exemption		40-100%	40-100%	40-100%	40-100%	40-100%	40-100%	40-100%
Bona fide farmers rebate or exemption								
Other rebates or exemptions		75%	75%	75%	75%	75%	75%	75%
Water tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)		122	129	137	143	148	157	167
Service point - vacant land (Rands/month)		122	129	137	143	148	157	167
Water usage - flat rate tariff (c/kl)	0 - 6 kl	450	502	560	585	608	644	683
Water usage - life line tariff	7 - 18 kl	1 024	1 085	1 147	1 199	1 247	1 322	1 401
Water usage - Block 1 (c/kl)	19 - 30 kl	1 661	1 761	1 861	1 945	2 023	2 144	2 273
Water usage - Block 2 (c/kl)	31 - 45 kl	2 557	2 711	2 866	2 995	3 115	3 302	3 500
Water usage - Block 3 (c/kl)	46 - 60 kl	3 322	3 521	3 722	3 889	4 045	4 288	4 545
Water usage - Block 4 (c/kl)	> 60 kl	4 430	4 696	4 964	5 187	5 394	5 718	6 061
Other								
Waste water tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)		109	115	122	127	132	140	149
Service point - vacant land (Rands/month)		109	115	122	127	132	140	149
Waste water - flat rate tariff (c/kl)		1 222	1 296	1 370	1 432	1 489	1 578	1 673
Volumetric charge - Block 1 (c/kl)	Basic charge pumps	73	78	82	86	89	94	100
Volumetric charge - Block 2 (c/kl)	Service per pump	499	529	560	585	608	645	683
Volumetric charge - Block 3 (c/kl)								
Volumetric charge - Block 4 (c/kl)								
Other								
Electricity tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)		268	292	335	356	408	433	459
Service point - vacant land (Rands/month)		268	292	335	356	408	433	459
FBE	(how is this targeted?)							
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	(describe structure)	101	107	120	128	146	155	164
Flat rate tariff - meter (c/kwh)								
Flat rate tariff - prepaid(c/kwh)								
Meter - IBT Block 1 (c/kwh)	Credit Meter							
Meter - IBT Block 2 (c/kwh)	0 - 350 kWh	108,6	114,9	128,7	136,7	156,6	166,0	176,0
Meter - IBT Block 3 (c/kwh)	351 - 600 kWh	158,2	167,8	188,9	200,7	230,0	243,8	258,4
Meter - IBT Block 4 (c/kwh)	> 600 kWh	192,8	206,0	232,2	246,6	282,6	299,6	317,5
Meter - IBT Block 5 (c/kwh)	Prepaid Meter							
Prepaid - IBT Block 1 (c/kwh)	0 - 350 kWh	100,3	106,1	118,9	126,2	144,7	153,3	162,5
Prepaid - IBT Block 2 (c/kwh)	351 - 600 kWh	149,0	158,1	178,1	189,2	216,8	229,8	243,5
Prepaid - IBT Block 3 (c/kwh)	> 600 kWh	185,3	198,0	223,2	237,1	271,7	287,9	305,2
Prepaid - IBT Block 4 (c/kwh)								
Prepaid - IBT Block 5 (c/kwh)								
Other								
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/fixed fee		155	164	185	194	202	214	227
80l bin - once a week								
250l bin - once a week		155	164	185	194	202	214	227

Table 70 MBRR SA13b – Service tariffs by category (explanatory)

Description	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
						Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Exemptions, reductions and rebates (Rands)		-	-	-	-	-	-	-
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Water tariffs	Basic charge	122	129	137	143	148	157	167
	Basic charge	122	129	137	143	148	157	167
	0 - 6 kl	450	502	560	585	608	644	683
	7 - 18 kl	1 024	1 085	1 147	1 199	1 247	1 322	1 401
	19 - 30 kl	1 661	1 761	1 861	1 945	2 023	2 144	2 273
	31 - 45 kl	2 557	2 711	2 866	2 995	3 115	3 302	3 500
	46 - 60 kl	3 322	3 521	3 722	3 889	4 045	4 288	4 545
	> 60 kl	4 430	4 696	4 964	5 187	5 394	5 718	6 061
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Waste water tariffs	Basic charge	109	115	122	127	132	140	149
	Basic charge	109	115	122	127	132	140	149
	Tariff per kl (c/kl)	1 222	1 296	1 370	1 432	1 489	1 578	1 673
	Basic charge - pumps	73	78	82	86	89	94	100
	Service per pump	499,4	529,4	559,6	584,8	608,1	644,6	683,3
		0,0	0,0	0,0	0,0	0,0	0,0	0,0
		0,0	0,0	0,0	0,0	0,0	0,0	0,0
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-

Table 71 MBRR SA32 – List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
Outsourcing of sub function water and waste water treatmer	Yrs	15	Outsourcing of sub function water and waste water treatmer	07 December 2033	1 271 426
Outsourcing of sub function operation of landfil site	Yrs	13	Outsourcing of sub function operation of landfil site	30 November 2032	100 366
Note: Overstrand make use of contractual agreements to support the implementation of core function, but the definition of outsourcing do not apply to the other contracts entered into, due to ownership that is kept within the organisation					

Table 72 MBRR SA38 – Consolidated detailed operational projects

R thousand		2021/22 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Municipality:				
List all operational projects grouped by Municipal Vote				
Vote 1 - Council	Municipal Running Cost	37 047	37 680	38 583
Vote 2 - Municipal Manager	Municipal Running Cost	8 040	8 240	8 551
Vote 3 - Management Services				
	Municipal Running Cost	49 291	51 297	53 231
	Repairs and Maintenance	8 951	9 398	9 870
	Typical Workstreams	2 499	2 472	2 472
Vote 4 - Finance				
	Municipal Running Cost	74 989	79 023	91 739
	Repairs and Maintenance	1 693	1 693	1 693
	Typical Workstreams	19 002	19 765	20 560
Vote 5 - Infrastructure & Planning				
	Municipal Running Cost	573 529	611 454	654 229
	Repairs and Maintenance	42 680	44 573	45 761
	Typical Workstreams	55 241	35 842	19 733
Vote 6 - Protection Services				
	Municipal Running Cost	109 391	114 396	119 319
	Repairs and Maintenance	1 492	1 442	1 493
	Typical Workstreams	4 620	4 570	4 570
Vote 7 - Local Economic Development				
	Municipal Running Cost	14 999	12 551	13 097
	Repairs and Maintenance	253	253	253
	Typical Workstreams	2 059	1 759	1 759
Vote 8 - Community Services				
	Municipal Running Cost	271 827	273 123	279 937
	Repairs and Maintenance	196 634	204 950	212 260
	Typical Workstreams	20 770	20 579	21 501
Total Operational expenditure		**1 495 006**	**1 535 060**	**1 600 612**

Table 73 MBRR SA33 – Contracts having future budgetary implications

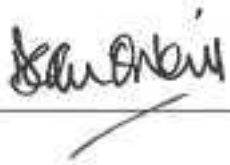
Description	Preceding Years	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework			Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Contract Value
R thousand	Total	Original Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:													
Revenue Obligation By Contract													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Operating Revenue Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract													
Contract 1: SC1890/2018: WATER & WASTE WATER TREATMENT OPERATIONS MANAGEMENT CONTRACT.	43 847	47 112	50 630	54 421	58 507	62 911	67 658	72 778	78 299	84 254	90 678		711 095
Contract 2: SC1892/2018: THE OPERATION OF THE GANSBAAI LANDFILL SITE, THE STANFORD PUBLIC WASTE DROP-OFF FACILITY, AND THE PEARLY BEACH PUBLIC WASTE DROP-OFF FACILITY	4 976	5 278	5 600	5 943	6 324	6 703	7 127	7 588	8 066	8 576	9 035		75 215
Contract 3 SC1933/2018: PROVISION FOR BANKING SERVICES	1 370	1 410	1 494	1 582	1 675	–	–	–	–	–	–		7 530
													–
													–
													–
Total Operating Expenditure Implication	50 193	53 801	57 724	61 946	66 505	69 614	74 785	80 366	86 365	92 830	99 713	–	793 840
Capital Expenditure Obligation By Contract													
Total Parent Expenditure Implication	**50 193**	**53 801**	**57 724**	**61 946**	**66 505**	**69 614**	**74 785**	**80 366**	**86 365**	**92 830**	**99 713**	**–**	793 840

2.15 Municipal manager's quality certificate

I, DGI O'NEILL, the municipal manager of **Overstrand Municipality**, hereby certify that the annual budget and supporting documentation for the **2021/2022 MTREF** has 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: DGI O'NEILL

Municipal Manager of **Overstrand Municipality (WC032)**

Signature: 

Date: 20 May 2021

ANNEXURE A

PROPOSED AMENDMENTS TO DRAFT BUDGET

PROPOSED 2021/2022 FINAL BUDGET CHANGES

			Draft 2021/2022	Draft 2022/2023	Draft 2023/2024	Change 2021/2022	Change 2022/2023	Change 2023/2024	Final 2021/2022	Final 2022/2023	Final 2023/2024	Comments
	OPEX											
	COUNCIL & MAYORS OFFICE											
	Expenditure:Remuneration of Councillors:Total for Other councillors:Allowances and Service Related Benefits:Basic Salary	Council General	5 413 260	5 656 860	5 911 416	-107 618	-114 449	-121 593	5 305 642	5 542 411	5 789 823	The base for calculating the councillor allowances changed due to the current base year final determination of 0% salary increase
			5 413 260	**5 656 860**	**5 911 416**	**-107 618**	**-114 449**	**-121 593**	**5 305 642**	**5 542 411**	**5 789 823**	
	FINANCE											
	Expenditure : Operational Cost : External Computer Service : Specialised Computer Service	Acc Services	**70 000**	**70 000**	**70 000**	**-70 000**	**-70 000**	**-70 000**	**0**	**0**	**0**	Move Budget to applicable item
	Expenditure : Operational Cost : External Computer Service : Software Licences	Acc Services	**0**	**0**	**0**	**70 000**	**70 000**	**70 000**	**70 000**	**70 000**	**70 000**	Move Budget to applicable item
			70 000	**70 000**	**70 000**	**0**	**0**	**0**	**70 000**	**70 000**	**70 000**	
	INFRASTRUCTURE & PLANNING											
	Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Project Management	Environmental Management Serv			0	**0**	**0**	**7 600 000**			**7 600 000**	Amendment to 2023/2024 OPEX for Baboon Management Project
	Expenditure:Contracted Services:Contractors:Fire Services	Environmental Management Serv	440 000	480 000	520 000	**1 200 000**	**0**	**0**	**1 640 000**	**480 000**	**520 000**	Additional Alien Clearing requests
	Expenditure:Contracted Services:Contractors:Forestry	Environmental Management Serv	550 000	605 000	605 500	**1 000 000**	**0**	**0**	**1 550 000**	**605 000**	**605 500**	Additional Alien Clearing requests
	Expenditure:Contracted Services:Outsourced Services:Refuse Removal	Solid Waste Disp: Overstrand	1 359 971	1 421 948	1 486 862	**972 325**	**974 970**	**977 765**	**2 332 296**	**2 396 918**	**2 464 627**	Additional Waste Management Exp relating to tendered operating costsasociated with operating the MRF
	Expenditure:Contracted Services:Contractors:Haulage	Solid Waste Disp: Overstrand	7 890 550	8 913 140	9 472 230	**883 360**	**396 040**	**407 600**	**8 773 910**	**9 309 180**	**9 879 830**	Additional Waste Management Exp relating to haulage & chipping
	Expenditure:Contracted Services:Contractors:Chipping	Solid Waste Disp: Overstrand	4 591 830	5 114 570	5 413 450	**300 000**	**0**	**0**	**4 891 830**	**5 114 570**	**5 413 450**	Additional Waste Management Exp relating to haulage & chipping
	Inventory:Water	Dep Director: Engineering Planning	0	0	0	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**	Recalculation of Water Inventory
			14 832 351	**16 534 658**	**17 498 042**	**4 356 685**	**1 372 010**	**8 986 365**	**19 189 036**	**17 906 668**	**26 484 407**	
	Eskom Bulk Purchases											
	Expenditure:Bulk Purchases:Electricity:ESKOM	Elect(Serv & Con): Gansbaai	85 054 110	92 623 926	100 867 455	**-85 054 110**	**-92 623 926**	**-100 867 455**	0	0	0	Re-allocate Budget to applicable Department
	Expenditure:Bulk Purchases:Electricity:ESKOM	Elect(Purch/Sales): Gansbaai				**85 054 110**	**92 623 926**	**100 867 455**	**85 054 110**	**92 623 926**	**100 867 455**	Re-allocate Budget to applicable Department
	Expenditure:Bulk Purchases:Electricity:ESKOM	Elect(Purch/Sales): Kleinmond	**29 562 274**	**32 193 316**	**35 058 521**	**4 828 949**	**5 258 725**	**5 726 752**	**34 391 223**	**37 452 041**	**40 785 273**	Revised Eskom Bulk Electricity Purchases with new projections for 2020/21 as baseline
	Expenditure:Bulk Purchases:Electricity:ESKOM	Elect(Purch/Sales): Hermanus	**190 807 970**	**207 789 879**	**226 283 179**	**18 196 951**	**19 816 480**	**21 580 146**	**209 004 921**	**227 606 359**	**247 863 325**	Revised Eskom Bulk Electricity Purchases with new projections for 2020/21 as baseline
	Expenditure:Bulk Purchases:Electricity:ESKOM	Elect(Purch/Sales): Stanford	**13 201 370**	**14 376 292**	**15 655 783**	**-1 531 651**	**-1 667 968**	**-1 816 418**	**11 669 719**	**12 708 324**	**13 839 365**	Revised Eskom Bulk Electricity Purchases with new projections for 2020/21 as baseline
	Expenditure:Bulk Purchases:Electricity:ESKOM	Elect(Purch/Sales): Gansbaai	**85 054 110**	**92 623 926**	**100 867 455**	**13 543 102**	**14 748 438**	**16 061 049**	**98 597 212**	**107 372 364**	**116 928 504**	Revised Eskom Bulk Electricity Purchases with new projections for 2020/21 as baseline
			403 679 834	**439 607 339**	**478 732 393**	**35 037 351**	**38 155 676**	**41 551 530**	**438 717 185**	**477 763 015**	**520 283 923**	
	COMMUNITY SERVICES											
	Expenditure:Contracted Services:Contractors:Gardening Services	Parks & Townlands: Gansbaai	193 401	201 137	201 137	**500 000**	**0**	**0**	**693 401**	**201 137**	**201 137**	Additional exp for Clearing of overgrown Municipal owned land
	Expenditure:Contracted Services:Outsourced Services:Clearing and Grass Cutting Services	Parks & Townlands: Kleinmond	31 800	33 708	35 730	**500 000**	**0**	**0**	**531 800**	**33 708**	**35 730**	Additional exp for Clearing of overgrown Municipal owned land
	Expenditure:Contracted Services:Outsourced Services:Clearing and Grass Cutting Services	Parks & Townlands: Hermanus	1 685 400	1 786 524	1 893 715	**1 900 000**	**0**	**0**	**3 585 400**	**1 786 524**	**1 893 715**	Additional exp for Clearing of overgrown Municipal owned land
	Expenditure:Contracted Services:Outsourced Services:Clearing and Grass Cutting Services	Parks & Townlands: Stanford	58 976	58 976	58 976	**200 000**	**0**	**0**	**258 976**	**58 976**	**58 976**	Additional exp for Clearing of overgrown Municipal owned land
	Expenditure : Depreciation and Amortisation : Depreciation : Furniture and Office Equipment	Multi-Purpose Centre: Hawston	9 705	13 282	12 088	**-9 705**	**-13 282**	**-12 088**	**0**	**0**	**0**	Re-allocate Budget to applicable Department/Directorate
	Expenditure:Contracted Services:Electrical	Community Buildings:Gansbaai	16 968	17 986	19 065	**-16 968**	**-17 986**	**-19 065**	**0**	**0**	**0**	Re-allocations within department
	Expenditure:Operational Cost: Municipal Services	Community Buildings:Gansbaai	0	0	0	**16 968**	**17 986**	**19 065**	**16 968**	**17 986**	**19 065**	New bkey to be created
	Expenditure:Contracted Services:Electrical	Library:Gansbaai	6 342	6 722	7 125	**-6 342**	**-6 722**	**-7 125**	**0**	**0**	**0**	Re-allocations within department
	Expenditure:Operational Cost: Municipal Services	Library:Gansbaai	0	0	0	**6 342**	**6 722**	**7 125**	**6 342**	**6 722**	**7 125**	New bkey to be created
	Expenditure:Contracted Services:Electrical	Slipway:Kleinbaai	9 224	9 224	0	**-9 224**	**-9 224**	**0**	**0**	**0**	**0**	Re-allocations within department
	Expenditure:Operational Cost: Municipal Services	Slipway:Kleinbaai	0	0	0	**9 224**	**9 224**	**0**	**9 224**	**9 224**	**0**	New bkey to be created
	Expenditure:Contracted Services:Electrical	Sportgrounds:Gansbaai	8 165	8 654	9 174	**-8 165**	**-8 654**	**-9 174**	**0**	**0**	**0**	Re-allocations within department
	Expenditure:Operational Cost: Municipal Services	Sportgrounds:Gansbaai	0	0	0	**8 165**	**8 654**	**9 174**	**8 165**	**8 654**	**9 174**	New bkey to be created
			2 019 981	**2 080 345**	**2 189 558**	**3 090 295**	**0**	**0**	**5 110 276**	**2 080 345**	**2 189 558**	
	LOCAL ECONOMIC,SOCIAL DEVELOPMENT & TOURISM											
	Expenditure : Depreciation and Amortisation : Depreciation : Furniture and Office Equipment	THUSONG CENTRE HAWSTON	0	0	0	**9 705**	**13 282**	**12 088**	**9 705**	**13 282**	**12 088**	Re-allocate Budget to applicable Department/Directorate
						9 705	**13 282**	**12 088**				
	PROTECTION SERVICES											
	Expenditure: Inventory: Materials & Supplies	Fire Brigade	148 242	148 242	148 242	**-1 500**	**-1 500**	**-1 500**	**146 742**	**146 742**	**146 742**	Re-allocations within department
	Expenditure: Operational Cost:Cellular Contract (Subscriptions & membership fees)	Fire Brigade	0	0	0	**1 500**	**1 500**	**1 500**	**1 500**	**1 500**	**1 500**	New bkey to be created
			148 242	**148 242**	**148 242**	**0**	**0**	**0**	**148 242**	**148 242**	**148 242**	
	Salaries											
	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	ALL Departments	2 920 440	3 051 444	3 167 952	**2 084 277**	**2 177 737**	**2 275 680**	**5 004 717**	**5 229 181**	**5 443 632**	Group Life Solutions: Revision 1 July 2021
			2 920 440	**3 051 444**	**3 167 952**	**2 084 277**	**2 177 737**	**2 275 680**	**5 004 717**	**5 229 181**	**5 443 632**	
	TOTAL EXPENDITURE		**429 084 108**	**467 148 888**	**507 717 603**	**44 470 695**	**41 604 256**	**52 704 070**	**473 545 098**	**508 739 862**	**560 409 585**	
	REVENUE											
	Revenue : Exchange Revenue : Sales of Goods and Rendering of Services : Management Fees	Overstrand Housing Development	-107 500 000	-72 300 000	-23 000 000	**107 500 000**	**72 300 000**	**23 000 000**	0	0	0	Move Housing Constructions Contracts to dedicated item
	Revenue:Sales of Goods and Rendering of Services: Construction Contract Revenue	Overstrand Housing Development	0	0	0	**-107 500 000**	**-72 300 000**	**-23 000 000**	-107 500 000	-72 300 000	-23 000 000	Move Housing Constructions Contracts to dedicated item
	Revenue : Exchange Revenue : Service Charges : Electricity : Connection/Reconnection : Disconnection/Reconnection Fees	Elect(Serv & Con): Gansbaai	-312 000	-324 480	-337 459	**312 000**	**324 480**	**337 459**	0	0	0	Re-allocate Budget to applicable Revenue Item
	Revenue : Exchange Revenue : Service Charges : Electricity : Connection/Reconnection : Disconnection/Reconnection Fees	Elect(Serv & Con): Kleinmond	-135 200	-140 608	-146 232	**135 200**	**140 608**	**146 232**	0	0	0	Re-allocate Budget to applicable Revenue Item
	Revenue : Exchange Revenue : Service Charges : Electricity : Connection/Reconnection : Disconnection/Reconnection Fees	Elect(Serv & Con): Stanford	-176 800	-183 872	-191 226	**176 800**	**183 872**	**191 226**	0	0	0	Re-allocate Budget to applicable Revenue Item
	Revenue : Exchange Revenue : Sales of Goods and Rendering of Services : Sale of Goods : Materials and Equipment	Electricity Income	-500 000	-500 000	-500 000	**500 000**	**500 000**	**500 000**	0	0	0	Re-allocate Budget to applicable Revenue Item
	Revenue :Service Charges : Electricity Connection/Reconnection:Connections New:Non-government Housing	Elect(Serv & Con): Gansbaai	0	0	0	**-312 000**	**-324 480**	**-337 459**	-312 000	-324 480	-337 459	Re-allocate Budget to applicable Revenue Item
	Revenue :Service Charges : Electricity Connection/Reconnection:Connections New:Non-government Housing	Elect(Serv & Con): Kleinmond	0	0	0	**-135 200**	**-140 608**	**-146 232**	-135 200	-140 608	-146 232	Re-allocate Budget to applicable Revenue Item
	Revenue :Service Charges : Electricity Connection/Reconnection:Connections New:Non-government Housing	Elect(Serv & Con): Stanford	0	0	0	**-176 800**	**-183 872**	**-191 226**	-176 800	-183 872	-191 226	Re-allocate Budget to applicable Revenue Item
	Revenue :Service Charges : Electricity Connection/Reconnection:Connections New:Non-government Housing	Elect(Serv & Con): Hermanus	0	0	0	**-500 000**	**-500 000**	**-500 000**	-500 000	-500 000	-500 000	Re-allocate Budget to applicable Revenue Item
	Revenue : Exchange Revenue : Service Charges : Waste Water Management : Sanitation Charges	Sewerage Income	-81 120 000	-84 364 800	-87 739 392	**50 000**	**50 000**	**50 000**	-81 070 000	-84 314 800	-87 689 392	Re-allocate Budget to applicable Revenue Item
	Revenue :Service Charges :Waste Water Management:Connection/Reconnection	Sewerage Income	0	0	0	**-50 000**	**-50 000**	**-50 000**	-50 000	-50 000	-50 000	Re-allocate Budget to applicable Revenue Item
	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:Public Corporations:Other Transfers Public C	Refuse Income	0	0	0	**-1 042 000**	**0**	**0**	-1 042 000			Revenue relating to Roll-over Capital Project- DBSA Capital Grant
	Revenue : Exchange Revenue : Service Charges : Electricity : Electricity Sales : Domestic High : Prepaid	Electricity Income	-69 360 000	-77 683 200	-87 005 184	**-2 951 367**	**-3 305 531**	**-3 702 195**	-72 311 367	-80 988 731	-90 707 379	Adjustment on Electricity Revenue Projections to align with current financial year
	Revenue : Exchange Revenue : Service Charges : Electricity : Electricity Sales : Domestic High : Conventional	Electricity Income	-78 608 000	-88 040 960	-98 605 875	**-3 344 882**	**-3 746 268**	**-4 195 821**	-81 952 882	-91 787 228	-102 801 696	Adjustment on Electricity Revenue Projections to align with current financial year
	Revenue : Exchange Revenue : Service Charges : Electricity : Electricity Sales : Industrial (400 Volts) (Low Voltage)	Electricity Income	-167 620 000	-187 734 400	-210 262 528	**-7 132 470**	**-7 988 366**	**-8 946 970**	-174 752 470	-195 722 766	-219 209 498	Adjustment on Electricity Revenue Projections to align with current financial year
	Revenue : Exchange Revenue : Service Charges : Electricity : Electricity Sales : Domestic Low : Prepaid	Electricity Income	-110 976 000	-124 293 120	-139 208 294	**-4 722 187**	**-5 288 849**	**-5 923 511**	-115 698 187	-129 581 969	-145 131 806	Adjustment on Electricity Revenue Projections to align with current financial year
	Revenue : Exchange Revenue : Service Charges : Electricity : Electricity Sales : Commercial Conventional (3-Phase)	Electricity Income	-27 744 000	-31 073 280	-34 802 074	**-1 180 547**	**-1 322 212**	**-1 480 878**	-28 924 547	-32 395 492	-36 282 951	Adjustment on Electricity Revenue Projections to align with current financial year
	Revenue : Exchange Revenue : Service Charges : Electricity : Electricity Sales : Commercial Conventional (Single Phase)	Electricity Income	-10 057 200	-11 264 064	-12 615 752	**-427 948**	**-479 302**	**-536 818**	-10 485 148	-11 743 366	-13 152 570	Adjustment on Electricity Revenue Projections to align with current financial year
	TOTAL REVENUE		**-654 109 200**	**-677 902 784**	**-694 414 016**	**-20 801 401**	**-22 130 530**	**-24 786 193**	**-674 910 601**	**-700 033 314**	**-719 200 209**	
	BOTTOMLINE ON OPEX		**-225 025 092**	**-210 753 896**	**-186 696 413**	**23 669 294**	**19 473 726**	**27 917 877**	**-201 365 503**	**-191 293 452**	**-158 790 624**	

				Draft 2021/2022	Draft 2022/2023	Draft 2023/2024	Change 2021/2022	Change 2022/2023	Change 2023/2024	Final 2021/2022	Final 2022/2023	Final 2023/2024	Comments
CAPEX													
90	**ROLL OVERS**												
90	EXTENSION OF PLEIN STREET-STORMWATER	Surplus-Non tariff	Ward 08	0	0	0	260 000			260 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	EXTENSION OF PLEIN STREET-ROADS	Surplus-Non tariff	Ward 08	0	0	0	400 000			400 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	HERMANUS-WELCOME BOARD	Surplus	Ward 03	0	0	0	756 214			756 214	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	SHELTER FOR COMMUNITY: TAXI RANK, HERMANUS	Surplus-Non tariff	Ward 03	0	0	0	265 884			265 884	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	SHELTER FOR COMMUNITY: TAXI RANK, HERMANUS	Land Sales -Roll Over	Ward 03	0	0	0	138 264			138 264	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	FENCING FOR DOG PARK, ONRUS	Surplus-Non tariff	Ward 13	0	0	0	100 000			100 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	EMERGENCY HOUSING PROJECT SCHULPHOEK-SEWERAGE	Surplus-Non tariff	Ward 06	0	0	0	1 400 000			1 400 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	EMERGENCY HOUSING PROJECT SCHULPHOEK-WATER	Surplus-Non tariff	Ward 06	0	0	0	280 000			280 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	EHP WATER PROVISION FOR INFORMAL SETTLEMENTS-WATER	Surplus-Non tariff	Overstrand	0	0	0	150 000			150 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	EMERGENCY HOUSING PROJECT SCHULPHOEK-ROADS	Surplus-Non tariff	Ward 06	0	0	0	920 000			920 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	EHP SEWER PROVISION FOR INFORMAL SETTLEMENTS	Surplus-Non tariff	Overstrand	0	0	0	620 000			620 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CHANGE EXIT OF KLEINMOND FIRE STATION	Surplus-Non tariff	Overstrand	0	0	0	300 000			300 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	UPGRADING OF FACILITIES ABLUTION BLOCK ICS CENTRE	Surplus-Non tariff	Overstrand	0	0	0	895 314			895 314	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Surplus-Non tariff	Overstrand	0	0	0	33 477			33 477	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERA-COMMUNAL SPORTSFIELD -GANSBAAI	Operating Cash-WSP	Ward 02	0	0	0	7 772			7 772	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP	Ward 03	0	0	0	24 952			24 952	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP	Ward 04	0	0	0	64 607			64 607	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP	Ward 05	0	0	0	83 536			83 536	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP	Ward 06	0	0	0	73 928			73 928	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP	Ward 08	0	0	0	5 816			5 816	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	SAFETY CAMERAS	Operating Cash-WSP	Ward 09	0	0	0	23 928			23 928	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 01	0	0	0	40 231			40 231	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 02	0	0	0	4 416			4 416	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 02	0	0	0	2 769			2 769	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 02	0	0	0	4 416			4 416	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 08	0	0	0	852			852	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	SAFETY CAMERAS AT ENTRANCES OF TOWN	Operating Cash-WSP-R/O	Ward 09	0	0	0	17 746			17 746	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 11	0	0	0	3 595			3 595	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 11	0	0	0	2 778			2 778	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 11	0	0	0	3 282			3 282	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Land Sales -Roll Over	Ward 04	0	0	0	3 871			3 871	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Land Sales -Roll Over	Overstrand	0	0	0	74			74	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP	Wards 12	0	0	0	91 493			91 493	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS-BETTY'S BAY	Operating Cash-WSP	Ward 10	0	0	0	5 331			5 331	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	ADDITIONAL OFFICES LAW ENFORCEMENT AT BESKEMHOUTSKLOOF FARM	Surplus-Non tariff	Overstrand	0	0	0	500 000			500 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV SECURITY AT BESKEMHOUTSKLOOF FARM	Surplus-Non tariff	Overstrand	0	0	0	300 000			300 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	ACCESS CONTROL	Surplus-Non tariff	Overstrand	0	0	0	100 000			100 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	BUILDING RENOVATIONS FARM 585/3	Surplus-Roll over	Ward 04	0	0	0	1 420 501			1 420 501	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	WATER MASTER PLAN IMPLEMENTATION	EL-INFRA LEVY	Overstrand	0	0	0	7 272 830			7 272 830	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	UPGRADE HERMANUS WELL FIELDS	EL21	Ward 04	2 000 000	0	0	4 691 709			6 691 709	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	KLEINMOND WWTW REFURBISH / UPGRADE	EL21	Ward 09	3 450 000	8 000 000	3 000 000	1 080 080			4 530 080	8 000 000	3 000 000	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	GANSBAAI CBD SEWER NETWORK EXTENSION	EL-INFRA LEVY	Ward 02	2 250 000			1 098 170			3 348 170	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	UPGRADING OF PUMP STATIONS AND RISING	EL21	Overstrand	5 000 000			1 877 317			6 877 317	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	ZWELIHLE SEWER	Surplus-Non tariff	Multi-ward HM Area	0	0	0	449 150			449 150	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	HERMANUS NEW WASTE MANAGEMENT FACILITY	DBSA-Pub Cont	Overstrand	0	0	0	1 042 000			1 042 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	HERMANUS NEW WASTE MANAGEMENT FACILITY	Surplus(Ins)	Overstrand	0	0	0	200 000			200 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	GANSBAAI LANDFILL SITE FENCE	Surplus-Non tariff	Ward 02	0	0	0	463 000			463 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	BUILDING CONTROL OFFICE EXTENSION	Surplus-Non tariff	Overstrand	500 000	0	0	500 000			1 000 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	PURCHASE OF ERF 8643-KLEINMOND (KCIH)-TRANSFER FEES	Surplus	Ward 09	0	0	0	100 000			100 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	HAWSTON INDUSTRIAL BUSINESS HUB	Land Sales -Roll Over	Ward 08	0	0	0	800 000			800 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	UPGRADE HAWSTON SPORT COMPLEX (F2/3)	Land Sales -Roll Over	Ward 08	1 138 737	0	0	292 488			1 431 225	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	HIGHMAST LIGHTS	Surplus-Non tariff	Ward 05				743 523			743 523	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	ZITHANDE STREET LIGHTS	Operating Cash-WSP -R/O	Ward 12				370 077			370 077	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	HERMANUS:MV & LV UPGRADE/REPLACEMENT	EL20 Roll over	Ward 03		3 000 000	6 000 000	4 939 913			4 939 913	3 000 000	6 000 000	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	KLEINMOND: MV & LV NETWORK UPGRADE (F1/3)	EL20 Roll over	Ward 09		2 000 000	2 000 000	1 860 714			1 860 714	2 000 000	2 000 000	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	HAWSTON: MV & LV UPGRADE/REPLACEMENT	EL20 Roll over	Ward 08		2 000 000	2 000 000	372 282			372 282	2 000 000	2 000 000	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90													
90	WARD AMENDMENTS :												
90	**SIDEWALKS**	Ward 02	Ward 02	200 000	0	0	-100 000			100 000	0	0	WARD AMENDMENT AS PER WARD COMMITTEE MINUTES
90	CONSTRUCTION OF CONCRETE SITTING PAVILION-MASAKHANE SPORTSFIELD	Ward 02	Ward 02	0	0	0	100 000			100 000	0	0	WARD AMENDMENT AS PER WARD COMMITTEE MINUTES-NEW PROJECT
90	RESTORATION AND UPGRADE OF BEACH AREA INCLUDING FACILITIES	Ward 07	Ward 07	300 000			-150 000			150 000	0	0	WARD AMENDMENT AS PER WARD COMMITTEE MINUTES
90	TRAFFIC CALMING	Ward 07	Ward 07	0	0	0	75 000			75 000	0	0	WARD AMENDMENT AS PER WARD COMMITTEE MINUTES-NEW PROJECT
90	CCTV	Ward 07	Ward 07	0	0	0	75 000			75 000	0	0	WARD AMENDMENT AS PER WARD COMMITTEE MINUTES-NEW PROJECT
90													
90	ADDITIONAL PROJECTS												
90	**BASIC SERVICES FOR EMERGENCY HOUSING-WATER**	Ward 04	Ward 04	0	0	0	250 000			250 000	0	0	NEW PROJECT REQUEST IN WATER GFS RESULTANT FROM SAVINGS ON ELECTRICTY PROJECT IN 2020-2021.
90	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/2)	Ward 10	Ward 10	10 000 000	10 000 000	7 000 000	3 622 580			13 622 580	10 000 000	7 000 000	ADDITIONAL FUNDING TO BE ADDED TO PROJECT IN WATER GFS AS IDENTIFIED BY DIRECTOR MULLER
90													RESULTANT FROM SAVINGS ON KM SEWER PROJECT IN 2020-2021.
90													
90	**BOTTOMLINE ON CAPEX**			**24 838 737**	**25 000 000**	**20 000 000**	**41 330 882**	**0**	**0**	**66 169 619**	**25 000 000**	**20 000 000**	
90													

90	**SUMMARY OF CHANGES ON 2021- 2022 BUDGET**	**DRAFT BUDGET**			**CHANGE**			**FINAL BUDGET**		
90		**2021/2022**	**2022/2023**	**2023/2024**	**2021/2022**	**2022/2023**	**2023/2024**	**2021/2022**	**2022/2023**	**2023/2024**
90	**EXPENDITURE**	**1 450 535 737**	**1 493 455 497**	**1 547 907 596**	**44 470 695**	**41 604 256**	**52 704 070**	**1 495 006 432**	**1 535 059 753**	**1 600 611 666**
90	**REVENUE**	**-1 456 633 954**	**-1 492 069 121**	**-1 529 399 361**	**-20 801 401**	**-22 130 530**	**-24 786 193**	**-1 477 435 355**	**-1 514 199 650**	**-1 554 185 554**
90	**OPERATIONAL- Surplus/Deficit**	**-6 098 217**	**1 386 376**	**18 508 235**	**23 669 294**	**19 473 726**	**27 917 877**	**17 571 077**	**20 860 103**	**46 426 112**
90										
90	**CAPITAL**	**233 443 665**	**142 286 195**	**95 835 000**	**41 330 882**	**0**	**0**	**274 774 547**	**142 286 195**	**95 835 000**

2021/2022 MAIN LEDGER FINAL BUDGET CHANGES

Main Ledger Changes

ITEM		2021/2022 Changes	2022/2023 Changes	2023/2024 Changes	Notes
Cash and cash equivalents		4 530 186	-1 594 702	-33 212 708	Changes mainly due to the changes made to the surplus/deficit
Consumer debtors		-9 230 691	-19 141 230	-29 796 257	Changes mainly due to the recalculation of electricity service charges
Other debtors		3 040 000	6 080 000	9 120 000	Changes mainly due to the recalculation of yearend unbilled electricity service charges
Inventory		-1 000	-2 000	-3 000	Changes due to the water inventory
Property, plant and equipment		41 330 881	41 330 881	41 330 881	Changes due to the additional capital expenditure
Borrowings		48 884 012	41 584 107	32 104 700	Changes due to the recalculation of borrowing advances and repayments and bringing this item, as a whole more in line with actuals
Trade and other payables		70 900 000	91 050 000	111 200 000	Changes mainly due to the recalculation of electricity purchases and bringing this item, as a whole, more in line with actuals
Provisions		-3 802 413	-7 220 851	-14 646 027	Changes due to the recalculation of the provision for landfill sites, taking into consideration the cash amount to be spent (R9.1mil) as well as bringing this item more in line with actuals
Accumulated surplus		-76 194 723	-98 622 806	-141 102 253	Changes due to changes in surplus/deficit as well as other adjustments made to bring certain items more in line with actuals
Reserves		-117 500	-117 500	-117 500	Changes mainly due to the recalculation of the housing development fund and bringing this item, as a whole, more in line with actuals

ANNEXURE B

A1 SCHEDULE & A2 BUDGET CHARTS

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.5

Click for Instructions!

Accountability

Transparency

Information & service delivery



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Elsabé Rossouw
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or
For registered users using the LG Upload Portal

Preparation Instructions

Municipality Name:	WC032 Overstrand
CFO Name:	SANTIE REYNEKE-NAUDE
Tel:	028 313 8040
Fax:	028 313 8128
E-Mail:	cfo@overstrand.gov.za
Budget for MTREF starting:	2021
Budget Year:	2021/22
Does this municipality have Entities?	No
If YES: Identify type of report:	Parent Municipality

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Council & Mayor's Office	**Vote 1**	**Council & Mayor's Office**	
Vote 2 - Municipal Manager & Internal Audit	1.1	Council General	1,1 - Council General
Vote 3 - Management Services	1.2	Mayor's Office	1,2 - Mayor's Office
Vote 4 - Finance	1.3	Pensioners & Continued Members	1,3 - Pensioners & Continued Members
Vote 5 - Infrastructure & Planning	1.4	[Name of sub-vote]	
Vote 6 - Protection Services	1.5	[Name of sub-vote]	
Vote 7 - Economic and Social Development & Tourism	1.6	[Name of sub-vote]	
Vote 8 - Community Services	1.7	[Name of sub-vote]	
Vote 9 - Costing Services	1.8	[Name of sub-vote]	
Vote 10 - Main Ledger Services	1.9	[Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10	[Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	**Vote 2**	**Municipal Manager & Internal Audit**	
Vote 13 - [NAME OF VOTE 13]	2.1	Municipal Manager	2,1 - Municipal Manager
Vote 14 - [NAME OF VOTE 14]	2.2	Internal Audit	2,2 - Internal Audit
Vote 15 - [NAME OF VOTE 15]	2.3	Risk Management	2,3 - Risk Management
	2.4	[Name of sub-vote]	
	2.5	[Name of sub-vote]	
	2.6	[Name of sub-vote]	
	2.7	[Name of sub-vote]	
	2.8	[Name of sub-vote]	
	2.9	[Name of sub-vote]	
	2.10	[Name of sub-vote]	
	Vote 3	**Management Services**	
	3.1	Director: Management Services	3,1 - Director: Management Services
	3.2	Communication	3,2 - Communication
	3.3	Legal Services	3,3 - Legal Services
	3.4	Strategic Services	3,4 - Strategic Services
	3.5	Human Resources	3,5 - Human Resources
	3.6	Info & Communication Technology	3,6 - Info & Communication Technology
	3.7	Council Support Services	3,7 - Council Support Services
	3.8	Social Development	3,8 - Social Development
	3.9	Municipal Court	3,9 - Municipal Court
	3.10	[Name of sub-vote]	
	Vote 4	**Finance**	
	4.1	Finance: Director	4,1 - Finance: Director
	4.2	Finance: Deputy Director	4,2 - Finance: Deputy Director
	4.3	Finance: Accounting Services	4,3 - Finance: Accounting Services
	4.4	Finance: Expenditure & Assets	4,4 - Finance: Expenditure & Assets
	4.5	Finance: Revenue	4,5 - Finance: Revenue
	4.6	Finance: Supply Chain Management	4,6 - Finance: Supply Chain Management
	4.7	Data Control	4,7 - Data Control
	4.8	Assessment Rates	4,8 - Assessment Rates
	4.9	[Name of sub-vote]	
	4.10	[Name of sub-vote]	
	Vote 5	**Infrastructure & Planning**	
	5.1	Director: Infrastructure & Planning	5,1 - Director: Infrastructure & Planning
	5.2	Deputy Director:Engineering Planning	5,2 - Deputy Director:Engineering Planning
	5.3	Engineering Services & Housing Development	5,3 - Engineering Services & Housing Development
	5.4	Town Planning	5,4 - Town Planning
	5.5	Geographical Info System (GIS)	5,5 - Geographical Info System (GIS)
	5.6	Building Control Services	5,6 - Building Control Services
	5.7	Environmental Management Services	5,7 - Environmental Management Services
	5.8	Electricity	5,8 - Electricity
	5.9	Solid Waste Planning & Solid Waste Disposal	5,9 - Solid Waste Planning & Solid Waste Disposal
	5.10	Property Administration	5.10 - Property Administration
	Vote 6	**Protection Services**	
	6.1	Director: Protection Services	6,1 - Director: Protection Services
	6.2	Traffic	6,2 - Traffic
	6.3	Law Enforcement	6,3 - Law Enforcement
	6.4	Vehicle testing	6,4 - Vehicle testing
	6.5	Fire Brigade	6,5 - Fire Brigade
	6.6	Vehicle Licensing	6,6 - Vehicle Licensing
	6.7	Special Task Team Unit	6,7 - Special Task Team Unit
	6.8	Disaster Management	6,8 - Disaster Management
	6.9	Security Services	6,9 - Security Services
	6.10	[Name of sub-vote]	
	Vote 7	**Economic and Social Development & Tourism**	
	7.1	Director: Economic Development & Planning	7,1 - Director: Economic Development & Planning
	7.2	Tourism	7,2 - Tourism
	7.3	Social Development	7,3 - Social Development
	7.4	EPWP	7,4 - EPWP
	7.5	Thusong Centre: Hawston	7,5 - Thusong Centre: Hawston
	7.6	Parking Services	7,6 - Parking Services
	7.7	[Name of sub-vote]	
	7.8	[Name of sub-vote]	
	7.9	[Name of sub-vote]	
	7.10	[Name of sub-vote]	
	Vote 8	**Community Services**	
	8.1	Director & Administration	8,1 - Director & Administration
	8.2	Offices & Community Buildings	8,2 - Offices & Community Buildings
	8.3	Parks & Townlands, Cemetries	8,3 - Parks & Townlands, Cemetries
	8.4	Libraries	8,4 - Libraries
	8.5	Sport & Recreation	8,5 - Sport & Recreation
	8.6	Housing & Social Upliftment	8,6 - Housing & Social Upliftment
	8.7	Roads & Stormwater	8,7 - Roads & Stormwater
	8.8	Water	8,8 - Water
	8.9	Sewerage	8,9 - Sewerage
	8.10	Refuse	8.10 - Refuse
	Vote 9	**Costing Services**	
	9.1	Departmental Charges & Recoveries	9,1 - Departmental Charges & Recoveries
	9.2	Internal Billing	9,2 - Internal Billing
	9.3	Activity Based Costing	9,3 - Activity Based Costing
	9.4	[Name of sub-vote]	
	9.5	[Name of sub-vote]	
	9.6	[Name of sub-vote]	
	9.7	[Name of sub-vote]	
	9.8	[Name of sub-vote]	
	9.9	[Name of sub-vote]	
	9.10	[Name of sub-vote]	
	Vote 10	**Main Ledger Services**	
	10.1	Main Ledger	10,1 - Main Ledger

Choose name from list - Contact Information	
A. GENERAL INFORMATION	
Municipality	WC032 Overstrand
Grade	3
Province	WC WESTERN CAPE
Web Address	www.overstrand.gov.za
E-mail Address	bking@overstrand.gov.za
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	P.O.BOX 20
City / Town	HERMANUS
Postal Code	7200
Street address	
Building	MUNICIPAL OFFICE
Street No. & Name	MAGNOLIA STREET
City / Town	HERMANUS
Postal Code	7200
General Contacts	
Telephone number	028 313 8000
Fax number	028 313 8128

1 Grade in terms of the Remuneration of Public Office Bearers Act.

C. POLITICAL LEADERSHIP			
Speaker:		**Secretary/PA to the Speaker:**	
ID Number	600826 5162 08 8	ID Number	0
Title	Mr	Title	0
Name	ANTON COETSEE	Name	0
Telephone number	028 316 4454	Telephone number	0
Cell number	083 2835 237	Cell number	0
Fax number	086 603 6114	Fax number	0
E-mail address	antoncoetsee@hermanus.co.za	E-mail address	0
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	470721 5075 08 2	ID Number	700621 0297 08 1
Title	Mr	Title	Ms
Name	DUDLEY COETZEE	Name	DORET TALJAARD
Telephone number	028 313 8016	Telephone number	028 313 8052
Cell number	082 5744 404	Cell number	060 8368 895
Fax number	028 313 8067	Fax number	028 313 8067
E-mail address	dcoetzee@overstrand.gov.za	E-mail address	dtaljaard@overstrand.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number	750427 0161 08 0	ID Number	901227 0650 08 4
Title	Mrs	Title	Mrs
Name	ELNORA GILLION	Name	SHELLEY YAWA
Telephone number	028 313 8016	Telephone number	028 313 8002
Cell number	060 652 0214	Cell number	073 086 5571
Fax number	028 313 8067	Fax number	028 313 8067
E-mail address	egillion@overstrand.gov.za	E-mail address	maycomsec@overstrand.gov.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	681231 5177 08 1	ID Number	590401 0048 08 8
Title	Mr	Title	Mrs
Name	DEAN GABRIEL IAN O'NEILL	Name	RENTIA PRETORIUS
Telephone number	028 313 8003	Telephone number	028 313 8909
Cell number	076 911 6497	Cell number	0
Fax number	028 313 8128	Fax number	028 313 8128
E-mail address	mm@overstrand.gov.za	E-mail address	rpretorius@overstrand.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	640708 0098 08 1	ID Number	561202 0062 08 6
Title	Mrs	Title	Mrs
Name	SANTIE REYNEKE-NAUDE	Name	RITA LE ROUX
Telephone number	028 313 8040	Telephone number	028 313 8074
Cell number	082 551 4499	Cell number	0
Fax number	028 313 8128	Fax number	028 313 8128
E-mail address	cfo@overstrand.gov.za	E-mail address	rleroux@overstrand.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	Mr	Title	Ms
Name	BERNARD KING	Name	VERONICA ALLEN
Telephone number	028 313 8154	Telephone number	028 313 8131
Cell number	0	Cell number	0
Fax number	028 313 8128	Fax number	028 313 8128
E-mail address	bking@overstrand.gov.za	E-mail address	vallen@overstrand.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	Mrs	Title	Ms
Name	GEORGIA BUCCHIANERI	Name	KELLY JEPTHA
Telephone number	028 313 8913	Telephone number	028 313 8913
Cell number	0	Cell number	0
Fax number	028 313 8128	Fax number	028 313 8128
E-mail address	gbucchianeri@overstrand.gov.za	E-mail address	kjeptha@overstrand.gov.za

Choose name from list - Table A1 Budget Summary

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Financial Performance									
Property rates	**215 763**	233 093	240 914	262 551	259 241	259 241	275 637	286 662	298 129
Service charges	590 112	648 033	699 549	663 209	663 209	663 209	793 858	865 356	944 486
Investment revenue	30 320	41 767	48 146	31 400	26 400	26 400	27 456	28 554	29 697
Transfers recognised - operational	116 458	106 306	123 140	131 840	150 774	150 774	139 692	144 977	148 209
Other own revenue	124 371	127 227	178 526	166 185	153 768	153 768	180 196	146 510	99 774
Total Revenue (excluding capital transfers and contributions)	1 077 023	1 156 425	1 290 276	1 255 185	1 253 392	1 253 392	1 416 839	1 472 060	1 520 294
Employee costs	296 682	368 000	382 527	435 325	441 241	441 241	463 804	482 942	504 313
Remuneration of councillors	10 138	10 573	11 282	11 896	11 896	11 896	12 401	12 905	13 432
Depreciation & asset impairment	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Finance charges	46 129	44 921	46 570	51 482	51 482	51 482	51 804	51 923	52 180
Materials and bulk purchases	266 744	277 663	320 786	317 828	323 698	323 698	398 552	432 461	468 386
Transfers and grants	1 800	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Other expenditure	240 817	275 779	292 933	371 993	366 685	366 685	410 460	398 225	405 861
Total Expenditure	997 156	1 108 536	1 189 200	1 342 010	1 345 559	1 345 559	1 495 006	1 535 060	1 600 612
Surplus/(Deficit)	79 868	47 890	101 076	(86 825)	(92 166)	(92 166)	(78 168)	(63 000)	(80 318)
Transfers and subsidies - capital (monetary allocations) (	64 263	31 952	37 392	30 619	37 228	37 228	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	26 685	3 730	1 688	9 688	9 688	14 243	1 312	1 324
Surplus/(Deficit) after capital transfers & contributions	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)
Capital expenditure & funds sources									
Capital expenditure	**105 255**	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835
Transfers recognised - capital	**68 677**	93 002	117 493	86 516	84 523	84 523	111 555	77 286	35 835
Public contributions & donations	**–**	–	3 730	–	–	–	–	–	–
Borrowing	**19 199**	36 495	50 476	92 949	75 228	75 228	94 066	50 000	50 000
Internally generated funds	**17 379**	45 613	39 358	124 274	120 335	120 335	69 154	15 000	10 000
Total sources of capital funds	**105 255**	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835
Financial position									
Total current assets	**625 093**	684 399	810 947	614 227	647 147	647 147	583 272	598 109	658 240
Total non current assets	**3 635 642**	3 712 914	3 798 429	3 982 468	3 954 561	3 954 561	4 096 878	4 108 458	4 074 396
Total current liabilities	**221 509**	220 717	294 941	254 715	250 272	250 272	341 312	378 564	431 565
Total non current liabilities	**613 708**	645 090	640 732	687 245	687 386	687 386	657 833	652 901	655 853
Community wealth/Equity	**3 425 517**	3 531 506	3 673 703	3 654 735	3 664 050	3 664 050	3 681 004	3 675 101	3 645 218
Cash flows									
Net cash from (used) operating	**243 897**	215 983	319 091	198 066	142 635	142 635	215 101	154 801	158 142
Net cash from (used) investing	**(28 775)**	(178 314)	(212 740)	(304 307)	(285 056)	(285 056)	(279 755)	(147 266)	(100 815)
Net cash from (used) financing	**31**	20 552	14 275	6 626	6 737	6 737	(2 646)	2 252	(4 000)
Cash/cash equivalents at the year end	**474 967**	533 188	653 813	485 812	518 129	518 129	450 829	460 616	513 942
Cash backing/surplus reconciliation									
Cash and investments available	**519 562**	583 711	700 328	551 272	572 589	572 589	512 994	530 621	591 931
Application of cash and investments	**(176 397)**	(150 485)	(261 102)	(121 144)	(127 835)	(127 835)	(226 555)	(247 657)	(304 825)
Balance - surplus (shortfall)	**695 959**	734 196	961 430	672 416	700 423	700 423	739 548	778 278	896 756
Asset management									
Asset register summary (WDV)	**3 591 027**	3 662 386	3 751 914	3 917 008	3 900 101	3 900 101	4 034 713	4 038 452	3 996 407
Depreciation	**134 846**	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Renewal of Existing Assets	**29 644**	–	3 606	25 621	25 050	25 050	33 945	19 200	17 700
Repairs and Maintenance	**160 036**	215 024	188 517	210 905	218 620	218 620	254 233	264 927	273 999
Free services									
Cost of Free Basic Services provided	**–**	–	–	–	–	–	–	–	–
Revenue cost of free services provided	**51 711**	52 080	–	–	–	–	–	–	–
Households below minimum service level									
Water:	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional										
Governance and administration		**334 461**	**327 040**	**347 612**	**336 136**	**358 170**	**358 170**	**357 072**	**370 592**	**382 268**
Executive and council		21 599	27 347	30 254	17 821	39 281	39 281	31 359	32 826	31 414
Finance and administration		262 045	299 607	317 322	318 315	318 889	318 889	325 712	337 766	350 854
Internal audit		50 817	86	36	–	–	–	–	–	–
Community and public safety		**109 158**	**118 499**	**164 043**	**148 846**	**144 111**	**144 111**	**164 655**	**128 556**	**85 859**
Community and social services		4 149	8 471	8 071	8 185	8 217	8 217	7 145	7 017	7 286
Sport and recreation		8 218	30 199	18 801	10 262	13 549	13 549	10 133	8 242	13 051
Public safety		40 605	32 372	32 801	39 830	48 262	48 262	39 531	40 997	42 522
Housing		56 186	47 457	104 370	90 568	74 083	74 083	107 845	72 300	23 000
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**23 251**	**16 861**	**15 503**	**10 065**	**16 730**	**16 730**	**16 227**	**20 388**	**9 674**
Planning and development		14 259	10 337	8 315	9 788	13 182	13 182	9 362	7 105	7 389
Road transport		8 970	6 229	7 166	245	3 516	3 516	6 828	13 245	2 245
Environmental protection		22	295	21	32	32	32	37	38	40
Trading services		**674 417**	**752 662**	**804 239**	**792 445**	**781 297**	**781 297**	**939 483**	**994 663**	**1 076 385**
Energy sources		381 333	419 560	459 980	436 955	425 813	425 813	570 263	609 162	679 933
Water management		125 375	145 980	153 663	150 392	149 955	149 955	157 061	157 973	164 018
Waste water management		95 070	110 345	103 934	114 335	110 293	110 293	116 972	128 616	128 491
Waste management		72 639	76 777	86 662	90 764	95 237	95 237	95 187	98 912	103 943
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure - Functional										
Governance and administration		**186 762**	**222 134**	**216 164**	**270 009**	**271 503**	**271 503**	**284 904**	**296 304**	**315 796**
Executive and council		24 780	56 567	39 624	62 707	62 170	62 170	66 557	68 284	70 632
Finance and administration		71 864	162 899	174 217	203 733	205 764	205 764	214 255	223 869	240 848
Internal audit		90 118	2 668	2 322	3 569	3 569	3 569	4 091	4 152	4 315
Community and public safety		**138 037**	**159 878**	**171 527**	**251 675**	**247 061**	**247 061**	**257 893**	**244 282**	**236 990**
Community and social services		33 856	16 972	15 216	23 502	23 882	23 882	19 164	19 957	22 320
Sport and recreation		18 307	43 905	44 289	56 586	58 938	58 938	59 600	59 369	60 351
Public safety		73 286	80 702	82 675	119 176	121 459	121 459	115 407	120 327	125 515
Housing		12 589	18 299	29 347	52 410	42 783	42 783	63 723	44 630	28 804
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**182 017**	**146 841**	**156 576**	**176 095**	**178 714**	**178 714**	**187 466**	**190 782**	**198 975**
Planning and development		85 115	36 688	39 397	51 179	54 066	54 066	51 373	50 439	52 336
Road transport		91 197	103 331	107 277	108 617	108 250	108 250	116 270	121 827	126 899
Environmental protection		5 705	6 821	9 902	16 298	16 398	16 398	19 823	18 515	19 740
Trading services		**490 339**	**576 651**	**641 935**	**640 514**	**644 261**	**644 261**	**761 149**	**800 303**	**845 364**
Energy sources		295 386	313 606	366 823	354 355	355 355	355 355	442 180	476 214	511 219
Water management		66 052	107 916	112 899	124 167	125 029	125 029	129 815	127 271	130 484
Waste water management		64 937	84 120	90 406	88 633	90 518	90 518	102 665	106 889	110 075
Waste management		63 964	71 009	71 808	73 358	73 358	73 358	86 489	89 929	93 585
Other	4	–	**3 031**	**2 998**	**3 719**	**4 019**	**4 019**	**3 595**	**3 389**	**3 487**
Total Expenditure - Functional	3	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) for the year		**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional										
Municipal governance and administration		**334 461**	**327 040**	**347 612**	**336 136**	**358 170**	**358 170**	**357 072**	**370 592**	**382 268**
Executive and council		21 599	27 347	30 254	17 821	39 281	39 281	31 359	32 826	31 414
Mayor and Council		21 399	27 246	30 091	17 732	38 689	38 689	31 285	32 772	31 375
Municipal Manager, Town Secretary and Chief Executive		200	101	163	89	592	592	75	54	39
Finance and administration		262 045	299 607	317 322	318 315	318 889	318 889	325 712	337 766	350 854
Administrative and Corporate Support			253	378	311	3 352	3 352	318	325	333
Asset Management			–	–	–	–	–	–	–	–
Finance		262 045	292 659	300 353	309 041	304 882	304 882	318 337	330 874	343 914
Fleet Management			–	95	0	0	0	0	0	0
Human Resources			721	738	1 355	2 295	2 295	809	288	297
Information Technology			–	–	–	742	742	–	–	–
Legal Services			–	–	–	10	10	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination			–	–	–	–	–	–	–	–
Property Services			(124)	701	475	475	475	321	334	347
Risk Management			–	–	–	–	–	–	–	–
Security Services			–	–	–	–	–	–	–	–
Supply Chain Management			205	152	121	121	121	313	326	339
Valuation Service			5 893	14 906	7 012	7 012	7 012	5 615	5 619	5 624
Internal audit		50 817	86	36	–	–	–	–	–	–
Governance Function		50 817	86	36	–	–	–	–	–	–
Community and public safety		**109 158**	**118 499**	**164 043**	**148 846**	**144 111**	**144 111**	**164 655**	**128 556**	**85 859**
Community and social services		**4 149**	**8 471**	**8 071**	**8 185**	**8 217**	**8 217**	**7 145**	**7 017**	**7 286**
Aged Care			–	–	–	–	–	–	–	–
Agricultural			–	–	–	–	–	–	–	–
Animal Care and Diseases			–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		280	289	301	196	196	196	180	180	180
Child Care Facilities		30	400	–	–	–	–	–	–	–
Community Halls and Facilities		3 677	298	385	230	261	261	365	125	280
Consumer Protection				–	–	–	–	–	–	–
Cultural Matters				–	–	–	–	–	–	–
Disaster Management				–	–	–	–	–	–	–
Education				–	–	–	–	–	–	–
Indigenous and Customary Law				–	–	–	–	–	–	–
Industrial Promotion				–	–	–	–	–	–	–
Language Policy				–	–	–	–	–	–	–
Libraries and Archives		162	7 423	7 385	7 760	7 760	7 760	6 599	6 711	6 825
Literacy Programmes			–	–	–			–	–	–
Media Services			–	–	–			–	–	–
Museums and Art Galleries			–	–	–			–	–	–
Population Development			62	–	–			–	–	–
Provincial Cultural Matters				–	–			–	–	–
Theatres				–	–			–	–	–
Zoo's				–	–	–	–	–	–	–
Sport and recreation		**8 218**	**30 199**	**18 801**	**10 262**	**13 549**	**13 549**	**10 133**	**8 242**	**13 051**
Beaches and Jetties			1 735	755	697	697	697	328	271	282
Casinos, Racing, Gambling, Wagering			–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		8 218	4 319	3 816	4 042	4 042	4 042	3 244	3 373	3 507
Recreational Facilities			7 090	6 083	3 494	3 620	3 620	3 937	4 094	4 258
Sports Grounds and Stadiums			17 055	8 147	2 028	5 190	5 190	2 625	504	5 004
Public safety		**40 605**	**32 372**	**32 801**	**39 830**	**48 262**	**48 262**	**39 531**	**40 997**	**42 522**
Civil Defence			200	3 870	2 200	3 570	3 570	–	–	–
Cleansing				–	–	–	–	–	–	–
Control of Public Nuisances				–	–	–	–	2 420	2 420	2 420
Fencing and Fences				–	–	–	–	–	–	–
Fire Fighting and Protection		40 605	228	3 137	862	4 841	4 841	150	155	160
Licensing and Control of Animals			318	1 787	308	1 168	1 168	214	223	232
Police Forces, Traffic and Street Parking Control			31 626	24 007	36 460	38 683	38 683	36 747	38 200	39 710
Pounds			–	–	–	–	–	–	–	–
Housing		**56 186**	**47 457**	**104 370**	**90 568**	**74 083**	**74 083**	**107 845**	**72 300**	**23 000**
Housing		56 186	47 457	104 370	90 568	74 083	74 083	107 845	72 300	23 000
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**23 251**	**16 861**	**15 503**	**10 065**	**16 730**	**16 730**	**16 227**	**20 388**	**9 674**
Planning and development		**14 259**	**10 337**	**8 315**	**9 788**	**13 182**	**13 182**	**9 362**	**7 105**	**7 389**
Billboards				–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)				–	–	–	–	–	–	–
Central City Improvement District				–	–	–	–	–	–	–
Development Facilitation				–	–	–	–	–	–	–
Economic Development/Planning			1 926	2 635	4 500	7 894	7 894	2 531	1	1
Regional Planning and Development			–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		14 259	8 411	5 680	5 288	5 288	5 288	6 831	7 104	7 388
Project Management Unit				–	–	–	–	–	–	–
Provincial Planning				–	–	–	–	–	–	–
Support to Local Municipalities				–	–	–	–	–	–	–
Road transport		**8 970**	**6 229**	**7 166**	**245**	**3 516**	**3 516**	**6 828**	**13 245**	**2 245**
Public Transport				–	–		–	–	–	–
Road and Traffic Regulation				–	–		–	–	–	–
Roads		8 970	6 229	7 166	245	3 516	3 516	6 828	13 245	2 245
Taxi Ranks				–	–	–	–	–	–	–
Environmental protection		**22**	**295**	**21**	**32**	**32**	**32**	**37**	**38**	**40**
Biodiversity and Landscape		22	295	21	32	32	32	37	38	40

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**674 417**	**752 662**	**804 239**	**792 445**	**781 297**	**781 297**	**939 483**	**994 663**	**1 076 385**
Energy sources		**381 333**	**419 560**	**459 980**	**436 955**	**425 813**	**425 813**	**570 263**	**609 162**	**679 933**
Electricity		381 333	419 560	459 980	436 955	425 813	425 813	570 263	609 162	679 933
Street Lighting and Signal Systems				–	–	–	–	–	–	–
Nonelectric Energy				–	–	–	–	–	–	–
Water management		**125 375**	**145 980**	**153 663**	**150 392**	**149 955**	**149 955**	**157 061**	**157 973**	**164 018**
Water Treatment				–	–	–	–	–	–	–
Water Distribution		125 375	145 980	153 663	150 392	149 955	149 955	157 061	157 973	164 018
Water Storage				–	–	–	–	–	–	–
Waste water management		**95 070**	**110 345**	**103 934**	**114 335**	**110 293**	**110 293**	**116 972**	**128 616**	**128 491**
Public Toilets				–	–	–	–	–	–	–
Sewerage		84 128	104 583	98 448	103 870	100 328	100 328	116 872	128 516	128 391
Storm Water Management		10 942	5 762	5 486	10 464	9 964	9 964	100	100	100
Waste Water Treatment				–	–			–	–	–
Waste management		**72 639**	**76 777**	**86 662**	**90 764**	**95 237**	**95 237**	**95 187**	**98 912**	**103 943**
Recycling			–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)			1 157	38	22	8 022	8 022	1 080	39	41
Solid Waste Removal		72 639	75 619	86 624	90 742	87 215	87 215	94 107	98 873	103 902
Street Cleaning		–	–	–	–		–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure - Functional										
Municipal governance and administration		**186 762**	**222 134**	**216 164**	**270 009**	**271 503**	**271 503**	**284 904**	**296 304**	**315 796**
Executive and council		24 780	56 567	39 624	62 707	62 170	62 170	66 557	68 284	70 632
Mayor and Council		4 303	38 174	19 926	35 801	36 085	36 085	37 046	37 692	38 596
Municipal Manager, Town Secretary and Chief Executive		20 476	18 394	19 698	26 905	26 085	26 085	29 511	30 592	32 037
Finance and administration		71 864	162 899	174 217	203 733	205 764	205 764	214 255	223 869	240 848
Administrative and Corporate Support			41 615	31 711	44 904	47 736	47 736	36 556	37 354	38 649
Asset Management			–	–	–	–	–	1 500	1 500	1 500
Finance		71 864	65 880	59 491	80 540	77 814	77 814	82 841	87 185	100 237
Fleet Management			7 758	9 154	7 906	7 906	7 906	8 143	9 395	9 238
Human Resources			11 468	11 881	14 230	15 120	15 120	14 170	14 644	15 150
Information Technology			17 349	19 178	23 101	23 912	23 912	25 152	26 525	27 773
Legal Services			4 512	4 855	3 761	3 761	3 761	5 603	5 813	6 013
Marketing, Customer Relations, Publicity and Media Co-ordination			1 570	2 026	3 141	3 071	3 071	3 233	3 315	3 396
Property Services			3 963	21 530	9 429	9 357	9 357	21 354	21 797	22 076
Risk Management			–	–	260	260	260	255	250	250
Security Services			–	4 414	4 850	5 816	5 816	3 881	4 059	4 066
Supply Chain Management			8 784	9 977	11 610	11 010	11 010	11 568	12 031	12 500
Valuation Service				–	–	–	–	–	–	–
Internal audit		90 118	2 668	2 322	3 569	3 569	3 569	4 091	4 152	4 315
Governance Function		90 118	2 668	2 322	3 569	3 569	3 569	4 091	4 152	4 315
Community and public safety		**138 037**	**159 878**	**171 527**	**251 675**	**247 061**	**247 061**	**257 893**	**244 282**	**236 990**
Community and social services		**33 856**	**16 972**	**15 216**	**23 502**	**23 882**	**23 882**	**19 164**	**19 957**	**22 320**
Aged Care			1	1	1	1	1	1	1	1
Agricultural			–	–	–	–	–	–	–	–
Animal Care and Diseases			–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		512	1 077	728	1 047	947	947	1 074	1 099	1 094
Child Care Facilities		241	576	59	–	–	–	–	–	–
Community Halls and Facilities		25 542	7 007	5 638	12 704	13 084	13 084	7 779	7 901	8 064
Consumer Protection				–	–	–	–	–	–	–
Cultural Matters				–	–	–	–	–	–	–
Disaster Management				–	–	–	–	–	–	–
Education				–	–	–	–	–	–	–
Indigenous and Customary Law				–	–	–	–	–	–	–
Industrial Promotion				–	–	–	–	–	–	–
Language Policy				–	–	–	–	–	–	–
Libraries and Archives		7 560	8 250	8 790	9 750	9 851	9 851	10 311	10 957	13 161
Literacy Programmes			–	–	–			–	–	–
Media Services			–	–	–			–	–	–
Museums and Art Galleries			–	–	–			–	–	–
Population Development			62	–	–			–	–	–
Provincial Cultural Matters				–	–			–	–	–
Theatres				–	–			–	–	–
Zoo's				–	–			–	–	–
Sport and recreation		**18 307**	**43 905**	**44 289**	**56 586**	**58 938**	**58 938**	**59 600**	**59 369**	**60 351**
Beaches and Jetties			6 912	7 024	7 187	7 240	7 240	6 839	7 286	7 390
Casinos, Racing, Gambling, Wagering			–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		18 307	22 501	22 913	30 438	31 460	31 460	33 866	32 095	32 377
Recreational Facilities			10 390	10 051	12 393	13 309	13 309	12 137	12 902	13 174
Sports Grounds and Stadiums			4 102	4 301	6 568	6 929	6 929	6 758	7 085	7 411
Public safety		**73 286**	**80 702**	**82 675**	**119 176**	**121 459**	**121 459**	**115 407**	**120 327**	**125 515**
Civil Defence		37 733	3 066	3 320	3 658	4 877	4 877	15 299	15 777	16 351
Cleansing			–	–	–	–	–	–	–	–
Control of Public Nuisances		13 812	13 476	19 715	24 632	26 038	26 038	19 321	20 033	20 805
Fencing and Fences			–	–	–	–	–	–	–	–
Fire Fighting and Protection		21 741	27 322	24 661	33 484	32 948	32 948	30 266	32 060	34 034
Licensing and Control of Animals			57	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control			36 782	34 979	57 403	57 596	57 596	50 521	52 457	54 325

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Pounds		–	–	–	–	–	–	–	–	–
Housing		**12 589**	**18 299**	**29 347**	**52 410**	**42 783**	**42 783**	**63 723**	**44 630**	**28 804**
Housing		12 589	18 299	29 347	52 410	42 783	42 783	63 723	44 630	28 804
Informal Settlements				–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**182 017**	**146 841**	**156 576**	**176 095**	**178 714**	**178 714**	**187 466**	**190 782**	**198 975**
Planning and development		**85 115**	**36 688**	**39 397**	**51 179**	**54 066**	**54 066**	**51 373**	**50 439**	**52 336**
Billboards			–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)			3 902	4 168	4 487	4 387	4 387	3 049	3 118	3 222
Central City Improvement District			–	–	–	–	–	–	–	–
Development Facilitation			1 189	918	1 918	1 590	1 590	2 599	2 682	2 769
Economic Development/Planning		75 662	6 067	7 320	11 691	14 926	14 926	10 652	8 262	8 479
Regional Planning and Development			–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		9 453	18 211	19 105	22 501	22 501	22 501	25 172	26 092	27 173
Project Management Unit			7 319	7 885	10 582	10 662	10 662	9 901	10 285	10 692
Provincial Planning			–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**91 197**	**103 331**	**107 277**	**108 617**	**108 250**	**108 250**	**116 270**	**121 827**	**126 899**
Public Transport			–	–	–	–	–	–	–	–
Road and Traffic Regulation		91 197	1 094	1 080	1 409	1 385	1 385	1 334	1 388	1 444
Roads			102 237	106 198	107 209	106 865	106 865	114 936	120 439	125 455
Taxi Ranks			–	–	–			–	–	–
Environmental protection		**5 705**	**6 821**	**9 902**	**16 298**	**16 398**	**16 398**	**19 823**	**18 515**	**19 740**
Biodiversity and Landscape		5 705	6 309	9 663	15 864	15 748	15 748	19 115	17 778	18 970
Coastal Protection			–	–	–	–	–	–	–	–
Indigenous Forests			–	–	–	–	–	–	–	–
Nature Conservation			512	239	435	651	651	708	737	770
Pollution Control				–	–			–	–	–
Soil Conservation		–	–	–	–			–	–	–
Trading services		**490 339**	**576 651**	**641 935**	**640 514**	**644 261**	**644 261**	**761 149**	**800 303**	**845 364**
Energy sources		**295 386**	**313 606**	**366 823**	**354 355**	**355 355**	**355 355**	**442 180**	**476 214**	**511 219**
Electricity		295 386	312 207	363 413	351 912	352 393	352 393	439 634	473 551	508 418
Street Lighting and Signal Systems			1 399	3 411	2 443	2 963	2 963	2 546	2 664	2 801
Nonelectric Energy		–	–	–	–			–	–	–
Water management		**66 052**	**107 916**	**112 899**	**124 167**	**125 029**	**125 029**	**129 815**	**127 271**	**130 484**
Water Treatment			52 395	53 893	59 345	59 325	59 325	63 702	65 034	67 874
Water Distribution		66 052	51 366	54 102	57 854	58 736	58 736	61 084	57 458	57 699
Water Storage			4 155	4 904	6 967	6 967	6 967	5 029	4 778	4 911
Waste water management		**64 937**	**84 120**	**90 406**	**88 633**	**90 518**	**90 518**	**102 665**	**106 889**	**110 075**
Public Toilets		350	631	704	648	648	648	4 562	4 790	5 021
Sewerage		52 578	47 375	49 426	50 250	50 725	50 725	54 643	57 376	59 078
Storm Water Management		12 009	11 426	11 920	13 576	13 606	13 606	15 460	16 059	16 445
Waste Water Treatment			24 689	28 355	24 160	25 540	25 540	27 999	28 663	29 530
Waste management		**63 964**	**71 009**	**71 808**	**73 358**	**73 358**	**73 358**	**86 489**	**89 929**	**93 585**
Recycling			143	39	258	258	258	258	400	605
Solid Waste Disposal (Landfill Sites)			31 028	33 108	35 141	35 121	35 121	43 566	45 170	46 888
Solid Waste Removal		63 964	38 983	37 711	37 960	37 980	37 980	42 665	44 358	46 093
Street Cleaning			855	948	–	–	–	–	–	–
Other		**–**	**3 031**	**2 998**	**3 719**	**4 019**	**4 019**	**3 595**	**3 389**	**3 487**
Abattoirs				–	–			–	–	–
Air Transport				–	–			–	–	–
Forestry				–	–			–	–	–
Licensing and Regulation				–	–			–	–	–
Markets				–	–			–	–	–
Tourism			3 031	2 998	3 719	4 019	4 019	3 595	3 389	3 487
Total Expenditure - Functional	3	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) for the year		**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote	1									
Vote 1 - Council & Mayor's Office		21 399	27 246	30 091	17 732	38 689	38 689	31 285	32 772	31 375
Vote 2 - Municipal Manager & Internal Audit		64	86	36	–	–	–	–	–	–
Vote 3 - Management Services		821	1 070	1 189	1 416	3 157	3 157	869	348	358
Vote 4 - Finance		262 709	292 876	300 506	309 162	305 004	305 004	318 650	331 200	344 253
Vote 5 - Infrastructure & Planning		489 799	496 225	585 515	539 510	511 883	511 883	691 845	694 223	715 984
Vote 6 - Protection Services		40 605	32 267	32 797	39 830	48 375	48 375	39 531	40 997	42 522
Vote 7 - Economic and Social Development & Tourism		2 788	2 030	2 914	4 663	7 930	7 930	2 838	66	219
Vote 8 - Community Services		323 102	363 260	378 350	375 179	385 270	385 270	392 418	414 592	419 474
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Council & Mayor's Office		4 303	38 174	19 927	35 802	36 086	36 086	37 047	37 693	38 596
Vote 2 - Municipal Manager & Internal Audit		4 542	5 050	5 361	7 587	7 587	7 587	8 040	8 240	8 551
Vote 3 - Management Services		43 809	46 736	50 129	57 115	58 749	58 749	60 741	63 168	65 574
Vote 4 - Finance		71 890	74 680	69 425	91 935	88 609	88 609	95 684	100 481	113 992
Vote 5 - Infrastructure & Planning		414 432	449 522	527 810	551 359	542 786	542 786	672 313	692 761	720 647
Vote 6 - Protection Services		73 272	81 089	83 725	118 272	121 941	121 941	115 502	120 408	125 381
Vote 7 - Economic and Social Development & Tourism		10 558	10 303	12 042	19 065	22 332	22 332	17 311	14 563	15 109
Vote 8 - Community Services		374 350	402 983	420 782	460 876	467 469	467 469	488 368	497 746	512 761
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) for the year	2	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote	1									
Vote 1 - Council & Mayor's Office		**21 399**	**27 246**	**30 091**	**17 732**	**38 689**	**38 689**	**31 285**	**32 772**	**31 375**
1,1 - Council General		21 399	27 246	30 091	17 732	38 689	38 689	31 285	32 772	31 375
1,2 - Mayor's Office		–	–	–	–	–	–	–	–	–
1,3 - Pensioners & Continued Members		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		**64**	**86**	**36**	**–**	**–**	**–**	**–**	**–**	**–**
2,1 - Municipal Manager		–	–	–	–	–	–	–	–	–
2,2 - Internal Audit		64	86	36	–	–	–	–	–	–
2,3 - Risk Management		–	–	–	–	–	–	–	–	–
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Vote 3 - Management Services		**821**	**1 070**	**1 189**	**1 416**	**3 157**	**3 157**	**869**	**348**	**358**
3,1 - Director: Management Services		73	73	178	60	110	110	60	60	60
3,2 - Communication				–	–	–	–	–	–	–
3,3 - Legal Services				–	–	10	10	–	–	–
3,4 - Strategic Services				–	–	–	–	–	–	–
3,5 - Human Resources		747	993	1 010	1 355	2 295	2 295	809	288	297
3,6 - Info & Communication Technology				–	–	742	742	–	–	–
3,7 - Council Support Services			4	1	1	1	1	1	1	1
3,8 - Social Development		–	–	–	–	–	–	–	–	–
3,9 - Municipal Court		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 4 - Finance		**262 709**	**292 876**	**300 506**	**309 162**	**305 004**	**305 004**	**318 650**	**331 200**	**344 253**
4,1 - Finance: Director			–	–	–	100	100	–	–	–
4,2 - Finance: Deputy Director		1 550	1 550	1 550	1 025	1 000	1 000	1 000	1 000	1 000
4,3 - Finance: Accounting Services		35 787	42 662	35 893	33 424	32 450	32 450	30 731	31 965	33 251
4,4 - Finance: Expenditure & Assets		50	4 250	12 273	1 533	1 533	1 533	1 535	1 535	1 535
4,5 - Finance: Revenue		10 385	10 936	9 723	10 508	10 508	10 508	9 434	9 712	10 000
4,6 - Finance: Supply Chain Management		91	205	152	121	171	171	313	326	339
4,7 - Data Control			–	–	–	–	–	–	–	–
4,8 - Assessment Rates		214 845	233 274	240 914	262 551	259 241	259 241	275 637	286 662	298 129
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning		**489 799**	**496 225**	**585 515**	**539 510**	**511 883**	**511 883**	**691 845**	**694 223**	**715 984**
5,1 - Director: Infrastructure & Planning			–	–	0	159	159	0	0	0
5,2 - Deputy Director:Engineering Planning		120	–	154	0	0	0	0	0	0
5,3 - Engineering Services & Housing Development		56 973	46 576	104 498	90 223	73 580	73 580	109 100	72 300	23 000
5,4 - Town Planning		2 154	17 852	1 220	1 137	1 137	1 137	1 196	1 244	1 294
5,5 - Geographical Info System (GIS)			–	–	–	–	–	–	–	–
5,6 - Building Control Services		8 026	6 881	4 461	4 151	4 151	4 151	5 635	5 860	6 094
5,7 - Environmental Management Services		22	45	21	32	32	32	37	38	40
5,8 - Electricity		380 758	419 548	459 980	436 955	425 813	425 813	570 263	609 162	679 933
5,9 - Solid Waste Planning & Solid Waste Disposal				–	–	–	–	–	–	–
5.10 - Property Administration		41 746	5 324	15 182	7 012	7 012	7 012	5 615	5 619	5 624
Vote 6 - Protection Services		**40 605**	**32 267**	**32 797**	**39 830**	**48 375**	**48 375**	**39 531**	**40 997**	**42 522**
6,1 - Director: Protection Services			200	–	–	113	113	–	–	–
6,2 - Traffic		37 450	31 521	24 003	36 460	38 683	38 683	36 747	38 200	39 710
6,3 - Law Enforcement		278	318	5 000	2 508	4 738	4 738	2 634	2 643	2 652
6,4 - Vehicle testing				–	–	–	–	–	–	–
6,5 - Fire Brigade		2 877	228	2 965	862	1 156	1 156	150	155	160
6,6 - Vehicle Licensing		–	–	–	–	–	–	–	–	–
6,7 - Special Task Team Unit		–	–	–	–	–	–	–	–	–
6,8 - Disaster Management		–	–	829	–	3 685	3 685	–	–	–
6,9 - Security Services		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 7 - Economic and Social Development & Tourism		**2 788**	**2 030**	**2 914**	**4 663**	**7 930**	**7 930**	**2 838**	**66**	**219**
7,1 - Director: Economic Development & Planning			1 926	2 911	2 567	5 802	5 802	2 530	0	0
7,2 - Tourism		29		–	–	–	–	–	–	–
7,3 - Social Development		2 300	104	4	–	–	–	–	–	–
7,4 - EPWP				–	–	–	–	–	–	–
7,5 - Thusong Centre: Hawston				–	96	128	128	307	66	219
7,6 - Parking Services		458			2 000	2 000	2 000	1	1	1
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		–			–	–	–	–	–	–
Vote 8 - Community Services		**323 102**	**363 260**	**378 350**	**375 179**	**385 270**	**385 270**	**392 418**	**414 592**	**419 474**
8,1 - Director & Administration		8 086	722	241	138	3 519	3 519	141	120	105
8,2 - Offices & Community Buildings		896	1 008	750	742	742	742	571	592	615
8,3 - Parks & Townlands, Cemetries		3 728	4 608	4 117	4 239	4 239	4 239	3 424	3 553	3 688
8,4 - Libraries		162	7 423	7 385	7 760	7 760	7 760	6 599	6 711	6 825
8,5 - Sport & Recreation		7 942	9 559	14 985	6 220	9 507	9 507	6 290	4 869	9 543
8,6 - Housing & Social Upliftment		385	609	351	345	1 253	1 253	345	0	0
8,7 - Roads & Stormwater		19 912	11 991	11 902	10 710	11 529	11 529	5 928	13 345	2 345
8,8 - Water		125 312	145 980	153 510	150 392	149 955	149 955	157 061	157 973	164 018
8,9 - Sewerage		84 128	104 583	98 448	103 870	101 530	101 530	116 872	128 516	128 391
8.10 - Refuse		72 552	76 777	86 662	90 764	95 237	95 237	95 187	98 912	103 943
Vote 9 - Costing Services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
9,1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
9,2 - Internal Billing		–	–	–	–	–	–	–	–	–
9,3 - Activity Based Costing		–	–	–	–	–	–	–	–	–
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Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
10,1 - Main Ledger		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Total Revenue by Vote	2	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure by Vote	1									
Vote 1 - Council & Mayor's Office		**4 303**	**38 174**	**19 927**	**35 802**	**36 086**	**36 086**	**37 047**	**37 693**	**38 596**
1,1 - Council General		3 601	37 129	18 889	34 392	34 676	34 676	35 452	36 031	36 865
1,2 - Mayor's Office		702	1 044	1 037	1 410	1 410	1 410	1 594	1 661	1 730
1,3 - Pensioners & Continued Members		0	1	1	1	1	1	1	1	1
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Vote 2 - Municipal Manager & Internal Audit		**4 542**	**5 050**	**5 361**	**7 587**	**7 587**	**7 587**	**8 040**	**8 240**	**8 551**
2,1 - Municipal Manager		2 282	2 382	3 039	3 757	3 757	3 757	2 857	2 969	3 082
2,2 - Internal Audit		2 260	2 668	2 322	3 569	3 569	3 569	4 091	4 152	4 315
2,3 - Risk Management		–	–	–	260	260	260	1 092	1 120	1 154
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Vote 3 - Management Services		**43 809**	**46 736**	**50 129**	**57 115**	**58 749**	**58 749**	**60 741**	**63 168**	**65 574**
3,1 - Director: Management Services		7 231	5 183	5 289	5 047	5 040	5 040	4 956	5 055	5 154
3,2 - Communication		1 982	1 570	2 026	3 141	3 071	3 071	3 233	3 315	3 396
3,3 - Legal Services		2 193	2 381	2 670	2 515	2 525	2 525	2 716	2 833	2 938
3,4 - Strategic Services		1 692	1 834	1 975	2 249	2 249	2 249	2 525	2 531	2 639
3,5 - Human Resources		10 435	11 468	11 857	14 192	15 082	15 082	14 130	14 603	15 106
3,6 - Info & Communication Technology		13 762	17 349	19 178	23 101	23 912	23 912	25 152	26 525	27 773
3,7 - Council Support Services		4 411	4 819	4 949	5 624	5 624	5 624	5 143	5 326	5 492
3,8 - Social Development					1 246	1 246	1 246	2 888	2 980	3 075
3,9 - Municipal Court		2 103	2 131	2 185	–	–	–	–	–	–
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Vote 4 - Finance		**71 890**	**74 680**	**69 425**	**91 935**	**88 609**	**88 609**	**95 684**	**100 481**	**113 992**
4,1 - Finance: Director		2 138	2 255	2 258	2 608	2 542	2 542	2 640	2 751	2 860
4,2 - Finance: Deputy Director		7 049	7 394	6 996	8 257	8 232	8 232	8 452	8 517	8 609
4,3 - Finance: Accounting Services		9 728	6 641	4 993	6 686	7 012	7 012	8 295	8 630	8 973
4,4 - Finance: Expenditure & Assets		10 951	11 390	14 967	15 405	15 405	15 405	14 997	15 728	16 464
4,5 - Finance: Revenue		25 625	27 804	25 679	31 486	31 486	31 486	32 849	35 249	37 781
4,6 - Finance: Supply Chain Management		7 207	8 784	9 723	11 241	10 991	10 991	11 495	11 955	12 421
4,7 - Data Control		580	604	723	1 447	1 447	1 447	1 459	1 492	1 524
4,8 - Assessment Rates		8 612	9 809	4 086	14 804	11 494	11 494	15 496	16 160	25 360
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Vote 5 - Infrastructure & Planning		**414 432**	**449 522**	**527 810**	**551 359**	**542 786**	**542 786**	**672 313**	**692 761**	**720 647**
5,1 - Director: Infrastructure & Planning		2 611	2 574	2 722	2 953	3 012	3 012	3 035	3 191	3 285
5,2 - Deputy Director:Engineering Planning		52 523	61 738	67 131	71 464	72 384	72 384	78 575	82 708	87 092
5,3 - Engineering Services & Housing Development		10 909	15 884	27 664	50 509	39 856	39 856	60 547	41 350	25 454
5,4 - Town Planning		9 453	10 611	10 591	12 308	12 308	12 308	12 485	12 962	13 477
5,5 - Geographical Info System (GIS)		2 257	2 018	2 549	2 606	2 606	2 606	2 692	2 824	2 954
5,6 - Building Control Services		5 435	5 582	5 966	7 421	7 421	7 421	8 058	8 282	8 628
5,7 - Environmental Management Services		5 705	6 786	9 561	16 086	16 186	16 186	19 601	18 283	19 498
5,8 - Electricity		296 310	313 442	365 284	352 547	353 547	353 547	440 305	474 271	509 205
5,9 - Solid Waste Planning & Solid Waste Disposal		27 266	28 650	29 731	31 582	31 582	31 582	42 712	44 408	46 384
5.10 - Property Administration		1 963	2 237	6 611	3 885	3 885	3 885	4 304	4 482	4 669
Vote 6 - Protection Services		**73 272**	**81 089**	**83 725**	**118 272**	**121 941**	**121 941**	**115 502**	**120 408**	**125 381**
6,1 - Director: Protection Services		2 217	2 373	2 270	2 796	3 243	3 243	3 859	4 002	4 119
6,2 - Traffic		37 733	36 604	33 999	51 773	52 475	52 475	48 481	50 330	52 117
6,3 - Law Enforcement		9 881	13 191	17 806	25 384	26 075	26 075	17 779	18 420	19 118
6,4 - Vehicle testing		420	354	428	549	523	523	593	613	634
6,5 - Fire Brigade		21 483	27 082	20 807	17 649	18 910	18 910	23 482	25 078	26 839
6,6 - Vehicle Licensing		1 005	1 082	1 024	1 278	1 272	1 272	1 204	1 257	1 314
6,7 - Special Task Team Unit		287	162	182	265	1 478	1 478	11 641	11 967	12 385
6,8 - Disaster Management			240	2 796	6 350	4 324	4 324	2 323	2 324	2 325
6,9 - Security Services		246		4 414	12 228	13 642	13 642	6 140	6 417	6 530
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Vote 7 - Economic and Social Development & Tourism		**10 558**	**10 303**	**12 042**	**19 065**	**22 332**	**22 332**	**17 311**	**14 563**	**15 109**
7,1 - Director: Economic Development & Planning		3 936	4 074	8 155	10 131	13 365	13 365	9 100	6 708	6 923
7,2 - Tourism		2 848	3 014	2 956	3 719	4 019	4 019	3 595	3 389	3 487
7,3 - Social Development		1 045	2 011	931	1 913	1 585	1 585	1 941	2 000	2 052
7,4 - EPWP		2 300		–	–	–	–	–	–	–
7,5 - Thusong Centre: Hawston				–	306	366	366	1 175	966	1 147
7,6 - Parking Services		428	1 204	–	2 996	2 996	2 996	1 500	1 500	1 500
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Vote 8 - Community Services		**374 350**	**402 983**	**420 782**	**460 876**	**467 469**	**467 469**	**488 368**	**497 746**	**512 761**
8,1 - Director & Administration		51 158	49 699	77 941	89 166	90 421	90 421	94 988	99 246	103 069
8,2 - Offices & Community Buildings		21 957	19 902	19 584	24 183	24 294	24 294	23 295	23 876	23 935
8,3 - Parks & Townlands, Cemetries		20 888	24 551	22 461	29 661	30 589	30 589	33 148	31 322	31 515
8,4 - Libraries		7 560	8 009	8 506	9 702	9 804	9 804	10 311	10 957	13 161
8,5 - Sport & Recreation		17 038	20 432	20 355	24 586	25 945	25 945	24 486	25 988	26 649
8,6 - Housing & Social Upliftment		4 972	6 012	5 421	7 984	9 090	9 090	8 315	8 614	8 890
8,7 - Roads & Stormwater		102 282	110 978	109 531	112 570	112 256	112 256	122 143	127 875	132 888
8,8 - Water		58 870	64 021	65 200	69 053	70 625	70 625	71 469	65 783	65 660
8,9 - Sewerage		52 928	57 875	55 317	56 053	56 528	56 528	60 329	62 634	64 048
8.10 - Refuse		36 698	41 504	36 464	37 917	37 917	37 917	39 882	41 450	42 947
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
9,1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
9,2 - Internal Billing		–	–	–	–	–	–	–	–	–
9,3 - Activity Based Costing		–	–	–	–	–	–	–	–	–
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Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
10,1 - Main Ledger		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Total Expenditure by Vote	2	997 156	1 108 536	1 189 200	1 342 010	1 345 559	1 345 559	1 495 006	1 535 060	1 600 612
Surplus/(Deficit) for the year	2	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source										
Property rates	2	215 763	233 093	240 914	262 551	259 241	259 241	275 637	286 662	298 129
Service charges - electricity revenue	2	349 298	378 693	415 947	386 294	386 294	386 294	499 317	559 033	625 910
Service charges - water revenue	2	110 932	129 858	133 628	128 520	128 520	128 520	132 168	137 455	142 953
Service charges - sanitation revenue	2	72 106	77 719	80 871	78 913	78 913	78 913	87 631	91 137	94 782
Service charges - refuse revenue	2	57 775	61 763	69 102	69 482	69 482	69 482	74 741	77 731	80 840
Rental of facilities and equipment		5 616	6 278	5 738	3 627	3 627	3 627	3 440	3 148	3 273
Interest earned - external investments		30 320	41 767	48 146	31 400	26 400	26 400	27 456	28 554	29 697
Interest earned - outstanding debtors		3 854	4 193	5 040	4 673	4 650	4 650	4 681	4 868	5 062
Dividends received					–	–	–	–	–	–
Fines, penalties and forfeits		31 638	25 672	18 211	29 564	29 564	29 564	28 223	29 348	30 519
Licences and permits		2 527	2 526	1 975	2 385	2 385	2 385	2 039	2 097	2 164
Agency services		4 149	4 885	4 376	4 938	6 438	6 438	6 680	6 930	7 189
Transfers and subsidies		116 458	106 306	123 140	131 840	150 774	150 774	139 692	144 977	148 209
Other revenue	2	48 492	83 673	143 186	113 998	96 604	96 604	126 909	91 759	43 063
Gains		28 096	–	–	7 000	10 500	10 500	8 225	8 361	8 504
Total Revenue (excluding capital transfers and contributions)		**1 077 023**	**1 156 425**	**1 290 276**	**1 255 185**	**1 253 392**	**1 253 392**	**1 416 839**	**1 472 060**	**1 520 294**
Expenditure By Type										
Employee related costs	2	296 682	368 000	382 527	435 325	441 241	441 241	463 804	482 942	504 313
Remuneration of councillors		10 138	10 573	11 282	11 896	11 896	11 896	12 401	12 905	13 432
Debt impairment	3	18 013	17 500	23 453	26 263	26 263	26 263	21 500	21 500	21 500
Depreciation & asset impairment	2	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Finance charges		46 129	44 921	46 570	51 482	51 482	51 482	51 804	51 923	52 180
Bulk purchases	2	225 844	242 614	278 485	270 260	270 260	270 260	353 707	385 187	419 468
Other materials	8	40 900	35 049	42 302	47 567	53 437	53 437	44 845	47 274	48 918
Contracted services		167 079	186 336	177 914	222 414	224 809	224 809	247 340	251 832	272 718
Transfers and subsidies		1 800	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Other expenditure	4, 5	55 726	71 333	90 183	123 315	115 613	115 613	141 620	124 893	111 643
Losses			610	1 384	–	–	–	–	–	–
Total Expenditure		**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit)		**79 868**	**47 890**	**101 076**	**(86 825)**	**(92 166)**	**(92 166)**	**(78 168)**	**(63 000)**	**(80 318)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		64 263	31 952	37 392	30 619	37 228	37 228	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	–	–	–	1 688	9 688	9 688	14 243	1 312	1 324
Transfers and subsidies - capital (in-kind - all)			26 685	3 730	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

Choose name from list - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure - Vote										
Multi-year expenditure ***to be appropriated***	2									
Vote 1 - Council & Mayor's Office		–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		–	–	–	–	–	–	3 715	6 065	3 515
Vote 4 - Finance		–	–	–	–	–	–	60	60	60
Vote 5 - Infrastructure & Planning		–	63 169	15 575	108 693	82 050	82 050	181 114	100 328	67 675
Vote 6 - Protection Services		–	4 809	–	–	–	–	354	350	350
Vote 7 - Economic and Social Development & Tourism		–	–	–	–	–	–	45	45	45
Vote 8 - Community Services		–	66 541	58 300	–	–	–	4 297	8 110	5 660
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		**–**	**134 520**	**73 875**	**108 693**	**82 050**	**82 050**	**189 585**	**114 958**	**77 305**
Single-year expenditure ***to be appropriated***	2									
Vote 1 - Council & Mayor's Office		–	–	–	–	461	461	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		6 346	295	3 966	3 015	3 015	3 015	–	–	–
Vote 4 - Finance		–	–	22	60	60	60	–	–	–
Vote 5 - Infrastructure & Planning		16 315	28 195	93 905	117 721	117 560	117 560	50 206	27 328	18 530
Vote 6 - Protection Services		2 517	–	12 064	13 981	13 018	13 018	7 535	–	–
Vote 7 - Economic and Social Development & Tourism		–	–	375	842	842	842	–	–	–
Vote 8 - Community Services		80 077	12 100	26 849	59 426	63 081	63 081	27 449	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**105 255**	**40 590**	**137 181**	**195 045**	**198 037**	**198 037**	**85 189**	**27 328**	**18 530**
Total Capital Expenditure - Vote	3,7	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

Choose name from list - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional										
Governance and administration		**6 342**	**8 659**	**4 049**	**3 075**	**3 536**	**3 536**	**3 775**	**6 125**	**3 575**
Executive and council			295	2	5	466	466	5	5	5
Finance and administration		6 342	8 364	4 048	3 070	3 070	3 070	3 770	6 120	3 570
Internal audit		–	–		–	–	–	–	–	–
Community and public safety		**44 222**	**68 172**	**112 758**	**93 694**	**82 780**	**82 780**	**79 999**	**38 068**	**9 377**
Community and social services		2 126	5 164	1 330	18 638	18 084	18 084	9 991	760	760
Sport and recreation		5 427	23 923	9 981	12 731	8 588	8 588	7 752	500	5 000
Public safety		2 490	4 809	15 694	14 181	13 168	13 168	7 897	350	350
Housing		34 180	34 276	85 753	48 144	42 940	42 940	54 359	36 458	3 267
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**12 071**	**13 407**	**6 865**	**33 589**	**33 423**	**33 423**	**19 511**	**17 090**	**4 865**
Planning and development		45	1 346	1 220	13 594	10 372	10 372	7 987	415	415
Road transport		12 026	12 061	5 645	19 995	23 051	23 051	11 524	16 675	4 450
Environmental protection		–	–		–	–	–	–	–	–
Trading services		**42 619**	**84 872**	**87 384**	**173 381**	**160 348**	**160 348**	**171 489**	**81 003**	**78 018**
Energy sources		16 268	28 893	21 428	21 119	19 119	19 119	68 211	19 775	24 450
Water management		3 257	12 270	31 752	52 606	50 036	50 036	51 982	25 900	22 000
Waste water management		21 523	42 210	26 893	77 217	69 170	69 170	47 481	35 328	31 568
Waste management		1 572	1 499	7 311	22 439	22 024	22 024	3 815	–	–
Other		**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	3,7	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**
Funded by:										
National Government		21 786	30 445	31 528	37 369	35 100	35 100	45 754	40 828	32 568
Provincial Government		42 477	35 615	85 965	2 840	2 127	2 127	600	–	–
District Municipality					–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		4 414	26 942		46 306	47 296	47 296	65 201	36 458	3 267
Transfers recognised - capital	4	**68 677**	**93 002**	**117 493**	**86 516**	**84 523**	**84 523**	**111 555**	**77 286**	**35 835**
Public contributions & donations	5			3 730	–	–	–	–	–	–
Borrowing	6	19 199	36 495	50 476	92 949	75 228	75 228	94 066	50 000	50 000
Internally generated funds		17 379	45 613	39 358	124 274	120 335	120 335	69 154	15 000	10 000
Total Capital Funding	7	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

Choose name from list - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure - Municipal Vote										
Multi-year expenditure appropriation	2									
Vote 1 - Council & Mayor's Office		–	–	–	–	–	–	–	–	–
1,1 - Council General		–	–	–	–	–	–	–	–	–
1,2 - Mayor's Office		–	–	–	–	–	–	–	–	–
1,3 - Pensioners & Continued Members		–	–	–	–	–	–	–	–	–
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Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–
2,1 - Municipal Manager		–	–	–	–	–	–	–	–	–
2,2 - Internal Audit		–	–	–	–	–	–	–	–	–
2,3 - Risk Management		–	–	–	–	–	–	–	–	–
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Vote 3 - Management Services		–	–	–	–	–	–	3 715	6 065	3 515
3,1 - Director: Management Services		–	–	–	–	–	–	15	15	15
3,2 - Communication		–	–	–	–	–	–	–	–	–
3,3 - Legal Services		–	–	–	–	–	–	–	–	–
3,4 - Strategic Services		–	–	–	–	–	–	–	–	–
3,5 - Human Resources		–	–	–	–	–	–	–	–	–
3,6 - Info & Communication Technology		–	–	–	–	–	–	3 700	6 050	3 500
3,7 - Council Support Services		–	–	–	–	–	–	–	–	–
3,8 - Social Development		–	–	–	–	–	–	–	–	–
3,9 - Municipal Court		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 4 - Finance		–	–	–	–	–	–	60	60	60
4,1 - Finance: Director		–	–	–	–	–	–	60	60	60
4,2 - Finance: Deputy Director		–	–	–	–	–	–	–	–	–
4,3 - Finance: Accounting Services		–			–	–	–	–	–	–
4,4 - Finance: Expenditure & Assets		–	–	–	–	–	–	–	–	–
4,5 - Finance: Revenue		–	–	–	–	–	–	–	–	–
4,6 - Finance: Supply Chain Management		–	–	–	–	–	–	–	–	–
4,7 - Data Control		–	–	–	–	–	–	–	–	–
4,8 - Assessment Rates		–	–	–	–	–	–	–	–	–
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Vote 5 - Infrastructure & Planning		–	63 169	15 575	108 693	82 050	82 050	181 114	100 328	67 675
5,1 - Director: Infrastructure & Planning				–	1 000	1 000	1 000	1 370	370	370
5,2 - Deputy Director:Engineering Planning				–	32 827	23 843	23 843	58 310	41 900	30 538
5,3 - Engineering Services & Housing Development			34 276	4 082	56 320	49 160	49 160	57 842	41 958	14 767
5,4 - Town Planning				–	–	–	–	–	–	–
5,5 - Geographical Info System (GIS)				–	–	–	–	–	–	–
5,6 - Building Control Services				–	–	–	–	–	–	–
5,7 - Environmental Management Services				–	–	–	–	–	–	–
5,8 - Electricity			28 893	11 493	18 546	8 046	8 046	63 592	16 100	22 000
5,9 - Solid Waste Planning & Solid Waste Disposal					–		–	–	–	–
5.10 - Property Administration					–	–	–	–	–	–
Vote 6 - Protection Services		–	4 809	–	–	–	–	354	350	350
6,1 - Director: Protection Services					–	–	–	350	350	350
6,2 - Traffic					–	–	–	–	–	–
6,3 - Law Enforcement					–	–	–	4	–	–
6,4 - Vehicle testing					–	–	–	–	–	–
6,5 - Fire Brigade			4 809		–	–	–	–	–	–
6,6 - Vehicle Licensing					–	–	–	–	–	–
6,7 - Special Task Team Unit					–	–	–	–	–	–
6,8 - Disaster Management					–	–	–	–	–	–
6,9 - Security Services					–	–	–	–	–	–
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Vote 7 - Economic and Social Development & Tourism		–	–	–	–	–	–	45	45	45
7,1 - Director: Economic Development & Planning		–	–	–	–	–	–	45	45	45
7,2 - Tourism		–	–	–	–	–	–	–	–	–
7,3 - Social Development		–	–	–	–	–	–	–	–	–
7,4 - EPWP		–	–	–	–	–	–	–	–	–
7,5 - Thusong Centre: Hawston		–	–	–	–	–	–	–	–	–
7,6 - Parking Services		–	–	–	–	–	–	–	–	–
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Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		–	–	–	–	–	–	–	–	–
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Vote 8 - Community Services		–	66 541	58 300	–	–	–	4 297	8 110	5 660
8,1 - Director & Administration					–	–	–	4 297	8 110	5 660
8,2 - Offices & Community Buildings					–	–	–	–	–	–
8,3 - Parks & Townlands, Cemetries					–	–	–	–	–	–
8,4 - Libraries					–	–	–	–	–	–
8,5 - Sport & Recreation					–	–	–	–	–	–
8,6 - Housing & Social Upliftment					–	–	–	–	–	–
8,7 - Roads & Stormwater			19 308	24 277	–	–	–	–	–	–
8,8 - Water			12 270	20 965	–	–	–	–	–	–
8,9 - Sewerage			34 963	13 058	–	–	–	–	–	–
8.10 - Refuse				–	–	–	–	–	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
9,1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–
9,2 - Internal Billing		–	–	–	–	–	–	–	–	–
9,3 - Activity Based Costing		–	–	–	–	–	–	–	–	–
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Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
10,1 - Main Ledger		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		–	134 520	73 875	108 693	82 050	82 050	189 585	114 958	77 305
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation	2									
Vote 1 - Council & Mayor's Office		–	–	–	–	461	461	–	–	–
1,1 - Council General		–	–	–	–	–	–	–	–	–
1,2 - Mayor's Office		–	–	–	–	461	461	–	–	–
1,3 - Pensioners & Continued Members		–	–	–	–	–	–	–	–	–
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Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–
2,1 - Municipal Manager		–	–	–	–	–	–	–	–	–
2,2 - Internal Audit		–	–	–	–	–	–	–	–	–
2,3 - Risk Management		–	–	–	–	–	–	–	–	–
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Vote 3 - Management Services		6 346	295	3 966	3 015	3 015	3 015	–	–	–
3,1 - Director: Management Services				14	15	15	15	–	–	–
3,2 - Communication				–	–	–	–	–	–	–
3,3 - Legal Services				–	–	–	–	–	–	–
3,4 - Strategic Services				–	–	–	–	–	–	–
3,5 - Human Resources				–	–	–	–	–	–	–
3,6 - Info & Communication Technology		6 346	295	3 952	3 000	3 000	3 000	–	–	–
3,7 - Council Support Services					–	–	–	–	–	–
3,8 - Social Development					–	–	–	–	–	–
3,9 - Municipal Court		–	–		–	–	–	–	–	–
		–	–		–	–	–	–	–	–
Vote 4 - Finance		–	–	22	60	60	60	–	–	–
4,1 - Finance: Director				22	60	60	60	–	–	–
4,2 - Finance: Deputy Director					–	–	–	–	–	–
4,3 - Finance: Accounting Services					–	–	–	–	–	–
4,4 - Finance: Expenditure & Assets					–	–	–	–	–	–
4,5 - Finance: Revenue					–	–	–	–	–	–
4,6 - Finance: Supply Chain Management					–	–	–	–	–	–
4,7 - Data Control					–	–	–	–	–	–
4,8 - Assessment Rates					–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning		16 315	28 195	93 905	117 721	117 560	117 560	50 206	27 328	18 530
5,1 - Director: Infrastructure & Planning		47	2 773	317	9 388	1 991	1 991	5 547	–	–
5,2 - Deputy Director:Engineering Planning				–	45 709	44 397	44 397	17 889	10 200	6 000
5,3 - Engineering Services & Housing Development			23 923	83 972	41 901	41 849	41 849	22 001	17 128	12 530
5,4 - Town Planning				–	–	–	–	1 900	–	–
5,5 - Geographical Info System (GIS)				–	–	–	–	–	–	–
5,6 - Building Control Services				–	–	–	–	–	–	–
5,7 - Environmental Management Services				–	–	–	–	–	–	–
5,8 - Electricity		16 268		8 689	1 322	9 822	9 822	1 274	–	–
5,9 - Solid Waste Planning & Solid Waste Disposal			1 499	927	19 400	19 500	19 500	1 595	–	–
5.10 - Property Administration		–		–	–	–	–	–	–	–
Vote 6 - Protection Services		2 517	–	12 064	13 981	13 018	13 018	7 535	–	–
6,1 - Director: Protection Services				123	485	1 130	1 130	–	–	–
6,2 - Traffic				77	4 129	2 421	2 421	3 473	–	–
6,3 - Law Enforcement				1 799	2 896	2 946	2 946	1 568	–	–
6,4 - Vehicle testing				–	–	–	–	–	–	–

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
6,5 - Fire Brigade		2 517		10 065	6 371	6 421	6 421	2 394	–	–
6,6 - Vehicle Licensing					–	–	–	–	–	–
6,7 - Special Task Team Unit					–	–	–	–	–	–
6,8 - Disaster Management		–	–		–	–	–	–	–	–
6,9 - Security Services		–	–		100	100	100	100	–	–
		–	–		–	–	–	–	–	–
Vote 7 - Economic and Social Development & Tourism		–	–	375	842	842	842	–	–	–
7,1 - Director: Economic Development & Planning				375	442	442	442	–	–	–
7,2 - Tourism					400	400	400	–	–	–
7,3 - Social Development					–		–	–	–	–
7,4 - EPWP					–	–	–	–	–	–
7,5 - Thusong Centre: Hawston					–	–	–	–	–	–
7,6 - Parking Services		–	–	–	–	–	–	–	–	–
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Vote 8 - Community Services		80 077	12 100	26 849	59 426	63 081	63 081	27 449	–	–
8,1 - Director & Administration		1 929	12 100	8 484	50 015	48 633	48 633	27 189	–	–
8,2 - Offices & Community Buildings				–	–	–	–	–	–	–
8,3 - Parks & Townlands, Cemetries				–	–	–	–	–	–	–
8,4 - Libraries				–	–	–	–	–	–	–
8,5 - Sport & Recreation		5 427		–	–	–	–	–	–	–
8,6 - Housing & Social Upliftment		34 180		–	–	–	–	–	–	–
8,7 - Roads & Stormwater		12 023		10 309	9 411	14 448	14 448	260	–	–
8,8 - Water		3 257		5 064	–	–	–	–	–	–
8,9 - Sewerage		21 523		2 992	–	–	–	–	–	–
8.10 - Refuse		1 739			–	–	–	–	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
9,1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–
9,2 - Internal Billing		–	–	–	–	–	–	–	–	–
9,3 - Activity Based Costing		–	–	–	–	–	–	–	–	–
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Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
10,1 - Main Ledger		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Capital single-year expenditure sub-total		105 255	40 590	137 181	195 045	198 037	198 037	85 189	27 328	18 530
Total Capital Expenditure		105 255	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835

Choose name from list - Table A6 Budgeted Financial Position

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS										
Current assets										
Cash		94 453	123 988	143 570	85 812	118 129	118 129	50 829	60 616	113 942
Call investment deposits	1	380 514	409 200	510 243	400 000	400 000	400 000	400 000	400 000	400 000
Consumer debtors	1	64 957	74 000	88 479	83 889	84 491	84 491	84 475	86 111	89 560
Other debtors		52 806	61 176	58 432	34 983	34 987	34 987	38 027	41 067	44 107
Current portion of long-term receivables		10	7	4	3	–	–	–	–	–
Inventory	2	32 352	16 029	10 219	9 540	9 540	9 540	9 940	10 315	10 631
Total current assets		**625 093**	**684 399**	**810 947**	**614 227**	**647 147**	**647 147**	**583 272**	**598 109**	**658 240**
Non current assets										
Long-term receivables		20	4	–	1	–	–	–	–	–
Investments		44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Investment property		113 951	117 433	123 121	121 846	121 846	121 846	127 346	132 846	138 346
Investment in Associate		–	–					–	–	–
Property, plant and equipment	3	3 346 195	3 405 429	3 488 698	3 790 408	3 642 574	3 642 574	3 772 076	3 770 524	3 723 398
Agricultural								–	–	–
Biological								–	–	–
Intangible		6 699	8 597	9 168	4 753	4 753	4 753	4 363	4 154	3 735
Other non-current assets		124 182	130 928	130 928	–	130 928	130 928	130 928	130 928	130 928
Total non current assets		**3 635 642**	**3 712 914**	**3 798 429**	**3 982 468**	**3 954 561**	**3 954 561**	**4 096 878**	**4 108 458**	**4 074 396**
TOTAL ASSETS		**4 260 735**	**4 397 313**	**4 609 376**	**4 596 695**	**4 601 708**	**4 601 708**	**4 680 150**	**4 706 567**	**4 732 636**
LIABILITIES										
Current liabilities										
Bank overdraft	1	–	–	–	–	–	–	–	–	–
Borrowing	4	33 448	39 725	45 458	52 751	53 956	53 956	50 263	56 515	47 277
Consumer deposits		38 462	40 020	40 992	62 074	62 074	62 074	64 074	66 074	68 074
Trade and other payables	4	119 809	107 963	166 030	104 604	98 955	98 955	180 596	206 288	265 171
Provisions		29 790	33 010	42 460	35 286	35 286	35 286	46 378	49 687	51 043
Total current liabilities		**221 509**	**220 717**	**294 941**	**254 715**	**250 272**	**250 272**	**341 312**	**378 564**	**431 565**
Non current liabilities										
Borrowing		408 658	422 933	431 475	430 260	430 401	430 401	430 795	424 794	428 033
Provisions		205 051	222 157	209 257	256 985	256 985	256 985	227 039	228 107	227 820
Total non current liabilities		**613 708**	**645 090**	**640 732**	**687 245**	**687 386**	**687 386**	**657 833**	**652 901**	**655 853**
TOTAL LIABILITIES		**835 218**	**865 807**	**935 673**	**941 960**	**937 658**	**937 658**	**999 146**	**1 031 466**	**1 087 418**
NET ASSETS	5	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		3 422 258	3 528 279	3 670 476	3 651 390	3 660 705	3 660 705	3 677 777	3 671 874	3 641 991
Reserves	4	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
TOTAL COMMUNITY WEALTH/EQUITY	5	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**

Choose name from list - Table A7 Budgeted Cash Flows

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		213 851	230 566	238 449	259 513	255 713	255 713	279 664	290 510	301 791
Service charges		590 742	643 620	689 210	655 534	655 430	655 430	792 663	862 879	940 579
Other revenue		75 406	128 882	175 357	131 331	123 425	123 425	159 489	112 664	65 599
Transfers and Subsidies - Operational	1	131 819	110 341	120 949	131 840	150 774	150 774	139 692	144 977	148 209
Transfers and Subsidies - Capital	1	64 248	32 017	60 675	30 619	37 228	37 228	46 354	40 828	32 568
Interest		34 175	45 960	53 186	36 073	31 050	31 050	27 456	28 554	29 697
Dividends					–	–	–	–	–	–
Payments										
Suppliers and employees		(818 415)	(929 996)	(971 606)	(983 752)	(1 050 822)	(1 050 822)	(1 166 090)	(1 261 132)	(1 295 062)
Finance charges		(46 129)	(44 921)	(46 570)	(51 482)	(51 482)	(51 482)	(51 804)	(51 923)	(52 180)
Transfers and Grants	1	(1 800)	(486)	(560)	(11 610)	(8 680)	(8 680)	(12 324)	(12 557)	(13 060)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**243 897**	**215 983**	**319 091**	**198 066**	**142 635**	**142 635**	**215 101**	**154 801**	**158 142**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		81 451	(566)	3 289	7 000	–	–	–	–	–
Decrease (increase) in non-current receivables		8	8	7	7	10	10	–	–	–
Decrease (increase) in non-current investments		(4 980)	(4 980)	(4 980)	(7 575)	(4 980)	(4 980)	(4 980)	(4 980)	(4 980)
Payments										
Capital assets		(105 255)	(172 777)	(211 056)	(303 738)	(280 086)	(280 086)	(274 775)	(142 286)	(95 835)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(28 775)**	**(178 314)**	**(212 740)**	**(304 307)**	**(285 056)**	**(285 056)**	**(279 755)**	**(147 266)**	**(100 815)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans					–	–	–	–	–	–
Borrowing long term/refinancing		30 000	54 000	54 000	54 000	54 000	54 000	50 000	50 000	50 000
Increase (decrease) in consumer deposits					(1 000)	(1 000)	(1 000)	2 000	2 000	2 000
Payments										
Repayment of borrowing		(29 969)	(33 448)	(39 725)	(46 374)	(46 263)	(46 263)	(54 646)	(49 748)	(56 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**31**	**20 552**	**14 275**	**6 626**	**6 737**	**6 737**	**(2 646)**	**2 252**	**(4 000)**
NET INCREASE/ (DECREASE) IN CASH HELD		**215 153**	**58 220**	**120 626**	**(99 615)**	**(135 684)**	**(135 684)**	**(67 299)**	**9 786**	**53 326**
Cash/cash equivalents at the year begin:	2	**259 815**	**474 967**	**533 188**	585 426	653 813	653 813	**518 129**	**450 829**	**460 616**
Cash/cash equivalents at the year end:	2	**474 967**	**533 188**	**653 813**	**485 812**	**518 129**	**518 129**	**450 829**	**460 616**	**513 942**

Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available										
Cash/cash equivalents at the year end	1	474 967	533 188	653 813	485 812	518 129	518 129	450 829	460 616	513 942
Other current investments > 90 days		(0)	0	–	(0)	–	–	–	–	–
Non current assets - Investments	1	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Cash and investments available:		**519 562**	**583 711**	**700 328**	**551 272**	**572 589**	**572 589**	**512 994**	**530 621**	**591 931**
Application of cash and investments										
Unspent conditional transfers		–	–	–	–	–	–	–	–	–
Unspent borrowing		10 450	38 199	–	25 193	25 193	25 193	–	–	–
Statutory requirements	2	–	–	–	–	–	–	–	–	–
Other working capital requirements	3	(234 701)	(242 434)	(310 844)	(219 251)	(214 941)	(214 941)	(302 146)	(331 089)	(396 241)
Other provisions					4 109	4 109	4 109	10 200	10 200	10 200
Long term investments committed	4	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Reserves to be backed by cash/investments	5	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
Total Application of cash and investments:		**(176 397)**	**(150 485)**	**(261 102)**	**(121 144)**	**(127 835)**	**(127 835)**	**(226 555)**	**(247 657)**	**(304 825)**
Surplus(shortfall)		**695 959**	**734 196**	**961 430**	**672 416**	**700 423**	**700 423**	**739 548**	**778 278**	**896 756**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements										
Debtors		114 892	134 471	144 814	114 647	115 986	115 986	121 550	124 801	131 070
Creditors due		(119 809)	(107 963)	(166 030)	(104 604)	(98 955)	(98 955)	(180 596)	(206 288)	(265 171)
Total		**234 701**	**242 434**	**310 844**	**219 251**	**214 941**	**214 941**	**302 146**	**331 089**	**396 241**
Debtors collection assumptions										
Balance outstanding - debtors		117 783	135 179	146 911	118 873	119 478	119 478	122 502	127 178	133 667
Estimate of debtors collection rate		97.5%	99.5%	98.6%	96.4%	97.1%	97.1%	99.2%	98.1%	98.1%
Long term investments committed										
Balance (*Insert description; eg sinking fund)*										
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–
Bank Repurchase Agreements		–	–	–	–	–	–	–	–	–
Derivative Financial Assets		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (Sinking)		44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Listed/Unlisted Bonds and Stocks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
National Government Securities		–	–	–	–	–	–	–	–	–
Negotiable Certificate of Deposits: Banks		–	–	–	–	–	–	–	–	–
Unamortised Debt Expense		–	–	–	–	–	–	–	–	–
Unamortised Preference Share Expense		–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
		44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Reserves to be backed by cash/investments										
Housing Development Fund		3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
Capital replacement		–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–
Other reserves										
Compensation for Occupational Injuries and Diseases		–	–	–	–	–	–	–	–	–
Employee Benefit Reserve		–	–	–	–	–	–	–	–	–
Non-current Provisions Reserve		–	–	–	–	–	–	–	–	–
Valuation Reserve		–	–	–	–	–	–	–	–	–
Investment in associate account		–	–	–	–	–	–	–	–	–
Capitalisation Reserve		–	–	–	–	–	–	–	–	–
Equity		–	–	–	–	–	–	–	–	–
Non-Controlling Interest		–	–	–	–	–	–	–	–	–
Share Premium		–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–
		3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228

Choose name from list - Table A9 Asset Management

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CAPITAL EXPENDITURE										
Total New Assets	1	75 610	175 110	188 804	215 433	201 924	201 924	191 795	84 958	35 567
Roads Infrastructure		10 003	12 061	5 638	19 795	22 386	22 386	10 218	13 000	2 000
Storm water Infrastructure		255	7 247	7 918	16 384	16 322	16 322	6 590	–	–
Electrical Infrastructure		15 449	28 893	13 557	12 768	10 768	10 768	57 808	9 100	12 000
Water Supply Infrastructure		627	12 270	29 001	29 547	27 547	27 547	11 372	6 900	–
Sanitation Infrastructure		–	34 963	13 339	20 576	18 536	18 536	9 368	4 000	3 300
Solid Waste Infrastructure		105	1 499	7 311	18 479	18 064	18 064	3 262	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***26 438***	***96 933***	***76 763***	***117 549***	***113 622***	***113 622***	***98 618***	***33 000***	***17 300***
Community Facilities		3 229	30 804	2 084	12 743	9 787	9 787	15 352	–	–
Sport and Recreation Facilities		5 427	–	2 447	50	50	50	7 481	500	5 000
Community Assets		***8 656***	***30 804***	***4 531***	***12 793***	***9 837***	***9 837***	***22 833***	***500***	***5 000***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		4 372	3 092	1 749	4 825	5 011	5 011	6 636	–	–
Housing		34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Other Assets		***38 552***	***37 368***	***87 502***	***52 970***	***47 951***	***47 951***	***58 895***	***36 458***	***3 267***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		1 593	1 346	3 345	7 896	7 896	7 896	3 933	6 050	3 500
Furniture and Office Equipment		205	295	246	1 025	1 025	1 025	875	840	840
Machinery and Equipment		166	1 428	533	760	860	860	1 641	760	760
Transport Assets		–	6 936	15 884	22 440	20 732	20 732	5 000	7 350	4 900
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	29 644	–	3 606	25 621	25 050	25 050	33 945	19 200	17 700
Roads Infrastructure		2 020	–	8	–	–	–	–	–	–
Storm water Infrastructure		10 677	–	–	–	–	–	–	–	–
Electrical Infrastructure		819	–	–	1 000	1 000	1 000	1 000	–	–
Water Supply Infrastructure		2 629	–	887	20 560	19 989	19 989	32 295	18 500	17 000
Sanitation Infrastructure		10 591	–	2 711	4 061	4 061	4 061	650	700	700
Solid Waste Infrastructure		1 634	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***28 370***	–	***3 606***	***25 621***	***25 050***	***25 050***	***33 945***	***19 200***	***17 700***
Community Facilities		1 217	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***1 217***	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		57	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets	6	–	–	18 646	62 684	53 112	53 112	49 034	38 128	42 568
Roads Infrastructure		–	–	–	200	200	200	–	–	–
Storm water Infrastructure		–	–	1 285	13 057	13 057	13 057	–	–	–
Electrical Infrastructure		–	–	7 871	7 350	7 350	7 350	7 173	7 000	10 000
Water Supply Infrastructure		–	–	1 863	2 500	2 500	2 500	8 315	500	5 000
Sanitation Infrastructure		–	–	32	23 138	17 659	17 659	30 873	30 628	27 568
Solid Waste Infrastructure		–	–	–	3 960	3 960	3 960	553	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	***11 051***	***50 206***	***44 727***	***44 727***	***46 913***	***38 128***	***42 568***
Community Facilities		–	–	–	976	906	906	100	–	–
Sport and Recreation Facilities		–	–	7 534	11 503	7 480	7 480	2 021	–	–
Community Assets		–	–	***7 534***	***12 479***	***8 386***	***8 386***	***2 121***	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	61	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	*61*	–	–	–	–	–	–
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	4	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**
Roads Infrastructure		12 023	12 061	5 645	19 995	22 586	22 586	10 218	13 000	2 000
Storm water Infrastructure		10 932	7 247	9 202	29 441	29 378	29 378	6 590	–	–
Electrical Infrastructure		16 268	28 893	21 428	21 119	19 119	19 119	65 981	16 100	22 000
Water Supply Infrastructure		3 257	12 270	31 752	52 606	50 036	50 036	51 982	25 900	22 000
Sanitation Infrastructure		10 591	34 963	16 081	47 776	40 257	40 257	40 891	35 328	31 568
Solid Waste Infrastructure		1 739	1 499	7 311	22 439	22 024	22 024	3 815	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***54 809***	***96 933***	***91 420***	***193 376***	***183 399***	***183 399***	***179 477***	***90 328***	***77 568***
Community Facilities		4 446	30 804	2 084	13 719	10 693	10 693	15 452	–	–
Sport and Recreation Facilities		5 427	–	9 981	11 553	7 530	7 530	9 502	500	5 000
Community Assets		***9 873***	***30 804***	***12 065***	***25 272***	***18 223***	***18 223***	***24 954***	***500***	***5 000***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		4 372	3 092	1 810	4 825	5 011	5 011	6 636	–	–
Housing		34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Other Assets		***38 552***	***37 368***	***87 563***	***52 970***	***47 951***	***47 951***	***58 895***	***36 458***	***3 267***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		**1 593**	**1 346**	**3 345**	**7 896**	**7 896**	**7 896**	**3 933**	**6 050**	**3 500**
Furniture and Office Equipment		**205**	**295**	**246**	**1 025**	**1 025**	**1 025**	**875**	**840**	**840**
Machinery and Equipment		**223**	**1 428**	**533**	**760**	**860**	**860**	**1 641**	**760**	**760**
Transport Assets		**–**	**6 936**	**15 884**	**22 440**	**20 732**	**20 732**	**5 000**	**7 350**	**4 900**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**
ASSET REGISTER SUMMARY - PPE (WDV)	5	3 591 027	3 662 386	3 751 914	3 917 008	3 900 101	3 900 101	4 034 713	4 038 452	3 996 407
Roads Infrastructure		1 054 313	1 068 859	1 059 300	1 002 295	1 004 886	1 004 886	977 558	952 835	916 524
Storm water Infrastructure					248 394	248 331	248 331	247 201	239 209	231 201
Electrical Infrastructure		522 972	525 175	520 037	514 928	512 928	512 928	552 006	540 073	534 418
Water Supply Infrastructure		481 367	464 323	474 519	512 347	509 776	509 776	532 361	534 696	533 616
Sanitation Infrastructure		569 303	582 010	612 374	413 216	405 697	405 697	435 850	460 497	481 231
Solid Waste Infrastructure		30 303	26 500	24 634	48 639	48 224	48 224	48 809	45 549	42 286
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***2 658 258***	***2 666 867***	***2 690 864***	***2 739 819***	***2 729 842***	***2 729 842***	***2 793 785***	***2 772 859***	***2 739 276***
Community Assets		183 622	204 522	206 866		–		–	–	–
Heritage Assets		124 182	130 928	130 928	124 182	130 928	130 928	130 928	130 928	130 928
Investment properties		113 951	117 433	123 121	121 846	121 846	121 846	127 346	132 846	138 346
Other Assets		504 315	534 039	590 968	803 760	791 693	791 693	860 822	882 867	876 206
Biological or Cultivated Assets		–	–		–	–	–	–	–	–
Intangible Assets		6 699	8 597	9 168	4 753	4 753	4 753	4 363	4 154	3 735
Computer Equipment					–	–	–	–	–	–
Furniture and Office Equipment					21 360	21 360	21 360	15 935	11 703	5 120
Machinery and Equipment					5 268	5 368	5 368	5 933	5 219	4 638
Transport Assets					96 019	94 311	94 311	95 602	97 876	98 158
Land					–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–		–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**3 591 027**	**3 662 386**	**3 751 914**	**3 917 008**	**3 900 101**	**3 900 101**	**4 034 713**	**4 038 452**	**3 996 407**
EXPENDITURE OTHER ITEMS										
Depreciation	7	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Repairs and Maintenance by Asset Class	3	**160 036**	**215 024**	**188 517**	**210 905**	**218 620**	**218 620**	**254 233**	**264 927**	**273 999**
Roads Infrastructure		53 229	61 860	65 691	67 578	67 234	67 234	67 503	72 621	76 925
Storm water Infrastructure		6 017	5 765	4 749	6 159	6 189	6 189	7 712	8 067	8 437
Electrical Infrastructure		17 645	23 082	36 812	31 243	33 234	33 234	33 421	34 770	35 023
Water Supply Infrastructure		15 014	17 367	16 161	19 710	20 832	20 832	21 537	22 559	22 927
Sanitation Infrastructure		13 051	14 967	10 072	13 262	13 920	13 920	12 162	12 736	12 992
Solid Waste Infrastructure		12 946	22 918	1 168	3 691	3 308	3 308	6 936	7 228	7 428

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	113	216	186	186	–	–	–
Information and Communication Infrastructure		–	–	–	42	42	42	–	–	–
Infrastructure		***117 901***	***145 959***	***134 766***	***141 901***	***144 944***	***144 944***	***149 272***	***157 980***	***163 731***
Community Facilities		12 289	27 117	29 422	37 242	41 373	41 373	46 573	45 487	45 933
Sport and Recreation Facilities		–	12 685	4 176	7 516	7 965	7 965	15 083	15 994	16 413
Community Assets		***12 289***	***39 801***	***33 597***	***44 758***	***49 338***	***49 338***	***61 656***	***61 481***	***62 345***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	8 009	1 582	3 373	2 967	2 967	11 914	12 304	13 187
Housing		–	–	–	37	237	237	–	–	–
Other Assets		**–**	***8 009***	***1 582***	***3 410***	***3 204***	***3 204***	***11 914***	***12 304***	***13 187***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	6 009	5 925	5 925	5 925	6 528	6 862	7 213
Intangible Assets		**–**	**–**	***6 009***	***5 925***	***5 925***	***5 925***	***6 528***	***6 862***	***7 213***
Computer Equipment		**5 207**	**4 890**	**766**	**2 186**	**2 446**	**2 446**	**2 280**	**2 394**	**2 514**
Furniture and Office Equipment		**17 919**	**16 364**	**242**	**2 811**	**2 847**	**2 847**	**6 095**	**6 312**	**6 527**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**5 548**	**6 194**	**6 598**
Transport Assets		**6 719**	**–**	**11 555**	**9 914**	**9 914**	**9 914**	**10 940**	**11 401**	**11 882**
Libraries		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL EXPENDITURE OTHER ITEMS		**294 882**	**346 138**	**323 058**	**352 782**	**360 496**	**360 496**	**399 896**	**408 974**	**417 380**
Renewal and upgrading of Existing Assets as % of total capex		*28.2%*	*0.0%*	*10.5%*	*29.1%*	*27.9%*	*27.9%*	*30.2%*	*40.3%*	*62.9%*
Renewal and upgrading of Existing Assets as % of deprecn		*22.0%*	*0.0%*	*16.5%*	*62.2%*	*55.1%*	*55.1%*	*57.0%*	*39.8%*	*42.0%*
R&M as a % of PPE		*4.8%*	*6.3%*	*5.4%*	*5.6%*	*6.0%*	*6.0%*	*6.7%*	*7.0%*	*7.4%*
Renewal and upgrading and R&M as a % of PPE		*5.0%*	*6.0%*	*6.0%*	*8.0%*	*8.0%*	*8.0%*	*8.0%*	*8.0%*	*8.0%*

Choose name from list - Table A10 Basic service delivery measuremen

Description	Ref	-2017	-2018	-2019	-2020-O	-2020-A	-2020-F	-2021	-2022	-2023
		2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets	1									
Water:										
Piped water inside dwelling		29 174	29 800	29 946	29 946	29 946	29 946	30 844	31 769	32 722
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	3 052	3 620	3 675	3 675	3 675	3 675	3 558	5 337	4 269
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		32 226	33 420	33 621	33 621	33 621	33 621	34 402	37 106	36 991
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	**32 226**	**33 420**	**33 621**	**33 621**	**33 621**	**33 621**	**34 402**	**37 106**	**36 991**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		29 165	29 631	30 060	30 060	30 060	30 060	30 962	31 891	32 848
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		3 620	3 620	3 675	3 675	3 675	3 675	3 558	5 337	4 269
Minimum Service Level and Above sub-total		32 785	33 251	33 735	33 735	33 735	33 735	34 520	37 228	37 117
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**32 785**	**33 251**	**33 735**	**33 735**	**33 735**	**33 735**	**34 520**	**37 228**	**37 117**
Energy:										
Electricity (at least min.service level)		6 112	5 831	–	5 665	5 665	5 665	5 384	5 103	4 822
Electricity - prepaid (min.service level)		18 814	19 464	21 546	20 114	20 114	20 114	20 497	20 880	20 880
Minimum Service Level and Above sub-total		24 926	25 295	21 546	25 779	25 779	25 779	25 881	25 983	25 702
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**24 926**	**25 295**	**21 546**	**25 779**	**25 779**	**25 779**	**25 881**	**25 983**	**25 702**
Refuse:										
Removed at least once a week		32 695	33 105	33 366	33 366	33 366	33 366	34 367	35 398	36 460
Minimum Service Level and Above sub-total		32 695	33 105	33 366	33 366	33 366	33 366	34 367	35 398	36 460
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	**32 695**	**33 105**	**33 366**	**33 366**	**33 366**	**33 366**	**34 367**	**35 398**	**36 460**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to **indigent households**)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week **for indigent households**)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Highest level of free service provided per household										
Property rates (R value threshold)		220 000	220 000	220 000	220 000	220 000	220 000	220 000	220 000	220 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		4	4	4	4	4	4	4	4	4
Sanitation (Rand per household per month)		73	78	82	86	86	86	89	94	100
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		210	210	210	210	210	210	210	210	210
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		51 711	50 983	–	–	–	–	–	–	–
Water **(in excess of 6 kilolitres per indigent household per month)**		–	779	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	318	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**51 711**	**52 080**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Choose name from list - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
REVENUE ITEMS:										
Property rates	6									
Total Property Rates		267 473	284 076	240 914	262 551	259 241	259 241	275 637	286 662	298 129
less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		51 711	50 983		–	–	–	–	–	–
Net Property Rates		**215 763**	**233 093**	**240 914**	**262 551**	**259 241**	**259 241**	**275 637**	**286 662**	**298 129**
Service charges - electricity revenue	6									
Total Service charges - electricity revenue		349 298	378 693	415 947	386 294	386 294	386 294	499 317	559 033	625 910
less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***		–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Net Service charges - electricity revenue		**349 298**	**378 693**	**415 947**	**386 294**	**386 294**	**386 294**	**499 317**	**559 033**	**625 910**
Service charges - water revenue	6									
Total Service charges - water revenue		110 932	130 637	133 628	128 520	128 520	128 520	132 168	137 455	142 953
less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***			779		–	–	–	–	–	–
less Cost of Free Basic Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Net Service charges - water revenue		**110 932**	**129 858**	**133 628**	**128 520**	**128 520**	**128 520**	**132 168**	**137 455**	**142 953**
Service charges - sanitation revenue										
Total Service charges - sanitation revenue		72 106	78 037	80 871	78 913	78 913	78 913	87 631	91 137	94 782
less Revenue Foregone ***(in excess of free sanitation service to indigent households)***			318		–	–	–	–	–	–
less Cost of Free Basic Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Net Service charges - sanitation revenue		**72 106**	**77 719**	**80 871**	**78 913**	**78 913**	**78 913**	**87 631**	**91 137**	**94 782**
Service charges - refuse revenue	6									
Total refuse removal revenue		57 775	61 763	69 102	69 482	69 482	69 482	74 741	77 731	80 840
Total landfill revenue		–	–	–	–	–	–	–	–	–
less Revenue Foregone ***(in excess of one removal a week to indigent households)***		–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (removed once a week to indigent households)		–	–	–	–	–	–	–	–	–
Net Service charges - refuse revenue		**57 775**	**61 763**	**69 102**	**69 482**	**69 482**	**69 482**	**74 741**	**77 731**	**80 840**
Other Revenue by source										
Fuel Levy					–	–	–	–	–	–
Other Revenue										
Discontinued Operations					–	–	–	–	–	–
Rent on Land					4 181	4 181	4 181	1 106	1 150	1 195
Operational Revenue					7 357	7 357	7 357	6 039	5 568	5 630
Intercompany/Parent-subsidiary Transactions					–	–	–	–	–	–
Surcharges and Taxes					–	–	–	–	–	–
Sales of Goods and Rendering of Services		48 492	83 673	143 186	102 460	85 066	85 066	119 765	85 042	36 237
Fuel Levy	3				–	–	–	–	–	–
Total 'Other' Revenue	1	**48 492**	**83 673**	**143 186**	**113 998**	**96 604**	**96 604**	**126 909**	**91 759**	**43 063**
EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	2	296 682	368 000	382 527	274 762	441 241	441 241	290 769	303 976	321 376
Pension and UIF Contributions					48 588			48 870	51 014	51 385
Medical Aid Contributions					18 241			17 876	18 741	19 437
Overtime					295			317	331	346
Performance Bonus					22 134			22 518	23 343	24 024
Motor Vehicle Allowance					8 032			8 255	8 258	8 266
Cellphone Allowance					2 565			2 465	2 465	2 450
Housing Allowances					2 870			2 674	2 724	2 700
Other benefits and allowances					42 803			55 621	57 652	59 890
Payments in lieu of leave					–			–	–	–
Long service awards					2 166			3 230	3 230	3 230
Post-retirement benefit obligations	4				12 869			11 208	11 208	11 208
sub-total	5	**296 682**	**368 000**	**382 527**	**435 325**	**441 241**	**441 241**	**463 804**	**482 942**	**504 313**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–
Total Employee related costs	1	**296 682**	**368 000**	**382 527**	**435 325**	**441 241**	**441 241**	**463 804**	**482 942**	**504 313**
Contributions recognised - capital										
List contributions by contract					1 688	9 688	9 688	14 243	1 312	1 324
Total Contributions recognised - capital		**–**	**–**	**–**	**1 688**	**9 688**	**9 688**	**14 243**	**1 312**	**1 324**
Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment		134 846	131 114	134 541	141 307	141 307	141 307	145 272	143 839	142 961
Lease amortisation					570	570	570	390	209	420
Capital asset impairment					–	–	–	–	–	–
Depreciation resulting from revaluation of PPE	10				–	–	–	–	–	–
Total Depreciation & asset impairment	1	**134 846**	**131 114**	**134 541**	**141 877**	**141 877**	**141 877**	**145 663**	**144 047**	**143 381**
Bulk purchases										
Electricity Bulk Purchases		225 844	242 614	278 485	270 260	270 260	270 260	353 707	385 187	419 468
Water Bulk Purchases					–	–	–	–	–	–
Total bulk purchases	1	**225 844**	**242 614**	**278 485**	**270 260**	**270 260**	**270 260**	**353 707**	**385 187**	**419 468**

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Transfers and grants										
Cash transfers and grants		–	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Non-cash transfers and grants		1 800	–	–	–	–	–	–	–	–
Total transfers and grants	1	**1 800**	**486**	**560**	**11 610**	**8 680**	**8 680**	**12 324**	**12 557**	**13 060**
Contracted services										
Outsourced Services					92 907			107 372	110 048	115 541
Consultants and Professional Services					36 692			38 471	38 687	48 871
Contractors		167 079	186 336	177 914	92 816	224 809	224 809	101 496	103 097	108 305
sub-total	1	**167 079**	**186 336**	**177 914**	**222 414**	**224 809**	**224 809**	**247 340**	**251 832**	**272 718**
Allocations to organs of state:										
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total contracted services		**167 079**	**186 336**	**177 914**	**222 414**	**224 809**	**224 809**	**247 340**	**251 832**	**272 718**
Other Expenditure By Type										
Collection costs					6 666			6 642	7 041	7 463
Contributions to 'other' provisions					4 109			10 200	10 200	10 200
Audit fees					5 322			5 561	5 561	5 561
General expenses	3	55 726	71 333	90 183		115 613	115 613			
Operating Leases					1 578			1 611	1 624	1 637
Operational Cost					105 640			117 606	100 468	86 782
Statutory Payments other than Income Taxes					–	–	–	–	–	–
Discontinued Operations					–	–	–	–	–	–
Total 'Other' Expenditure	1	**55 726**	**71 333**	**90 183**	**123 315**	**115 613**	**115 613**	**141 620**	**124 893**	**111 643**
by Expenditure Item	8									
Employee related costs		53 689	89 415	96 484	100 057	101 445	101 445	126 792	133 060	135 752
Other materials		30 000	17 594	18 615	20 206	22 268	22 268	20 700	22 613	23 360
Contracted Services		67 791	85 762	58 168	79 701	81 454	81 454	95 771	97 826	102 992
Other Expenditure		8 555	22 253	15 250	10 941	13 453	13 453	10 971	11 428	11 895
Total Repairs and Maintenance Expenditure	9	160 036	215 024	188 517	210 905	218 620	218 620	254 233	264 927	273 999
Inventory Consumed										
Inventory Consumed - Water		10	4	4	17	17	17	(399 999)	(399 998)	(399 997)
Inventory Consumed - Other		(5 559 619)	(5 754 408)	(5 980 597)	(6 435 783)	(6 288 551)	(6 288 551)	(6 563 310)	(6 707 232)	(6 806 516)
Total Inventory Consumed & Other Material		**(5 559 609)**	**(5 754 404)**	**(5 980 593)**	**(6 435 766)**	**(6 288 534)**	**(6 288 534)**	**(6 963 309)**	**(7 107 230)**	**(7 206 513)**

Choose name from list - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description R thousand	Ref 1	Vote 1 - Council & Mayor's Office	Vote 2 - Municipal Manager & Internal Audit	Vote 3 - Management Services	Vote 4 - Finance	Vote 5 - Infrastructure & Planning	Vote 6 - Protection Services	Vote 7 - Economic and Social Development & Tourism	Vote 8 - Community Services	Vote 9 - Costing Services	Vote 10 - Main Ledger Services	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
Revenue By Source																	
Property rates		–	–	–	275 637	–	–	–	–	–	–	–	–	–	–	–	275 637
Service charges - electricity revenue		–	–	–	676	498 641	–	–	–	–	–	–	–	–	–	–	499 317
Service charges - water revenue		–	–	–	52	–	–	–	132 116	–	–	–	–	–	–	–	132 168
Service charges - sanitation revenue		–	–	–	–	–	1	–	87 630	–	–	–	–	–	–	–	87 631
Service charges - refuse revenue		–	–	–	–	–	–	–	74 741	–	–	–	–	–	–	–	74 741
Rental of facilities and equipment		–	–	–	–	0	–	63	3 377	–	–	–	–	–	–	–	3 440
Interest earned - external investments		–	–	–	27 456	–	–	–	–	–	–	–	–	–	–	–	27 456
Interest earned - outstanding debtors		–	–	–	4 680	–	–	–	0	–	–	–	–	–	–	–	4 681
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	0	75	28 137	–	10	–	–	–	–	–	–	–	28 223
Licences and permits		–	–	–	–	–	1 737	–	302	–	–	–	–	–	–	–	2 039
Agency services		–	–	–	–	–	6 670	–	10	–	–	–	–	–	–	–	6 680
Other revenue		94	–	869	8 599	119 980	566	1	5 025	–	–	–	–	–	–	–	135 134
Transfers and subsidies		31 191	–	–	1 550	41 530	2 420	2 774	60 228	–	–	–	–	–	–	–	139 692
Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**31 285**	**–**	**869**	**318 650**	**660 226**	**39 531**	**2 838**	**363 440**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 416 839**
Expenditure By Type																	
Employee related costs		15 453	7 039	30 643	50 962	71 637	74 843	12 125	201 101	–	–	–	–	–	–	–	463 804
Remuneration of councillors		12 401	–	–	–	–	–	–	–	–	–	–	–	–	–	–	12 401
Debt impairment		–	–	–	300	300	20 000	–	900	–	–	–	–	–	–	–	21 500
Depreciation & asset impairment		6	15	1 764	185	27 480	833	144	115 236	–	–	–	–	–	–	–	145 663
Finance charges		–	–	–	56	16 877	–	–	34 871	–	–	–	–	–	–	–	51 804
Bulk purchases		–	–	–	–	353 707	–	–	–	–	–	–	–	–	–	–	353 707
Other materials		25	63	1 882	450	6 570	2 642	395	32 817	–	–	–	–	–	–	–	44 845
Contracted services		273	640	8 026	8 853	118 570	12 508	1 704	96 766	–	–	–	–	–	–	–	247 340
Transfers and subsidies		250	–	–	12 074	–	–	–	–	–	–	–	–	–	–	–	12 324
Other expenditure		8 640	283	18 425	22 803	77 171	4 676	2 944	6 677	–	–	–	–	–	–	–	141 620
Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**37 047**	**8 040**	**60 741**	**95 684**	**672 313**	**115 502**	**17 311**	**488 368**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 495 006**
Surplus/(Deficit)		**(5 762)**	**(8 040)**	**(59 871)**	**222 966**	**(12 088)**	**(75 971)**	**(14 474)**	**(124 928)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(78 168)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	–	19 119	–	–	27 235	–	–	–	–	–	–	–	46 354
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	12 500	–	–	1 743	–	–	–	–	–	–	–	14 243
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(5 762)**	**(8 040)**	**(59 871)**	**222 966**	**19 531**	**(75 971)**	**(14 474)**	**(95 950)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(17 571)**

Choose name from list - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS										
Call investment deposits										
Call deposits		380 514	409 200	510 243	400 000	400 000	400 000	400 000	400 000	400 000
Other current investments		–	–	–	–	–	–	–	–	–
Total Call investment deposits	2	**380 514**	**409 200**	**510 243**	**400 000**	**400 000**	**400 000**	**400 000**	**400 000**	**400 000**
Consumer debtors										
Consumer debtors		86 731	100 108	128 965	111 229	125 132	125 132	126 617	129 753	134 702
Less: Provision for debt impairment		(21 774)	(26 108)	(40 486)	(27 340)	(40 641)	(40 641)	(42 141)	(43 641)	(45 141)
Total Consumer debtors	2	**64 957**	**74 000**	**88 479**	**83 889**	**84 491**	**84 491**	**84 475**	**86 111**	**89 560**
Debt impairment provision										
Balance at the beginning of the year		(20 593)	(21 774)	(26 108)	(22 260)	(40 486)	(40 486)	(40 641)	(42 141)	(43 641)
Contributions to the provision		(1 983)	(5 162)	(15 037)	(5 980)	(896)	(896)	(1 500)	(1 500)	(1 500)
Bad debts written off		803	828	659	900	741	741	–	–	–
Balance at end of year		**(21 774)**	**(26 108)**	**(40 486)**	**(27 340)**	**(40 641)**	**(40 641)**	**(42 141)**	**(43 641)**	**(45 141)**
Inventory										
Water										
Opening Balance		–	**(10)**	**(4)**	**(4)**	**(4)**	**(4)**	400 000	**399 999**	**399 998**
System Input Volume		**(10)**	**6**	**–**	**(13)**	**(13)**	**(13)**	**(1)**	**(1)**	**(1)**
Water Treatment Works		(10)	6		(13)	(13)	(13)	(1)	(1)	(1)
Bulk Purchases		–	–	–	–	–	–	–	–	–
Natural Sources		–	–	–	–	–	–	–	–	–
Authorised Consumption	6	–	–	–	–	–	–	–	–	–
Billed Authorised Consumption		–	–	–	–	–	–	–	–	–
Billed Metered Consumption		–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Custome		–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–
Closing Balance Water		**(10)**	**(4)**	**(4)**	**(17)**	**(17)**	**(17)**	**399 999**	**399 998**	**399 997**
Agricultural										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–
Consumables										
Standard Rated										

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Opening Balance		–	**695**	**2 965**	**2 427**	**2 427**	**2 427**	–	**401**	**777**
Acquisitions		11 658	13 593	16 439	19 450	19 450	19 450	15 900	15 900	15 900
Issues	7	(10 963)	(11 320)	(16 704)	(18 900)	(18 900)	(18 900)	(15 499)	(15 524)	(15 583)
Adjustments	8	–	–	–	(706)	(706)	(706)	–	–	–
Write-offs	9	–	(2)	(273)	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**695**	**2 965**	**2 427**	**2 271**	**2 271**	**2 271**	**401**	**777**	**1 094**
Zero Rated										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		–	–	–	–	–	–	–	–	–
Finished Goods										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–
Materials and Supplies										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		–	–	–	–	–	–	–	–	–
Work-in-progress										
Opening Balance		–	–	–	–	–	–	–	–	–
Materials		–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–
Housing Stock										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions					–	–	–	–	–	–
Transfers					–	–	–	–	–	–
Sales					–	–	–	–	–	–
Closing Balance - Housing Stock		–	–	–	–	–	–	–	–	–
Land										
Opening Balance		1 277	**6 304**	**6 304**	**1 295**	**1 295**	**1 295**	520	**520**	**520**
Acquisitions		–	–	–	–	–	–	–	–	–
Sales		(33)	–	(197)	–	–	–	–	–	–
Adjustments		5 060	–	(4 812)	(775)	(775)	(775)	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–
Closing Balance - Land		**6 304**	**6 304**	**1 295**	**520**	**520**	**520**	**520**	**520**	**520**
Closing Balance - Inventory & Consumables		**6 989**	**9 265**	**3 718**	**2 775**	**2 775**	**2 775**	**400 920**	**401 295**	**401 611**
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)		5 494 662	5 680 408	5 892 119	6 351 894	6 204 060	6 204 060	6 478 835	6 621 121	6 716 956
Leases recognised as PPE	3				–	–	–	–	–	–
Less: Accumulated depreciation		2 148 466	2 274 979	2 403 421	2 561 486	2 561 486	2 561 486	2 706 758	2 850 597	2 993 558
Total Property, plant and equipment (PPE)	2	**3 346 195**	**3 405 429**	**3 488 698**	**3 790 408**	**3 642 574**	**3 642 574**	**3 772 076**	**3 770 524**	**3 723 398**

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
LIABILITIES										
Current liabilities - Borrowing										
Short term loans (other than bank overdraft)								–	–	–
Current portion of long-term liabilities		(33 448)	(39 725)	(45 458)	(52 751)	(53 956)	(53 956)	(50 263)	(56 515)	(47 277)
Total Current liabilities - Borrowing		**(33 448)**	**(39 725)**	**(45 458)**	**(52 751)**	**(53 956)**	**(53 956)**	**(50 263)**	**(56 515)**	**(47 277)**
Trade and other payables										
Trade Payables		(98 032)	(97 922)	(134 897)	(104 604)	(98 955)	(98 955)	(180 596)	(206 288)	(265 171)
Other Creditors		(21 776)	(10 041)	(31 133)				–	–	–
Unspent conditional transfers								–	–	–
VAT								–	–	–
Total Trade and other payables	2	**(119 809)**	**(107 963)**	**(166 030)**	**(104 604)**	**(98 955)**	**(98 955)**	**(180 596)**	**(206 288)**	**(265 171)**
Non current liabilities - Borrowing										
Borrowing	4	(408 658)	(422 933)	(431 475)	(430 260)	(430 401)	(430 401)	(430 795)	(424 794)	(428 033)
Finance leases (including PPP asset element)		–	–	–	–	–	–	–	–	–
Total Non current liabilities - Borrowing		**(408 658)**	**(422 933)**	**(431 475)**	**(430 260)**	**(430 401)**	**(430 401)**	**(430 795)**	**(424 794)**	**(428 033)**
Provisions - non-current										
Retirement benefits		(98 747)	(108 914)	(92 981)	(132 766)	(132 766)	(132 766)	(110 759)	(116 081)	(121 669)
List other major provision items										
Refuse landfill site rehabilitation		(92 013)	(98 402)	(98 409)	(106 868)	(106 868)	(106 868)	(96 642)	(91 424)	(84 537)
Other		(14 291)	(14 841)	(17 868)	(17 351)	(17 351)	(17 351)	(19 638)	(20 601)	(21 614)
Total Provisions - non-current		**(205 051)**	**(222 157)**	**(209 257)**	**(256 985)**	**(256 985)**	**(256 985)**	**(227 039)**	**(228 107)**	**(227 820)**
CHANGES IN NET ASSETS										
Accumulated Surplus/(Deficit)										
Accumulated Surplus/(Deficit) - opening balance		3 293 898	3 422 258	3 527 808	3 605 894	3 605 894	3 605 894	3 660 705	3 677 777	3 671 874
GRAP adjustments		(15 766)	(502)	471	–	–	–	–	–	–
Restated balance		3 278 133	3 421 756	3 528 279	3 605 894	3 605 894	3 605 894	3 660 705	3 677 777	3 671 874
Surplus/(Deficit)		144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)
Transfers to/from Reserves		(5)	(3)	(0)	(6)	(6)	(6)	750	750	750
Depreciation offsets								–	–	–
Other adjustments					100 020	100 068	100 068	33 892	14 207	15 793
Accumulated Surplus/(Deficit)	1	**3 422 258**	**3 528 279**	**3 670 476**	**3 651 390**	**3 660 705**	**3 660 705**	**3 677 777**	**3 671 874**	**3 641 991**
Reserves										
Housing Development Fund		3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
Capital replacement					–	–	–	–	–	–
Self-insurance					–	–	–	–	–	–
Other reserves										
Compensation for Occupational Injuries and Diseases					–	–	–	–	–	–
Employee Benefit Reserve					–	–	–	–	–	–
Non-current Provisions Reserve					–	–	–	–	–	–
Valuation Reserve					–	–	–	–	–	–
Investment in associate account					–	–	–	–	–	–
Capitalisation Reserve					–	–	–	–	–	–
Equity					–	–	–	–	–	–
Non-Controlling Interest					–	–	–	–	–	–
Share Premium					–	–	–	–	–	–
Revaluation					–	–	–	–	–	–
Total Reserves	2	**3 259**	**3 227**	**3 227**	**3 345**	**3 345**	**3 345**	**3 228**	**3 228**	**3 228**
TOTAL COMMUNITY WEALTH/EQUITY	2	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services										

Choose name from list - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1		334 461	328 011	347 612	336 136	337 425	337 425	357 072	370 592	382 268
The provision and maintenance of municipal services	Basic Service Delivery	2		674 417	752 662	804 239	792 445	801 091	801 091	939 483	994 663	1 076 385
The encouragement of structured community participation in the matters of the municipality	Good Governance	3										
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		52 972	70 070	59 673	58 278	73 257	73 257	56 809	56 256	62 858
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5		79 437	64 318	119 873	100 633	88 536	88 536	124 072	92 689	32 674
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**

Choose name from list - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1		185 276	222 134	215 438	268 814	271 503	271 503	283 779	296 304	315 796
The provision and maintenance of municipal services	Basic Service Delivery	2		490 339	576 651	641 935	640 514	644 261	644 261	761 149	800 303	845 364
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		1 486	1 250	725	1 195	1 195	1 195	1 125		
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		125 449	141 579	171 527	251 675	207 102	207 102	194 170	199 653	208 185
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5		194 606	166 921	159 574	179 813	221 497	221 497	254 784	238 800	231 267
Allocations to other priorities												
Total Expenditure			1	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**

Choose name from list - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1		6 346	8 659	4 049	3 075	3 536	3 536	3 775	6 125	3 575
The provision and maintenance of municipal services	Basic Service Delivery	2		42 786	84 872	87 384	173 381	160 813	160 813	179 777	81 003	78 018
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		41 536	5 250	3 531	6 412	5 305	5 305	5 875		
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		2 517	28 646	27 005	39 137	39 840	39 840	20 048	1 610	6 110
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5		12 070	47 683	89 088	81 733	70 593	70 593	65 300	53 548	8 132
Allocations to other priorities			3									
Total Capital Expenditure			1	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

Choose name from list - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Council and Municipal Manager										
Municipal Manager										
Submit quarterly progress reports on the revision of the top 10 risks as a corrective action to the Executive Management Team	Number of progress reports submitted	4	3	4	1	0	4	4	4	4
Percentage of a municipality's capital budget actually spent on capital projects identified for 2021/22 in terms of the municipality's IDP {(Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects) x 100 (MPPMR Reg 10 (c))	% of the capital budget spent	90.13%	99.39%	76.53%	95%	0%	95%	95.0%	95.0%	95.0%
Sign section 56 performance agreements with all directors by the end of July 2021	Number of agreements signed	6	6	6	6	0	6	6	6	6
Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit quarterly progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	5	6	5	1	0	4	4	4	4
Bi- annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2021 to be completed by Sept 2021 and the current period October to December 2021 to be completed by February 2022.	Number of appraisals	12	12	12	6	0	12	12	12	12
Draft the annual report and submit to the Auditor-General by end of August 2021	Draft Annual report submitted	1	1	1	1	0	1	1	1	1
Submit the final Annual report and oversight report to Council before end March 2022	Final Annual report and oversight report submitted	1	1	1	1	0	1	1	1	1
Prepare the final IDP for submission to Council by the end of May 2022	Final IDP submitted	1	1	1	0	0	1	1	1	1
Submit the Final MTREF Budget by the end of May 2022	Final Budget submitted	1	1	1	0	0	1	1	1	1
Management Services										
Director: Management Services										
Human Resources										
92% of the approved and funded organogram filled {(actual number of posts filled dived by the funded posts budgeted) x100}	% filled	93.4%	92.30%	90.64%	92.0%	0.0%	92%	92.0%	92.0%	92.0%
The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	The number of people from EE target groups employed	70	68	71	70	0	70	74	75	75
The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan	% of the training budget spent on implementation of the WSP	99.87%	100.0%	84.5%	100.0%	0.0%	100%	100.0%	100.0%	100.0%
Review the Municipal Organisational Staff Structure by the end of June 2022	Structure reviewed	1	1	1	1	0	1	1	1	1
Corporate Support Services										
Revise the Section 14 Access to Information Manual by the end of June 2022 to ensure compliant and up to date policies	Manual revised	1	1	1	1	0	1	1	1	1
Finance										
Director: Finance										
Director Finance										
Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Ratio achieved	6.56	6.55	7.63%	3	0	3	3	3	3
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (MPPR Reg 10 (g))	Ratio achieved	19.96%	22.91%	25.06	15	0	15	15	15	15
Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPR Reg 10 (g))	% achieved	10.52%	10.02%	12.33%	14.0%	0.0%	14%	16%	16%	16%
Submit a reviewed long term financial plan to the CFO by the end of October 2021	Reviewed long term financial plan submitted	1	1	1	1	0	1	1	1	1
Financial statements submitted to the Auditor General by end August 2021	Financial statements submitted	1	0	1	1	0	1	1	1	1
Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements	Number of indgent households	7385	7630	7595	7750	0	7 750	8 000	8 240	8 487
Achieve a debt recovery rate not less than 95% (Receipts/total billed for 12 months period x 100)	% Recovered	99.35%	98.6%	97.10%	80%	0%	80%	95%	95%	95%
Community Services										
Director: Community Services										
Director: Community Services										

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
98% of the operational conditional grant (Libraries, CDW) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries, CDW)	93.0%	100.0%	98.49%	98.0%	0.0%	98%	98.0%	98.0%	98.0%
m² of roads patched and resealed according to approved Pavement Management System within available budget	m² of roads patched and resealed	112932	112982	104952	106 000	0	106 000	110 000	110 000	110 000
Limit unaccounted water to less than 20% {(Number of kiloliter water purified - Number of kiloliter water sold)/Number of kiloliter purified x 100)}	% of water unaccounted for	18.82%	24.25%	23%	19%	0%	19%	18.0%	18.0%	18.0%
Ward committee meetings held to facilitate consistent and regular communication with residents	No of ward committee meetings per ward per annum (UOM revised in 2018/19 - Number of ward committees per annum)	8	114	77	78	0	78	110	112	112
Provision of water to informal households (excluding invaded state owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (a))	The number of taps installed in relation to the number of informal households (excluding invaded state owned land and private land)	253	285	317	300	0	300	320	320	320
Provision of cleaned piped water to all formal households within 200 m from households	No of formal households that meet agreed service standards for piped water	29174	29800	29946	30396	0	29 946	30 694	30 694	30 694
Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is a residenntial unit being billed for the particular services rendered by way of the financial system (SAMRAS)	Number of formal households for which refuse is removed at least once a week	32695	33105	33366	34098	0	33 366	34 098	34 098	34 098
Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week	Number of weekly removal of refuse in informal households (once per week = 52 weeks per annum)	52	52	53	52	0	52	52	52	52
The provision of sanitation services to informal households (excluding invaded state owned land and private land) based on the standard of 1 toilette to 5 households (MPPMR Reg 10 (a))	The number of toilets provided in relation to the number of informal households (excluding invaded state owned land and private land)	794	881	885	930	0	930	980	980	980
Provision of sanitation services to formal residential households (A household is a residenntial unit being billed for the particular services rendered by way of the financial system (SAMRAS)	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	29165	29631	30060	30520	0	30 060	30 520	30 520	30 520
Provision of water to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of taps installed for informal households on invaded land with available funding	no kpi set	88	104	80	0	80	70	70	70
The provision of sanitation services to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of toilets provided for informal households on invaded land with available funding	no kpi set	120	137	105	0	105	95	95	95
Infrastructure & Planning										
Director: Infrastructure and Planning										
Water Treatment										
Quality of effluent comply 75% with license and/or general limit in terms of the Water Act (Act 36 of 1998)	% compliance	93.5%	95.77%	86.34%	90%	90%	90%	75%	75%	75%
Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	98.0%	98.90%	98.45%	95%	95%	95%	95%	95%	95%
Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	1	1	1	1	1	1	1	1	1
Electricity										
Limit electricity losses to 7.5% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100}	% of electricity unaccounted for	5.12%	6.45%	6.02%	7.50%	7.50%	7.50%	7.5%	7.5%	7.5%
Provision of Electricity: Number of metered electrical connections in formal area (Eskom Areas excluded) (Definition: refers to residential households (RE) and pensioners (PR) as per the Finance department's billed households)	Number of formal household that meet agreed service standards	21048	21332	21546	21 332	21 332	21 332	21500	21500	21500

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
MIG										
100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2022 (Actual MIG expenditure/Allocation received)	% Expenditure of allocated funds	79.70%	100.0%	77.0%	100%	100%	100%	100.0%	100.0%	100.0%
Protection Services										
Director Protection Services										
Protection Services										
Arrange public awareness sessions on Protection Services	Number of sessions held	84	90	103	100	100	100	100	100	100
Collect R10 000 000 Public Safety Income by 30 June 2022 (Actual revenue, excluding the fine impairment amount)	R-value of public safety collected income (excluding fines impairment amount)	R20 167 767	R15 493 008	R17 347 607.0	16 500 000	16 500 000	16 500 000	10 000 000	10 000 000	10 000 000
Review Community Safety Plan in three year cycle by end of June 2022 in conjuction with the Department of Community Safety	Plan reviewed	no kpi set	no kpi set	0	1	1	1	1	0	0
Disaster and Fire Manangement										
Annually review and submit Disaster Management Plan to Council by the end of October	Reviewed plan submitted	1	1	1	1	1	1	1	1	1
Local Economic Development, Social										
Director: LED										
LED, Social Development and Tourism										
Provide three progress reports on LED, Social Development and Tourism initiatives to Council by end June 2022 (Refers to three progress reports for the 2021/22 financial year)	Number of progress reports on LED, Social Development & Tourism initiatives	3	3	4	4	4	4	3	3	3
Provide a schedule of funded events to the Executive Mayor for sign off by end of July 2021	Number of schedules submitted	1	1	1	1	1	1	0	0	0
Support 130 SMME's in terms of the SMME Development Programme by 30 June 2022	Number of SMME's supported	80	120	160	120	120	120	130	130	130
Support 60 Emerging Contractors in terms of the Emerging Contractor Development Programme by 30 June 2022	Number of emerging contractors supported	43	52	61	50	50	50	60	60	60
Report on projects/ initiatives in collaboration with other stakeholders for local economic development, social development and tourism	Number of projects / initiatives collaborated on	3	14	28	12	12	12	28	28	28
The number of job opportunities created through the EPWP programme and as per set targets (grant agreement - FTE's, translates to 1028 work opportunities)	Number of temporary jobs created	994	1048	1060	1018	1018	1018	1028	1028	1028
Managers LED, Social Development and Tourism report on the hosting of Thusong/Outreach for the financial year to the Director Economic and Social Development and Tourism by 30 June 2022	Report on the Thusong/Outreach programme	no kpi set	no kpi set	no kpi set	no kpi set	no kpi set	no kpi set	1	1	1

Choose name from list - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	7.6%	7.1%	7.3%	7.3%	7.3%	7.3%	7.1%	6.6%	6.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.9%	7.5%	7.4%	8.7%	8.9%	8.9%	8.3%	7.7%	7.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	82.0%	65.8%	60.1%	24.9%	27.6%	27.6%	30.6%	76.9%	83.3%
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves	12540.1%	13106.3%	13370.1%	12862.8%	12867.0%	12867.0%	13347.6%	13161.7%	13262.0%
Liquidity										
Current Ratio	Current assets/current liabilities	2.8	3.1	2.7	2.4	2.6	2.6	1.7	1.6	1.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.8	3.1	2.7	2.4	2.6	2.6	1.7	1.6	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	2.1	2.4	2.2	1.9	2.1	2.1	1.3	1.2	1.2
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		99.8%	99.2%	98.6%	98.8%	98.8%	98.8%	100.3%	100.1%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.9%	11.7%	11.4%	9.5%	9.5%	9.5%	8.6%	8.6%	8.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	99.5%	99.5%	99.6%	99.0%	99.0%	99.0%	99.8%	99.8%	99.8%
Creditors to Cash and Investments		-20.6%	-18.4%	-20.6%	-21.5%	-19.1%	-19.1%	-40.1%	-44.8%	-51.6%
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kW)	12 858 011	16 537 242	14 613 426	17 426 149	17 426 149	17 426 149	15 054 751	15 205 299	15 357 352
	Total Cost of Losses (Rand '000)	8 882	12 219	13 111	22 522	22 522	22 522	13 507	13 642	13 779
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 112	1 701	1 836	1 518	1 518	1 518	1 892	1 910	1 930
	Total Cost of Losses (Rand '000)	2 132 297	2 308 814	2 428 709	2 248 958	2 248 958	2 248 958	2 502 056	2 527 077	2 552 347
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.5%	31.8%	29.6%	34.7%	35.2%	35.2%	32.7%	32.8%	33.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	28.5%	32.7%	30.5%	35.6%	36.2%	36.2%	33.6%	33.7%	34.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	14.9%	18.6%	14.6%	16.8%	17.4%	17.4%	17.9%	18.0%	18.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.8%	15.2%	14.0%	15.4%	15.4%	15.4%	13.9%	13.3%	12.9%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	12.1	11.3	14.2	14.5	14.5	14.5	16.3	15.5	16.0
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14.5%	15.2%	15.5%	12.8%	12.9%	12.9%	11.4%	11.0%	10.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7.4	7.3	8.4	5.5	5.9	5.9	4.6	4.5	4.7

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Description of economic indicator	Ref.	Basis of calculation	=Head44	2007 Survey	=Head45	=Head1b	=Head1A	=Head1	=Head2	=Head3		
						=Head5	=Head5	=Head5	=Head6	=Head9	=Head10	=Head11
Demographics												
Population		0	55012	74546	80432	96177	102024	105901	109925	114102	115620	117290
Females aged 5 - 14		0	2770	5837	5228	7280	7952	8254	8568	8893	7461	7568
Males aged 5 - 14		0	2816	5892	5278	6935	7575	7862	8161	8471	7532	7641
Females aged 15 - 34		0	5561	11567	13139	15386	16806	17444	18107	18795	18751	19022
Males aged 15 - 34		0	6029	11235	13648	15217	16621	17252	17908	18588	19477	19758
Unemployment		0	5165	9099	4237	5030	10961	11378	11810	12259	6047	6134
Monthly household income (no. of households)	1, 12											
No income		0	2226	770	4685	5601	5763	5930	6102	6148	6347	6439
R1 - R1 600		0	6149	6307	6326	6506	6695	6889	7089	7142	7373	7480
R1 601 - R3 200		0	3742	3177	4878	5959	6131	6309	6492	6541	6753	6851
R3 201 - R6 400		0	3344	3789	4362	5328	5483	5642	5805	5849	6038	6125
R6 401 - R12 800		0	2303	2750	3830	4678	4814	4954	5097	5135	5301	5378
R12 801 - R25 600		0	920	1947	2896	3538	3640	3746	3854	3884	4009	4067
R25 601 - R51 200		0	227	1066	1456	1779	1830	1883	1938	1953	2016	2045
R52 201 - R102 400		0	77	184	486	694	811	829	647	652	673	683
R102 401 - R204 800		0	44	176	109	133	137	141	145	146	151	153
R204 801 - R409 600		0	0	0	81	99	102	105	108	109	112	114
R409 601 - R819 200		0	0	0	0	0	0	0	0	0	0	0
> R819 200		0	0	0	0	0	0	0	0	0	0	0
Poverty profiles (no. of households)												
< R2 060 per household per month	13	0	7053	9542	10295	12310	13059	13555	14070	14605	14799	15013
=VLOOKUP(CONCATENATE($Q83;"*";T30);'Import Sheet Non-Financial'!$D:$V;8;0)	2	0	0	0	0	0	0	0	0	0	0	0
Household/demographics (000)												
Number of people in municipal area		0	55012	74546	80432	96177	102024	105901	109925	114102	115620	117290
Number of poor people in municipal area		0	8904	3080	18340	23402	23052	23720	24408	24692	25388	25756
Number of households in municipal area		0	0	0	0	33692	31162	31710	31739	33643	39662	37802
Number of poor households in municipal area		0	0	0	0	7385	7630	7595	7461	8009	8340	8480
Definition of poor household (R per month)		0	0	0	0	0	766.44	848.36	891.77	968.3	1025.68	1086.51
Housing statistics	3											
Formal		=VLOOKUP(CONCATENATE($Q83;"*";U40);'F:\DATAGENERAL\KELLY\BUDGET 2020\22FINAL BUDGET 2021-20	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
Informal		=VLOOKUP(CONCATENATE($Q83;"*";U41);'F:\DATAGENERAL\KELLY\BUDGET 2020\22FINAL BUDGET 2021-20	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
Total number of households			=SUM(D40:D41)	=SUM(E40:E41)	=SUM(F40:F41)	=SUM(G40:G41)	=SUM(H40:H41)	=SUM(I40:I41)	=SUM(J40:J41)	=SUM(K40:K41)	=SUM(L40:L41)	=SUM(M40:M41)
Dwellings provided by municipality	4	0	0	0	0	0	171	87	311	150	100	100
Dwellings provided by province/s		0	0	0	0	0	0	0	0	0	0	0
Dwellings provided by private sector	5	0	0	0	0	0	0	0	0	0	0	0
Total new housing dwellings			=SUM(D43:D45)	=SUM(E43:E45)	=SUM(F43:F45)	=SUM(G43:G45)	=SUM(H43:H45)	=SUM(I43:I45)	=SUM(J43:J45)	=SUM(K43:K45)	=SUM(L43:L45)	=SUM(M43:M45)
Economic	6											
Inflation/inflation outlook (CPIX)						0.064	0.047	0.041	0.045	0.045	0.046	0.046
Interest rate - borrowing						0.101	0.101	0.098	0.107	0.098	0.098	0.098
Interest rate - investment						0.076	0.078	0.068	0.071	0.046	0.046	0.046
Remuneration increases						0.074	0.07	0.055	0.064	0.04	0.04	0.04
Consumption growth (electricity)						0	0.01	0.02	0.03	0.01	0.01	0.01
Consumption growth (water)						0.022	0.024	0.03	0.03	0.02	0.02	0.02
Collection rates	7											
Property tax/service charges						0.994	0.982	0.971	0.979	1	1	1
Rental of facilities & equipment						0.997	0.968	0.961	0.971	0.971	0.971	0.971
Interest - external investments						1	1	1	1	1	1	1
Interest - debtors						0.997	0.982	0.985	0.971	0.971	0.971	0.971
Revenue from agency services						1	1	1	0.971	0.971	0.971	0.971

Detail on the provision of municipal services for A10

Total municipal services	Ref.		=head1b	=head1A	=Head1	=Head2			=Head3		
			=Head5A	=Head5A	=Head5A	=Head6	=Head7	=Head8	=Head9	=Head10	=Head11
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	=E115:E162+E209	=F115:F162+F209	=G115:G162+G209	=H115:H162+H209	=I115:I162+I209	=J115:J162+J209	=K115:K162+K209	=L115:L162+L209	=M115:M162+M209
		Piped water inside yard (but not in dwelling)	=E116:E163+E210	=F116:F163+F210	=G116:G163+G210	=H116:H163+H210	=I116:I163+I210	=J116:J163+J210	=K116:K163+K210	=L116:L163+L210	=M116:M163+M210
	8	Using public tap (at least min.service level)	=E117:E164+E211	=F117:F164+F211	=G117:G164+G211	=H117:H164+H211	=I117:I164+I211	=J117:J164+J211	=K117:K164+K211	=L117:L164+L211	=M117:M164+M211
	10	Other water supply (at least min.service level)	=E118:E165+E212	=F118:F165+F212	=G118:G165+G212	=H118:H165+H212	=I118:I165+I212	=J118:J165+J212	=K118:K165+K212	=L118:L165+L212	=M118:M165+M212
		Minimum Service Level and Above sub-total	=SUM(E69:E72)	=SUM(F69:F72)	=SUM(G69:G72)	=SUM(H69:H72)	=SUM(I69:I72)	=SUM(J69:J72)	=SUM(K69:K72)	=SUM(L69:L72)	=SUM(M69:M72)
	9	Using public tap (< min.service level)	=E120:E167+E214	=F120:F167+F214	=G120:G167+G214	=H120:H167+H214	=I120:I167+I214	=J120:J167+J214	=K120:K167+K214	=L120:L167+L214	=M120:M167+M214
	10	Other water supply (< min.service level)	=E121:E168+E215	=F121:F168+F215	=G121:G168+G215	=H121:H168+H215	=I121:I168+I215	=J121:J168+J215	=K121:K168+K215	=L121:L168+L215	=M121:M168+M215
		No water supply	=E122:E169+E216	=F122:F169+F216	=G122:G169+G216	=H122:H169+H216	=I122:I169+I216	=J122:J169+J216	=K122:K169+K216	=L122:L169+L216	=M122:M169+M216
		Below Minimum Service Level sub-total	=SUM(E74:E76)	=SUM(F74:F76)	=SUM(G74:G76)	=SUM(H74:H76)	=SUM(I74:I76)	=SUM(J74:J76)	=SUM(K74:K76)	=SUM(L74:L76)	=SUM(M74:M76)
		Total number of households	**=E73+E77**	**=F73+F77**	**=G73+G77**	**=H73+H77**	**=I73+I77**	**=J73+J77**	**=K73+K77**	**=L73+L77**	**=M73+M77**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	=E126:E173+E220	=F126:F173+F220	=G126:G173+G220	=H126:H173+H220	=I126:I173+I220	=J126:J173+J220	=K126:K173+K220	=L126:L173+L220	=M126:M173+M220
		Flush toilet (with septic tank)	=E127:E174+E221	=F127:F174+F221	=G127:G174+G221	=H127:H174+H221	=I127:I174+I221	=J127:J174+J221	=K127:K174+K221	=L127:L174+L221	=M127:M174+M221
		Chemical toilet	=E128:E175+E222	=F128:F175+F222	=G128:G175+G222	=H128:H175+H222	=I128:I175+I222	=J128:J175+J222	=K128:K175+K222	=L128:L175+L222	=M128:M175+M222
		Pit toilet (ventilated)	=E129:E176+E223	=F129:F176+F223	=G129:G176+G223	=H129:H176+H223	=I129:I176+I223	=J129:J176+J223	=K129:K176+K223	=L129:L176+L223	=M129:M176+M223
		Other toilet provisions (> min.service level)	=E130:E177+E224	=F130:F177+F224	=G130:G177+G224	=H130:H177+H224	=I130:I177+I224	=J130:J177+J224	=K130:K177+K224	=L130:L177+L224	=M130:M177+M224
		Minimum Service Level and Above sub-total	=SUM(E80:E84)	=SUM(F80:F84)	=SUM(G80:G84)	=SUM(H80:H84)	=SUM(I80:I84)	=SUM(J80:J84)	=SUM(K80:K84)	=SUM(L80:L84)	=SUM(M80:M84)
		Bucket toilet	=E132:E179+E226	=F132:F179+F226	=G132:G179+G226	=H132:H179+H226	=I132:I179+I226	=J132:J179+J226	=K132:K179+K226	=L132:L179+L226	=M132:M179+M226
		Other toilet provisions (< min.service level)	=E133:E180+E227	=F133:F180+F227	=G133:G180+G227	=H133:H180+H227	=I133:I180+I227	=J133:J180+J227	=K133:K180+K227	=L133:L180+L227	=M133:M180+M227
		No toilet provisions	=E134:E181+E228	=F134:F181+F228	=G134:G181+G228	=H134:H181+H228	=I134:I181+I228	=J134:J181+J228	=K134:K181+K228	=L134:L181+L228	=M134:M181+M228
		Below Minimum Service Level sub-total	=SUM(E86:E88)	=SUM(F86:F88)	=SUM(G86:G88)	=SUM(H86:H88)	=SUM(I86:I88)	=SUM(J86:J88)	=SUM(K86:K88)	=SUM(L86:L88)	=SUM(M86:M88)
		Total number of households	**=E85+E89**	**=F85+F89**	**=G85+G89**	**=H85+H89**	**=I85+I89**	**=J85+J89**	**=K85+K89**	**=L85+L89**	**=M85+M89**
		Energy:									
		Electricity (at least min.service level)	=E138:E185+E232	=F138:F185+F232	=G138:G185+G232	=H138:H185+H232	=I138:I185+I232	=J138:J185+J232	=K138:K185+K232	=L138:L185+L232	=M138:M185+M232
		Electricity - prepaid (min.service level)	=E139:E186+E233	=F139:F186+F233	=G139:G186+G233	=H139:H186+H233	=I139:I186+I233	=J139:J186+J233	=K139:K186+K233	=L139:L186+L233	=M139:M186+M233
		Minimum Service Level and Above sub-total	=SUM(E92:E93)	=SUM(F92:F93)	=SUM(G92:G93)	=SUM(H92:H93)	=SUM(I92:I93)	=SUM(J92:J93)	=SUM(K92:K93)	=SUM(L92:L93)	=SUM(M92:M93)
		Electricity (< min.service level)	=E141:E188+E235	=F141:F188+F235	=G141:G188+G235	=H141:H188+H235	=I141:I188+I235	=J141:J188+J235	=K141:K188+K235	=L141:L188+L235	=M141:M188+M235
		Electricity - prepaid (< min. service level)	=E142:E189+E236	=F142:F189+F236	=G142:G189+G236	=H142:H189+H236	=I142:I189+I236	=J142:J189+J236	=K142:K189+K236	=L142:L189+L236	=M142:M189+M236
		Other energy sources	=E143:E190+E237	=F143:F190+F237	=G143:G190+G237	=H143:H190+H237	=I143:I190+I237	=J143:J190+J237	=K143:K190+K237	=L143:L190+L237	=M143:M190+M237
		Below Minimum Service Level sub-total	=SUM(E95:E97)	=SUM(F95:F97)	=SUM(G95:G97)	=SUM(H95:H97)	=SUM(I95:I97)	=SUM(J95:J97)	=SUM(K95:K97)	=SUM(L95:L97)	=SUM(M95:M97)
		Total number of households	**=E94+E98**	**=F94+F98**	**=G94+G98**	**=H94+H98**	**=I94+I98**	**=J94+J98**	**=K94+K98**	**=L94+L98**	**=M94+M98**
		Refuse:									
		Removed at least once a week	=E147:E194+E241	=F147:F194+F241	=G147:G194+G241	=H147:H194+H241	=I147:I194+I241	=J147:J194+J241	=K147:K194+K241	=L147:L194+L241	=M147:M194+M241
		Minimum Service Level and Above sub-total	=SUM(E101)	=SUM(F101)	=SUM(G101)	=SUM(H101)	=SUM(I101)	=SUM(J101)	=SUM(K101)	=SUM(L101)	=SUM(M101)
		Removed less frequently than once a week	=E149:E196+E243	=F149:F196+F243	=G149:G196+G243	=H149:H196+H243	=I149:I196+I243	=J149:J196+J243	=K149:K196+K243	=L149:L196+L243	=M149:M196+M243
		Using communal refuse dump	=E150:E197+E244	=F150:F197+F244	=G150:G197+G244	=H150:H197+H244	=I150:I197+I244	=J150:J197+J244	=K150:K197+K244	=L150:L197+L244	=M150:M197+M244
		Using own refuse dump	=E151:E198+E245	=F151:F198+F245	=G151:G198+G245	=H151:H198+H245	=I151:I198+I245	=J151:J198+J245	=K151:K198+K245	=L151:L198+L245	=M151:M198+M245
		Other rubbish disposal	=E152:E199+E246	=F152:F199+F246	=G152:G199+G246	=H152:H199+H246	=I152:I199+I246	=J152:J199+J246	=K152:K199+K246	=L152:L199+L246	=M152:M199+M246
		No rubbish disposal	=E153:E200+E247	=F153:F200+F247	=G153:G200+G247	=H153:H200+H247	=I153:I200+I247	=J153:J200+J247	=K153:K200+K247	=L153:L200+L247	=M153:M200+M247
		Below Minimum Service Level sub-total	=SUM(E103:E107)	=SUM(F103:F107)	=SUM(G103:G107)	=SUM(H103:H107)	=SUM(I103:I107)	=SUM(J103:J107)	=SUM(K103:K107)	=SUM(L103:L107)	=SUM(M103:M107)
		Total number of households	**=E102+E108**	**=F102+F108**	**=G102+G108**	**=H102+H108**	**=I102+I108**	**=J102+J108**	**=K102+K108**	**=L102+L108**	**=M102+M108**

Municipal in-house services	Ref.		=head1b	=head1A	=Head1	=Head2			=Head3		
			=Head5A	=Head5A	=Head5A	=Head6	=Head7	=Head8	=Head9	=Head10	=Head11
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	29174	29800	29946	29946	29946	29945	30844	31769	32722
		Piped water inside yard (but not in dwelling)	0	0	0	0	0	0	0	0	0
	8	Using public tap (at least min.service level)	3052	3620	3675	3675	3675	3675	3558	5337	4269
	10	Other water supply (at least min.service level)	0	0	0	0	0	0	0	0	0
		Minimum Service Level and Above sub-total	=SUM(E115:E118)	=SUM(F115:F118)	=SUM(G115:G118)	=SUM(H115:H118)	=SUM(I115:I118)	=SUM(J115:J118)	=SUM(K115:K118)	=SUM(L115:L118)	=SUM(M115:M118)
	9	Using public tap (< min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
	10	Other water supply (< min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		No water supply	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Below Minimum Service Level sub-total	=SUM(E120:E122)	=SUM(F120:F122)	=SUM(G120:G122)	=SUM(H120:H122)	=SUM(I120:I122)	=SUM(J120:J122)	=SUM(K120:K122)	=SUM(L120:L122)	=SUM(M120:M122)
		Total number of households	**=E119+E123**	**=F119+F123**	**=G119+G123**	**=H119+H123**	**=I119+I123**	**=J119+J123**	**=K119+K123**	**=L119+L123**	**=M119+M123**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	29165	29631	30060	30060	30060	30060	30962	31891	32848
		Flush toilet (with septic tank)	0	0	0	0	0	0	0	0	0
		Chemical toilet	0	0	0	0	0	0	0	0	0
		Pit toilet (ventilated)	0	0	0	0	0	0	0	0	0
		Other toilet provisions (> min.service level)	3620	3620	3675	3675	3675	3675	3558	5337	4269
		Minimum Service Level and Above sub-total	=SUM(E126:E130)	=SUM(F126:F130)	=SUM(G126:G130)	=SUM(H126:H130)	=SUM(I126:I130)	=SUM(J126:J130)	=SUM(K126:K130)	=SUM(L126:L130)	=SUM(M126:M130)
		Bucket toilet	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Other toilet provisions (< min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		No toilet provisions	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Below Minimum Service Level sub-total	=SUM(E132:E134)	=SUM(F132:F134)	=SUM(G132:G134)	=SUM(H132:H134)	=SUM(I132:I134)	=SUM(J132:J134)	=SUM(K132:K134)	=SUM(L132:L134)	=SUM(M132:M134)
		Total number of households	**=E131+E135**	**=F131+F135**	**=G131+G135**	**=H131+H135**	**=I131+I135**	**=J131+J135**	**=K131+K135**	**=L131+L135**	**=M131+M135**
		Energy:									
		Electricity (at least min.service level)	6112	5831	0	5665	5665	5665	5384	5103	4822
		Electricity - prepaid (min.service level)	18814	19464	21546	20114	20114	20114	20497	20880	20880
		Minimum Service Level and Above sub-total	=SUM(E138:E139)	=SUM(F138:F139)	=SUM(G138:G139)	=SUM(H138:H139)	=SUM(I138:I139)	=SUM(J138:J139)	=SUM(K138:K139)	=SUM(L138:L139)	=SUM(M138:M139)
		Electricity (< min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Electricity - prepaid (< min. service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Other energy sources	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Below Minimum Service Level sub-total	=SUM(E141:E143)	=SUM(F141:F143)	=SUM(G141:G143)	=SUM(H141:H143)	=SUM(I141:I143)	=SUM(J141:J143)	=SUM(K141:K143)	=SUM(L141:L143)	=SUM(M141:M143)
		Total number of households	**=E140+E144**	**=F140+F144**	**=G140+G144**	**=H140+H144**	**=I140+I144**	**=J140+J144**	**=K140+K144**	**=L140+L144**	**=M140+M144**
		Refuse:									
		Removed at least once a week	32895	33105	33366	33366	33366	33366	34367	35398	36460
		Minimum Service Level and Above sub-total	=SUM(E147)	=SUM(F147)	=SUM(G147)	=SUM(H147)	=SUM(I147)	=SUM(J147)	=SUM(K147)	=SUM(L147)	=SUM(M147)
		Removed less frequently than once a week	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Using communal refuse dump	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Using own refuse dump	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Other rubbish disposal	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		No rubbish disposal	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Below Minimum Service Level sub-total	=SUM(E149:E153)	=SUM(F149:F153)	=SUM(G149:G153)	=SUM(H149:H153)	=SUM(I149:I153)	=SUM(J149:J153)	=SUM(K149:K153)	=SUM(L149:L153)	=SUM(M149:M153)
		Total number of households	**=E148+E154**	**=F148+F154**	**=G148+G154**	**=H148+H154**	**=I148+I154**	**=J148+J154**	**=K148+K154**	**=L148+L154**	**=M148+M154**

Municipal entity services	Ref.		=head1b	=head1A	=Head1	=Head2			=Head3		
			=Head5A	=Head5A	=Head5A	=Head6	=Head7	=Head8	=Head9	=Head10	=Head11
Name of municipal entity		**Household service targets (000)**									
=VLOOKUP(CONCATENATE($Q83;"*";T161);'Import Sheet Non-Financial'!$D:$V;8;0)		***Water:***									
		Piped water inside dwelling	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Piped water inside yard (but not in dwelling)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
	8	Using public tap (at least min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
	10	Other water supply (at least min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Minimum Service Level and Above sub-total	=SUM(E162:E165)	=SUM(F162:F165)	=SUM(G162:G165)	=SUM(H162:H165)	=SUM(I162:I165)	=SUM(J162:J165)	=SUM(K162:K165)	=SUM(L162:L165)	=SUM(M162:M165)
	9	Using public tap (< min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
	10	Other water supply (< min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		No water supply	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Below Minimum Service Level sub-total	=SUM(E167:E169)	=SUM(F167:F169)	=SUM(G167:G169)	=SUM(H167:H169)	=SUM(I167:I169)	=SUM(J167:J169)	=SUM(K167:K169)	=SUM(L167:L169)	=SUM(M167:M169)
		Total number of households	**=E166+E170**	**=F166+F170**	**=G166+G170**	**=H166+H170**	**=I166+I170**	**=J166+J170**	**=K166+K170**	**=L166+L170**	**=M166+M170**
Name of municipal entity		***Sanitation/sewerage:***									
=VLOOKUP(CONCATENATE($Q83;"*";T172);'Import Sheet Non-Financial'!$D:$V;8;0)		Flush toilet (connected to sewerage)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Flush toilet (with septic tank)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Chemical toilet	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Pit toilet (ventilated)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Other toilet provisions (> min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Minimum Service Level and Above sub-total	=SUM(E172:E177)	=SUM(F172:F177)	=SUM(G172:G177)	=SUM(H172:H177)	=SUM(I172:I177)	=SUM(J172:J177)	=SUM(K172:K177)	=SUM(L172:L177)	=SUM(M172:M177)
		Bucket toilet	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Other toilet provisions (< min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		No toilet provisions	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Below Minimum Service Level sub-total	=SUM(E178:E181)	=SUM(F178:F181)	=SUM(G178:G181)	=SUM(H178:H181)	=SUM(I178:I181)	=SUM(J178:J181)	=SUM(K178:K181)	=SUM(L178:L181)	=SUM(M178:M181)
		Total number of households	**=E178+E182**	**=F178+F182**	**=G178+G182**	**=H178+H182**	**=I178+I182**	**=J178+J182**	**=K178+K182**	**=L178+L182**	**=M178+M182**
Name of municipal entity		***Energy:***									
=VLOOKUP(CONCATENATE($Q83;"*";T184);'Import Sheet Non-Financial'!$D:$V;8;0)		Electricity (at least min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Electricity - prepaid (min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Minimum Service Level and Above sub-total	=SUM(E185:E186)	=SUM(F185:F186)	=SUM(G185:G186)	=SUM(H185:H186)	=SUM(I185:I186)	=SUM(J185:J186)	=SUM(K185:K186)	=SUM(L185:L186)	=SUM(M185:M186)
		Electricity (< min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Electricity - prepaid (< min. service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Other energy sources	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Below Minimum Service Level sub-total	=SUM(E188:E190)	=SUM(F188:F190)	=SUM(G188:G190)	=SUM(H188:H190)	=SUM(I188:I190)	=SUM(J188:J190)	=SUM(K188:K190)	=SUM(L188:L190)	=SUM(M188:M190)
		Total number of households	**=E187+E191**	**=F187+F191**	**=G187+G191**	**=H187+H191**	**=I187+I191**	**=J187+J191**	**=K187+K191**	**=L187+L191**	**=M187+M191**
Name of municipal entity		***Refuse:***									
=VLOOKUP(CONCATENATE($Q83;"*";T193);'Import Sheet Non-Financial'!$D:$V;8;0)		Removed at least once a week	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Minimum Service Level and Above sub-total	=SUM(E194)	=SUM(F194)	=SUM(G194)	=SUM(H194)	=SUM(I194)	=SUM(J194)	=SUM(K194)	=SUM(L194)	=SUM(M194)
		Removed less frequently than once a week	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Using communal refuse dump	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Using own refuse dump	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Other rubbish disposal	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		No rubbish disposal	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q
		Below Minimum Service Level sub-total	=SUM(E196:E200)	=SUM(F196:F200)	=SUM(G196:G200)	=SUM(H196:H200)	=SUM(I196:I200)	=SUM(J196:J200)	=SUM(K196:K200)	=SUM(L196:L200)	=SUM(M196:M200)
		Total number of households	**=E195+E201**	**=F195+F201**	**=G195+G201**	**=H195+H201**	**=I195+I201**	**=J195+J201**	**=K195+K201**	**=L195+L201**	**=M195+M201**

Services provided by 'external mechanisms'	Ref.		=head1b	=head1A	=Head1	=Head2			=Head3		
			=Head5A	=Head5A	=Head5A	=Head6	=Head7	=Head8	=Head9	=Head10	=Head11
Names of service providers		**Household service targets (000)**									
=VLOOKUP(CONCATENATE($Q63;" ";T209);'Import Sheet Non-Financial'!$D:$V;8;0)		***Water:***									
=VLOOKUP(CONCATENATE($Q63;" ";T210);'Import Sheet Non-Financial'!$D:$V;8;0)		Piped water inside dwelling	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T211);'Import Sheet Non-Financial'!$D:$V;8;0)		Piped water inside yard (but not in dwelling)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T211);'Import Sheet Non-Financial'!$D:$V;8;0)	8	Using public tap (at least min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T212);'Import Sheet Non-Financial'!$D:$V;8;0)	10	Other water supply (at least min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T213);'Import Sheet Non-Financial'!$D:$V;8;0)		*Minimum Service Level and Above sub-total*	=SUM(E209:E212)	=SUM(F209:F212)	=SUM(G209:G212)	=SUM(H209:H212)	=SUM(I209:I212)	=SUM(J209:J212)	=SUM(K209:K212)	=SUM(L209:L212)	=SUM(M209:M212)
=VLOOKUP(CONCATENATE($Q63;" ";T214);'Import Sheet Non-Financial'!$D:$V;8;0)	9	Using public tap (< min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T215);'Import Sheet Non-Financial'!$D:$V;8;0)	10	Other water supply (< min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
		No water supply	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
		Below Minimum Service Level sub-total	=SUM(E214:E216)	=SUM(F214:F216)	=SUM(G214:G216)	=SUM(H214:H216)	=SUM(I214:I216)	=SUM(J214:J216)	=SUM(K214:K216)	=SUM(L214:L216)	=SUM(M214:M216)
		Total number of households	=E213+E217	=F213+F217	=G213+G217	=H213+H217	=I213+I217	=J213+J217	=K213+K217	=L213+L217	=M213+M217
Names of service providers		***Sanitation/sewerage:***									
=VLOOKUP(CONCATENATE($Q63;" ";T220);'Import Sheet Non-Financial'!$D:$V;8;0)		Flush toilet (connected to sewerage)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T221);'Import Sheet Non-Financial'!$D:$V;8;0)		Flush toilet (with septic tank)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T222);'Import Sheet Non-Financial'!$D:$V;8;0)		Chemical toilet	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T223);'Import Sheet Non-Financial'!$D:$V;8;0)		Pit toilet (ventilated)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T224);'Import Sheet Non-Financial'!$D:$V;8;0)		Other toilet provisions (> min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T225);'Import Sheet Non-Financial'!$D:$V;8;0)		*Minimum Service Level and Above sub-total*	=SUM(E220:E224)	=SUM(F220:F224)	=SUM(G220:G224)	=SUM(H220:H224)	=SUM(I220:I224)	=SUM(J220:J224)	=SUM(K220:K224)	=SUM(L220:L224)	=SUM(M220:M224)
=VLOOKUP(CONCATENATE($Q63;" ";T226);'Import Sheet Non-Financial'!$D:$V;8;0)		Bucket toilet	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
		Other toilet provisions (< min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
		No toilet provisions	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
		Below Minimum Service Level sub-total	=SUM(E226:E228)	=SUM(F226:F228)	=SUM(G226:G228)	=SUM(H226:H228)	=SUM(I226:I228)	=SUM(J226:J228)	=SUM(K226:K228)	=SUM(L226:L228)	=SUM(M226:M228)
		Total number of households	=E225+E229	=F225+F229	=G225+G229	=H225+H229	=I225+I229	=J225+J229	=K225+K229	=L225+L229	=M225+M229
Names of service providers		***Energy:***									
=VLOOKUP(CONCATENATE($Q63;" ";T232);'Import Sheet Non-Financial'!$D:$V;8;0)		Electricity (at least min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T233);'Import Sheet Non-Financial'!$D:$V;8;0)		Electricity - prepaid (min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T234);'Import Sheet Non-Financial'!$D:$V;8;0)		*Minimum Service Level and Above sub-total*	=SUM(E232:E233)	=SUM(F232:F233)	=SUM(G232:G233)	=SUM(H232:H233)	=SUM(I232:I233)	=SUM(J232:J233)	=SUM(K232:K233)	=SUM(L232:L233)	=SUM(M232:M233)
=VLOOKUP(CONCATENATE($Q63;" ";T235);'Import Sheet Non-Financial'!$D:$V;8;0)		Electricity (< min.service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T236);'Import Sheet Non-Financial'!$D:$V;8;0)		Electricity - prepaid (< min. service level)	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T237);'Import Sheet Non-Financial'!$D:$V;8;0)		Other energy sources	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T238);'Import Sheet Non-Financial'!$D:$V;8;0)		*Below Minimum Service Level sub-total*	=SUM(E235:E237)	=SUM(F235:F237)	=SUM(G235:G237)	=SUM(H235:H237)	=SUM(I235:I237)	=SUM(J235:J237)	=SUM(K235:K237)	=SUM(L235:L237)	=SUM(M235:M237)
		Total number of households	=E234+E238	=F234+F238	=G234+G238	=H234+H238	=I234+I238	=J234+J238	=K234+K238	=L234+L238	=M234+M238
Names of service providers		***Refuse:***									
=VLOOKUP(CONCATENATE($Q63;" ";T241);'Import Sheet Non-Financial'!$D:$V;8;0)		Removed at least once a week	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T242);'Import Sheet Non-Financial'!$D:$V;8;0)		*Minimum Service Level and Above sub-total*	=SUM(E241)	=SUM(F241)	=SUM(G241)	=SUM(H241)	=SUM(I241)	=SUM(J241)	=SUM(K241)	=SUM(L241)	=SUM(M241)
=VLOOKUP(CONCATENATE($Q63;" ";T243);'Import Sheet Non-Financial'!$D:$V;8;0)		Removed less frequently than once a week	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T244);'Import Sheet Non-Financial'!$D:$V;8;0)		Using communal refuse dump	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T245);'Import Sheet Non-Financial'!$D:$V;8;0)		Using own refuse dump	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T246);'Import Sheet Non-Financial'!$D:$V;8;0)		Other rubbish disposal	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;" ";T247);'Import Sheet Non-Financial'!$D:$V;8;0)		No rubbish disposal	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
		Below Minimum Service Level sub-total	=SUM(E243:E247)	=SUM(F243:F247)	=SUM(G243:G247)	=SUM(H243:H247)	=SUM(I243:I247)	=SUM(J243:J247)	=SUM(K243:K247)	=SUM(L243:L247)	=SUM(M243:M247)
		Total number of households	=E242+E248	=F242+F248	=G242+G248	=H242+H248	=I242+I248	=J242+J248	=K242+K248	=L242+L248	=M242+M248

Detail of Free Basic Services (FBS) provided			=Head1b	=Head1A	=Head1	=Head2			=Head3		
			=Head5A	=Head5A	=Head5A	=Head6	=Head7	=Head8	=Head9	=Head10	=Head11
Electricity	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**									
=VLOOKUP(CONCATENATE($Q63,"*",7268),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	0 7385	0 7630	0 7595	0 7400	0 7400	0 7400	0 8000	0 8240	0 8487
=VLOOKUP(CONCATENATE($Q63,"*",7257),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements (Rands)**	0	0	0	0	0	0	0	0	0
=VLOOKUP(CONCATENATE($Q63,"*",7258),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7259),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements targeted for upgrading (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7260),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7261),'Import Sheet Non-Financial'!$D:$V,8,0)		**Living in informal backyard rental agreement (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7262),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7263),'Import Sheet Non-Financial'!$D:$V,8,0)		**Other (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7264),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
		Total cost of FBS - Electricity for informal settlements	=E257+E259+E261+E263	=F257+F259+F261+F263	=G257+G259+G261+G263	=H257+H259+H261+H263	=I257+I259+I261+I263	=J257+J259+J261+J263	=K257+K259+K261+K263	=L257+L259+L261+L263	=M257+M259+M261+M263
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**									
=VLOOKUP(CONCATENATE($Q63,"*",7268),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	0 7385	0 7630	0 7595	0 7400	0 7400	0 7400	0 8000	0 8240	0 8487
=VLOOKUP(CONCATENATE($Q63,"*",7269),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements (Rands)**	0	0	0	0	0	0	0	0	0
=VLOOKUP(CONCATENATE($Q63,"*",7270),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7271),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements targeted for upgrading (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7272),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7273),'Import Sheet Non-Financial'!$D:$V,8,0)		**Living in informal backyard rental agreement (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7274),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7275),'Import Sheet Non-Financial'!$D:$V,8,0)		**Other (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7276),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
		Total cost of FBS - Water for informal settlements	=E269+E271+E273+E275	=F269+F271+F273+F275	=G269+G271+G273+G275	=H269+H271+H273+H275	=I269+I271+I273+I275	=J269+J271+J273+J275	=K269+K271+K273+K275	=L269+L271+L273+L275	=M269+M271+M273+M275
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**									
=VLOOKUP(CONCATENATE($Q63,"*",7280),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	0 7385	0 7630	0 7595	0 7400	0 7400	0 7400	0 8000	0 8240	0 8487
=VLOOKUP(CONCATENATE($Q63,"*",7281),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7282),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7283),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements targeted for upgrading (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7284),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7285),'Import Sheet Non-Financial'!$D:$V,8,0)		**Living in informal backyard rental agreement (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7286),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7287),'Import Sheet Non-Financial'!$D:$V,8,0)		**Other (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7288),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
		Total cost of FBS - Sanitation for informal settlements	=E281+E283+E285+E287	=F281+F283+F285+F287	=G281+G283+G285+G287	=H281+H283+H285+H287	=I281+I283+I285+I287	=J281+J283+J285+J287	=K281+K283+K285+K287	=L281+L283+L285+L287	=M281+M283+M285+M287
Refuse Removal	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**									
=VLOOKUP(CONCATENATE($Q63,"*",7292),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	0 7385	0 7630	0 7595	0 7400	0 7400	0 7400	0 8000	0 8000	0 8240
=VLOOKUP(CONCATENATE($Q63,"*",7293),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7294),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7295),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements targeted for upgrading (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7296),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7297),'Import Sheet Non-Financial'!$D:$V,8,0)		**Living in informal backyard rental agreement (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7298),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7299),'Import Sheet Non-Financial'!$D:$V,8,0)		**Other (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7300),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
		Total cost of FBS - Refuse Removal for informal settlements	=E293+E295+E297+E299	=F293+F295+F297+F299	=G293+G295+G297+G299	=H293+H295+H297+H299	=I293+I295+I297+I299	=J293+J295+J297+J299	=K293+K295+K297+K299	=L293+L295+L297+L299	=M293+M295+M297+M299

Choose name from list Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	474 967	533 188	653 813	485 812	518 129	518 129	(1 316 931)	450 829	460 616	513 942
Cash + investments at the yr end less applications - R'000	18(1)b	2	695 959	734 196	961 430	672 416	700 423	700 423	(10 547)	739 548	778 278	896 756
Cash year end/monthly employee/supplier payments	18(1)b	3	7.4	7.3	8.4	5.5	5.9	5.9	(18.6)	4.6	4.5	4.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	126 469	(17 571)	(20 860)	(46 426)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	3.3%	0.7%	(7.6%)	(6.4%)	(6.0%)	(14.5%)	9.9%	1.7%	1.9%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	97.5%	99.5%	98.6%	96.4%	97.1%	97.1%	(11.0%)	99.2%	98.1%	98.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	2.2%	2.0%	2.5%	2.8%	2.8%	2.8%	2.6%	2.0%	1.9%	1.7%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	98.7%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	82.0%	65.8%	57.7%	24.9%	27.6%	27.6%	0.0%	30.6%	76.9%	83.3%
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.	14.8%	8.7%	(19.1%)	0.5%	0.0%	(100.0%)	2.5%	3.8%	5.1%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(80.6%)	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	4.8%	6.3%	5.4%	5.6%	6.0%	6.0%	0.0%	6.7%	7.0%	7.4%
Asset renewal % of capital budget	20(1)(vi)	14	28.2%	0.0%	1.7%	8.4%	8.9%	8.9%	0.0%	12.4%	13.5%	18.5%

Choose name from list - Supporting Table SA11 Property rates summary

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Valuation:	1									
Date of valuation:		02/07/2016	02/07/2016	02/07/2016	02/07/2016					
Financial year valuation used		**2016/2017**	**2016/2017**	**2016/2017**	**2016/2017**			**2016/2017**		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No			No		
No. of assistant valuers (FTE)	3	**2**	**2**	**2**	2			2		
No. of data collectors (FTE)	3	6	6	6	6			6		
No. of internal valuers (FTE)	3	-	-	-	-			-		
No. of external valuers (FTE)	3	3	3	3	3			3		
No. of additional valuers (FTE)	4	-	-	-	-			-		
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes					
Implementation time of new valuation roll (mths)		60	48	36	24					
No. of properties	5	42 949	42 823	42 895	43 170			43 170		
No. of sectional title values	5	2 560	2 210	2 577	2 577			2 577		
No. of unreasonably difficult properties s7(2)		-	-	-	-			-		
No. of supplementary valuations		1	1	2	2			2		
No. of valuation roll amendments		12	27	10	10			10		
No. of objections by rate payers		12	11	14	14			14		
No. of appeals by rate payers		1	2	12	12			12		
No. of successful objections	8	1	6	14	14			14		
No. of successful objections > 10%	8	1	1	1	1			1		
Supplementary valuation		2 500	2 566	3 099	1 987			1 987		
Public service infrastructure value (Rm)	5	82	84	92	77			81		
Municipality owned property value (Rm)		905	924	894	902			956		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		98	84	92	77	77	77	81	81	81
Valuation reductions-nature reserves/park (Rm)		368	368	339	359	359	359	380	380	380
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		450	476	475	476	476	476	504	504	504
Valuation reductions-public worship (Rm)		158	175	183	192	192	192	204	204	204
Valuation reductions-other (Rm)		1 946	2 860	1 107	1 103	1 103	1 103	1 169	1 169	1 169
Total valuation reductions:		**3 020**	**3 963**	**2 196**	**2 206**	**2 206**	**2 206**	**2 339**	**2 339**	**2 339**
Total value used for rating (Rm)	5	43 689	46 907	48 668	50 432	50 432	50 432	53 458	53 458	53 458
Total land value (Rm)	5	21 274	22 595	23 042	23 241	23 241	23 241	24 636	24 636	24 636
Total value of improvements (Rm)	5	25 585	27 770	28 743	28 930	28 930	28 930	30 665	30 665	30 665
Total market value (Rm)	5	46 859	50 364	51 785	52 171	52 171	52 171	55 301	55 301	55 301
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No			No		
Special rating area used? (Y/N)		Yes	Yes	No	Yes			Yes		
Phasing-in properties s21 (number)				No	No	–	–	No	–	–
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		220	220	220	220			220		
Non-residential prescribed ratio s19? (%)		51.6%	51.5%	51.5%	51.5%					

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Rate revenue:										
Rate revenue budget (R '000)	6	214 975	233 034	243 999	250 941	250 941	250 941	261 317	270 463	279 929
Rate revenue expected to collect (R'000)	6	214 975	233 034	243 999	250 941	250 941	250 941	261 317	270 463	279 929
Expected cash collection rate (%)		99.4%	98.2%	97.1%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Special rating areas (R'000)	7	7 494	8 047		8 300	8 300	8 300	8 591	8 891	9 202
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–

Choose name from list - 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.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	Small Holdings	Special Rating Areas	Agricultural	Multiple Purposes	Other Categories	Sum
Current Year 2020/21																							
Valuation:																							
No. of properties		38 161	–	1 574	166	364	2 082	569	–	–	–	–	–	174	–	151	–	–	–	–	–	–	43
No. of sectional title property values		2 251	–	327	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	–	–	–	–	–	0
Supplementary valuation (Rm)		TOTAL 1987	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers		IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers		IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued		100 TOTAL	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Years since last valuation **(select)**		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5						
Frequency of valuation **(select)**		6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10						
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market						
Base of valuation **(select)**		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.						
Phasing-in properties s21 (number)		207 000 000	–	40 232 000	679 000	3 030 000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	250 941
Combination of rating types used? (Y/N)		YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES						
Flat rate used? (Y/N)		NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO						
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable						
Valuation reductions:																							
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	77	–	–	–	–	–	–	–	–	–	–	–	–	–	–	76 594
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	359	–	–	–	–	–	–	–	–	358 568
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		476	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	475 530
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	192	–	–	–	–	–	–	192 328
Valuation reductions-other (Rm)	2	1 103	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1 103 183
Total valuation reductions:																							
Total value used for rating (Rm)	6	44 536	–	4 930	490	476	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	50 432 190
Total land value (Rm)	6	19 640	–	1 822	374	291	654	68	–	–	–	–	–	255	–	137	–	–	–	–	–	–	23 241 387
Total value of improvements (Rm)	6	24 896	–	3 108	117	240	8	0	–	–	–	–	–	104	–	209	–	–	–	–	–	–	28 681 472
Total market value (Rm)	6	44 536	–	4 930	490	531	902	77	–	–	–	–	–	359	–	346	–	–	–	–	–	–	52 170 887
Rating:																							
Average rate	3	0.005960	–	0.009030	0.001490	0.009030	–	–	–	0.005960	–	–	–	–	–	–	–	–	–	–	–	–	
Rate revenue budget (R '000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		207 000	–	40 232	679	3 030	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	250 941
Expected cash collection rate (%)	4	100.0%	0.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0
Special rating areas (R'000)																			–				–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Choose name from list - 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.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	Small Holdings	Special Rating Areas	Agricultural	Multiple Purposes	Other Categories	Sum
Budget Year 2021/22																							
Valuation:																							
No. of properties		28 161	1	1 574	166	364	2 082	569	-	-	-	-	-	174	-	151	-	–	–	–	–	–	33
No. of sectional title property values		2 251	-	327	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	3
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
Estimated no. of properties not valued		100 TOTAL																–	–	–	–	–	–
Years since last valuation **(select)**		>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5						
Frequency of valuation **(select)**		6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6						
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market						
Base of valuation **(select)**		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.						
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes						
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No						
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable						
Valuation reductions:																							
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	81	-	-	-	-	-	-	-	-	-	–	–	–	–	–	81 189
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	380	-	-	-	–	–	–	–	–	380 083
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		504	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	504 062
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	204	-	–	–	–	–	–	203 868
Valuation reductions-other (Rm)	2	1 169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	1 169 374
Total valuation reductions:																							
Total value used for rating (Rm)	6	47 198	-	5 226	520	504	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	53 447 521
Total land value (Rm)	6	20 819	-	1 931	396	308	693	73	-	-	-	-	-	270	-	145	-	–	–	–	–	–	24 635 870
Total value of improvements (Rm)	6	26 390	-	3 295	124	254	263	9	-	-	-	-	-	110	-	222	-	–	–	–	–	–	30 665 270
Total market value (Rm)	6	47 208	-	5 226	520	563	956	81	-	-	-	-	-	380	-	367	-	–	–	–	–	–	55 301 140
Rating:																							
Average rate	3	0.006200	–	0.009390	0.001550	0.009390	–	–	–	0.006200	–	–	–	–	–	–	–	–	–	–	–	–	
Rate revenue budget (R '000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		215 280	–	42 125	776	3 136	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	261 317
Expected cash collection rate (%)	4	100.0%	0.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0
Special rating areas (R'000)																			–				–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Property rates *(rate in the Rand)*	1								
Residential properties			0.0051	0.0054	0.0057	0.0060	0.0062	0.0066	0.0070
Residential properties - vacant land			0.0070	0.0074	0.0078	0.0082	0.0085	0.0090	0.0095
Formal/informal settlements									
Small holdings									
Farm properties - used			0.0013	0.0013	0.0014	0.0015	0.0016	0.0016	0.0017
Farm properties - not used									
Industrial properties									
Business and commercial properties			0.0077	0.0082	0.0086	0.0090	0.0094	0.0100	0.0106
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties			0.0077	0.0082	0.0086	0.0090	0.0094	0.0100	0.0106
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Indigent rebate or exemption			220 000	220 000	220 000	220 000	220 000	220 000	220 000
Pensioners/social grants rebate or exemption			220 000	220 000	220 000	220 000	220 000	220 000	220 000
Temporary relief rebate or exemption			40-100%	40-100%	40-100%	40-100%	40-100%	40-100%	40-100%
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2		75%	75%	75%	75%	75%	75%	75%
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			122	129	137	143	148	157	167
Service point - vacant land *(Rands/month)*			122	129	137	143	148	157	167
Water usage - flat rate tariff *(c/kl)*		0 - 6 kl	450	502	560	585	608	644	683
Water usage - life line tariff		7 - 18 kl	1 024	1 085	1 147	1 199	1 247	1 322	1 401
Water usage - Block 1 (c/kl)		19 - 30 kl	1 661	1 761	1 861	1 945	2 023	2 144	2 273
Water usage - Block 2 (c/kl)		31 - 45 kl	2 557	2 711	2 866	2 995	3 115	3 302	3 500
Water usage - Block 3 (c/kl)		46 - 60 kl	3 322	3 521	3 722	3 889	4 045	4 288	4 545
Water usage - Block 4 (c/kl)		> 60 kl	4 430	4 696	4 964	5 187	5 394	5 718	6 061
Other	2								

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			109	115	122	127	132	140	149
Service point - vacant land *(Rands/month)*			109	115	122	127	132	140	149
Waste water - flat rate tariff *(c/kl)*			1 222	1 296	1 370	1 432	1 489	1 578	1 673
Volumetric charge - Block 1 (c/kl)		Basic charge pumps	73	78	82	86	89	94	100
Volumetric charge - Block 2 (c/kl)		Service per pump	499	529	560	585	608	645	683
Volumetric charge - Block 3 (c/kl)									
Volumetric charge - Block 4 (c/kl)									
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			268	292	335	356	408	433	459
Service point - vacant land *(Rands/month)*			268	292	335	356	408	433	459
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)	101	107	120	128	146	155	164
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid *(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		Credit Meter							
Meter - IBT Block 2 (c/kwh)		0 - 350 kWh	109	115	129	137	157	166	176
Meter - IBT Block 3 (c/kwh)		351 - 600 kWh	158	168	189	201	230	244	258
Meter - IBT Block 4 (c/kwh)		> 600 kWh	193	206	232	247	283	300	318
Meter - IBT Block 5 (c/kwh)		Prepaid Meter							
Prepaid - IBT Block 1 (c/kwh)		0 - 350 kWh	100	106	119	126	145	153	163
Prepaid - IBT Block 2 (c/kwh)		351 - 600 kWh	149	158	178	189	217	230	244
Prepaid - IBT Block 3 (c/kwh)		> 600 kWh	185	198	223	237	272	288	305
Prepaid - IBT Block 4 (c/kwh)									
Prepaid - IBT Block 5 (c/kwh)									
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee			155	164	185	194	202	214	227
80l bin - once a week									
250l bin - once a week			155	164	185	194	202	214	227

Choose name from list - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Exemptions, reductions and rebates *(Rands)*									
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Water tariffs									
		Basic charge	122	129	137	143	148	157	167
		Basic charge	122	129	137	143	148	157	167
		0 - 6 kl	450	502	560	585	608	644	683
		7 - 18 kl	1 024	1 085	1 147	1 199	1 247	1 322	1 401
		19 - 30 kl	1 661	1 761	1 861	1 945	2 023	2 144	2 273
		31 - 45 kl	2 557	2 711	2 866	2 995	3 115	3 302	3 500
		46 - 60 kl	3 322	3 521	3 722	3 889	4 045	4 288	4 545
		> 60 kl	4 430	4 696	4 964	5 187	5 394	5 718	6 061
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Waste water tariffs									
		Basic charge	109	115	122	127	132	140	149
		Basic charge	109	115	122	127	132	140	149
		Tariff per kl (c/kl)	1 222	1 296	1 370	1 432	1 489	1 578	1 673
		Basic charge - pumps	73	78	82	86	89	94	100
		Service per pump	499	529	560	585	608	645	683
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Electricity tariffs									
		Basic charge/fixed fee	268	292	335	356	408	433	459
		Basic - Vacant Land	268	292	335	356	408	433	459
		Flat rate prepaid (c/kWh)	101	107	120	128	146	155	164
		Credit Meter							
		0 - 350 kWh	109	115	129	137	157	166	176
		351 - 600 kWh	158	168	189	201	230	244	258
		> 600 kWh	193	206	232	247	283	300	318
		Prepaid Meter							
		0 - 350 kWh	100	106	119	126	145	153	163
		351 - 600 kWh	149	158	178	189	217	230	244
		> 600 kWh	185	198	223	237	272	288	305
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-

Choose name from list - Supporting Table SA14 Household bills

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22 % incr.	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		220.57	233.78	247.14	258.27	258.27	258.27	4.0%	268.67	284.79	301.88
Electricity: Basic levy		267.52	291.60	335.34	356.20	356.20	356.20	14.6%	408.17	432.66	458.62
Electricity: Consumption		1 464.97	1 558.89	1 753.87	1 862.96	1 862.96	1 862.96	14.6%	2 134.79	2 262.88	2 398.65
Water: Basic levy		121.83	129.14	136.50	142.64	142.64	142.64	4.0%	148.35	157.25	166.69
Water: Consumption		354.92	377.69	400.93	419.04	419.04	419.04	4.0%	435.81	461.96	489.68
Sanitation		365.16	387.25	409.35	427.84	427.84	427.84	4.0%	444.89	471.58	499.88
Refuse removal		155.04	164.35	185.49	193.84	193.84	193.84	4.0%	201.59	213.69	226.51
Other		53.54	53.54	56.97	56.97	56.97	56.97	–	56.97	56.97	56.97
sub-total		**3 003.55**	**3 196.24**	**3 525.59**	**3 717.76**	**3 717.76**	**3 717.76**	**10.3%**	**4 099.24**	**4 341.78**	**4 598.86**
VAT on Services		389.62	422.15	491.77	518.92	518.92	518.92		574.59	608.55	644.55
Total large household bill:		**3 393.17**	**3 618.39**	**4 017.36**	**4 236.68**	**4 236.68**	**4 236.68**	**10.3%**	**4 673.83**	**4 950.33**	**5 243.41**
% increase/-decrease			**6.6%**	**11.0%**	**5.5%**	**–**	**–**		**10.3%**	**5.9%**	**5.9%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		152.70	161.85	171.10	178.80	178.80	178.80	4.0%	186.00	197.16	208.99
Electricity: Basic levy		267.52	291.60	335.34	356.20	356.20	356.20	14.6%	408.17	432.66	458.62
Electricity: Consumption		574.61	608.63	683.08	725.57	725.57	725.57	14.6%	831.44	881.33	934.21
Water: Basic levy		121.83	129.14	136.50	142.64	142.64	142.64	4.0%	148.35	157.25	166.69
Water: Consumption		268.19	285.74	303.75	317.47	317.47	317.47	4.0%	330.17	349.98	370.98
Sanitation		322.39	341.89	361.40	377.72	377.72	377.72	4.0%	392.78	416.35	441.33
Refuse removal		155.04	164.35	185.49	193.84	193.84	193.84	4.0%	201.59	213.69	226.51
Other		53.54	53.54	56.97	56.97	56.97	56.97	–	56.97	56.97	56.97
sub-total		**1 915.82**	**2 036.74**	**2 233.63**	**2 349.21**	**2 349.21**	**2 349.21**	**8.8%**	**2 555.47**	**2 705.38**	**2 864.28**
VAT on Services		246.84	267.17	309.38	325.56	325.56	325.56		355.42	376.23	398.29
Total small household bill:		**2 162.66**	**2 303.91**	**2 543.01**	**2 674.77**	**2 674.77**	**2 674.77**	**8.8%**	**2 910.89**	**3 081.61**	**3 262.57**
% increase/-decrease			**6.5%**	**10.4%**	**5.2%**	**–**	**–**		**8.8%**	**5.9%**	**5.9%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		84.83	89.92	95.06	99.33	99.33	99.33	4.0%	103.33	109.53	116.10
Electricity: Basic levy		267.52	291.60	335.34	356.20	356.20	356.20	14.6%	408.17	432.66	458.62
Electricity: Consumption		351.05	371.42	415.98	441.84	441.84	441.84	14.6%	506.31	536.69	568.89
Water: Basic levy		121.83	129.14	136.50	142.64	142.64	142.64	4.0%	148.35	157.25	166.69
Water: Consumption		185.14	197.69	210.70	220.22	220.22	220.22	4.0%	229.02	242.76	257.33
Sanitation		279.62	296.53	313.45	327.60	327.60	327.60	4.0%	340.66	361.10	382.77
Refuse removal		155.04	164.35	185.49	193.84	193.84	193.84	4.0%	201.59	213.69	226.51
Other		(727.86)	(796.06)	(884.44)	(935.13)	(935.13)	(935.13)	–	(1 016.56)	(1 085.38)	(1 159.01)
sub-total		**717.17**	**744.59**	**808.08**	**846.54**	**846.54**	**846.54**	**8.8%**	**920.87**	**968.30**	**1 017.89**
VAT on Services		88.53	93.29	106.95	112.08	112.08	112.08		122.63	128.81	135.27
Total small household bill:		**805.70**	**837.88**	**915.03**	**958.62**	**958.62**	**958.62**	**8.9%**	**1 043.50**	**1 097.11**	**1 153.16**
% increase/-decrease			**4.0%**	**9.2%**	**4.8%**	**–**	**–**		**8.9%**	**5.1%**	**5.1%**

Choose name from list - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		380 514	409 200	510 243	400 000	400 000	400 000	400 000	400 000	400 000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)		44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	**425 109**	**459 723**	**556 758**	**465 460**	**454 460**	**454 460**	**462 165**	**470 005**	**477 989**
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:		**425 109**	**459 723**	**556 758**	**465 460**	**454 460**	**454 460**	**462 165**	**470 005**	**477 989**

Choose name from list - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
LIBERTY 15934476		15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/09/2025	20 355 550.43	-2 720 625.91		1 500 000.00	**19 134 924.52**
LIBERTY 21196964		14 Years	Policy	Yes	Variable	Fair Value Adjustment			01/09/2025	34 001 525.26	-5 474 245.20		3 120 000.00	**31 647 280.06**
MOMENTUM 3853776		15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/07/2026	3 528 127.14	-210 321.59		360 000.00	**3 677 805.55**
Deposits - Bank		2 to 6 Months	Call accounts	No	Fixed				30/06/2021	510 243 000.00	1 250 356.17	-111 493 000.00		**400 000 356.17**
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														

Choose name from list - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality										
Annuity and Bullet Loans		308 658	322 933	331 475	330 260	330 401	330 401	330 795	324 794	328 033
Long-Term Loans (non-annuity)		100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000
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	**408 658**	**422 933**	**431 475**	**430 260**	**430 401**	**430 401**	**430 795**	**424 794**	**428 033**
Entities										
Annuity and Bullet Loans		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Entities sub-total	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Borrowing	1	**408 658**	**422 933**	**431 475**	**430 260**	**430 401**	**430 401**	**430 795**	**424 794**	**428 033**

Borrowing - Categorised by type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		10 450	38 199	–	25 193	25 193	25 193	–	–	–
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	**10 450**	**38 199**	**–**	**25 193**	**25 193**	**25 193**	**–**	**–**	**–**
Entities										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Entities sub-total	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Unspent Borrowing	1	**10 450**	**38 199**	**–**	**25 193**	**25 193**	**25 193**	**–**	**–**	**–**

Choose name from list - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**88 073**	**99 544**	**110 994**	**121 368**	**138 372**	**138 372**	**127 977**	**135 644**	**138 612**
Operational Revenue:General Revenue:Equitable Share		84 223	96 068	106 697	117 318	134 322	134 322	123 897	134 094	137 062
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–		–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–		–	–	–	–
Agriculture Research and Technology		–	–	–	–		–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–		–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–		–	–	–	–
Community Library		–	–	–	–		–	–	–	–
Department of Environmental Affairs		–	–	–	–		–	–	–	–
Department of Tourism		–	–	–	–		–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–		–	–	–	–
Emergency Medical Service		–	–	–	–		–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–		–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 300	1 926	2 635	2 500	2 500	2 500	2 530	–	–
HIV and Aids		–	–	–	–		–	–	–	–
Housing Accreditation		–	–	–	–		–	–	–	–
Housing Top structure		–	–	–	–		–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–		–	–	–	–
Integrated City Development Grant		–	–	–	–		–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–		–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550
Mitchell's Plain Urban Renewal					–		–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]					–		–	–	–	–
Municipal Disaster Grant [Schedule 5B]				112	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**38 766**	**23 028**	**10 691**	**10 472**	**10 371**	**10 371**	**10 715**	**9 333**	**9 597**
Capacity Building				148	–	75	75	76	76	76
Capacity Building and Other		38 627	22 891	380	10 327	300	300	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–			–	–	–
Infrastructure		–	–	–	145	145	145			
Libraries, Archives and Museums				7 287	–	7 651	7 651	6 580	6 692	6 806
Other				2 750	–	2 200	2 200	3 914	2 420	2 570
Public Transport		–	–	–	–		–	–	–	–
Road Infrastructure - Maintenance		139	137	126	–	–	–	145	145	145
Sports and Recreation		–	–	–	–	–	–		–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**–**	**–**	**55 241**	**35 842**	**19 733**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	55 241	35 842	19 733
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	**126 839**	**122 572**	**121 685**	**131 840**	**148 743**	**148 743**	**193 933**	**180 819**	**167 942**
Capital Transfers and Grants										

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
National Government:		**26 330**	**25 901**	**39 077**	**29 887**	**27 618**	**27 618**	**46 754**	**40 828**	**32 568**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		4 000	4 262	7 000	8 000	6 000	6 000	18 519	7 000	7 000
Municipal Infrastructure Grant [Schedule 5B]		22 330	21 639	32 010	21 887	21 618	21 618	23 053	24 628	25 568
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–		–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–		–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	5 182	9 200	
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	67	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**42 992**	**25 463**	**1 500**	**732**	**732**	**732**	**600**	**–**	**–**
Capacity Building			–		–	–	–	–	–	–
Capacity Building and Other		800	–		732	732	732	–	–	–
Disaster and Emergency Services					–	–	–	–	–	–
Health					–	–	–	–	–	–
Housing		36 661	25 463		–	–	–	–	–	–
Infrastructure					–	–	–	–	–	–
Libraries, Archives and Museums					–	–	–	–	–	–
Other		360	–		–	–	–	–	–	–
Public Transport		4 000	–		–	–	–	–	–	–
Road Infrastructure				1 500	–	–	–	–	–	–
Sports and Recreation		1 171			–	–	–	600	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**–**	**–**	**52 259**	**36 458**	**3 267**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	52 259	36 458	3 267
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	**69 322**	**51 364**	**40 577**	**30 619**	**28 350**	**28 350**	**99 613**	**77 286**	**35 835**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**196 161**	**173 936**	**162 262**	**162 459**	**177 093**	**177 093**	**293 546**	**258 105**	**203 777**

Choose name from list - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		3 850	3 476	4 297	4 050	4 050	4 050	4 080	1 550	1 550
Operational Revenue:General Revenue:Equitable Share		–	–	–	–	–	–	–	–	–
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 300	1 926	2 635	2 500	2 500	2 500	2 530	–	–
HIV and Aids		–	–	–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	112	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		28 348	19 580	12 147	10 472	10 371	10 371	10 715	9 333	9 597
Capacity Building		–	148	18	–	–	–	76	76	76
Capacity Building and Other		258	448	4 716	2 676	2 575	2 575	–	–	–
Disaster and Emergency Services					–	–	–	–	–	–
Health					–	–	–	–	–	–
Housing		21 645	12 688		–	–	–	–	–	–
Infrastructure		139	137	126	145	145	145			
Libraries, Archives and Museums		6 306	6 160	7 287	7 651	7 651	7 651	6 580	6 692	6 806
Other		–	–	–	–	–	–	3 914	2 420	2 570
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	145	145	145
Sports and Recreation		–	–	–	–	–	–		–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		–	–	–	44 267	33 534	33 534	55 241	35 842	19 733
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	44 267	33 534	33 534	55 241	35 842	19 733
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions										
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		32 198	23 056	16 443	58 789	47 955	47 955	70 036	46 725	30 880
Capital expenditure of Transfers and Grants										
National Government:		21 786	30 445	31 595	29 887	27 618	27 618	46 754	40 828	32 568

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		4 000	4 262	7 000	8 000	6 000	6 000	18 519	7 000	7 000
Municipal Infrastructure Grant [Schedule 5B]		17 786	26 183	24 528	21 887	21 618	21 618	23 053	24 628	25 568
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	5 182	9 200	
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	67	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**42 462**	**35 615**	**5 797**	**732**	**732**	**732**	**600**	**–**	**–**
Capacity Building		2 000	–		–	–	–	–	–	–
Capacity Building and Other		5 141	390	1 843	732	732	732	–	–	–
Disaster and Emergency Services		–	–		–	–	–	–	–	–
Health		–	–		–	–	–	–	–	–
Housing		34 180	34 108		–	–	–	–	–	–
Infrastructure		–	–		–	–	–	–	–	–
Libraries, Archives and Museums		1 141	1 117		–	–	–	–	–	–
Other				3 204	–	–	–	–	–	–
Public Transport					–	–	–	–	–	–
Road Infrastructure		–	–	750	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	600	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**45 956**	**47 296**	**47 296**	**52 259**	**36 458**	**3 267**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	45 956	39 296	39 296	52 259	36 458	3 267
Non-Profit Institutions		–	–	–	–		–	–	–	–
Private Enterprises		–	–	–	–		–	–	–	–
Public Corporations		–	–	–	–	8 000	8 000	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		**64 248**	**66 060**	**37 392**	**76 575**	**75 646**	**75 646**	**99 613**	**77 286**	**35 835**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**96 446**	**89 116**	**53 835**	**135 364**	**123 601**	**123 601**	**169 649**	**124 011**	**66 715**

Choose name from list - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year					–	–	–	–	–	–
Current year receipts		88 073	99 544	110 994	–	–	–	(4 080)	(1 550)	(1 550)
Conditions met - transferred to revenue		**88 073**	**99 544**	**110 994**	**–**	**–**	**–**	**(4 080)**	**(1 550)**	**(1 550)**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		(10 418)	(3 596)		–	–	–	–	–	–
Current year receipts		38 803	23 028	10 691	–	–	–	(11 315)	(9 333)	(9 597)
Conditions met - transferred to revenue		**28 385**	**19 432**	**10 691**	**11 204**	**8 888**	**8 888**	**(11 315)**	**(9 333)**	**(9 597)**
Conditions still to be met - transferred to liabilities					(11 204)	(8 888)	(8 888)	–	–	–
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				1 456	–	–	–	(11 900)	–	–
Conditions met - transferred to revenue		**–**	**–**	**1 456**	**–**	**–**	**–**	**(11 900)**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		**116 458**	**118 976**	**123 140**	**11 204**	**8 888**	**8 888**	**(27 295)**	**(10 883)**	**(11 147)**
Total operating transfers and grants - CTBM	2	**–**	**–**	**–**	**(11 204)**	**(8 888)**	**(8 888)**	**–**	**–**	**–**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year					–	–	–	–	–	–
Current year receipts		26 330	25 901	39 077	–	–	–	(46 754)	(40 828)	(32 568)
Conditions met - transferred to revenue		**26 330**	**25 901**	**39 077**	**–**	**–**	**–**	**(46 754)**	**(40 828)**	**(32 568)**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		(682)	14 695		–	–	–	–	–	–
Current year receipts		43 028	25 463	1 500	–	–	–	–	–	–
Conditions met - transferred to revenue		**42 346**	**40 159**	**1 500**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–		–	–	–	–	–	–
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		0	26 942	76 915	–	–	–	–	–	–
Conditions met - transferred to revenue		**0**	**26 942**	**76 915**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**68 677**	**93 002**	**117 493**	**–**	**–**	**–**	**(46 754)**	**(40 828)**	**(32 568)**
Total capital transfers and grants - CTBM	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**185 135**	**211 978**	**240 633**	**11 204**	**8 888**	**8 888**	**(74 049)**	**(51 711)**	**(43 715)**
TOTAL TRANSFERS AND GRANTS - CTBM		**–**	**–**	**–**	**(11 204)**	**(8 888)**	**(8 888)**	**–**	**–**	**–**

Choose name from list - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 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 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Transfers to other municipalities											
Operational	1	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Operational	2	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
Operational	3	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Operational			486	560	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		–	486	560	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
Operational					11 610	8 680	8 680	7 890	12 324	12 557	13 060
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		–	–	–	11 610	8 680	8 680	7 890	12 324	12 557	13 060
TOTAL CASH TRANSFERS AND GRANTS	6	–	486	560	11 610	8 680	8 680	7 890	12 324	12 557	13 060
Non-Cash Transfers to other municipalities											
Operational	1	1 800	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Municipalities:		1 800	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Operational	2	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Operational	3	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Operational	4	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Groups of Individuals											
Operational	5	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		1 800	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	1 800	486	560	11 610	8 680	8 680	7 890	12 324	12 557	13 060

Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 056	9 467	10 174	10 786	10 786	10 786	11 247	11 751	12 277
Pension and UIF Contributions				–	–	–	–	–	–	–
Medical Aid Contributions				–	–	–	–	–	–	–
Motor Vehicle Allowance				–	–	–	–	–	–	–
Cellphone Allowance		1 081	1 106	1 108	1 110	1 110	1 110	1 154	1 154	1 154
Housing Allowances				–	–	–	–	–	–	–
Other benefits and allowances				–	–	–	–	–	–	–
Sub Total - Councillors		**10 138**	**10 573**	**11 282**	**11 896**	**11 896**	**11 896**	**12 401**	**12 905**	**13 432**
% increase	4		**4.3%**	**6.7%**	**5.4%**	**–**	**–**	**4.2%**	**4.1%**	**4.1%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		10 489	11 036	11 569	12 506	12 486	12 486	12 600	13 167	13 760
Pension and UIF Contributions			–	–	–	–	–	–	–	–
Medical Aid Contributions			–	–	–	–	–	–	–	–
Overtime			–	–	–	–	–	–	–	–
Performance Bonus		103	187	136	260	260	260	143	149	156
Motor Vehicle Allowance	3		–	–	–	–	–	–	–	–
Cellphone Allowance	3	187	187	187	187	187	187	187	187	187
Housing Allowances	3		–	–	–	–	–	–	–	–
Other benefits and allowances	3		7		–	–	–	–	–	–
Payments in lieu of leave					–	–	–	–	–	–
Long service awards					–	–	–	–	–	–
Post-retirement benefit obligations	6				–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**10 779**	**11 416**	**11 891**	**12 952**	**12 932**	**12 932**	**12 930**	**13 503**	**14 102**
% increase	4		**5.9%**	**4.2%**	**8.9%**	**(0.2%)**	**–**	**(0.0%)**	**4.4%**	**4.4%**
Other Municipal Staff										
Basic Salaries and Wages		206 677	214 176	235 581	259 838	258 037	258 037	276 642	289 308	306 134
Pension and UIF Contributions		33 240	36 580	39 697	48 588	50 382	50 382	48 870	51 014	51 385
Medical Aid Contributions		11 195	12 035	13 141	18 241	18 337	18 337	17 876	18 741	19 437
Overtime		18 388	34 501	39 287	32 190	36 152	36 152	40 311	42 047	43 736
Performance Bonus			–	1 752	462	462	462	500	500	500
Motor Vehicle Allowance	3	7 850	7 897	7 923	8 032	8 256	8 256	8 255	8 258	8 266
Cellphone Allowance	3	2 013	1 887	1 942	2 378	2 456	2 456	2 279	2 279	2 263
Housing Allowances	3	5 482	2 350	2 507	2 870	2 994	2 994	2 674	2 724	2 700
Other benefits and allowances	3	14 215	27 073	28 529	34 737	36 199	36 199	39 028	40 130	41 350
Payments in lieu of leave		772	2 532	–	–	–	–	–	–	–
Long service awards		6 054	2 598	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	(19 984)	14 955	277	15 035	15 035	15 035	14 438	14 438	14 438
Sub Total - Other Municipal Staff		**285 903**	**356 584**	**370 636**	**422 373**	**428 310**	**428 310**	**450 874**	**469 439**	**490 210**
% increase	4		**24.7%**	**3.9%**	**14.0%**	**1.4%**	**0.0%**	**5.3%**	**4.1%**	**4.4%**
Total Parent Municipality		**306 820**	**378 573**	**393 810**	**447 221**	**453 139**	**453 139**	**476 205**	**495 847**	**517 744**
			23.4%	**4.0%**	**13.6%**	**1.3%**	**0.0%**	**5.1%**	**4.1%**	**4.4%**
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Board Fees		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–

Summary of Employee and Councillor remuneration	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		306 820	378 573	393 810	447 221	453 139	453 139	476 205	495 847	517 744
% increase	4		23.4%	4.0%	13.6%	1.3%	0.0%	5.1%	4.1%	4.4%
TOTAL MANAGERS AND STAFF	5,7	296 682	368 000	382 527	435 325	441 242	441 242	463 804	482 942	504 313

Choose name from list - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4	1	748 464	–	44 400	–	–	792 864
Chief Whip		–	–	–	–	–	–	–
Executive Mayor		1	935 580	–	44 400	–	–	979 980
Deputy Executive Mayor		1	748 464	–	44 400	–	–	792 864
Executive Committee		5	3 508 440	–	222 000	–	–	3 730 440
Total for all other councillors		19	5 305 642	–	799 200	–	–	6 104 842
Total Councillors	8	**27**	**11 246 590**	**–**	**1 154 400**			**12 400 990**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 770 842	–	27 540	142 878	–	1 941 260
Chief Finance Officer		1	1 890 379	–	24 480	–	–	1 914 859
Director: Management Services		1	1 771 223	–	27 540	–	–	1 798 763
Director: Infrastructure & Planning		1	1 900 012	–	27 540	–	–	1 927 552
Director: Protection Services		1	1 716 692	–	27 540	–	–	1 744 232
Director: Local Economic & Social Development & Tourism		1	1 765 135	–	24 480	–	–	1 789 615
List of each offical with packages >= senior manager								
Director: Community Services		1	1 785 897	–	27 540	–	–	1 813 437
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total Senior Managers of the Municipality	8,10	**7**	**12 600 180**	**–**	**186 660**	**142 878**		**12 929 718**
A Heading for Each Entity	6,7							
List each member of board by designation								
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
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		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total for municipal entities	8,10	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**34**	**23 846 770**	**–**	**1 341 060**	**142 878**		**25 330 708**

Choose name from list - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2019/20			Current Year 2020/21			Budget Year 2021/22		
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)		25	7		25	7		25	7	
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	7	7		7	7		7	7	
Other Managers	7	54	50		53	48		51	51	
Professionals		*26*	*25*	–	*26*	*24*	–	*29*	*23*	–
Finance		21	20		21	19		24	18	
Spatial/town planning		2	2		2	2		2	2	
Information Technology		1	1		1	1		1	1	
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		2	2		2	2		2	2	
Technicians		*195*	*174*	–	*199*	*172*	–	*200*	*170*	–
Finance										
Spatial/town planning		11	10		12	12		11	10	
Information Technology		5	4		5	4		5	4	
Roads		9	9		9	8		10	7	
Electricity		31	27		31	27		31	27	
Water		21	18		21	18		21	19	
Sanitation		2	2		2	2		2	2	
Refuse		5	5		5	5		6	5	
Other		111	99		114	96		114	96	
Clerks (Clerical and administrative)		277	241		277	246		273	244	
Service and sales workers		115	92		124	108		140	108	
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		61	57		60	57		60	56	
Elementary Occupations		430	410		426	412		426	416	
TOTAL PERSONNEL NUMBERS	9	**1 190**	**1 063**	**–**	**1 197**	**1 081**	**–**	**1 211**	**1 082**	**–**
% increase					0.6%	1.7%	–	1.2%	0.1%	–
Total municipal employees headcount	6, 10	**1 165**	**1 056**		**1 172**	**1 074**		**1 186**	**1 082**	
Finance personnel headcount	8, 10	**113**	**104**		**113**	**106**		**114**	**104**	
Human Resources personnel headcount	8, 10	**18**	**18**		**18**	**17**		**18**	**17**	

Choose name from list - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source																
Property rates		22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	275 637	286 662	298 129
Service charges - electricity revenue		41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	499 317	559 033	625 910
Service charges - water revenue		11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	132 168	137 455	142 953
Service charges - sanitation revenue		7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	87 631	91 137	94 782
Service charges - refuse revenue		6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	74 741	77 731	80 840
Rental of facilities and equipment		287	287	287	287	287	287	287	287	287	287	287	286	3 440	3 148	3 273
Interest earned - external investments		2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	27 456	28 554	29 697
Interest earned - outstanding debtors		390	390	390	390	390	390	390	390	390	390	390	390	4 681	4 868	5 062
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	28 223	29 348	30 519
Licences and permits		170	170	170	170	170	170	170	170	170	170	170	170	2 039	2 097	2 164
Agency services		557	557	557	557	557	557	557	557	557	557	557	557	6 680	6 930	7 189
Transfers and subsidies		13 768	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	139 692	144 977	148 209
Other revenue		11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	3 036	126 909	91 759	43 063
Gains		–	–	–	–	–	–	–	–	–	–	–	8 225	8 225	8 361	8 504
Total Revenue (excluding capital transfers and contributions)		**120 197**	**117 647**	**118 279**	**117 647**	**117 647**	**118 279**	**117 647**	**117 647**	**118 279**	**117 647**	**117 647**	**118 278**	**1 416 839**	**1 472 060**	**1 520 294**
Expenditure By Type																
Employee related costs		38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	463 804	482 942	504 313
Remuneration of councillors		1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	12 401	12 905	13 432
Debt impairment		1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	21 500	21 500	21 500
Depreciation & asset impairment		12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 138	145 663	144 047	143 381
Finance charges		–	–	–	–	–	25 329	–	–	–	–	–	26 475	51 804	51 923	52 180
Bulk purchases		29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	353 707	385 187	419 468
Other materials		2 280	2 167	6 764	2 280	2 167	6 764	2 167	2 280	6 764	2 167	2 167	6 877	44 845	47 274	48 918
Contracted services		14 038	12 720	35 077	14 038	12 720	35 077	12 720	14 038	35 077	12 720	12 720	36 396	247 340	251 832	272 718
Transfers and subsidies		1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	12 324	12 557	13 060
Other expenditure		13 312	7 873	14 219	13 312	7 873	14 219	7 873	13 312	14 219	7 873	7 873	19 659	141 620	124 893	111 643
Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**113 747**	**106 877**	**140 177**	**113 747**	**106 877**	**165 506**	**106 877**	**113 747**	**140 177**	**106 877**	**106 877**	**173 523**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit)		**6 450**	**10 770**	**(21 898)**	**3 900**	**10 770**	**(47 227)**	**10 770**	**3 900**	**(21 898)**	**10 770**	**10 770**	**(55 245)**	**(78 168)**	**(63 000)**	**(80 318)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		22 103	23 751	50	50	50	50	50	50	50	50	50	50	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		195	195	3 170	195	195	3 170	195	195	3 170	195	195	3 170	14 243	1 312	1 324
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**

Choose name from list - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote																
Vote 1 - Council & Mayor's Office		2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	31 285	32 772	31 375
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		72	72	72	72	72	72	72	72	72	72	72	72	869	348	358
Vote 4 - Finance		27 975	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	318 650	331 200	344 253
Vote 5 - Infrastructure & Planning		56 035	73 554	58 010	55 035	55 035	58 010	55 035	55 035	58 010	55 035	55 035	58 010	691 845	694 223	715 984
Vote 6 - Protection Services		3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	39 531	40 997	42 522
Vote 7 - Economic and Social Development & Tourism		26	26	658	26	26	658	26	26	658	26	26	658	2 838	66	219
Vote 8 - Community Services		52 485	35 614	30 432	30 432	30 432	30 432	30 432	30 432	30 432	30 432	30 432	30 431	392 418	414 592	419 474
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**142 495**	**141 593**	**121 499**	**117 892**	**117 892**	**121 499**	**117 892**	**117 892**	**121 499**	**117 892**	**117 892**	**121 498**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure by Vote to be appropriated																
Vote 1 - Council & Mayor's Office		2 980	2 980	3 302	2 980	2 980	3 302	2 980	2 980	3 302	2 980	2 980	3 302	37 047	37 693	38 596
Vote 2 - Municipal Manager & Internal Audit		592	592	825	592	592	825	592	592	825	592	592	825	8 040	8 240	8 551
Vote 3 - Management Services		2 719	2 719	9 746	2 719	2 719	9 746	2 719	2 719	9 746	2 719	2 719	9 746	60 741	63 168	65 574
Vote 4 - Finance		12 549	5 679	5 679	12 549	5 679	5 709	5 679	12 549	5 679	5 679	5 679	12 575	95 684	100 481	113 992
Vote 5 - Infrastructure & Planning		54 620	54 620	54 620	54 620	54 620	62 794	54 620	54 620	54 620	54 620	54 620	63 323	672 313	692 761	720 647
Vote 6 - Protection Services		9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 626	115 502	120 408	125 381
Vote 7 - Economic and Social Development & Tourism		1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	17 311	14 563	15 109
Vote 8 - Community Services		29 219	29 219	54 937	29 219	29 219	72 062	29 219	29 219	54 937	29 219	29 219	72 683	488 368	497 746	512 761
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**113 747**	**106 877**	**140 177**	**113 747**	**106 877**	**165 506**	**106 877**	**113 747**	**140 177**	**106 877**	**106 877**	**173 523**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) before assoc.		**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**

Choose name from list - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional																
Governance and administration		31 177	29 627	29 627	29 627	29 627	29 627	29 627	29 627	29 627	29 627	29 627	29 627	357 072	370 592	382 268
Executive and council		2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	31 359	32 826	31 414
Finance and administration		28 564	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 013	325 712	337 766	350 854
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		15 574	13 553	13 553	13 553	13 553	13 553	13 553	13 553	13 553	13 553	13 553	13 552	164 655	128 556	85 859
Community and social services		595	595	595	595	595	595	595	595	595	595	595	595	7 145	7 017	7 286
Sport and recreation		2 697	676	676	676	676	676	676	676	676	676	676	676	10 133	8 242	13 051
Public safety		3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	39 531	40 997	42 522
Housing		8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	107 845	72 300	23 000
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		7 176	593	1 225	593	593	1 225	593	593	1 225	593	593	1 225	16 227	20 388	9 674
Planning and development		569	569	1 202	569	569	1 202	569	569	1 202	569	569	1 202	9 362	7 105	7 389
Road transport		6 603	20	20	20	20	20	20	20	20	20	20	20	6 828	13 245	2 245
Environmental protection		3	3	3	3	3	3	3	3	3	3	3	3	37	38	40
Trading services		88 568	97 820	77 094	74 119	74 119	77 094	74 119	74 119	77 094	74 119	74 119	77 094	939 483	994 663	1 076 385
Energy sources		44 987	63 506	47 962	44 987	44 987	47 962	44 987	44 987	47 962	44 987	44 987	47 962	570 263	609 162	679 933
Water management		21 902	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	157 061	157 973	164 018
Waste water management		13 747	14 095	8 913	8 913	8 913	8 913	8 913	8 913	8 913	8 913	8 913	8 913	116 972	128 616	128 491
Waste management		7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	95 187	98 912	103 943
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		142 495	141 593	121 499	117 892	117 892	121 499	117 892	117 892	121 499	117 892	117 892	121 498	1 477 435	1 514 200	1 554 186
Expenditure - Functional																
Governance and administration		24 357	17 487	29 369	24 357	17 487	29 398	17 487	24 357	29 369	17 487	17 487	36 265	284 904	296 304	315 796
Executive and council		4 566	4 566	7 507	4 566	4 566	7 507	4 566	4 566	7 507	4 566	4 566	7 507	66 557	68 284	70 632
Finance and administration		19 473	12 603	21 475	19 473	12 603	21 504	12 603	19 473	21 475	12 603	12 603	28 371	214 255	223 869	240 848
Internal audit		318	318	387	318	318	387	318	318	387	318	318	387	4 091	4 152	4 315
Community and public safety		19 806	19 806	24 794	19 806	19 806	24 938	19 806	19 806	24 794	19 806	19 806	24 920	257 893	244 282	236 990
Community and social services		1 375	1 375	2 040	1 375	1 375	2 041	1 375	1 375	2 040	1 375	1 375	2 040	19 164	19 957	22 320
Sport and recreation		3 828	3 828	7 176	3 828	3 828	7 320	3 828	3 828	7 176	3 828	3 828	7 301	59 600	59 369	60 351
Public safety		9 592	9 592	9 668	9 592	9 592	9 668	9 592	9 592	9 668	9 592	9 592	9 669	115 407	120 327	125 515
Housing		5 010	5 010	5 910	5 010	5 010	5 910	5 010	5 010	5 910	5 010	5 010	5 910	63 723	44 630	28 804
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		11 944	11 944	22 740	11 944	11 944	23 248	11 944	11 944	22 740	11 944	11 944	23 184	187 466	190 782	198 975
Planning and development		4 249	4 249	4 344	4 249	4 249	4 344	4 249	4 249	4 344	4 249	4 249	4 345	51 373	50 439	52 336
Road transport		6 043	6 043	16 744	6 043	6 043	17 252	6 043	6 043	16 744	6 043	6 043	17 187	116 270	121 827	126 899
Environmental protection		1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	19 823	18 515	19 740
Trading services		57 340	57 340	62 975	57 340	57 340	87 622	57 340	57 340	62 975	57 340	57 340	88 855	761 149	800 303	845 364
Energy sources		35 447	35 447	35 447	35 447	35 447	43 577	35 447	35 447	35 447	35 447	35 447	44 128	442 180	476 214	511 219
Water management		8 480	8 480	10 413	8 480	8 480	20 696	8 480	8 480	10 413	8 480	8 480	20 450	129 815	127 271	130 484
Waste water management		6 477	6 477	9 417	6 477	6 477	15 526	6 477	6 477	9 417	6 477	6 477	16 486	102 665	106 889	110 075
Waste management		6 935	6 935	7 697	6 935	6 935	7 823	6 935	6 935	7 697	6 935	6 935	7 791	86 489	89 929	93 585
Other		300	300	300	300	300	300	300	300	300	300	300	300	3 595	3 389	3 487
Total Expenditure - Functional		113 747	106 877	140 177	113 747	106 877	165 506	106 877	113 747	140 177	106 877	106 877	173 523	1 495 006	1 535 060	1 600 612
Surplus/(Deficit) before assoc.		28 748	34 716	(18 678)	4 145	11 015	(44 006)	11 015	4 145	(18 678)	11 015	11 015	(52 025)	(17 571)	(20 860)	(46 426)
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	28 748	34 716	(18 678)	4 145	11 015	(44 006)	11 015	4 145	(18 678)	11 015	11 015	(52 025)	(17 571)	(20 860)	(46 426)

Choose name from list - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Council & Mayor's Office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		75	75	714	75	75	719	325	75	714	75	75	719	3 715	6 065	3 515
Vote 4 - Finance		–	–	–	–	–	30	–	–	–	–	–	30	60	60	60
Vote 5 - Infrastructure & Planning		4 163	4 163	13 633	15 432	9 198	10 115	15 148	18 707	19 458	20 477	26 391	24 229	181 114	100 328	67 675
Vote 6 - Protection Services		–	–	89	–	–	89	–	–	89	–	–	89	354	350	350
Vote 7 - Economic and Social Development & Tourism		4	4	4	4	4	4	4	4	4	4	4	4	45	45	45
Vote 8 - Community Services		–	–	–	190	950	440	–	990	837	190	700	–	4 297	8 110	5 660
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	**4 242**	**4 242**	**14 439**	**15 701**	**10 226**	**11 396**	**15 476**	**19 776**	**21 101**	**20 746**	**27 170**	**25 070**	**189 585**	**114 958**	**77 305**
Single-year expenditure *to be appropriated*																
Vote 1 - Council & Mayor's Office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Finance		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning		290	490	5 330	1 739	1 887	6 370	4 740	2 840	7 711	4 890	5 390	8 530	50 206	27 328	18 530
Vote 6 - Protection Services		–	–	1 311	550	200	1 561	250	300	1 708	345	–	1 311	7 535	–	–
Vote 7 - Economic and Social Development & Tourism		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Community Services		21	121	2 102	1 192	1 449	3 013	2 372	3 558	5 058	2 177	2 718	3 668	27 449	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	**311**	**611**	**8 742**	**3 481**	**3 536**	**10 943**	**7 362**	**6 698**	**14 477**	**7 412**	**8 108**	**13 508**	**85 189**	**27 328**	**18 530**
Total Capital Expenditure	2	**4 553**	**4 853**	**23 181**	**19 182**	**13 763**	**22 339**	**22 838**	**26 474**	**35 578**	**28 158**	**35 278**	**38 579**	**274 775**	**142 286**	**95 835**

Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional	1															
Governance and administration		75	75	714	75	75	749	325	75	714	75	75	749	3 775	6 125	3 575
Executive and council		–	–	1	–	–	1	–	–	1	–	–	1	5	5	5
Finance and administration		75	75	713	75	75	748	325	75	713	75	75	748	3 770	6 120	3 570
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		182	382	4 294	1 470	5 394	4 274	5 999	9 910	11 254	8 579	13 202	15 059	79 999	38 068	9 377
Community and social services		–	–	693	738	628	1 266	1 008	1 835	1 359	609	1 192	661	9 991	760	760
Sport and recreation		182	382	232	182	382	1 007	557	632	953	482	1 382	1 382	7 752	500	5 000
Public safety		–	–	1 401	550	200	1 651	250	300	1 798	345	–	1 401	7 897	350	350
Housing		–	–	1 968	–	4 184	350	4 184	7 143	7 143	7 143	10 628	11 614	54 359	36 458	3 267
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		561	561	1 401	1 083	1 578	2 183	1 176	1 401	2 384	3 331	1 611	2 243	19 511	17 090	4 865
Planning and development		87	87	431	87	334	931	487	87	881	2 657	887	1 031	7 987	415	415
Road transport		474	474	970	996	1 244	1 252	689	1 314	1 503	674	724	1 212	11 524	16 675	4 450
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		3 736	3 836	16 773	16 554	6 716	15 133	15 338	15 088	21 226	16 173	20 391	20 528	171 489	81 003	78 018
Energy sources		–	–	5 822	11 019	1 200	3 322	6 900	7 400	7 407	8 120	11 700	5 322	68 211	19 775	24 450
Water management		1 802	1 802	5 963	2 667	2 302	6 413	4 552	3 552	6 963	3 752	3 802	8 413	51 982	25 900	22 000
Waste water management		1 934	2 034	4 562	2 868	3 214	4 882	3 886	4 136	5 924	3 796	4 384	5 862	47 481	35 328	31 568
Waste management		–	–	426	–	–	516	–	–	931	505	505	931	3 815	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	4 553	4 853	23 181	19 182	13 763	22 339	22 838	26 474	35 578	28 158	35 278	38 579	274 775	142 286	95 835
Funded by:																
National Government		465	665	2 261	5 433	465	3 261	5 465	6 965	5 582	4 965	6 465	3 761	45 754	40 828	32 568
Provincial Government		–	–	–	–	–	–	–	–	–	200	200	200	600	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	2 229	3 500	3 834	261	8 734	6 793	7 054	6 793	14 128	11 875	65 201	36 458	3 267
Transfers recognised - capital		465	665	4 490	8 933	4 299	3 521	14 199	13 759	12 636	11 959	20 793	15 836	111 555	77 286	35 835
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		3 698	3 698	12 595	7 948	5 198	10 545	3 948	4 448	11 595	8 148	7 698	14 545	94 066	50 000	50 000
Internally generated funds		390	490	6 097	2 300	4 265	8 272	4 690	8 267	11 347	8 051	6 787	8 198	69 154	15 000	10 000
Total Capital Funding		4 553	4 853	23 181	19 182	13 763	22 339	22 838	26 474	35 578	28 158	35 278	38 579	274 775	142 286	95 835

Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Receipts By Source													1		
Property rates	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	279 664	290 510	301 791
Service charges - electricity revenue	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	498 997	557 665	623 357
Service charges - water revenue	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	132 541	137 723	143 112
Service charges - sanitation revenue	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	86 879	90 314	93 887
Service charges - refuse revenue	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	74 246	77 176	80 223
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	287	287	287	287	287	287	287	287	287	287	287	286	3 440	3 148	3 273
Interest earned - external investments	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	27 456	28 554	29 697
Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	(0)	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	685	685	685	685	685	685	685	685	685	685	685	685	8 223	9 348	10 519
Licences and permits	170	170	170	170	170	170	170	170	170	170	170	170	2 039	2 097	2 164
Agency services	557	557	557	557	557	557	557	557	557	557	557	557	6 680	6 930	7 189
Transfers and Subsidies - Operational	13 768	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	139 692	144 977	148 209
Other revenue	11 286	11 286	14 261	11 286	11 286	14 261	11 286	11 286	14 261	11 286	11 286	6 036	139 108	91 142	42 454
Cash Receipts by Source	**118 401**	**115 851**	**119 458**	**115 851**	**115 851**	**119 458**	**115 851**	**115 851**	**119 458**	**115 851**	**115 851**	**111 233**	**1 398 965**	**1 439 585**	**1 485 875**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	22 103	23 751	50	50	50	50	50	50	50	50	50	50	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	50 000	–	–	–	–	–	–	50 000	50 000	50 000
Increase (decrease) in consumer deposits	167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 000	2 000
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(4 980)	(4 980)	(4 980)
Total Cash Receipts by Source	**140 256**	**139 354**	**119 260**	**115 653**	**115 653**	**169 260**	**115 653**	**115 653**	**119 260**	**115 653**	**115 653**	**111 035**	**1 492 339**	**1 527 433**	**1 565 463**
Cash Payments by Type															
Employee related costs	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	485 095	477 359	498 450
Remuneration of councillors	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	12 401	12 905	13 432
Finance charges	–	–	–	–	–	25 329	–	–	–	–	–	26 475	51 804	51 923	52 180
Bulk purchases - Electricity	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	353 707	385 187	419 468
Bulk purchases - Water & Sewer												–	–		
Other materials	2 280	2 167	6 764	2 280	2 167	6 764	2 167	2 280	6 764	2 167	2 167	6 877	44 845	47 274	48 918
Contracted services	14 038	12 720	35 077	14 038	12 720	35 077	12 720	14 038	35 077	12 720	12 720	36 396	247 340	251 832	272 718
Transfers and grants - other municipalities												–	–		
Transfers and grants - other	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	12 324	12 557	13 060
Other expenditure	3 403	(2 036)	4 309	3 403	(2 036)	4 309	(2 036)	3 403	4 309	(2 036)	(2 036)	9 749	22 703	86 576	42 076
Cash Payments by Type	**91 681**	**84 811**	**118 111**	**91 681**	**84 811**	**143 440**	**84 811**	**91 681**	**118 111**	**84 811**	**84 811**	**151 458**	**1 230 218**	**1 325 612**	**1 360 301**
Other Cash Flows/Payments by Type															
Capital assets	4 553	4 853	23 181	19 182	13 763	22 339	22 838	26 474	35 578	28 158	35 278	38 579	274 775	142 286	95 835
Repayment of borrowing	1 972	1 410	1 164	8 993	1 043	11 671	2 064	1 493	1 236	9 470	1 105	13 025	54 646	49 748	56 000
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**98 206**	**91 074**	**142 456**	**119 856**	**99 617**	**177 450**	**109 713**	**119 648**	**154 925**	**122 438**	**121 194**	**203 062**	**1 559 638**	**1 517 647**	**1 512 136**
NET INCREASE/(DECREASE) IN CASH HELD	**42 050**	**48 280**	**(23 196)**	**(4 203)**	**16 036**	**(8 190)**	**5 940**	**(3 995)**	**(35 665)**	**(6 786)**	**(5 542)**	**(92 027)**	**(67 299)**	**9 786**	**53 326**
Cash/cash equivalents at the month/year begin:	518 129	560 179	608 458	585 262	581 059	597 095	588 905	594 844	590 849	555 184	548 398	542 857	518 129	450 829	460 616
Cash/cash equivalents at the month/year end:	560 179	608 458	585 262	581 059	597 095	588 905	594 844	590 849	555 184	548 398	542 857	450 829	450 829	460 616	513 942

Choose name from list - NOT REQUIRED - municipality does not have entities

Description R million	Ref	2017/18 Audited Outcome	2018/19 Audited Outcome	2019/20 Audited Outcome	Current Year 2020/21 Original Budget	 Adjusted Budget	 Full Year Forecast	2021/22 Medium Term Revenue & Expenditure Framework Budget Year 2021/22	 Budget Year +1 2022/23	 Budget Year +2 2023/24
Financial Performance										
Property rates		–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–
Investment revenue		–	–	–	–	–	–	–	–	–
Transfers recognised - operational		–	–	–	–	–	–	–	–	–
Other own revenue		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs		–	–	–	–	–	–	–	–	–
Remuneration of Board Members		–	–	–	–	–	–	–	–	–
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–
Finance charges		–	–	–	–	–	–	–	–	–
Materials and bulk purchases		–	–	–	–	–	–	–	–	–
Transfers and grants		–	–	–	–	–	–	–	–	–
Other expenditure		–	–	–	–	–	–	–	–	–
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital		–	–	–	–	–	–	–	–	–
Public contributions & donations		–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	–	–
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets		–	–	–	–	–	–	–	–	–
Total non current assets		–	–	–	–	–	–	–	–	–
Total current liabilities		–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–
Equity		–	–	–	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating		–	–	–	–	–	–	–	–	–
Net cash from (used) investing		–	–	–	–	–	–	–	–	–
Net cash from (used) financing		–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end		–	–	–	–	–	–	–	–	–

Choose name from list - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
Outsourcing of sub function water and waste water treatm	Yrs	15	Outsourcing of sub function water and waste water treatm	07 December 2033	1 271 426
Outsourcing of sub function operation of landfil site	Yrs	13	Outsourcing of sub function operation of landfil site	30 November 2032	100 366
Note: Overstrand make use of contractual agreements to support the implementation of core function, but the definition of outsourcing do not apply to the other contracts entered into, due to ownership that is kept within the organisation					

Choose name from list - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework			Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1: SC1890/2018: WATER & WASTE WATER TREATMENT OPERATIONS MANAGEMENT CONTRACT.		43 847	47 112	50 630	54 421	58 507	62 911	67 658	72 778	78 299	84 254	90 678		711 095
Contract 2: SC1892/2018: THE OPERATION OF THE GANSBAAI LANDFILL SITE, THE STANFORD PUBLIC WASTE DROP-OFF FACILITY, AND THE PEARLY BEACH PUBLIC WASTE DROP-OFF FACILITY		4 976	5 278	5 600	5 943	6 324	6 703	7 127	7 588	8 066	8 576	9 035		75 215
Contract 3 SC1933/2018: PROVISION FOR BANKING SERVICES		1 370	1 410	1 494	1 582	1 675	–	–	–	–	–	–		7 530
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Expenditure Implication		50 193	53 801	57 724	61 946	66 505	69 614	74 785	80 366	86 365	92 830	99 713	–	793 840
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		**50 193**	**53 801**	**57 724**	**61 946**	**66 505**	**69 614**	**74 785**	**80 366**	**86 365**	**92 830**	**99 713**	**–**	793 840

Choose name from list - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**26 438**	**96 933**	**76 763**	**117 549**	**113 622**	**113 622**	**98 618**	**33 000**	**17 300**
Roads Infrastructure		10 003	12 061	5 638	19 795	22 386	22 386	10 218	13 000	2 000
Roads		10 003	12 061	5 638	19 795	22 386	22 386	10 218	13 000	2 000
Road Structures					–	–	–	–	–	–
Road Furniture					–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		255	7 247	7 918	16 384	16 322	16 322	6 590	–	–
Drainage Collection					600	600	600	1 110	–	–
Storm water Conveyance		255	7 247	7 918	15 784	15 722	15 722	5 480	–	–
Attenuation					–	–	–	–	–	–
Electrical Infrastructure		15 449	28 893	13 557	12 768	10 768	10 768	57 808	9 100	12 000
Power Plants					–			–	–	–
HV Substations					–			–	–	–
HV Switching Station					–			–	–	–
HV Transmission Conductors					–			–	–	–
MV Substations				4 869	696	696	696	50 430	2 100	5 000
MV Switching Stations				–	–	–	–	–	–	–
MV Networks		15 449	28 893	8 688	12 072	10 072	10 072	7 378	7 000	7 000
LV Networks					–		–	–	–	–
Capital Spares					–		–	–	–	–
Water Supply Infrastructure		627	12 270	29 001	29 547	27 547	27 547	11 372	6 900	–
Dams and Weirs				–	–		–	–	–	–
Boreholes				4 356	10 500	8 500	8 500	6 692	–	–
Reservoirs			12 270	14 717	18 017	18 017	18 017	–	–	–
Pump Stations				–	–	–	–	4 000	6 900	–
Water Treatment Works		627			–	–	–	–	–	–
Bulk Mains				–	–	–	–	–	–	–
Distribution				9 928	1 030	1 030	1 030	680	–	–
Distribution Points					–	–	–	–	–	–
PRV Stations					–	–	–	–	–	–
Capital Spares					–	–	–	–	–	–
Sanitation Infrastructure		–	34 963	13 339	20 576	18 536	18 536	9 368	4 000	3 300
Pump Station				169	–		–	–	–	–
Reticulation			34 963	9 864	20 576	18 536	18 536	9 368	4 000	3 300
Waste Water Treatment Works				3 306	–		–	–	–	–
Outfall Sewers					–		–	–	–	–
Toilet Facilities					–		–	–	–	–
Capital Spares					–		–	–	–	–
Solid Waste Infrastructure		105	1 499	7 311	18 479	18 064	18 064	3 262	–	–
Landfill Sites				7 311	–		–	–	–	–
Waste Transfer Stations					–		–	2 020	–	–
Waste Processing Facilities					17 964	18 064	18 064	1 242	–	–
Waste Drop-off Points		105	1 499		515	–	–	–	–	–
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		**8 656**	**30 804**	**4 531**	**12 793**	**9 837**	**9 837**	**22 833**	**500**	**5 000**
Community Facilities		3 229	30 804	2 084	12 743	9 787	9 787	15 352	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Halls		437		–	26	26	26	110	–	–
Centres				–	–	–	–	–	–	–
Crèches		100	559	578	475	–	–	475	–	–
Clinics/Care Centres				–	–	–	–	–	–	–
Fire/Ambulance Stations		2 440		–	–	–	–	–	–	–
Testing Stations			4 809	44	–	–	–	1 052	–	–
Museums				–	–	–	–	–	–	–
Galleries				–	–	–	–	–	–	–
Theatres				–	–	–	–	–	–	–
Libraries			1 132	–	772	772	772	4 374	–	–
Cemeteries/Crematoria		251	381	207	1 292	1 292	1 292	–	–	–
Police				–	–	–	–	–	–	–
Parks				139	202	152	152	100	–	–
Public Open Space			23 923	1 073	5 735	6 649	6 649	3 517	–	–
Nature Reserves				–	2 100	–	–	4 100	–	–
Public Ablution Facilities				44	1 383	140	140	1 244	–	–
Markets					–	–	–	–	–	–
Stalls					397	397	397	–	–	–
Abattoirs		–			–	–	–	–	–	–
Airports		–			–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–			360	360	360	380	–	–
Capital Spares		–			–	–	–	–	–	–
Sport and Recreation Facilities		5 427	–	2 447	50	50	50	7 481	500	5 000
Indoor Facilities					–	–	–	–	–	–
Outdoor Facilities		5 427		2 447	50	50	50	7 481	500	5 000
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		**38 552**	**37 368**	**87 502**	**52 970**	**47 951**	**47 951**	**58 895**	**36 458**	**3 267**
Operational Buildings		4 372	3 092	1 749	4 825	5 011	5 011	6 636	–	–
Municipal Offices		4 372	3 092	1 749	4 825	5 011	5 011	6 636	–	–
Pay/Enquiry Points					–		–	–	–	–
Building Plan Offices					–		–	–	–	–
Workshops					–		–	–	–	–
Yards					–		–	–	–	–
Stores		–	–	–	–		–	–	–	–
Laboratories		–	–	–	–		–	–	–	–
Training Centres		–	–	–	–		–	–	–	–
Manufacturing Plant		–	–	–	–		–	–	–	–
Depots		–	–	–	–		–	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Housing		34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
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		–	–	–	–	–	–	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Computer Equipment		1 593	1 346	3 345	7 896	7 896	7 896	3 933	6 050	3 500
Computer Equipment		1 593	1 346	3 345	7 896	7 896	7 896	3 933	6 050	3 500
Furniture and Office Equipment		205	295	246	1 025	1 025	1 025	875	840	840
Furniture and Office Equipment		205	295	246	1 025	1 025	1 025	875	840	840
Machinery and Equipment		166	1 428	533	760	860	860	1 641	760	760
Machinery and Equipment		166	1 428	533	760	860	860	1 641	760	760
Transport Assets		–	6 936	15 884	22 440	20 732	20 732	5 000	7 350	4 900
Transport Assets			6 936	15 884	22 440	20 732	20 732	5 000	7 350	4 900
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**75 610**	**175 110**	**188 804**	**215 433**	**201 924**	**201 924**	**191 795**	**84 958**	**35 567**

Choose name from list - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**28 370**	**–**	**3 606**	**25 621**	**25 050**	**25 050**	**33 945**	**19 200**	**17 700**
Roads Infrastructure		2 020	–	8	–	–	–	–	–	–
Roads		2 020		8	–	–	–	–	–	–
Road Structures				–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		10 677	–	–	–	–	–	–	–	–
Drainage Collection		10 677	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		819	–	–	1 000	1 000	1 000	1 000	–	–
Power Plants					–		–	–	–	–
HV Substations					–		–	–	–	–
HV Switching Station					–		–	–	–	–
HV Transmission Conductors					–		–	–	–	–
MV Substations					–		–	–	–	–
MV Switching Stations					1 000	1 000	1 000	1 000	–	–
MV Networks		819			–		–	–	–	–
LV Networks					–		–	–	–	–
Capital Spares					–		–	–	–	–
Water Supply Infrastructure		2 629	–	887	20 560	19 989	19 989	32 295	18 500	17 000
Dams and Weirs					–	–	–	–	–	–
Boreholes					–	–	–	–	–	–
Reservoirs					–	–	–	–	–	–
Pump Stations					1 800	1 800	1 800	400	500	2 500
Water Treatment Works					–	–	–	–	–	–
Bulk Mains					–	–	–	–	–	–
Distribution		2 629		887	18 760	18 189	18 189	31 895	18 000	14 500
Distribution Points					–		–	–	–	–
PRV Stations					–		–	–	–	–
Capital Spares					–		–	–	–	–
Sanitation Infrastructure		10 591	–	2 711	4 061	4 061	4 061	650	700	700
Pump Station				2 711	600	600	600	650	700	700
Reticulation					–	–	–	–	–	–
Waste Water Treatment Works		10 591			–	–	–	–	–	–
Outfall Sewers					3 461	3 461	3 461	–	–	–
Toilet Facilities					–		–	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Solid Waste Infrastructure		1 634	–	–	–	–	–	–	–	–
Landfill Sites				–	–	–	–	–	–	–
Waste Transfer Stations		1 634		–	–	–	–	–	–	–
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		**1 217**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		1 217	–	–	–	–	–	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Halls				–	–	–	–	–	–	–
Centres				–	–	–	–	–	–	–
Crèches				–	–	–	–	–	–	–
Clinics/Care Centres				–	–	–	–	–	–	–
Fire/Ambulance Stations		76		–	–	–	–	–	–	–
Testing Stations				–	–	–	–	–	–	–
Museums				–	–	–	–	–	–	–
Galleries				–	–	–	–	–	–	–
Theatres				–	–	–	–	–	–	–
Libraries		1 141		–	–	–	–	–	–	–
Cemeteries/Crematoria				–	–	–	–	–	–	–
Police				–	–	–	–	–	–	–
Parks				–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		57	–	–	–	–	–	–	–	–
Machinery and Equipment		57		–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**29 644**	**–**	**3 606**	**25 621**	**25 050**	**25 050**	**33 945**	**19 200**	**17 700**
Renewal of Existing Assets as % of total capex		*0.0%*	*0.0%*	*1.7%*	*8.4%*	*8.9%*	*8.9%*	*12.4%*	*13.5%*	*18.5%*
Renewal of Existing Assets as % of deprecn"		*22.0%*	*0.0%*	*2.7%*	*18.1%*	*17.7%*	*17.7%*	*23.3%*	*13.3%*	*12.3%*

Choose name from list - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**117 901**	**145 959**	**134 766**	**141 901**	**144 944**	**144 944**	**149 272**	**157 980**	**163 731**
Roads Infrastructure		53 229	61 860	65 691	67 578	67 234	67 234	67 503	72 621	76 925
Roads		53 229	61 860	61 812	63 837	63 493	63 493	67 503	72 621	76 925
Road Structures				3 879	3 741	3 741	3 741	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		6 017	5 765	4 749	6 159	6 189	6 189	7 712	8 067	8 437
Drainage Collection			5 765	2 558	2 811	2 811	2 811	–	–	–
Storm water Conveyance		6 017		2 192	3 348	3 378	3 378	7 712	8 067	8 437
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		17 645	23 082	36 812	31 243	33 234	33 234	33 421	34 770	35 023
Power Plants				383	–	–	–	–	–	–
HV Substations				–	–	–	–	–	–	–
HV Switching Station				–	–	–	–	–	–	–
HV Transmission Conductors		17 645		–	42	146	146	–	–	–
MV Substations				–	–	–	–	–	–	–
MV Switching Stations				–	–	–	–	–	–	–
MV Networks			23 082	33 018	28 758	30 125	30 125	–	–	–
LV Networks				3 411	2 443	2 963	2 963	33 421	34 770	35 023
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		15 014	17 367	16 161	19 710	20 832	20 832	21 537	22 559	22 927
Dams and Weirs				–	–	–	–	–	–	–
Boreholes				–	–	–	–	–	–	–
Reservoirs				–	–	–	–	–	–	–
Pump Stations				–	–	–	–	–	–	–
Water Treatment Works		15 014		–	–	–	–	577	598	624
Bulk Mains				–	–	–	–	–	–	–
Distribution			17 367	16 161	19 710	20 832	20 832	18 350	19 233	19 463
Distribution Points					–	–	–	2 610	2 728	2 839
PRV Stations		–	–	–	–			–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Sanitation Infrastructure		13 051	14 967	10 072	13 262	13 920	13 920	12 162	12 736	12 992
Pump Station				–	–	–	–	–	–	–
Reticulation				800	–	–	–	6 946	7 254	7 268
Waste Water Treatment Works		13 051	14 967	9 134	13 262	13 920	13 920	5 216	5 482	5 723
Outfall Sewers				138	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Solid Waste Infrastructure		12 946	22 918	1 168	3 691	3 308	3 308	6 936	7 228	7 428
Landfill Sites				36	82	62	62	–	–	–
Waste Transfer Stations		12 946	22 918	11	1 450	1 450	1 450	–	–	–
Waste Processing Facilities				152	836	473	473	2 332	2 397	2 465
Waste Drop-off Points				929	1 065	1 065	1 065	4 604	4 831	4 963
Waste Separation Facilities				39	258	258	258	–	–	–
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		–	–	113	216	186	186	–	–	–
Sand Pumps		–	–	–	–		–	–	–	–
Piers		–	–	–	–		–	–	–	–
Revetments		–	–	–	–		–	–	–	–
Promenades				113	216	186	186	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Information and Communication Infrastructure		–	–	–	42	42	42	–	–	–
Data Centres		–	–	–	42	42	42	–	–	–
Core Layers		–	–	–	–		–	–	–	–
Distribution Layers		–	–	–	–		–	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Community Assets		**12 289**	**39 801**	**33 597**	**44 758**	**49 338**	**49 338**	**61 656**	**61 481**	**62 345**
Community Facilities		12 289	27 117	29 422	37 242	41 373	41 373	46 573	45 487	45 933

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Halls			4 287	3 502	4 885	5 104	5 104	5 069	5 337	5 262
Centres				–	46	128	128	–	–	–
Crèches				–	–	–	–	–	–	–
Clinics/Care Centres				–	–	–	–	–	–	–
Fire/Ambulance Stations				344	385	530	530	–	–	–
Testing Stations				–	124	65	65	–	–	–
Museums				–	–	–	–	–	–	–
Galleries				–	–	–	–	–	–	–
Theatres				–	–	–	–	–	–	–
Libraries			28	93	191	201	201	–	–	–
Cemeteries/Crematoria			1 059	693	1 047	947	947	1 074	1 099	1 094
Police				209	518	1 300	1 300	–	–	–
Parks				20 368	27 196	28 218	28 218	31 644	29 806	30 105
Public Open Space		12 289	21 743	4 213	2 647	4 678	4 678	8 193	8 618	8 821
Nature Reserves				–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	202	202	202	594	626	651
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	12 685	4 176	7 516	7 965	7 965	15 083	15 994	16 413
Indoor Facilities		–	–	–	–		–	–	–	–
Outdoor Facilities			12 685	4 176	7 516	7 965	7 965	15 083	15 994	16 413
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		**–**	**8 009**	**1 582**	**3 410**	**3 204**	**3 204**	**11 914**	**12 304**	**13 187**
Operational Buildings		–	8 009	1 582	3 373	2 967	2 967	11 914	12 304	13 187
Municipal Offices			8 009	1 539	3 206	2 784	2 784	11 876	12 266	13 149
Pay/Enquiry Points				–	–	–	–	–	–	–
Building Plan Offices				28	129	145	145	–	–	–
Workshops				–	–	–	–	–	–	–
Yards				–	–	–	–	–	–	–
Stores				15	–	–	–	–	–	–
Laboratories				–	–	–	–	–	–	–
Training Centres				–	–	–	–	–	–	–
Manufacturing Plant				–	–	–	–	–	–	–
Depots					38	38	38	38	38	38
Capital Spares					–	–	–	–	–	–
Housing		–	–	–	37	237	237	–	–	–
Staff Housing		–	–	–	–		–	–	–	–
Social Housing		–	–	–	37	237	237	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	6 009	5 925	5 925	5 925	6 528	6 862	7 213
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	6 009	5 925	5 925	5 925	6 528	6 862	7 213
Water Rights		–	–	–	–		–	–	–	–
Effluent Licenses		–	–	–	–		–	–	–	–
Solid Waste Licenses		–	–	–	–		–	–	–	–
Computer Software and Applications				6 009	5 925	5 925	5 925	6 528	6 862	7 213
Load Settlement Software Applications		–	–	–	–		–	–	–	–
Unspecified		–	–	–	–		–	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Computer Equipment		5 207	4 890	766	2 186	2 446	2 446	2 280	2 394	2 514
Computer Equipment		5 207	4 890	766	2 186	2 446	2 446	2 280	2 394	2 514
Furniture and Office Equipment		17 919	16 364	242	2 811	2 847	2 847	6 095	6 312	6 527
Furniture and Office Equipment		17 919	16 364	242	2 811	2 847	2 847	6 095	6 312	6 527
Machinery and Equipment		–	–	–	–	–	–	5 548	6 194	6 598
Machinery and Equipment		–	–	–	–	–	–	5 548	6 194	6 598
Transport Assets		6 719	–	11 555	9 914	9 914	9 914	10 940	11 401	11 882
Transport Assets		6 719		11 555	9 914	9 914	9 914	10 940	11 401	11 882
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	**160 036**	**215 024**	**188 517**	**210 905**	**218 620**	**218 620**	**254 233**	**264 927**	**273 999**
R&M as a % of PPE		*4.8%*	*6.3%*	*5.4%*	*5.6%*	*6.0%*	*6.0%*	*0.0%*	*7.0%*	*7.3%*
R&M as % Operating Expenditure		*16.0%*	*19.4%*	*15.9%*	*15.7%*	*16.2%*	*16.2%*	*24.7%*	*17.7%*	*17.8%*

Choose name from list - Supporting Table SA34d Depreciation by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Depreciation by Asset Class/Sub-class										
Infrastructure		**111 962**	**112 502**	**106 960**	**117 641**	**117 641**	**117 641**	**115 534**	**111 254**	**111 151**
Roads Infrastructure		32 761	33 523	33 574	33 352	33 352	33 352	37 546	37 723	38 311
Roads		32 761	32 825	33 574	33 352	33 352	33 352	37 546	37 723	38 311
Road Structures			–		–	–	–	–	–	–
Road Furniture			–		–	–	–	–	–	–
Capital Spares			698		–	–	–	–	–	–
Storm water Infrastructure		5 822	5 827	6 342	6 899	6 899	6 899	7 720	7 993	8 008
Drainage Collection			–	6 342	6 899	6 899	6 899	7 720	7 993	8 008
Storm water Conveyance		5 822	5 827		–		–	–	–	–
Attenuation					–	–	–	–	–	–
Electrical Infrastructure		24 862	24 965	26 300	26 537	26 537	26 537	26 902	28 032	27 656
Power Plants					–		–	–	–	–
HV Substations					–		–	–	–	–
HV Switching Station					–		–	–	–	–
HV Transmission Conductors		24 862	24 965		–		–	–	–	–
MV Substations					–		–	–	–	–
MV Switching Stations					–		–	–	–	–
MV Networks					–		–	–	–	–
LV Networks				25 917	26 537	26 537	26 537	26 902	28 032	27 656
Capital Spares				383	–	–	–	–	–	–
Water Supply Infrastructure		27 417	27 676	27 776	28 591	28 591	28 591	29 397	23 565	23 080
Dams and Weirs			–		–		–	–	–	–
Boreholes			–		–		–	–	–	–
Reservoirs			–		–		–	–	–	–
Pump Stations			–		–		–	–	–	–
Water Treatment Works		27 417	–		–		–	–	–	–
Bulk Mains			–		–		–	–	–	–
Distribution			27 444	27 717	28 591	28 591	28 591	29 397	23 565	23 080
Distribution Points			–		–		–	–	–	–
PRV Stations			–		–		–	–	–	–
Capital Spares			232	59	–		–	–	–	–
Sanitation Infrastructure		16 353	16 668	9 784	19 694	19 694	19 694	10 737	10 681	10 835
Pump Station			–		–	–	–	–	–	–
Reticulation			16 390		–	–	–	–	–	–
Waste Water Treatment Works		16 353	–	9 784	19 694	19 694	19 694	10 737	10 681	10 835
Outfall Sewers			–		–	–	–	–	–	–
Toilet Facilities			–		–	–	–	–	–	–
Capital Spares			278		–	–	–	–	–	–
Solid Waste Infrastructure		4 747	3 843	3 184	2 569	2 569	2 569	3 231	3 260	3 262
Landfill Sites			481	3 184	2 569	2 569	2 569	3 231	3 260	3 262
Waste Transfer Stations		4 747	–		–	–	–	–	–	–
Waste Processing Facilities			3 361		–	–	–	–	–	–
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		**–**	**–**	**–**	**15 899**	**15 899**	**15 899**	**–**	**–**	**–**
Community Facilities		–	–	–	15 899	15 899	15 899	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	15 899	15 899	15 899	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**16 673**	**11 971**	**13 452**	**–**	**–**	**–**	**14 720**	**14 913**	**14 928**
Operational Buildings		16 673	11 971	13 452	–	–	–	14 720	14 913	14 928
Municipal Offices		16 673	11 971	13 452	–	–	–	14 720	14 913	14 928
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		659	525	447	570	570	570	390	209	420
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		659	525	447	570	570	570	390	209	420
Water Rights					–	–	–	–	–	–
Effluent Licenses					–	–	–	–	–	–
Solid Waste Licenses					–	–	–	–	–	–
Computer Software and Applications		659	525	447	570	570	570	390	209	420
Load Settlement Software Applications					–	–	–	–	–	–
Unspecified					–	–	–	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		2 006	1 826	8 921	1 771	1 771	1 771	10 233	11 123	10 922
Furniture and Office Equipment		2 006	1 826	8 921	1 771	1 771	1 771	10 233	11 123	10 922
Machinery and Equipment		724	764	843	663	663	663	1 077	1 473	1 341
Machinery and Equipment		724	764	843	663	663	663	1 077	1 473	1 341
Transport Assets		2 823	3 527	3 918	5 333	5 333	5 333	3 709	5 076	4 619
Transport Assets		2 823	3 527	3 918	5 333	5 333	5 333	3 709	5 076	4 619
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	**134 846**	**131 114**	**134 541**	**141 877**	**141 877**	**141 877**	**145 663**	**144 047**	**143 381**

Choose name from list - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	11 051	50 206	44 727	44 727	46 913	38 128	42 568
Roads Infrastructure		–	–	–	200	200	200	–	–	–
Roads		–	–	–	200	200	200	–	–	–
Road Structures		–	–	–	–		–	–	–	–
Road Furniture		–	–	–	–		–	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Storm water Infrastructure		–	–	1 285	13 057	13 057	13 057	–	–	–
Drainage Collection		–	–	–	–		–	–	–	–
Storm water Conveyance		–	–	1 285	13 057	13 057	13 057	–	–	–
Attenuation		–	–	–	–		–	–	–	–
Electrical Infrastructure		–	–	7 871	7 350	7 350	7 350	7 173	7 000	10 000
Power Plants		–	–	–	–		–	–	–	–
HV Substations		–	–	–	–		–	–	–	–
HV Switching Station		–	–	–	–		–	–	–	–
HV Transmission Conductors		–	–	–	–		–	–	–	–
MV Substations		–	–	–	–		–	–	–	–
MV Switching Stations		–	–	–	–		–	–	–	–
MV Networks		–	–	7 871	7 350	7 350	7 350	7 173	7 000	10 000
LV Networks		–	–	–	–		–	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Water Supply Infrastructure		–	–	1 863	2 500	2 500	2 500	8 315	500	5 000
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	1 863	2 500	2 500	2 500	8 315	500	5 000
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	32	23 138	17 659	17 659	30 873	30 628	27 568
Pump Station		–	–	–	8 520	6 951	6 951	16 059	14 200	4 000
Reticulation		–	–	32	9 218	9 218	9 218	7 283	6 428	14 030
Waste Water Treatment Works		–	–	–	5 400	1 490	1 490	7 530	10 000	9 538
Outfall Sewers		–	–	–	–		–	–	–	–
Toilet Facilities		–	–	–	–		–	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Solid Waste Infrastructure		–	–	–	3 960	3 960	3 960	553	–	–
Landfill Sites		–	–	–	2 500	2 500	2 500	463	–	–
Waste Transfer Stations		–	–	–	1 460	1 460	1 460	–	–	–
Waste Processing Facilities		–	–	–	–		–	–	–	–
Waste Drop-off Points		–	–	–	–		–	90	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		–	–	7 534	12 479	8 386	8 386	2 121	–	–
Community Facilities		–	–	–	976	906	906	100	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	340	340	340	–	–	–
Public Open Space		–	–	–	540	540	540	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	70	–	–	100	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	26	26	26	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Sport and Recreation Facilities		–	–	7 534	11 503	7 480	7 480	2 021	–	–
Indoor Facilities		–	–	–	–		–	–	–	–
Outdoor Facilities		–	–	7 534	11 503	7 480	7 480	2 021	–	–
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		–	–	61	–	–	–	–	–	–
Operational Buildings		–	–	61	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	61	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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 assets	1	**–**	**–**	**18 646**	**62 684**	**53 112**	**53 112**	**49 034**	**38 128**	**42 568**
Upgrading of Existing Assets as % of total capex		*0.0%*	*0.0%*	*8.8%*	*20.6%*	*19.0%*	*19.0%*	*17.8%*	*26.8%*	*44.4%*
Upgrading of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*13.9%*	*44.2%*	*37.4%*	*37.4%*	*33.7%*	*26.5%*	*29.7%*

Choose name from list - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
Capital expenditure	1							
Vote 1 - Council & Mayor's Office		–	–	–				
Vote 2 - Municipal Manager & Internal Audit		–	–	–				
Vote 3 - Management Services		3 715	6 065	3 515				
Vote 4 - Finance		60	60	60				
Vote 5 - Infrastructure & Planning		231 320	127 656	86 205	25 000	17 000	30 000	
Vote 6 - Protection Services		7 890	350	350				
Vote 7 - Economic and Social Development & Tourism		45	45	45				
Vote 8 - Community Services		31 745	8 110	5 660	37 500	40 000	35 000	
Vote 9 - Costing Services		–	–	–				
Vote 10 - Main Ledger Services		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**274 775**	**142 286**	**95 835**	**62 500**	**57 000**	**65 000**	**–**
Future operational costs by vote	2							
Vote 1 - Council & Mayor's Office		37 152	37 805	38 715				
Vote 2 - Municipal Manager & Internal Audit		8 017	8 216	8 526				
Vote 3 - Management Services		56 813	56 883	61 831				
Vote 4 - Finance		95 413	100 197	113 693				
Vote 5 - Infrastructure & Planning		433 048	525 235	583 544	18 032	18 870	19 709	245 316
Vote 6 - Protection Services		111 394	119 744	124 701				
Vote 7 - Economic and Social Development & Tourism		17 221	14 467	15 013				
Vote 8 - Community Services		458 036	488 624	506 051	12 065	12 627	13 188	164 147
Vote 9 - Costing Services		–	–	–				
Vote 10 - Main Ledger Services		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total future operational costs		1 217 092	1 351 169	1 452 073	30 097	31 497	32 897	409 463
Future revenue by source	3							
Property rates		275 637	286 662	298 129				
Service charges - electricity revenue		479 057	536 403	600 624				
Service charges - water revenue		132 168	137 455	142 953				
Service charges - sanitation revenue		87 631	91 137	94 782				
Service charges - refuse revenue		74 741	77 731	80 840				
Service charges - other		–	–	–				
Rental of facilities and equipment		3 440	3 148	3 273				
Interest earned - external investments		27 456	28 554	29 697				
Interest earned - outstanding debtors		4 681	4 868	5 062				
Dividends received		–	–	–	–	–	–	–
Fines, penalties and forfeits		28 223	29 348	30 519	92 597	88 497	97 897	409 463
Licences and permits		2 039	2 097	2 164				
Agency services		6 680	6 930	7 189				
Transfers and subsidies		139 692	144 977	148 209				
Other revenue		127 409	92 259	43 563				
Gains		8 225	8 361	8 504				
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46 354	40 828	32 568				
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		13 201	1 312	1 324				
Transfers and subsidies - capital (in-kind - all)		–	–	–				
List entity summary if applicable								
Total future revenue		1 456 634	1 492 069	1 529 399	92 597	88 497	97 897	409 463
Net Financial Implications		**35 233**	**1 386**	**18 508**	**–**	**–**	**–**	**–**

Choose name from list - Supporting Table SA36 Detailed capital budget

R thousand															
														2021/22 Medium Term Revenue & Expenditure Framework	
Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality:															
List all capital projects grouped by Function															
											2	466			
EXECUTIVE & COUNCIL	MINOR ASSETS-COUNCIL	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			5	5	5
											4 048	3 070			
FINANCE AND ADMINISTRATION	EMERGENCY AND OPERATIONAL DIGITAL RADIO SYSTEMS	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			600	600	600
FINANCE AND ADMINISTRATION	VIDEO CONFERENCE EQUIPMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			250	250	250
FINANCE AND ADMINISTRATION	MINOR ASSETS ICT ORGANIZATION WIDE	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			1 400	3 750	1 200
FINANCE AND ADMINISTRATION	UPS REPLACEMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			300	300	300
FINANCE AND ADMINISTRATION	DR HOST SERVER WITH ATTACHED STORAGE-REPLACEMENT EOL	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			250	250	250
FINANCE AND ADMINISTRATION	DATA CENTRE VIRTUAL SERVER HOST REPLACEMENT EOL	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Data Centres*	Overstrand	Overstrand	*Overstrand*			300	300	300
FINANCE AND ADMINISTRATION	NEW HIGH SITE HAWSTON MOUNTAIN	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			600	600	600
FINANCE AND ADMINISTRATION	MINOR ASSETS FINANCE	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			60	60	60
FINANCE AND ADMINISTRATION	MINOR ASSETS MANAGEMENT SERVICES	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			10	10	10
											15 694	13 168			
PUBLIC SAFETY	RAISING GANSBAAI FIRE STATION ROOF	Upgrading	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 02	34°35'54.3"S Degrees	*19°20'45.7"E Degrees*			300		
PUBLIC SAFETY	GREATER HERMANUS TRAFFIC DEPT REMOVAL OF OBSOLETE OLD ROOFING AND CEI	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 03	34°23'52.81"S Degrees	*19°15'56.13"E Degrees*			1 000		
PUBLIC SAFETY	CHANGE EXIT OF KLEINMOND FIRE STATION	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			300		
PUBLIC SAFETY	UPGRADING OF FACILITIES ABLUTION BLOCK ICS CENTRE	Upgrading	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			895		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			33		
PUBLIC SAFETY	CCTV CAMERA-COMMUNAL SPORTSFIELD -GANSBAAI	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19358;-34592	*19358;-34592*			8		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 03	34°23'52.81"S 19°15'56.13"E	*34°23'52.81"S 19°15'56.13"E*			25		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 04	19.212 -34.400 Degrees	*19.212 -34.400 Degrees*			65		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 05	19°21'80"E 34°42'60"S	*19°21'80"E 34°42'60"S*			84		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 06	19°21'70"E 34°43'20"S	*19°21'70"E 34°43'20"S*			74		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 08	19°12'70"E 34°39'70"S	*19°12'70"E 34°39'70"S*			6		
PUBLIC SAFETY	SAFETY CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 09	19°02'06"E 34°20'23"S	*19°02'06"E 34°20'23"S*			24		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 01	19358;-34592	*19358;-34592*			40		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19349;-34597	*19349;-34597*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19.343 -34.596 Degrees	*19.343 -34.596 Degrees*			3		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19.343 -34.595 Degrees	*19.343 -34.595 Degrees*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 08	19°12'70"E 34°39'70"S	*19°12'70"E 34°39'70"S*			1		
PUBLIC SAFETY	SAFETY CAMERAS AT ENTRANCES OF TOWN	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 09	19°02'06"E 34°20'23"S	*19°02'06"E 34°20'23"S*			18		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 11	19448;-34455	*19448;-34455*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 11	19448;-34457	*19448;-34457*			3		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 11	19448;-34459	*19448;-34459*			3		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 04	19.212 -34.400 Degrees	*19.212 -34.400 Degrees*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			0		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 12	34°25'25.77"S 19°12'31.21"E	*34°25'25.77"S 19°12'31.21"E*			91		
PUBLIC SAFETY	CCTV CAMERAS-BETTY'S BAY	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 10	34°20'07.1"S Degrees	*18°59'47.1"E Degrees*			5		
PUBLIC SAFETY	ADDITIONAL OFFICES LAW ENFORCEMENT AT BESKEMHOUTSKLOOF FARM	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			500		
PUBLIC SAFETY	CCTV SECURITY AT BESKEMHOUTSKLOOF FARM	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			300		
PUBLIC SAFETY	ACCESS CONTROL	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			100		
PUBLIC SAFETY	BUILDING RENOVATIONS FARM 585/3	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 04	19.212 -34.400 Degrees	*19.212 -34.400 Degrees*			1 421		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 07	19.125 -34.356	*19.125 -34.356*			75		
PUBLIC SAFETY	ESTABLISHING OF A K53 TEST STATION GANSBAAI	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 14	34.4204° S Degrees	*19.2259° E Degrees*			1 052		
PUBLIC SAFETY	MINOR ASSETS PROTECTION SERVICES	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			350	350	350
PUBLIC SAFETY	VEHICLES PUBLIC SAFETY	New	*Social cohesion and safe communities*	*Governance*	4	*Transport Assets*	*Other*	Overstrand	Overstrand	*Overstrand*			866		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 03	34°23'52.81"S Degrees	*19°15'56.13"E Degrees*			50		
PUBLIC SAFETY	CCTV CAMERAS MOUNT PLEASANT	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 04	19.212 Degrees	*34.400 Degrees*			100		
PUBLIC SAFETY	CCTV FISHERHAVEN	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 08	19°12'70"E Degrees	*34°39'70"S Degrees*			40		
PUBLIC SAFETY	BETTYS BAY CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 10	34°20'07.1"S Degrees	*18°59'47.1"E Degrees*			50		
											1 220	10 372			
PLANNING & DEVELOPMENT	FERNKLOOF NATURE RESERVE FACILITIES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Nature Reserves*	Ward 03	19.265 Degrees	*34.399 Degrees*			2 000		
PLANNING & DEVELOPMENT	FERNKLOOF NATURE RESERVE FACILITIES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Nature Reserves*	Ward 03	19.265 Degrees	*34.399 Degrees*			2 100		
PLANNING & DEVELOPMENT	BUILDING CONTROL OFFICE EXTENSION	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Operational Buildings*	*Municipal Offices*	Overstrand	19.24 Degrees	*34.418 Degrees*			1 000		
PLANNING & DEVELOPMENT	ECD CENTRE ESTABLISMENT	Upgrading	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Crèches*	Overstrand	Overstrand	*Overstrand*			475		
PLANNING & DEVELOPMENT	PURCHASE OF ERF 4013 BETTYS BAY	New	*Responsive, accountable, effective and efficient local government*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 09	19°02'06"E 34°20'23"S	*19°02'06"E 34°20'23"S*			100		
PLANNING & DEVELOPMENT	HAWSTON INDUSTRIAL BUSINESS HUB	New	*Responsive, accountable, effective and efficient local government*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 08	19.134 -34.396 Degrees	*19.134 -34.396 Degrees*			800		
PLANNING & DEVELOPMENT	HAWSTON LANG ERWE TRANSFERS	Upgrading	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 08	19.129 Degrees	*34.382 Degrees*			147		
PLANNING & DEVELOPMENT	KLEINMOND COMMUNITY PROJECT OLD KCIH	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 09	34°20'37,0"S Degrees	*19°00'46,8"E Degrees*			700		
PLANNING & DEVELOPMENT	MINOR ASSETS LED	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			45	45	45
PLANNING & DEVELOPMENT	MINOR ASSETS INFRASTRUCTURE &PLANNING	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			370	370	370
PLANNING & DEVELOPMENT	VEHICLES PLANNING DEVELOPMENT	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Transport Assets*	*Other*	Overstrand	Overstrand	*Overstrand*			250		
											1 330	17 312			
COMMUNITY AND SOCIAL SERVICES	UPGRADE OF MUNICIPAL YARD ABLUTIONS	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Ablution Facilities*	Ward 09	34°20'29"S Degrees	*19°00'54,0"E Degrees*			500		
COMMUNITY AND SOCIAL SERVICES	OFFICE CONTAINER FOR KLEINMOND SLIPWAY	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Operational Buildings*	*Municipal Offices*	Ward 09	34°20'42,0"S Degrees	*19°00'50,4"E Degrees*			145		
COMMUNITY AND SOCIAL SERVICES	MINOR ASSETS COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			760	760	760
COMMUNITY AND SOCIAL SERVICES	VEHICLES COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Transport Assets*	*Other*	Overstrand	Overstrand	*Overstrand*			348		
COMMUNITY AND SOCIAL SERVICES	HERMANUS-WELCOME BOARD	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Ward 03	34°23'52.81"S 19°15'56.13"E	*34°23'52.81"S 19°15'56.13"E*			756		
COMMUNITY AND SOCIAL SERVICES	ABLUTION FACILITIES ONRUS SWIMMING BEACH PHASE 2	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Ablution Facilities*	Ward 13	19.178 Degrees	*34.418 Degrees*			610		
COMMUNITY AND SOCIAL SERVICES	ABLUTION FACILITIES ONRUS SWIMMING BEACH	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Ablution Facilities*	Ward 13	19.178 Degrees	*34.418 Degrees*			633		
COMMUNITY AND SOCIAL SERVICES	BUS SHELTERS MAIN ROAD	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Open Space*	Ward 09	34°20'24,7"S Degrees	*34°19'01'55,2"E Degrees*			60		

Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
COMMUNITY AND SOCIAL SERVICES	UPGRADING OF TOWN HALL	Upgrading	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Halls*	Ward 09	19°01'55,2"E Degrees	*19°01'55,2"E Degrees*			110		
COMMUNITY AND SOCIAL SERVICES	MINOR ASSETS EQUIPMENT FOR TOWN HALL	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Furniture and Office Equipment*	*Other*	Ward 09	34°20'24,7"S Degrees	*19°01'55,2"E Degrees*			35		
COMMUNITY AND SOCIAL SERVICES	SHELTER FOR COMMUNITIES AT TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 03	19.210 -34.418	*19.210 -34.418*			266		
COMMUNITY AND SOCIAL SERVICES	SHELTER FOR COMMUNITIES AT TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 03	19.210 -34.418	*19.210 -34.418*			138		
COMMUNITY AND SOCIAL SERVICES	NEW ROOF TRADING SWARTDAM ROAD	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Operational Buildings*	*Municipal Offices*	Ward 12	19.219 Degrees	*34.426 Degrees*			875		
COMMUNITY AND SOCIAL SERVICES	NEW ROOF MASAKHANE TRADING AT TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 02	19.357 Degrees	*34.592 Degrees*			80		
COMMUNITY AND SOCIAL SERVICES	FENCING ZWEHILE TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 06	19.212 Degrees	*34.427 Degrees*			300		
LIBRARIES	ZWELIHLE LIBRARY	New	*A capable, ethical and developmental state*	*Inclusion and access*	4	*Community Facilities*	*Libraries*	Ward 12	19.215 Degrees	*34.423 Degrees*		772	4 374		
											9 981	8 588			
SPORT & RECREATION	DEVELOPMENT OF BMX TRACK SKATE PARK	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 03	19.241 Degrees	*34.408 Degrees*			100		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*			600		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*			1 431		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*			2 021		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX STADIUM	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*				500	5 000
SPORT & RECREATION	OVERSTRAND WIDE SPORT FACILITIES	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Overstrand	Overstrand	*Overstrand*			600		
SPORT & RECREATION	HERMANUS SPORT FACILITY IMPROVEMENT	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 03	34°24' Degrees	*31.973 Degrees*			1 900		
SPORT & RECREATION	STANFORD FENCE SOCCER RUGBY CLUBHOUSES	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 01	19.455 Degrees	*34.447 Degrees*			400		
SPORT & RECREATION	CONSTRUCTION OF CONCRETE SITTING PAVILION MASAKHANE SPORTSFIELD	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 02	34°35'54.3"S 19°20'45.7"E	*34°35'54.3"S 19°20'45.7"E*			100		
SPORT & RECREATION	FENCING DOG PARK	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Community Facilities*	*Other*	Ward 13	19.176 -34.420	*19.176 -34.420*			100		
SPORT & RECREATION	UPGRADE OF PUBLIC BOAT LAUNCHING SITE ABLUTIONS DU TOIT STREET	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Other*	Ward 01	19.454 Degrees	*34.437 Degrees*			100		
SPORT & RECREATION	RESTORATION AND UPGRADE OF BEACH AREA INCLUDING FACILITIES	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Other*	Ward 07	19.190 Degrees	*34.424 Degrees*			150		
SPORT & RECREATION	MOUNT PLEASANT UPGRADING OF SPORTSGROUNDS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 04	19.219 Degrees	*34.419 Degrees*			50		
SPORT & RECREATION	UPGRADING SCHULPHOEK OUTDOOR GYM FENCING	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 12	19.207 Degrees	*34.423 Degrees*			200		
											85 753	42 940			
HOUSING	LCH SERVICES CONSTRUCTION CONTRACTS	New	*Spatial integration, human settlements and local government*	*Spatial integration*	4	*Housing*	*Social Housing*	Overstrand	Overstrand	*Overstrand*			52 259	36 458	3 267
HOUSING	HAWSTON NEW HOUSING DEVELOPMENT R43 WALL	New	*Spatial integration, human settlements and local government*	*Spatial integration*	4	*Housing*	*Social Housing*	Overstrand	Overstrand	*Overstrand*			2 100		
											5 645	22 586			
ROADS	VEHICLES ROADS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Overstrand	Overstrand	*Overstrand*			1 306	3 675	2 450
ROADS	SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19.360 Degrees	*34.594 Degrees*			100		
ROADS	GANSBAAI SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19.352 Degrees	*34.589 Degrees*			100		
ROADS	SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 11	19.394 Degrees	*34.607 Degrees*			100		
ROADS	SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	19.350 Degrees	*34.595 Degrees*			100		
ROADS	SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	19.351 Degrees	*34.572 Degrees*			100		
ROADS	SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	19.351 Degrees	*34.588 Degrees*			50		
ROADS	CONSTRUCTION OF NEW CLIFF PATHS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 03	19.270 Degrees	*34.409 Degrees*			100		
ROADS	TRAFFIC CALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 03	19.246 Degrees	*34.412 Degrees*			50		
ROADS	MOUNT PLEASANT SPEEDCALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.212 Degrees	*34.418 Degrees*			25		
ROADS	MOUNT PLEASANT SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.212 Degrees	*34.419 Degrees*			50		
ROADS	UPGRADING OF FRONT AREA OF HUIS LETTIE THERON	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.231 Degrees	*34.422 Degrees*			50		
ROADS	WESTCLIFF SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.230 Degrees	*34.427 Degrees*			75		
ROADS	VIEWING POINT UPGRADE STILL STREET	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.226 Degrees	*34.432 Degrees*			100		
ROADS	WESTCLIFF SPEEDCALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.225 Degrees	*34.430 Degrees*			50		
ROADS	CONSTRUCTION OF SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 06	19.212 Degrees	*34.427 Degrees*			200		
ROADS	TRAFFIC CALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 07	19.190 Degrees	*34.424 Degrees*			75		
ROADS	CURBING AND TARRING PAVING OF SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.124 Degrees	*34.357 Degrees*			180		
ROADS	CURBING AND TARRING OF SIDEWALKS HAWSTON	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.137 Degrees	*34.391 Degrees*			100		
ROADS	TRAFFIC CALMING HAWSTON	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.137 Degrees	*34.390 Degrees*			50		
ROADS	ANEMONE ROAD PAVING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 10	34°18'03,1"S Degrees	*18°48'57,6"E Degrees*			150		
ROADS	MOOIUITSIG KERBING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 10	34°21'16,2"S Degrees	*18°52'51,6"E Degrees*			25		
ROADS	PROTEADORP HEIDELAND CRECHE PARKING AREA	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 09	34°20'24,0"S Degrees	*19°00'55,8"E Degrees*			65		
ROADS	SPEED CALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 10	34°21'57,6"S Degrees	*18°53'06,0"E Degrees*			50		
ROADS	TRAFFIC CALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	19.451 Degrees	*34.450 Degrees*			50		
ROADS	TRAFFIC CALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 11	19.509 Degrees	*34.667 Degrees*			50		
ROADS	TRAFFIC CALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 11	34°39'41.7"S Degrees	*19°29'40.2"E Degrees*			50		
ROADS	SIDEWALKS AND SPEED CALMING MEASURES	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 12	19.209 Degrees	*34.422 Degrees*			150		
ROADS	CONSTRUCTION AND UPGRADING OF ATLANTIC DRIVE WALKWAY	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 13	19.173 Degrees	*34.417 Degrees*			200		
ROADS	CONSTRUCTION AND EXTENSION OF COASTAL PATH	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 13	19.147 Degrees	*34.421 Degrees*			200		
ROADS	UPGRADING OF MARINE DRIVE COASTAL AREA AT JAN RABIE POOL STONE WALL ON E	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 13	19.163 Degrees	*34.418 Degrees*			70		
ROADS	REVITALISATION OF CBD	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	19.456 Degrees	*34.440 Degrees*			200		
ROADS	REVITALISATION OF CBD	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	19.456 Degrees	*34.440 Degrees*			400		
ROADS	EXTENSION OF PLEIN STREET	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.126 -34.384 Degrees	*19.126 -34.384 Degrees*			400		
ROADS	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 06	34°26'23.8"S 19°27'13.6"E	*34°26'23.8"S 19°27'13.6"E*			920		
ROADS	BLOMPARK HOUSING PROJECT BUS ROUTE	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	34°35'54.86"S Degrees	*19°20'49.51"E Degrees*			5 583	5 000	
ROADS	STANFORD HOUSING PROJECT BUS ROUTE	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	34.446248 Degrees	*19.448291 Degrees*				4 000	
ROADS	MASAKHANE HOUSING PROJECT BUS ROUTE	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19°21'39"E Degrees	*34°35'30"S Degrees*				4 000	2 000
											21 428	19 119			
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S Degrees	*19°20'3.08"E Degrees*			17 000	2 100	5 000
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S Degrees	*19°20'3.08"E Degrees*			11 900		
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S Degrees	*19°20'3.08"E Degrees*			6 500		
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S Degrees	*19°20'3.08"E Degrees*			15 000		
ELECTRICITY	ELECTRIFICATION OF LOW COST HOUSING AREAS (INEP)	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	Overstrand	*Overstrand*			3 519	7 000	7 000
ELECTRICITY	ELECTRIFICATION OF LOW COST HOUSING AREAS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	Overstrand	*Overstrand*			2 500		
ELECTRICITY	POWER CABLE TO KLEINMOND SLIPWAY FACILITIES	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*LV Networks*	Ward 09	34°20'42,0"S Degrees	*19°00'50,4"E Degrees*			115		
ELECTRICITY	HERMANUS:MV & LV UPGRADE/REPLACEMENT	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 03	34°25'16.83"S Degrees	*19°13'00.62"E Degrees*			4 940	3 000	6 000
ELECTRICITY	KLEINMOND MV LV NETWORK UPGRADE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 09	34°20'18.35"S Degrees	*19°01'35.31"E Degrees*			1 861	2 000	2 000
ELECTRICITY	HAWSTON MV LV UPGRADE REPLACEMENT	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 08	34°23'09.91"S Degrees	*19°07'56.01"E Degrees*			372	2 000	2 000
ELECTRICITY	VEHICLES ELECTRICITY DISTRIBUTION HM	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Transport Assets*	*Other*	Overstrand	Overstrand	*Overstrand*			2 230	3 675	2 450

Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ELECTRICITY	HIGHMAST LIGHTS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*Other*	Ward 05	34° 25' 00,63" S 19° 10' 23,28" E	*14° 25' 00,63" S 19° 10' 23,28" E*			744		
ELECTRICITY	ZITHANDE STREET LIGHTS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*Other*	Ward 12	34°25'25.77"S 19°12'31.21"E	*34°25'25.77"S 19°12'31.21"E*			370		
ELECTRICITY	STREET LIGHTS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*Other*	Ward 07	34°25'00"S Degrees	*19°12'08"E Degrees*			100		
ELECTRICITY	STREET LIGHTS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*Other*	Ward 08	34°21'36"S Degrees	*19°07'19"E Degrees*			30		
ELECTRICITY	STREET LIGHTS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*Other*	Ward 13	34°24'55"S Degrees	*19°09'09"E Degrees*			30		
ELECTRICITY	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CONTINGENCY	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	Overstrand	*Overstrand*			1 000		
											31 752	50 036			
WATER	REFURBISHMENT OF BULK WATER PIPELINES	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Overstrand	Overstrand	*Overstrand*			3 000	2 000	1 500
WATER	FENCING AT WATER INSTALLATIONS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			700	500	
WATER	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/3)	Replacement	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			10 000	10 000	7 000
WATER	REPLACEMENT OF OVERSTRAND WATER PIPES(F2/3)	Replacement	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			8 000		
WATER	REPLACEMENT OF OVERSTRAND WATER PIPES(F3/3)	Replacement	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			3 623		
WATER	WATER FACILITIES CONTINGENCY	Replacement	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	Overstrand	Overstrand	*Overstrand*			400	500	500
WATER	REFURBISHMENT OF KLEINMOND BUFFELS RIVER WTW	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	Multi-ward Kleinmond Area	18.848° E Degrees	*34.349° S Degrees*				6 000	6 000
WATER	ACCESS ROADS TO KLEINMOND BUFFELS RIVER WTW UPGRADE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	Multi-ward Kleinmond Area	19.019° E Degrees	*34.329° S Degrees*			2 000		
WATER	NEW VOORBERG BOOSTER PUMP STATION	ReNewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	Ward 10	34°21'28.5"S Degrees	*18°54'15.7"E Degrees*				3 000	
WATER	UPGRADE HERMANUS WELL FIELDS PHASE 2	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Multi-ward Hermanus Area	19.237° E Degrees	*34.376° S Degrees*			6 692		
WATER	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VALVES	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	Ward 02	19°21'39"E Degrees	*34°35'30"S Degrees*			4 000	3 900	
WATER	UPGRADE BULK WATER	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Ward 01	34.446248 Degrees	*19.448291 Degrees*			5 615		
WATER	WATER TREATMENT PLANT FOR BUFFELJAGSBAAI	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	Ward 11	34°27'09.0"S Degrees	*19°26'54.0"E Degrees*					3 000
WATER	WATER MASTER PLAN IMPLEMENTATION	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Overstrand	Overstrand	*Overstrand*			7 273		
WATER	BASIC SERVICES FOR EMERGENCY HOUSING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reservoirs*	Ward 04	19.212 -34.400 Degrees	*19.212 -34.400 Degrees*			250		
WATER	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Ward 06	34°26'23.8"S 19°27'13.6"E	*34°26'23.8"S 19°27'13.6"E*			280		
WATER	EHP WATER PROVISION FOR INFORMAL SETTLEMENTS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Overstrand	34°26'23.8"S 19°27'13.6"E	*34°26'23.8"S 19°27'13.6"E*			150		
WATER	NEW BOOSTER PUMP STATION GANSBAAI TO DE KELDERS AND PIPELINE REFURBISH	ReNewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	Multi-ward Gb Area	34°37'5.14"S Degrees	*19°20'3.08"E Degrees*					2 000
WATER	REFURBISH KRAAIBOSCH PUMP STATION AND PIPELINE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	Multi-ward Gb Area	34°37'5.14"S Degrees	*19°20'3.08"E Degrees*					2 000
											17 691	40 257			
SEWERAGE	SEWERAGE FACILITIES CONTINGENCY	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Pump Station*	Overstrand	Overstrand	*Overstrand*			650	700	700
SEWERAGE	KLEINMOND SEWER NETWORK EXTENSION	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Ward 09	19.026° E Degrees	*34.338° S Degrees*				4 000	3 300
SEWERAGE	KLEINMOND WWTW REFURBISH UPGRADE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Multi-ward Kleinmond Area	18.986° E Degrees	*34.342° S Degrees*			3 450	8 000	3 000
SEWERAGE	KLEINMOND WWTW REFURBISH UPGRADE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Multi-ward Kleinmond Area	18.986° E Degrees	*34.342° S Degrees*			1 080	2 000	1 538
SEWERAGE	GANSBAAI CBD SEWER NETWORK EXTENSION	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Ward 02	19.352° E Degrees	*34.586° S Degrees*			4 000		
SEWERAGE	GANSBAAI CBD SEWER NETWORK EXTENSION	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Ward 02	19.352° E Degrees	*134.586° S Degrees*			3 348		
SEWERAGE	FENCING AT SEWERAGE INSTALLATIONS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			800		
SEWERAGE	FENCING AT SEWERAGE INSTALLATIONS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Overstrand	19.209° E Degrees	*34.429° S Degrees*			1 200		
SEWERAGE	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Pump Station*	Overstrand	19.210° E Degrees	*34.425° S Degrees*			4 000	5 000	4 000
SEWERAGE	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Pump Station*	Overstrand	19.210° E Degrees	*34.425° S Degrees*			6 877		
SEWERAGE	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Pump Station*	Overstrand	19.210° E Degrees	*34.425° S Degrees*			5 182	9 200	
SEWERAGE	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE DEWATERING	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Multi-ward Hermanus Area	19.209° E Degrees	*34.427° S Degrees*			3 000		
SEWERAGE	HAWSTON WWTW REFURBISH AND UPGRADE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Ward 08	34°23'09.91"S Degrees	*19°07'56.01"E Degrees*					5 000
SEWERAGE	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Ward 06	34°26'23.8"S 19°27'13.6"E	*34°26'23.8"S 19°27'13.6"E*			1 400		
SEWERAGE	EHP SEWER PROVISION FOR INFORMAL SETTLEMENTS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Overstrand	34°26'23.8"S 19°27'13.6"E	*34°26'23.8"S 19°27'13.6"E*			620		
SEWERAGE	UPGRADE BULK SEWER SUPPLY AREA A&B	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Ward 02	34,59319,362 Degrees	*34,59319,362 Degrees*			4 834	5 228	10 530
SEWERAGE	ZWELIHLE SEWER	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Multi-ward HM Area	19.218° E Degrees	*34.433° S Degrees*			449		3 500
SEWERAGE	REFURBISH HERMANUS WWTW TREATED EFFLUENT IRRIGATION PIPELINE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Multi-ward Hermanus Area	19.266 Degrees	*34.398 Degrees*				1 200	
											9 202	29 378			
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 11	19.403 Degrees	*34.430 Degrees*			1 500		
STORMWATER	STORMWATER NETWORK	Upgrade	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 10	34°22'13,8"S Degrees	*18°53'29,0"E Degrees*			1 000		
STORMWATER	STORMWATER NETWORK	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 05	19.212 Degrees	*34.429 Degrees*			1 000		
STORMWATER	SANDBAAI STORMWATER PROJECT-LONG STREET	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 07	19.197 Degrees	*34.421 Degrees*			1 250		
STORMWATER	EXTENTION OF PLEIN STREET	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 08	19.126 -34.384 Degrees	*19.126 -34.384 Degrees*			260		
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 01	19.451 Degrees	*34.450 Degrees*			50		
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 01	19.458 Degrees	*34.441 Degrees*			50		
STORMWATER	STORMWATER	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 02	19.349 Degrees	*34.579 Degrees*			100		
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 02	19.398 Degrees	*34.607 Degrees*			100		
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 11	19.398 Degrees	*34.607 Degrees*			100		
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 11	19.571 Degrees	*34.588 Degrees*			50		
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 11	19.509 Degrees	*34.667 Degrees*			50		
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 11	19.488 Degrees	*34.652 Degrees*			100		
STORMWATER	STORM WATER DRAINS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 05	19.212 Degrees	*34.429 Degrees*			300		
STORMWATER	SUBSOIL DRAINAGE	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 05	19.212 Degrees	*34.430 Degrees*			200		
STORMWATER	INSTALLATION OF SUBSOIL DRAINAGE	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 06	19.212 Degrees	*34.427 Degrees*			200		
STORMWATER	STORMWATER AND TARRING OF CIRCLES HAWSTON	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 08	19.133 Degrees	*34.383 Degrees*			100		
STORMWATER	STORMWATER	Upgrade	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 10	34°18'25,2"S Degrees	*18°49'03,7"E Degrees*			30		
STORMWATER	STORMWATER DRAINS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 12	19.219 Degrees	*34.426 Degrees*			150		
											7 311	22 024			
WASTE MANAGEMENT	VOELKLIP DROP OFF AND MINI DROP OFF ELECTRIC FENCING	Upgrade	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Waste Drop-off Points*	Ward 03	34,41242966 Degrees	*19,27846574 Degrees*			90		
WASTE MANAGEMENT	GANSBAAI LANDFILL SITE FENCE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Landfill Sites*	Ward 02	19°12'24.28"E -34°25'27.27"S	*19°12'24.28"E -34°25'27.27"S*			463		
WASTE MANAGEMENT	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Waste Processing Facilities*	Overstrand	19.207° E / -34.425° S	*19.207° E / -34.425° S*			1 042		
WASTE MANAGEMENT	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Waste Processing Facilities*	Overstrand	19.207° E / -34.425° S	*19.207° E / -34.425° S*			200		
WASTE MANAGEMENT	HERMANUS TRANSFER STATION UPGRADING OF INFRASTRUCTURE(F1/2)	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Waste Transfer Stations*	Ward 12	19.218 Degrees	*34.425 Degrees*			1 250		
WASTE MANAGEMENT	HERMANUS TRANSFER STATION UPGRADING OF INFRASTRUCTURE(F2/2)	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Waste Transfer Stations*	Ward 12	19.218 Degrees	*34.425 Degrees*			770		
Parent Capital expenditure											**211 056**	**280 086**	**274 775**	**142 286**	**95 835**

Choose name from list - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand											Previous target year to complete	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
Function	Project name	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude		Original Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality:																
List all capital projects grouped by Function																
PUBLIC SAFETY																
	CHANGE EXIT OF KLEINMOND FIRE STATION	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		300	300	300		
	UPGRADING OF FACILITIES ABLUTION BLOCK ICS CENTRE	Upgrading	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		1 000	1 000	895		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Overstrand	Overstrand	Overstrand		1 500	1 500	33		
	CCTV CAMERA-COMMUNAL SPORTSFIELD -GANSBAAI	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19358;-34592	19358;-34592			50	8		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 03	34°23'52.81"S 19°15'56.13"E	34°23'52.81"S 19°15'56.13"E		200	200	25		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 04	19.212 -34.400 Degrees	19.212 -34.400 Degrees		150	150	65		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 05	19°21'80"E 34°42'60"S	19°21'80"E 34°42'60"S		120	120	84		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 06	19°21'70"E 34°43'20"S	19°21'70"E 34°43'20"S		150	150	74		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 08	19°12'70"E 34°39'70"S	19°12'70"E 34°39'70"S		120	120	6		
	SAFETY CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 09	19°02'06"E 34°20'23"S	19°02'06"E 34°20'23"S		100	100	24		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 01	19358;-34592	19358;-34592		100	100	40		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19349;-34597	19349;-34597		50	50	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19.343 -34.596 Degrees	19.343 -34.596 Degrees		50	50	3		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19.343 -34.595 Degrees	19.343 -34.595 Degrees		50	50	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 08	19°12'70"E 34°39'70"S	19°12'70"E 34°39'70"S		100	100	1		
	SAFETY CAMERAS AT ENTRANCES OF TOWN	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 09	19°02'06"E 34°20'23"S	19°02'06"E 34°20'23"S		100	100	18		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 11	19448;-34455	19448;-34455		100	100	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 11	19448;-34457	19448;-34457		30	30	3		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 11	19448;-34459	19448;-34459		50	50	3		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 04	19.212 -34.400 Degrees	19.212 -34.400 Degrees		250	250	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Overstrand	Overstrand	Overstrand		226	226	0		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 12	34°25'25.77"S 19°12'31.21"E	34°25'25.77"S 19°12'31.21"E		150	150	91		
	CCTV CAMERAS-BETTY'S BAY	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 10	34°2007.1"S Degrees	18°59'47.1"E Degrees		50	50	5		
	ADDITIONAL OFFICES LAW ENFORCEMENT AT BESKEMHOUTSKLOOF FARI	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		500	500	500		
	CCTV SECURITY AT BESKEMHOUTSKLOOF FARM	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Overstrand	Overstrand	Overstrand		300	300	300		
	ACCESS CONTROL	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		100	100	100		
	BUILDING RENOVATIONS FARM 585/3	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Ward 04	19.212 -34.400 Degrees	19.212 -34.400 Degrees		1 421	1 421	1 421		
PLANNING & DEVELOPMENT	BUILDING CONTROL OFFICE EXTENSION	New	A capable, ethical and developmental state	Inclusion and access	5	Operational Buildings	Municipal Offices	Overstrand	19.24 Degrees	34.418 Degrees		1 000	500	500		
	PURCHASE OF ERF 4013 BETTYS BAY	New	sponsive, accountable, effective and efficient local governme	Inclusion and access	5	Community Facilities	Public Open Space	Ward 09	19°02'06"E 34°20'23"S	19°02'06"E 34°20'23"S			108	100		
	HAWSTON INDUSTRIAL BUSINESS HUB	New	sponsive, accountable, effective and efficient local governme	Inclusion and access	5	Community Facilities	Public Open Space	Ward 08	19.134 -34.396 Degrees	19.134 -34.396 Degrees		4 871	4 871	800		
COMMUNITY AND SOCIAL SERVICES	HERMANUS-WELCOME BOARD	New	A capable, ethical and developmental state	Inclusion and access	3	Community Facilities	Other	Ward 03	34°23'52.81"S 19°15'56.13"E	34°23'52.81"S 19°15'56.13"E			800	756		
	SHELTER FOR COMMUNITIES AT TAXI RANK	New	A capable, ethical and developmental state	Inclusion and access	3	Community Facilities	Taxi Ranks/Bus Terminals	Ward 03	19.210 -34.418	19.210 -34.418			438	404		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	4	Sport and Recreation Facilities	Outdoor Facilities	Ward 08	19.126 Degrees	34.384 Degrees			1 637	292		
	FENCING DOG PARK	New	idating the social wage through reliable and quality basic se	Inclusion and access	4	Community Facilities	Other	Ward 13	19.176 -34.420	19.176 -34.420			100	100		
ROADS	EXTENSION OF PLEIN STREET	New	idating the social wage through reliable and quality basic se	Inclusion and access	5	Roads Infrastructure	Roads	Ward 08	19.126 -34.384 Degrees	19.126 -34.384 Degrees			400	400		
	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	idating the social wage through reliable and quality basic se	Inclusion and access	5	Roads Infrastructure	Roads	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			920	920		
ELECTRICITY	HERMANUS:MV & LV UPGRADE/REPLACEMENT	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 03	34°25'16.83"S Degrees	19°13'00.62"E Degrees			5 000	4 940		
	KLEINMOND MV LV NETWORK UPGRADE	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 09	34°20'18.35"S Degrees	19°01'35.31"E Degrees			1 902	1 861		
	HAWSTON MV LV UPGRADE REPLACEMENT	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 08	34°23'09.91"S Degrees	19°07'56.01"E Degrees			396	372		
	HIGHMAST LIGHTS	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	Other	Ward 05	34°25'00,63"S19°10' 23,28"E	34°25' 00,63"S 19º 10'23,28"E			800	744		
	ZITHANDE STREET LIGHTS	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	Other	Ward 12	34°25'25.77"S19°12'31.21"E	34°25'25.77"S 19°12'31.21"E			377	370		
WATER	UPGRADE HERMANUS WELL FIELDS PHASE 2	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Multi-ward Hermanus Area	19.237° E Degrees	34.376° S Degrees			6 692	4 692		
	WATER MASTER PLAN IMPLEMENTATION	Renewal	idating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	Overstrand	Overstrand			11 462	7 273		
	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			280	280		
	EHP WATER PROVISION FOR INFORMAL SETTLEMENTS	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			150	150		
SEWERAGE	KLEINMOND WWTW REFURBISH UPGRADE	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Multi-ward Kleinmond Area	18.986° E Degrees	34.342° S Degrees			1 490	1 080		
	GANSBAAI CBD SEWER NETWORK EXTENSION	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 02	19.352° E Degrees	134.586° S Degrees			4 000	1 098		
	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Pump Station	Overstrand	19.210° E Degrees	34.425° S Degrees			5 182	1 877		
	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			1 400	1 400		
	EHP SEWER PROVISION FOR INFORMAL SETTLEMENTS	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Overstrand	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			620	620		
	ZWELIHLE SEWER	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Multi-ward HM Area	19.218° E Degrees	34.433° S Degrees			7 757	449		
STORMWATER	EXTENTION OF PLEIN STREET	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 08	19.126 -34.384 Degrees	19.126 -34.384 Degrees			260	260		
WASTE MANAGEMENT	GANSBAAI LANDFILL SITE FENCE	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Landfill Sites	Ward 02	19°12'24.28"E -34°25'27.27"S	19°12'24.28"E -34°25'27.27"S			463	463		
	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing Facilities	Overstrand	19.207° E / -34.425° S	19.207° E / -34.425° S			1 042	1 042		
	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing Facilities	Overstrand	19.207° E / -34.425° S	19.207° E / -34.425° S			200	200		

Choose name from list - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	2021/22 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4		Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Ward location
Parent municipality:						
List all operational projects grouped by Municipal Vote						
Vote 1 - Council						
		Municipal Running Cost	37 047	37 680	38 583	
Vote 2 - Municipal Manager						
		Municipal Running Cost	8 040	8 240	8 551	
Vote 3 - Management Services						
		Municipal Running Cost	49 291	51 297	53 231	
		Repairs and Maintenance	8 951	9 398	9 870	
		Typical Workstreams	2 499	2 472	2 472	
Vote 4 - Finance						
		Municipal Running Cost	74 989	79 023	91 739	
		Repairs and Maintenance	1 693	1 693	1 693	
		Typical Workstreams	19 002	19 765	20 560	
Vote 5 - Infrastructure & Planning		**Municipal Running Cost**	573 529	611 454	654 229	
		Repairs and Maintenance	42 680	44 573	45 761	
		Typical Workstreams	55 241	35 842	19 733	
Vote 6 - Protection Services		**Municipal Running Cost**	109 391	114 396	119 319	
		Repairs and Maintenance	1 492	1 442	1 493	
		Typical Workstreams	4 620	4 570	4 570	
Vote 7 - Local Economic Development		**Municipal Running Cost**	14 999	12 551	13 097	
		Repairs and Maintenance	253	253	253	
		Typical Workstreams	2 059	1 759	1 759	
Vote 8 - Community Services						
		Municipal Running Cost	271 827	273 123	279 937	
		Repairs and Maintenance	196 634	204 950	212 260	
		Typical Workstreams	20 770	20 579	21 501	
Parent operational expenditure	1		**1 495 006**	**1 535 060**	**1 600 612**	
Entities:						
List all operational projects grouped by Entity						
Entity A						
Water project A						
Entity B						
Electricity project B						
Entity Operational expenditure			–	–	–	
Total Operational expenditure			**1 495 006**	**1 535 060**	**1 600 612**	

References

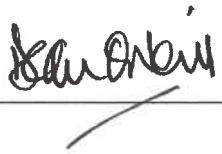
1. Must reconcile with Budgeted Operating Expenditure

Municipal manager's quality certificate

I, DGI O'NEILL, the municipal manager of **Overstrand Municipality**, hereby certify that the annual budget and supporting documentation for the **2021/2022 MTREF** has 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: DGI O'NEILL

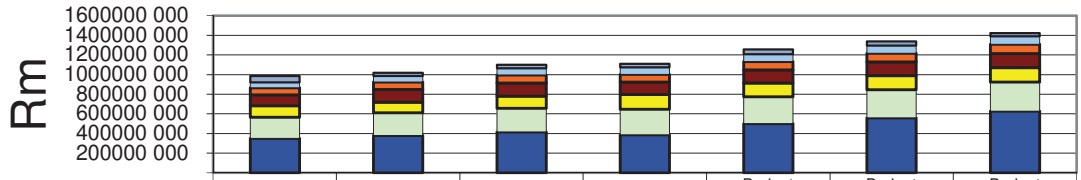
Municipal Manager of **Overstrand Municipality (WC032)**

Signature: 

Date: 20 May 2021

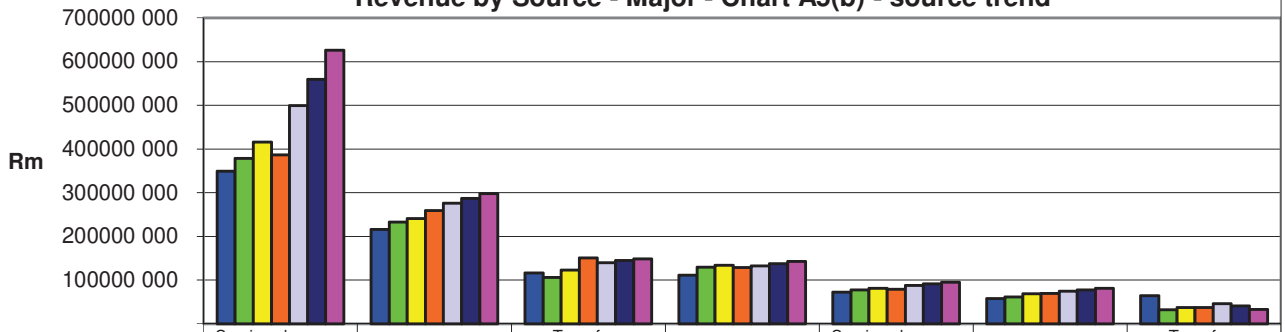
OVERSTRAND MUNICIPALITY - BUDGET REGULATION CHARTS 2020/2021 BUDGET

Revenue by Source - Major - Chart A5(a)



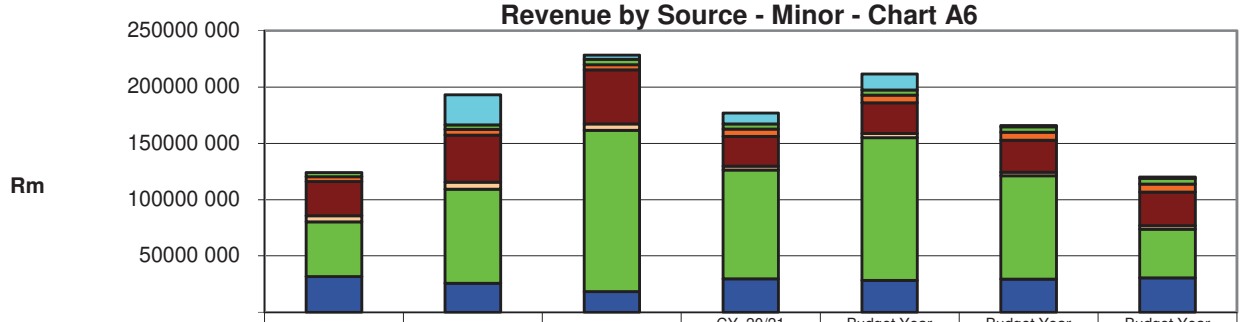
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Transfers recognised - capital	64263 092	31951 631	37391 853	37227 712	46354 000	40828 000	32568 000
Service charges - refuse	57775 450	61763 313	69102 023	69481 600	74741 200	77730 784	80839 951
Service charges - sanitation revenue	72106 442	77718 851	80871 157	78913 100	87631 400	91136 616	94782 041
Service charges - water revenue	110931 849	129857 575	133628 116	128520 000	132168 400	137455 136	142953 339
Transfers recognised - operating	116457 743	106306 078	123140 482	150774 203	139692 100	144977 100	148209 100
Property rates	215762 844	233092 551	240914 416	259241 000	275636 575	286662 038	298128 520

Revenue by Source - Major - Chart A5(b) - source trend



	Service charges - electricity revenue	Property rates	Transfers recognised - operating	Service charges - water revenue	Service charges - sanitation revenue	Service charges - refuse	Transfers recognised - capital
2017/18 AUD	349297 794	215762 844	116457 743	110931 849	72106 442	57775 450	64263 092
2018/19 AUD	378693 094	233092 551	106306 078	129857 575	77718 851	61763 313	31951 631
2019/20 AUD	415947 321	240914 416	123140 482	133628 116	80871 157	69102 023	37391 853
CY 20/21 ADJ	386294 069	259241 000	150774 203	128520 000	78913 100	69481 600	37227 712
Budget Year 2021/22	499316 881	275636 575	139692 100	132168 400	87631 400	74741 200	46354 000
Budget Year +1 2022/23	559033 442	286662 038	144977 100	137455 136	91136 616	77730 784	40828 000
Budget Year +2 2023/24	625910 334	298128 520	148209 100	142953 339	94782 041	80839 951	32568 000

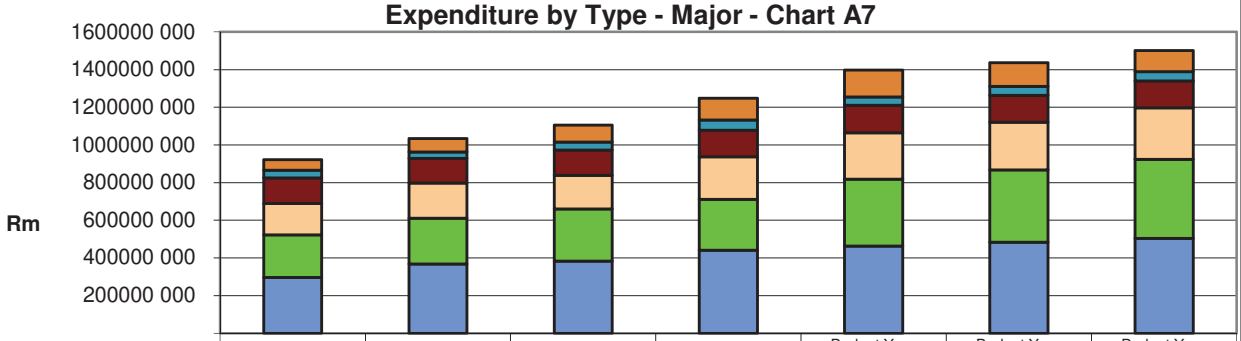
Revenue by Source - Minor - Chart A6



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Service charges - other							
Contributed assets		26685 272	3729 771	9688 000	14242 800	1312 032	1323 713
Dividends received							
Contributions							
Interest earned - outstanding debtors	3854 211	4193 198	5039 652	4649 500	4680 500	4867 700	5062 388
Agency services	4148 923	4884 522	4376 030	6438 100	6680 100	6929 700	7189 284
Interest earned - external investments	30320 491	41766 908	48146 378	26400 100	27456 100	28554 340	29696 510
Rental of facilities and equipment	5615 720	6277 934	5738 360	3627 180	3440 292	3147 816	3273 057
Other revenue	48491 637	83672 946	143186 093	96604 281	126909 360	91759 342	43062 524
Fines	31637 624	25672 161	18210 765	29564 100	28222 600	29348 088	30518 596

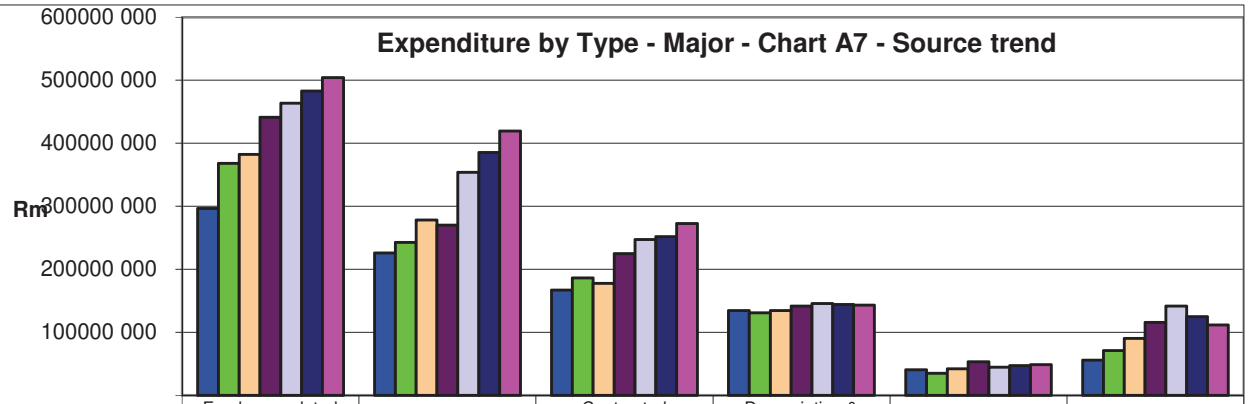
OVERSTRAND MUNICIPALITY - BUDGET REGULATION CHARTS 2020/2021 BUDGET

Expenditure by Type - Major - Chart A7



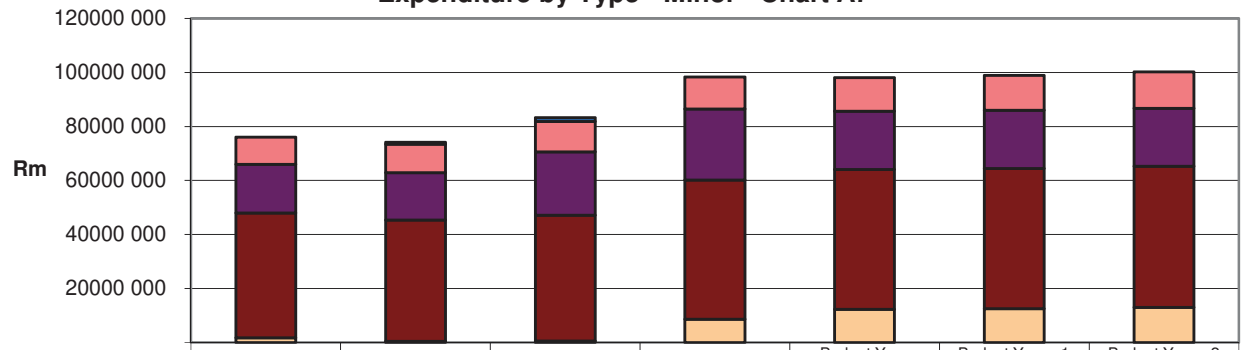
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Other expenditure	55726 302	71333 300	90183 122	115612 577	141619 920	124892 862	111643 449
Other materials	40900 029	35049 460	42301 751	53437 247	44844 850	47273 847	48917 527
Depreciation & asset impairment	134846 277	131113 857	134540 980	141876 708	145662 652	144047 161	143380 672
Contracted services	167078 554	186336 164	177913 891	224808 539	247339 639	251831 869	272717 896
Bulk purchases	225843 568	242613 624	278484 673	270260 407	353706 800	385186 704	419468 321
Employee related costs	296682 089	368000 044	382527 443	441241 189	463803 559	482942 386	504312 580

Expenditure by Type - Major - Chart A7 - Source trend



	Employee related costs	Bulk purchases	Contracted services	Depreciation & asset impairment	Other materials	Other expenditure
2017/18 AUD	296682 089	225843 568	167078 554	134846 277	40900 029	55726 302
2018/19 AUD	368000 044	242613 624	186336 164	131113 857	35049 460	71333 300
2019/20 AUD	382527 443	278484 673	177913 891	134540 980	42301 751	90183 122
CY 20/21 ADJ	441241 189	270260 407	224808 539	141876 708	53437 247	115612 577
Budget Year 2021/22	463803 559	353706 800	247339 639	145662 652	44844 850	141619 920
Budget Year +1 2022/23	482942 386	385186 704	251831 869	144047 161	47273 847	124892 862
Budget Year +2 2023/24	504312 580	419468 321	272717 896	143380 672	48917 527	111643 449

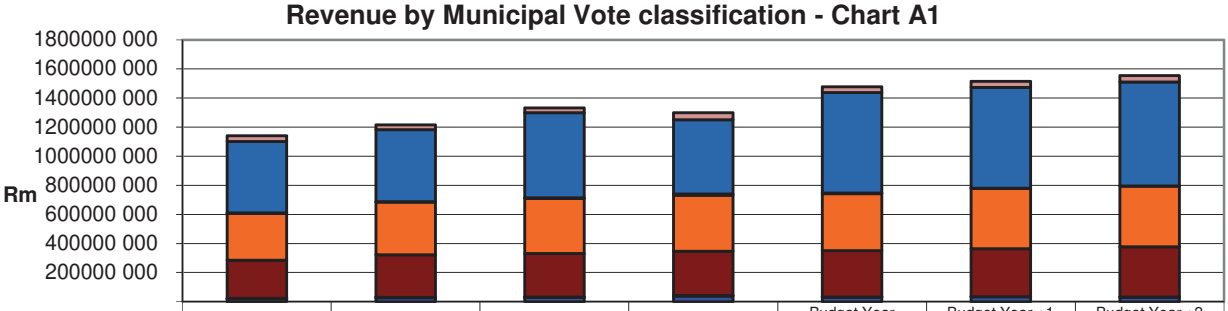
Expenditure by Type - Minor - Chart A7



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Loss on disposal of PPE		609 917	1383 595				
Remuneration of councillors	10137 692	10573 228	11282 325	11896 435	12400 990	12905 071	13431 879
Debt impairment	18012 607	17499 880	23452 590	26263 461	21500 000	21500 000	21500 000
Finance charges	46128 610	44920 621	46570 200	51482 056	51803 648	51922 504	52179 699
Grants and subsidies	1800 000	485 850	559 623	8680 000	12324 374	12557 349	13059 643

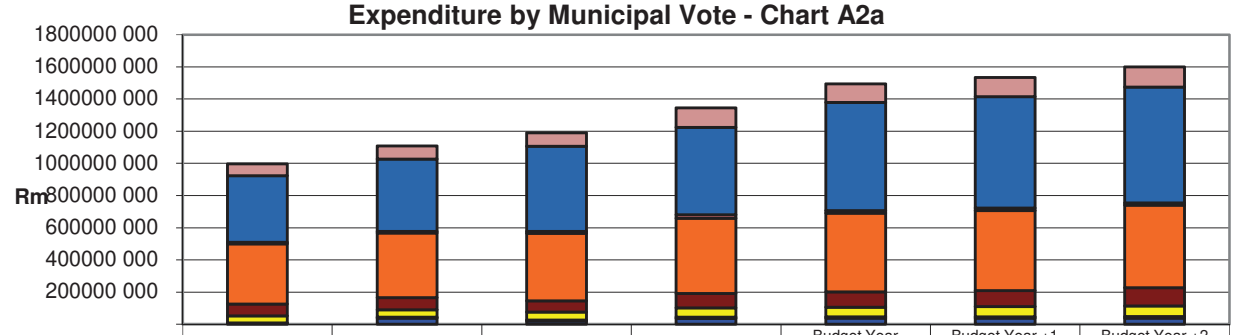
OVERSTRAND MUNICIPALITY - BUDGET REGULATION CHARTS 2020/2021 BUDGET

Revenue by Municipal Vote classification - Chart A1



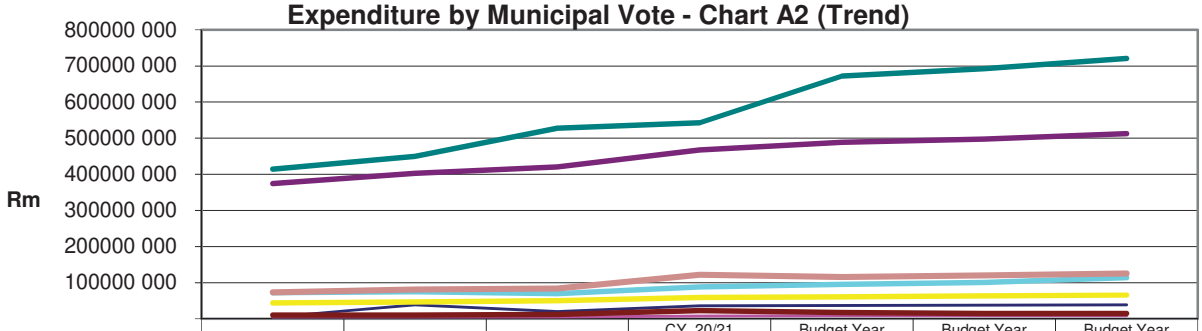
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Protection Services	40605 212	32267 467	32797 464	48374 754	39531 200	40997 200	42521 840
Infrastructure and Planning	489798 851	496225 065	585514 608	511883 471	691844 852	694223 359	715984 435
Local Economic Development	2787 802	2030 375	2914 273	7929 791	2837 500	66 308	219 228
Community Services	323102 356	363260 255	378349 952	385269 952	392417 874	414592 336	419474 446
Finance	262709 149	292876 473	300505 525	305003 500	318649 922	331199 694	344252 819
Management Services	820 708	1070 202	1188 788	3157 102	869 300	348 452	357 970
Municipal Manager	63 544	86 460	35 742				
Council	21398 957	27246 103	30091 047	38689 475	31284 707	32772 300	31374 815

Expenditure by Municipal Vote - Chart A2a

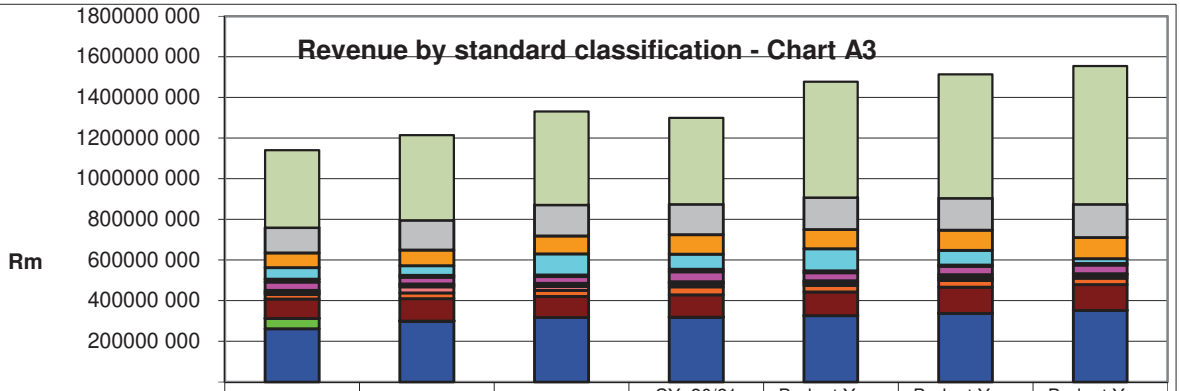


	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Protection Services	73272 398	81088 550	83724 913	121940 902	115502 269	120408 058	125381 338
Infrastructure and Planning	414431 831	449522 113	527809 932	542785 599	672313 366	692761 465	720646 932
Local Economic Development	10557 694	10302 724	12042 047	22331 549	17311 295	14562 756	15109 441
Community Services	374349 705	402982 972	420781 573	467469 196	488367 665	497745 637	512760 753
Finance	71889 661	74679 944	69424 667	88609 358	95684 370	100481 325	113991 613
Management Services	43809 495	46735 602	50129 460	58749 327	60740 591	63167 629	65573 917
Municipal Manager	4541 569	5049 866	5360 939	7586 592	8040 059	8240 057	8551 402
Council	4303 375	38174 175	19926 662	36086 096	37046 817	37692 826	38596 270

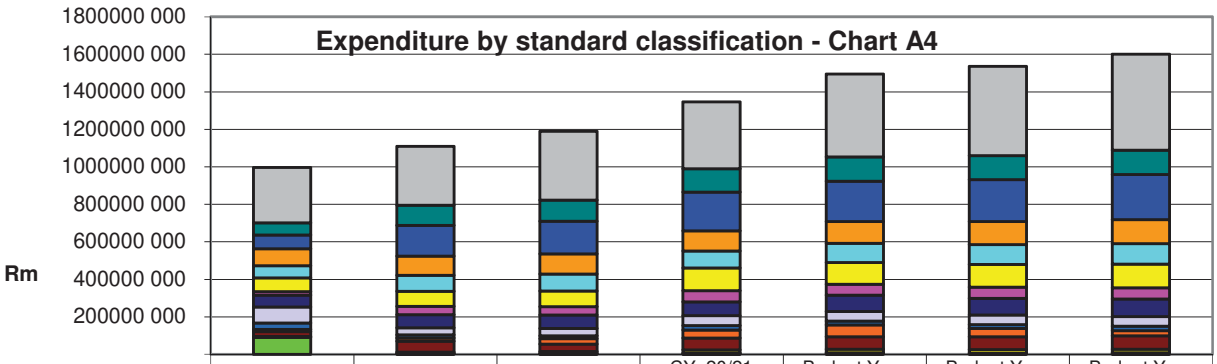
Expenditure by Municipal Vote - Chart A2 (Trend)



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Council	4303 375	38174 175	19926 662	36086 096	37046 817	37692 826	38596 270
Municipal Manager	4541 569	5049 866	5360 939	7586 592	8040 059	8240 057	8551 402
Management Services	43809 495	46735 602	50129 460	58749 327	60740 591	63167 629	65573 917
Finance	71889 661	74679 944	69424 667	88609 358	95684 370	100481 325	113991 613
Community Services	374349 705	402982 972	420781 573	467469 196	488367 665	497745 637	512760 753
Local Economic Development	10557 694	10302 724	12042 047	22331 549	17311 295	14562 756	15109 441
Infrastructure and Planning	414431 831	449522 113	527809 932	542785 599	672313 366	692761 465	720646 932
Protection Services	73272 398	81088 550	83724 913	121940 902	115502 269	120408 058	125381 338

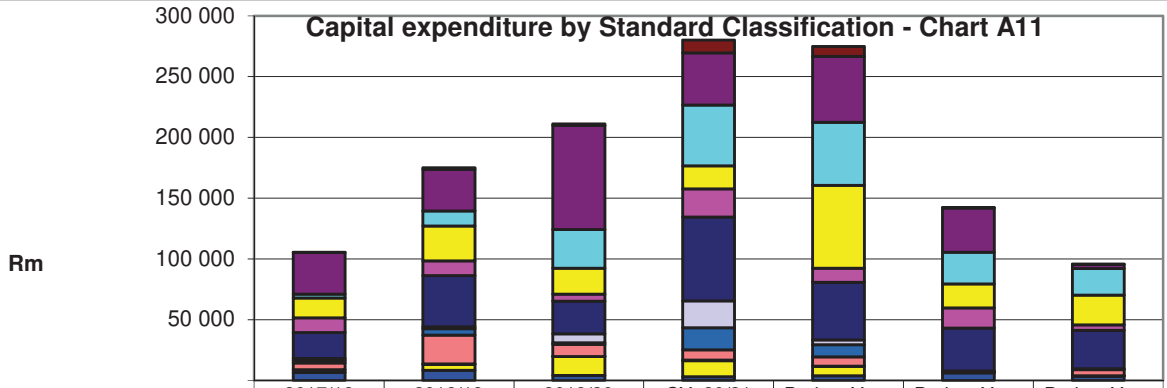


	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Electricity	381333 081	419560 383	459980 208	425812 839	570262 532	609161 875	679932 619
Water	125374 773	145980 226	153663 169	149955 022	157060 938	157973 386	164018 280
Waste Management	72638 810	76776 550	86662 024	95236 660	95186 886	98912 276	103942 817
Housing	56186 314	47457 067	104370 277	74082 972	107845 400	72300 400	23000 400
Planning & Development	14259 224	10337 467	8315 119	13182 131	9361 620	7104 753	7388 811
Public Safety	40605 211	32371 843	32801 110	48261 656	39531 200	40997 200	42521 840
Road Transport	8969 603	6229 009	7166 286	3516 400	6828 200	13245 200	2245 200
Community & Social Services	4148 780	8471 058	8070 907	8217 410	7144 760	7017 086	7285 586
Health							
Sport and Recreation	8217 635	30198 874	18800 829	13549 069	10133 260	8241 654	13050 842
Executive & Council	21598 635	27346 771	30254 349	39281 001	31359 407	32826 200	31414 155
Waste Water Management	95069 965	110345 150	103933 774	110292 745	116972 218	128615 645	128491 226
Environmental Protection	22 169	294 953	21 236	31 600	36 700	38 156	39 670
Internal audit	50817 359	86 460	35 742				
Finance & Administration	262045 019	299606 591	317322 368	318888 541	325712 234	337765 818	350854 108



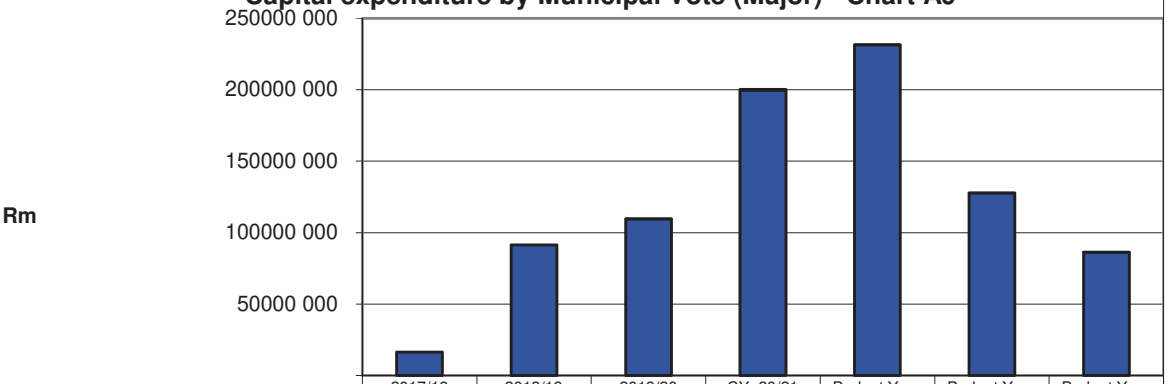
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Electricity	295385 993	313606 216	366823 259	355355 285	442179 631	476214 354	511219 042
Water	66052 168	107916 412	112898 825	125028 820	129814 780	127271 047	130484 446
Finance & Administration	71864 028	162899 260	174217 457	205763 767	214255 328	223868 617	240848 408
Road Transport	91196 805	103331 107	107277 203	108250 055	116269 899	121827 175	126899 337
Waste Water Management	64937 052	84119 953	90405 562	90518 425	102665 222	106888 914	110074 824
Public Safety	73286 398	80702 403	82675 412	121458 894	115406 535	120326 579	125515 016
Sport and Recreation	18306 801	43904 713	44288 568	58937 968	59599 855	59368 828	60350 740
Waste Management	63963 886	71008 858	71807 771	73358 238	86489 256	89928 603	93585 390
Planning & Development	85115 122	36688 486	39396 933	54065 917	51372 986	50439 075	52335 563
Community & Social Services	33855 506	16971 724	15215 959	23881 752	19164 077	19957 331	22319 702
Health							
Housing	12588 702	18299 479	29347 378	42782 884	63722 816	44629 508	28804 448
Executive & Council	24779 536	56567 340	39624 200	62170 419	66556 945	68284 034	70632 221
Environmental Protection	5705 407	6820 973	9901 742	16398 334	19822 971	18515 451	19740 482
Internal audit	90118 324	2667 844	2322 018	3569 242	4091 269	4151 552	4315 200
Other		3031 175	2997 908	4018 620	3594 862	3388 685	3486 847

Capital expenditure by Standard Classification - Chart A11



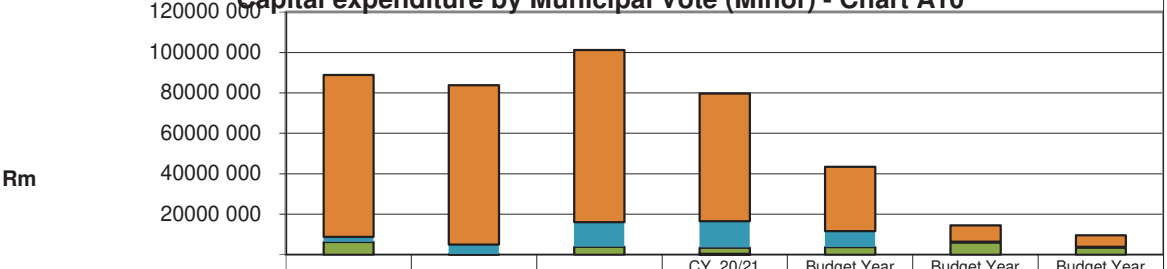
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Planning & Development	44 990	1345 505	1219 931	10371 614	7987 070	415 000	415 000
Housing	34180 063	34275 986	85753 090	42939 891	54359 085	36458 195	3267 000
Water	3256 548	12270 442	31751 721	50035 705	51982 119	25900 000	22000 000
Electricity	16267 578	28893 042	21428 126	19118 639	68210 944	19775 000	24450 000
Road Transport	12026 166	12061 188	5645 336	23051 295	11524 087	16675 000	4450 000
Waste Water Management	21522 713	42209 616	26893 030	69170 050	47480 717	35328 000	31568 000
Waste Management	1571 923	1498 982	7310 874	22023 569	3815 260		
Community & Social Services	2125 630	5163 604	1330 053	18083 945	9990 641	760 000	760 000
Sport and Recreation	5427 010	23922 928	9980 664	8587 612	7752 226	500 000	5000 000
Health							
Executive & Council		295 165	1 714	465 870	5 000	5 000	5 000
Public Safety	2489 735	4809 422	15694 332	13168 190	7897 398	350 000	350 000
Environmental Protection							
Finance & Administration	6342 341	8363 837	4047 592	3070 000	3770 000	6120 000	3570 000

Capital expenditure by Municipal Vote (Major) - Chart A9



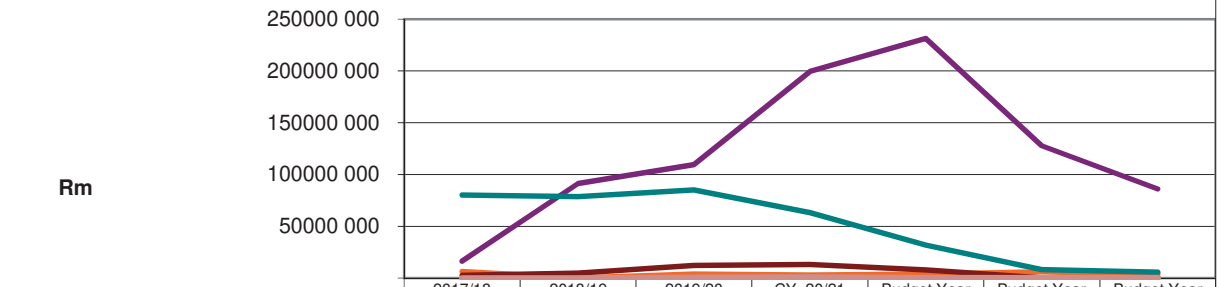
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Vote 7 - Economic and Social Development & Tourism			374 653	842 000	45 000	45 000	45 000
Vote 5 - Infrastructure & Planning	16314 874	91364 080	109480 066	199609 462	231319 726	127656 195	86205 000

Capital expenditure by Municipal Vote (Minor) - Chart A10



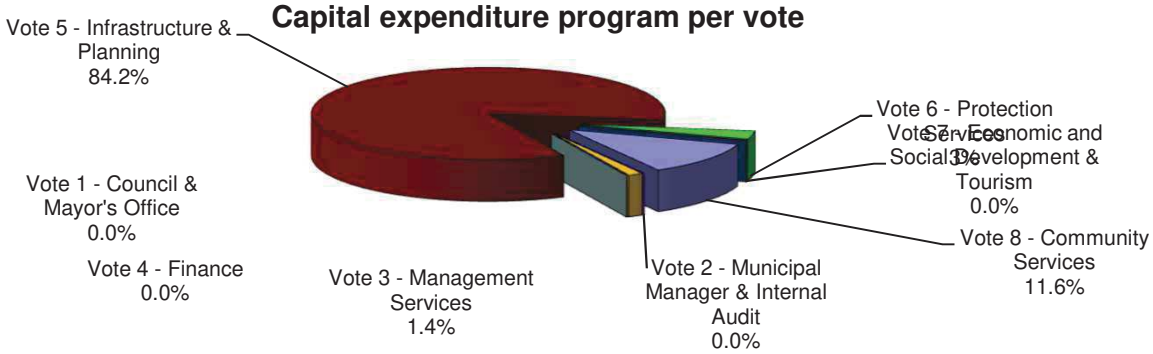
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Vote 8 - Community Services	80077 038	78641 050	85149 209	63080 858	31745 195	8110 000	5660 000
Vote 6 - Protection Services	2516 718	4809 422	12064 090	13018 190	7889 626	350 000	350 000
Vote 4 - Finance			22 006	60 000	60 000	60 000	60 000
Vote 3 - Management Services	6346 067	295 165	3966 439	3015 000	3715 000	6065 000	3515 000
Vote 2 - Municipal Manager & Internal Audit							
Vote 1 - Council & Mayor's Office				460 870			

Capital expenditure by Municipal Vote (Trend) - Chart A12

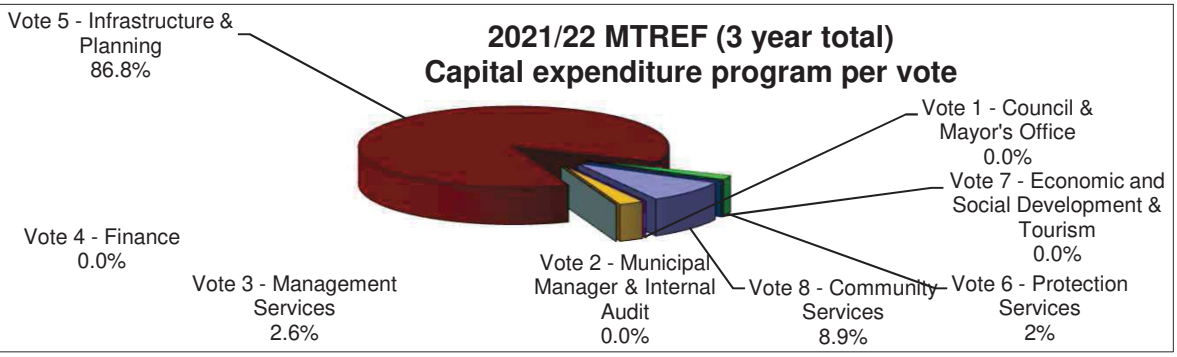


	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Vote 1 - Council & Mayor's Office				460 870			
Vote 2 - Municipal Manager & Internal Audit							
Vote 3 - Management Services	6346 067	295 165	3966 439	3015 000	3715 000	6065 000	3515 000
Vote 4 - Finance			22 006	60 000	60 000	60 000	60 000
Vote 5 - Infrastructure & Planning	16314 874	91364 080	109480 066	199609 462	231319 726	127656 195	86205 000
Vote 6 - Protection Services	2516 718	4809 422	12064 090	13018 190	7889 626	350 000	350 000
Vote 8 - Community Services	80077 038	78641 050	85149 209	63080 858	31745 195	8110 000	5660 000
Vote 7 - Economic and Social Development & Tourism			374 653	842 000	45 000	45 000	45 000

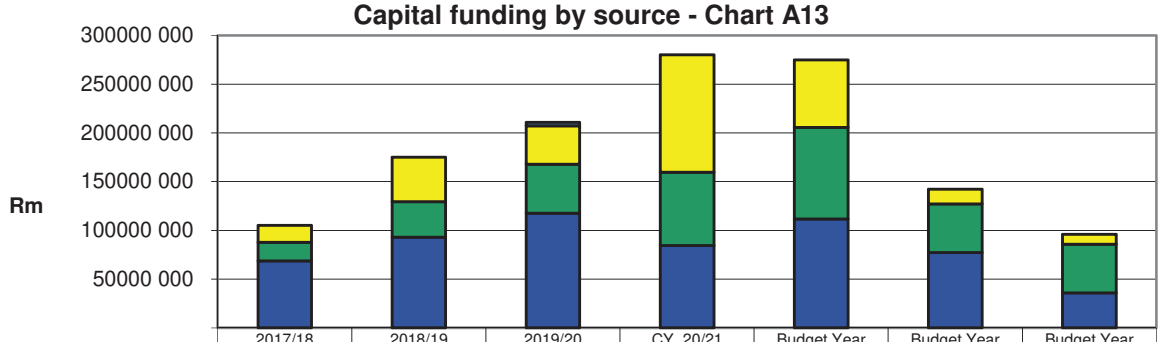
2021/22 Budget Year
Capital expenditure program per vote



2021/22 MTREF (3 year total)
Capital expenditure program per vote

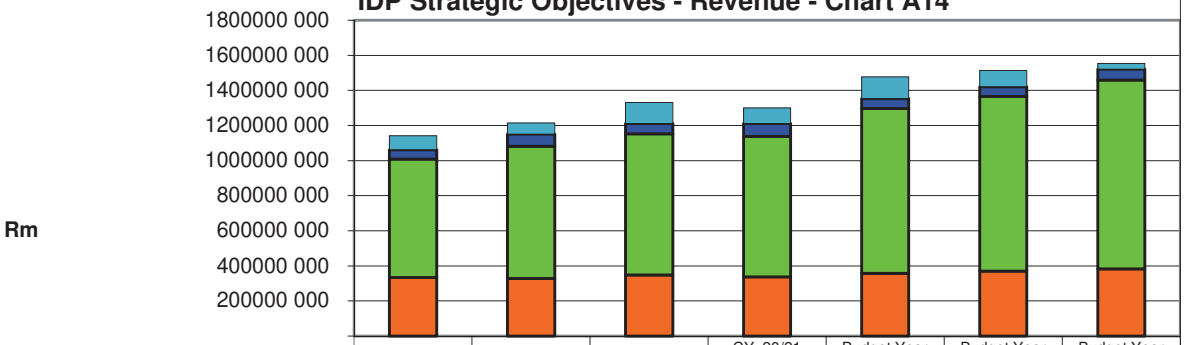


Capital funding by source - Chart A13



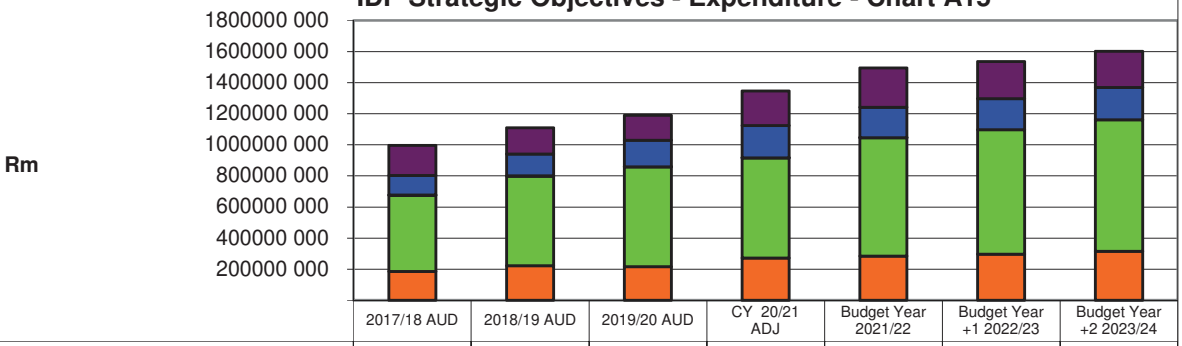
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Public contributions & donations			3729 771				
Internally generated funds	17378 684	45612 629	39357 705	120334 753	69153 867	15000 000	10000 000
Borrowing	19199 224	36495 201	50476 397	75228 311	94065 595	50000 000	50000 000
Capital transfers recognised	68676 789	93001 887	117492 590	84523 316	111555 085	77286 195	35835 000

IDP Strategic Objectives - Revenue - Chart A14



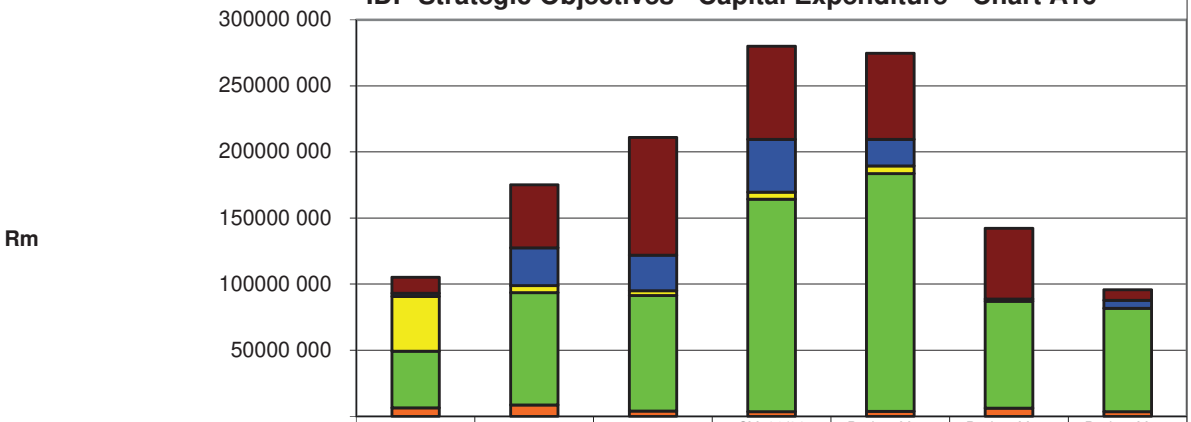
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The promotion of tourism, economic and social development	79437 309	64318 429	119872 641	88535 866	124071 920	92688 509	32674 081
The creation and maintenance of a safe and healthy environment	52971 627	70070 345	59673 123	73256 653	56809 220	56255 941	62858 267
The encouragement of structured community participation in the matters of the municipality							
Provision and maintenance of municipal services	674416 629	752662 308	804239 174	801090 999	939482 574	994663 182	1076384 942
Provision of democratic accountable and ethical governance	334461 013	328011 317	347612 459	337424 529	357071 641	370592 018	382268 263

IDP Strategic Objectives - Expenditure - Chart A15



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The promotion of tourism, economic and social development	194605 741	166920 741	159573 785	221497 190	254783 534	238799 894	231266 677
The creation and maintenance of a safe and healthy environment	125449 000	141579 319	171527 316	207102 233	194170 467	199652 738	208185 458
The encouragement of structured community participation in the matters of the municipality	1486 000	1250 000	725 325	1195 000	1125 000		
Provision and maintenance of municipal services	490339 100	576651 439	641935 415	644260 768	761148 889	800302 918	845363 702
Provision of democratic accountable and ethical governance	185275 888	222134 446	215438 352	271503 428	283778 542	296304 203	315795 829

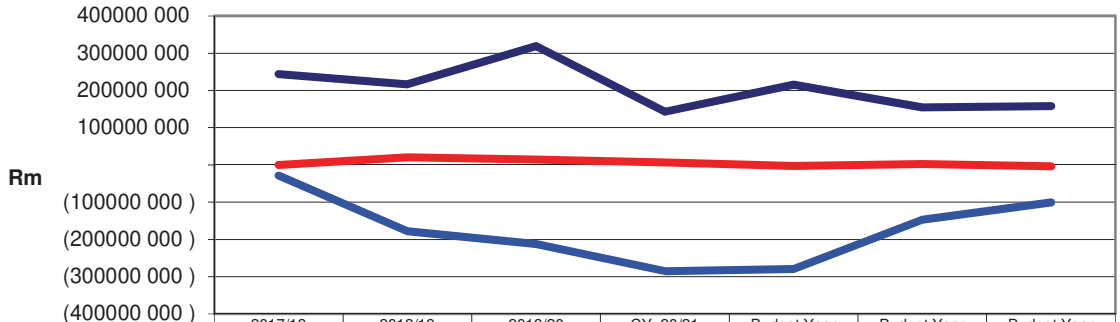
IDP Strategic Objectives - Capital Expenditure - Chart A16



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The promotion of tourism, economic and social development	12070 083	47682 679	89087 752	70592 505	65300 242	53548 195	8132 000
The creation and maintenance of a safe and healthy environment	2516 718	28645 954	27005 049	39839 747	20047 728	1610 000	6110 000
The encouragement of structured community participation in the matters of the municipality	41535 900	5250 000	3530 605	5305 000	5875 000		
Provision and maintenance of municipal services	42785 929	84872 082	87383 751	160813 258	179776 577	81003 000	78018 000
Provision of democratic accountable and ethical governance	6346 067	8659 002	4049 306	3535 870	3775 000	6125 000	3575 000

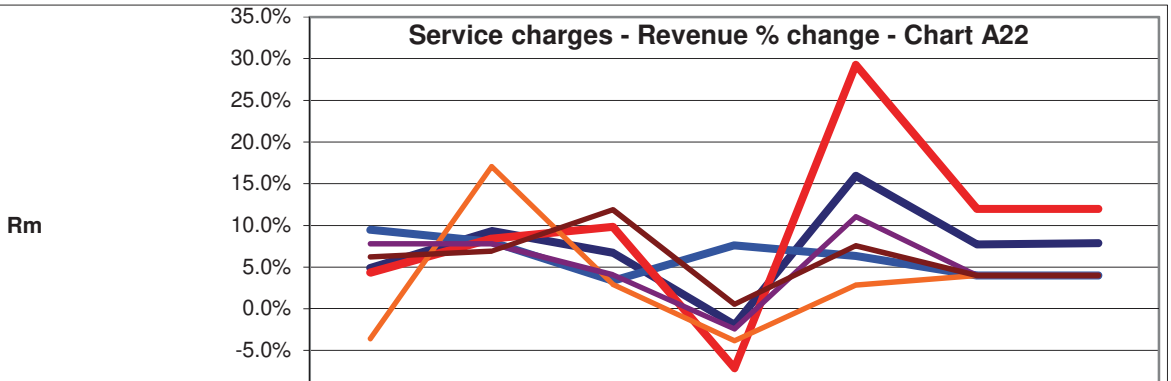
OVERSTRAND MUNICIPALITY - BUDGET REGULATION CHARTS 2017/2018 BUDGET

Cash flow trend - Chart A23



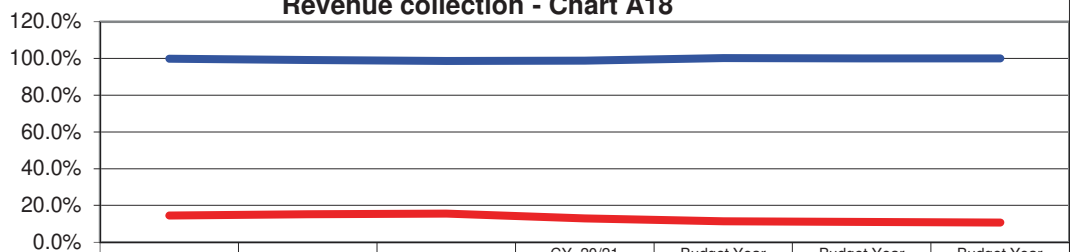
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Flow - Op. Activities	243896 535	215983 066	319090 598	142635 170	215101 030	154801 010	158141 565
Cash Flow - Investing (used)	(28775 247)	(178314 442)	(212740 373)	(285056 149)	(279754 547)	(147266 196)	(100815 003)
Cash Flow - Financing	31 409	20551 553	14275 392	6736 629	(2645 960)	2251 589	(4000 101)

Service charges - Revenue % change - Chart A22



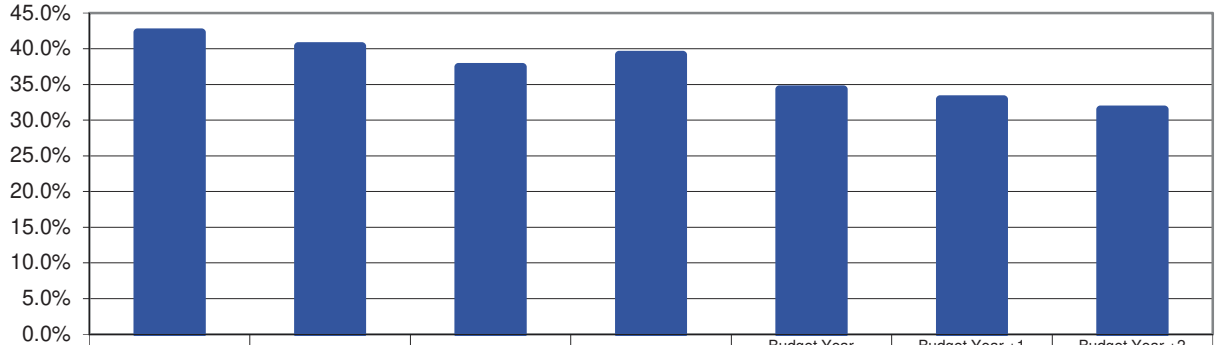
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
% incr total service charges (incl prop rates)	4.9%	9.3%	6.7%	-1.9%	15.9%	7.7%	7.9%
% incr Property Tax	9.5%	8.0%	3.4%	7.6%	6.3%	4.0%	4.0%
% incr Service charges - electricity revenue	4.3%	8.4%	9.8%	-7.1%	29.3%	12.0%	12.0%
% incr Service charges - water revenue	-3.6%	17.1%	2.9%	-3.8%	2.8%	4.0%	4.0%
% incr Service charges - sanitation revenue	7.8%	7.8%	4.1%	-2.4%	11.0%	4.0%	4.0%
% incr Service charges - refuse	6.2%	6.9%	11.9%	0.5%	7.6%	4.0%	4.0%

Revenue collection - Chart A18



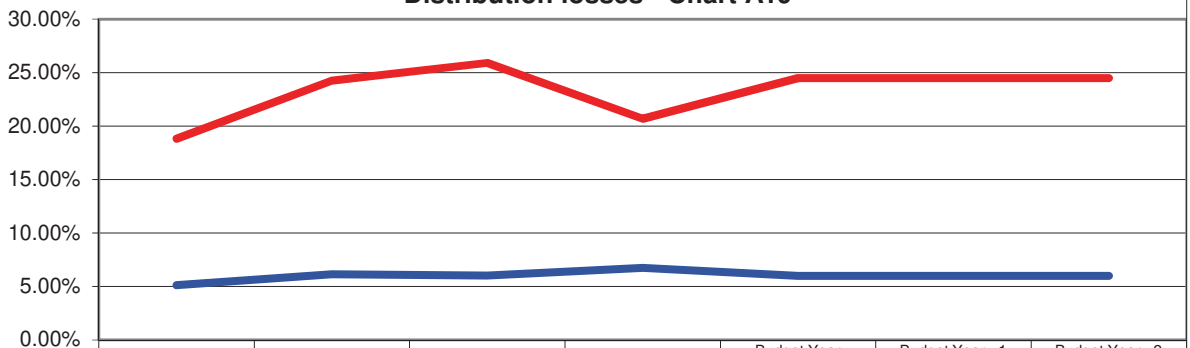
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Annual Debtors Collection	99.8%	99.2%	98.6%	98.8%	100.3%	100.1%	100.0%
O/S Debtors to Revenue	14.5%	15.2%	15.5%	12.9%	11.4%	11.0%	10.7%

Debt (borrowing as a % of total revenue collection) - Chart A17



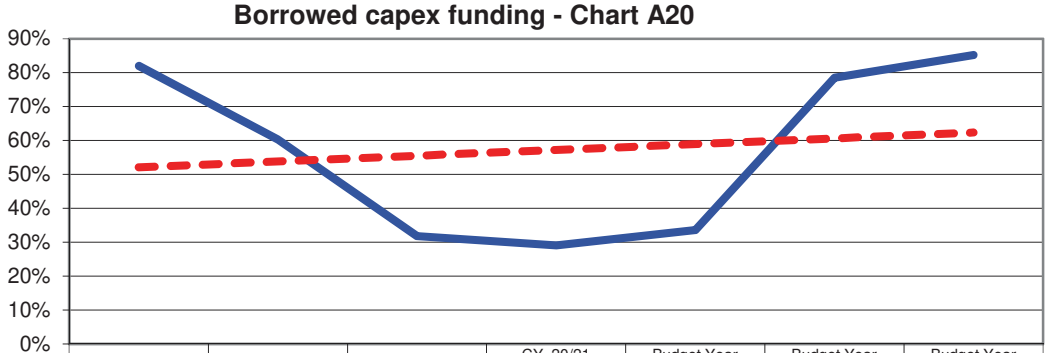
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowing	42.3%	40.4%	37.4%	39.2%	34.3%	32.9%	31.5%

Distribution losses - Chart A19



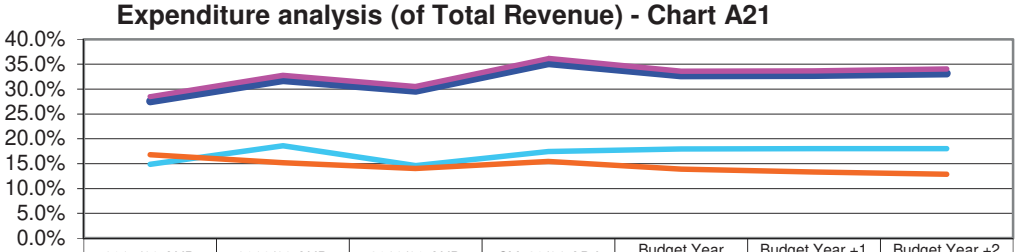
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Electricity	5.12%	6.14%	6.02%	6.74%	6.00%	6.00%	6.00%
Water	18.82%	24.25%	25.91%	20.69%	24.50%	24.50%	24.50%

Borrowed capex funding - Chart A20



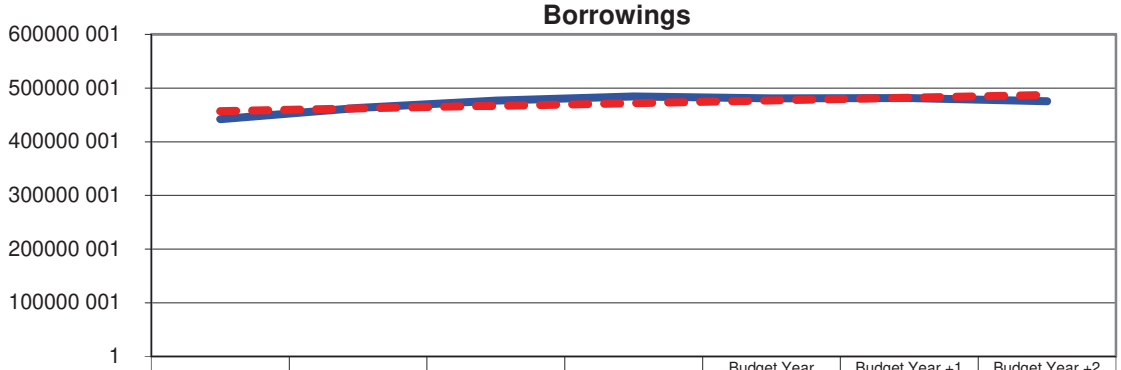
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowed capex funding	82%	60%	32%	29%	34%	79%	85%

Expenditure analysis (of Total Revenue) - Chart A21

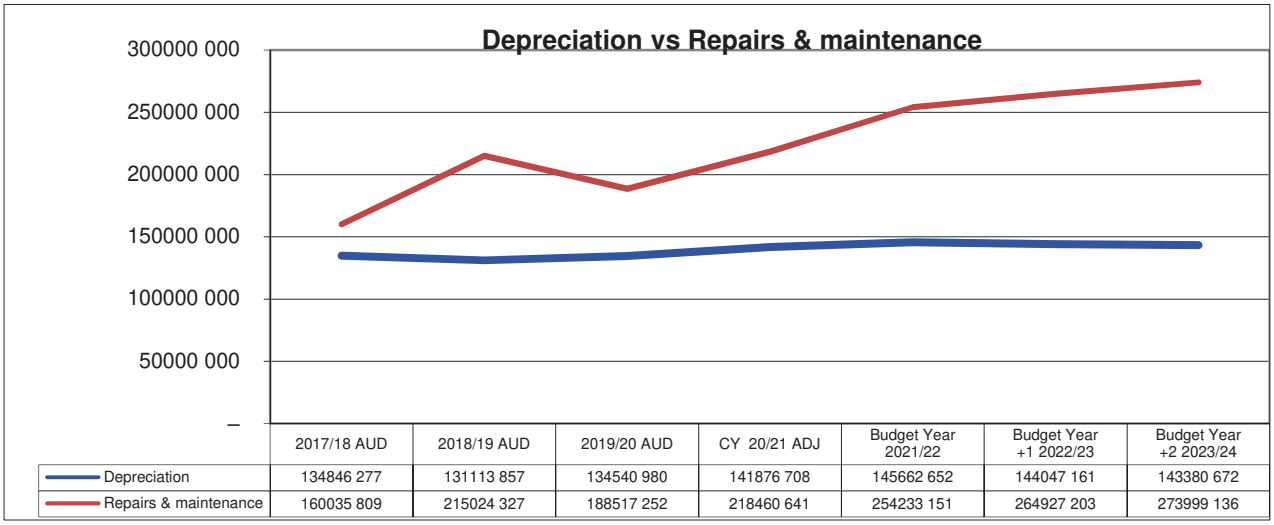


	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Employee costs	27.5%	31.8%	29.6%	35.2%	32.7%	32.8%	33.2%
Remuneration	28.5%	32.7%	30.5%	36.2%	33.6%	33.7%	34.1%
Repairs & Maintenance	14.9%	18.6%	14.6%	17.4%	17.9%	18.0%	18.0%
Finance charges & Depreciation	16.8%	15.2%	14.0%	15.4%	13.9%	13.3%	12.9%

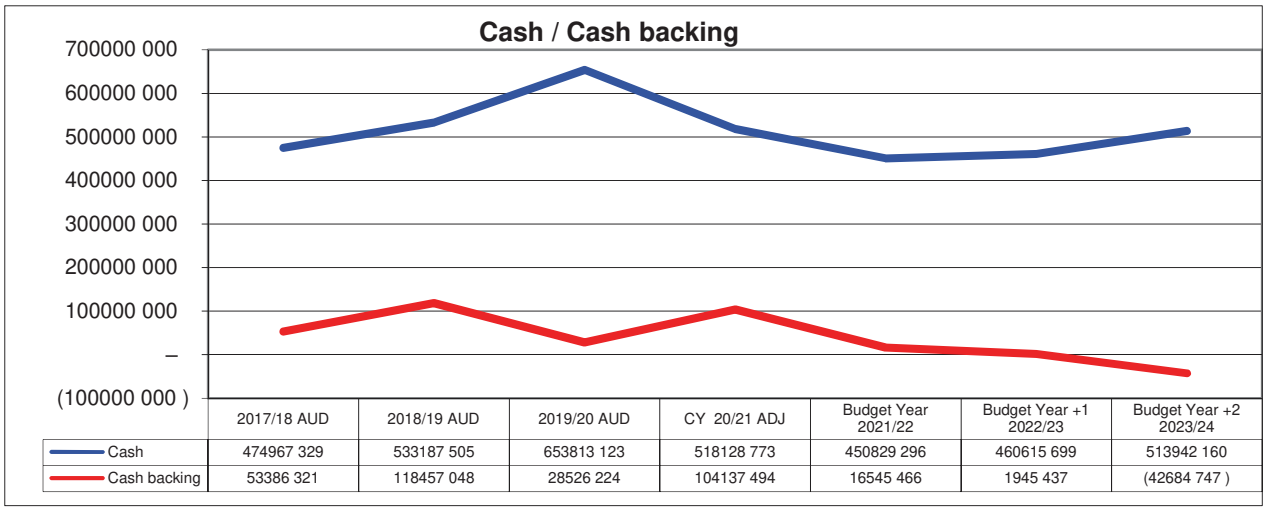
Borrowings



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowings	442106 055	462657 608	476933 000	484357 145	481057 758	481309 255	475309 154



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Depreciation	134846 277	131113 857	134540 980	141876 708	145662 652	144047 161	143380 672
Repairs & maintenance	160035 809	215024 327	188517 252	218460 641	254233 151	264927 203	273999 136



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash	474967 329	533187 505	653813 123	518128 773	450829 296	460615 699	513942 160
Cash backing	53386 321	118457 048	28526 224	104137 494	16545 466	1945 437	(42684 747)

ANNEXURE C

RATES AND TARIFFS

RATES TARIFFS

Tariff Code	Detail	2021/2022		2020/2021		1.0400
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	
		R	R	R	R	
RATES	**YEAR OF GENERAL VALUATION: 02 JULY 2015**					
RATE1*	Commercial Land with Improvements	0.00939	0.00939	0.00903	0.00903	4.0000%
RATE2*	Residential Land with Improvements	0.00620	0.00620	0.00596	0.00596	4.0000%
	**** See attached schedule of Exemptions and Rebates applicable***					
RATE3	Municipal Properties: Investment Properties	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	
RATE4	Municipal Properties: Property, Plant and Equipment	0.00000	0.00000	0.00000	0.00000	
RATE6	Building Clause	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	
RATE7	Farm/Agriculture (Bona-fide)	0.00155	0.00155	0.00149	0.00149	4.0000%
RATE8	Undeveloped erven	0.00849	0.00849	0.00816	0.00816	4.0000%
RATE9	Government Properties: Commercial	0.00939	0.00939	0.00903	0.00903	4.0000%
RAT10	Government Properties: Residential	0.00620	0.00620	0.00596	0.00596	4.0000%
	Special Rating Areas					
RAT11	HSRA (Hermanus)	0.00063	0.00063	0.00061	0.00061	3.5000%
RAT12	KSRA (Kleinmond)	0.00050	0.00050	0.00050	0.00050	0.0000%
RAT13	OVSRA (Onrus-Vermont)	0.00035	0.00035	0.00035	0.00035	0.0000%
PLEASE NOTE: VAT IS LEVIED AT A RATE OF 0% ON ASSESSMENT RATES						

ATTACHMENTS TO THE RATES TARIFF SCHEDULE

TARIFF CODE	CLASS TAX	TYPE OF PROPERTY	REBATE OR EXEMPTIONS
BUS	General Tax: Commercial	All business, industries, Bed and Breakfast and Guest Houses	NO exemptions Bed and Breakfast as well as Guesthouses can apply before 30 June for the following rebate on the difference between Bus and Res rate: 1 - 2 X lettable room : 100% 3 X lettable room : 75% 4 X lettable room : 50% 5 X lettable room : 25%
BUSO	General Tax: Tourism and Recreational Resorts outside the municipal service areas	Hotels, Guest Houses, Cottages, Caravan Parks and Holiday Resorts, Chalets	50% rebate on the tax applicable on commercial property in urban areas
RES	General Tax: Residential properties within the municipal service areas	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes, Small holdings not used for bona fide farming purposes	The first R15 000.00 of the rateable value of all residential properties is exempted from property tax as per the Municipal Propery Rates Act, Section 17 (1) h A further R35 000.00 of the rateable value is exempted in respect of all residential properties where a residential completion certificate has been issued An Additional rebate of 20% of the levy calculated on such properties is granted Rebate to qualifying property owners as indicated under "Other Retabe"
RESO	General Tax: Residential properties outside the municipal service area	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	50% of the tax applicable on residential property in urban areas Rebate to qualifying property owners as indicated under "Other Retabe"
FARMS	General Tax: Farming properties	Small holdings used for bona fide farming purposes outside municipal service area	Agricultural purpose in relation to the use of a property, excludes the use of the property for the purpose of ecotourism or for the trading In or hunting game
FARMS	Conservation land	Privately owned properties whether designated or used for conservation purposes	Not rateable in terms of section 17(1)(e) of the Municipal Property Rates Act
	Other Rebates	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	- Property zoned single residential must be occupied permantly by the applicant; - The applicant must be the registered owner; - Applicant may not be the registered owner of more than one property
PR100			* A rebate of 100% to approved applicant in terms of the Property Rates Policy, who's gross monthly household income may not exceed the amount of two times (2X) of state funded social pensions per month
PR050			* A rebate of 50% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income less than four times (4X) of state funded social pensions per month
PR040			* A rebate of 40% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income more than four times (4X) but less than eight times (8X) of state funded social pensions per month

EXEMPTIONS FROM PROPERTY RATES (Rates Policy)

Religious organisations	A property registered in the name of and used primarily as a place of public worship by a religious organization/community, including an official residence registered in the name of that organization/community which is occupied by an office bearer who officiates at services at that place of worship in terms of section 17(1)(i) of the MPRA
Health and welfare institutions	Properties used exclusively as a hospital, clinic, mental hospital, orphanage, non-profit retirement village, old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the boundaries of Overstrand Municipality
Private schools and Educational Institutions	Property used by registered private schools for educational purposes only
Charitable institutions	Properties belonging to not-for-gain institutions or organizations that perform charitable work
Sporting bodies	Property used by an organization whose sole purpose is to use the property for sporting purposes, for gain or not. Assistance to professional sporting organizations may differ from that afforded to amateur bodies. The rebate will be award **at the sole discretion of council on an annual basis**.
Agricultural societies	Property belonging to agricultural societies affiliated to the SA Agricultural Union used for the purposes of the society
Cutural institutions	Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989.
Museums, libraries, art galleries and botanical gardens	Registered in the name of private persons, open to the public and not operated for gain.
Youth development organisations	Property owned and/or used by organizations such as the Boy Scouts, Girls Guides, Voortrekkers or organizations the Council deems to be similar.
Animal protection	Property owned or used by institutions/organizations whose exclusive aim is to protect birds, reptiles and animals on a not-for-gain basis.

SUNDRY TARIFF LIST (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040 / 1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S1	**BOAT LICENSE/PERMITS, LAUNCHING & ENTRANCE FEE**					
S1J	**Kleinbaai Boat Launching:**					
S1J1	On site Parking pm	1 019.13	1 172.00	980.00	1 127.00	3.99%
S1J2A	Category B1: Shark-view operators/whale-watching (Incl on-site parking) pa	42 756.52	49 170.00	41 112.17	47 279.00	4.00%
S1J2B	Category B2: Shark-view operators/whale-watching (excl on-site parking) pm	3 273.04	3 764.00	3 146.96	3 619.00	4.01%
S1J2C	Category B2: Shark-view operators/whale-watching (excl on-site parking) pa	32 633.91	37 529.00	31 379.13	36 086.00	4.00%
S1J4A	Kelp Collectors pm	4 088.70	4 702.00	3 931.30	4 521.00	4.00%
S1J4B	Kelp Collectors pa	40 793.91	46 913.00	39 225.22	45 109.00	4.00%
S1J4C	Kelp Collectors, Whale Watching and Shark Diving per launch	265.22	305.00	254.78	293.00	4.10%
S1J5	Oversize vessel	tariff + 50%	applicable vat	tariff + 50%	applicable vat	
S1J6A	Nature Conservation	no charge	no vat	no charge	no vat	
S1J6B	Support Service per month	774.78	891.00	745.22	857.00	3.97%
S1J6C	Support Service per launch	103.48	119.00	99.13	114.00	4.39%
S1J7A1	Recreational Fishing (Overstrand Consumers) Vessels < 7m pa	660.00	759.00	634.78	730.00	3.97%
S1J7A2	Recreational Fishing Vessels < 7m per Launch	77.39	89.00	74.78	86.00	3.49%
S1J7A3	Recreational Fishing (Overstrand Consumers) Vessels > 7m pa	793.04	912.00	762.61	877.00	3.99%
S1J7A4	Recreational Fishing Vessels > 7m per Launch	103.48	119.00	99.13	114.00	4.39%
S1J7B1	Commercial Fishing (Overstrand Consumers) Vessels < 7m pa	720.00	828.00	692.17	796.00	4.02%
S1J7B2	Commercial Fishing Vessels > 7m pa	953.91	1 097.00	917.39	1 055.00	3.98%
S1J7B3	Commercial Fishing Vessels < 7m per launch	90.44	104.00	86.96	100.00	4.00%
S1J7B4	Commercial Fishing Vessels > 7m per launch	115.65	133.00	111.30	128.00	3.91%
S1J8A	Passenger Boats pm	1 633.04	1 878.00	1 570.44	1 806.00	3.99%
S1J8B	Passenger Boats per launch	158.26	182.00	152.17	175.00	4.00%
S1J9	Use of Tractor for Boat Launching per month	276.52	318.00	266.09	306.00	3.92%
S1J11	Formal Shop Rental / month	949.57	1 092.00	913.04	1 050.00	4.00%
S1J12	Informal Trader under cover rental / month	625.22	719.00	600.87	691.00	4.05%
S1M	**Kleinmond Slipway:**					
S1M1	Recreational Fishing (Overstrand Consumers) Vessels < 7m pa	660.00	759.00	634.78	730.00	3.97%
S1M2	Recreational Fishing Vessels < 7m per Launch	77.39	89.00	74.78	86.00	3.49%
S1M3	Recreational Fishing (Overstrand Consumers) Vessels > 7m pa	793.04	912.00	762.61	877.00	3.99%
S1M4	Recreational Fishing Vessels > 7m per Launch	103.48	119.00	99.13	114.00	4.39%
S1M5	Commercial Fishing (Overstrand Consumers) Vessels < 7m pa	720.00	828.00	692.17	796.00	4.02%
S1M6	Commercial Fishing Vessels > 7m pa	953.91	1 097.00	917.39	1 055.00	3.98%
S1M7	Commercial Fishing Vessels < 7m per launch	90.44	104.00	86.96	100.00	4.00%
S1M8	Commercial Fishing Vessels > 7m per launch	107.83	124.00	103.48	119.00	4.20%
S1M9	Passenger Boats pm	1 633.04	1 878.00	1 570.44	1 806.00	3.99%
S1M10	Passenger Boats per launch	158.26	182.00	152.17	175.00	4.00%
S1T	**Registered Launching Sites managed by the Overstrand Municipality (08:00-16:00) (Western Cape December School Holiday and when declared by Council) EXCLUDING Buffeljahctsbaai, Blue Water Bay, Du Toit Street Site to the Kleinriver at Stanford.**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S1T1	**Affiliated Members**					
S1T1A	Annually	240.87	277.00	231.30	266.00	4.14%
S1T1B	Monthly	144.35	166.00	139.13	160.00	3.75%
S1T1C	Weekly	72.17	83.00	69.57	80.00	3.74%
S1T1D	Daily	25.22	29.00	24.35	28.00	3.57%
S1T2	**Non- Affiliated Members**					
S1T2A	Annually	480.87	553.00	462.61	532.00	3.95%
S1T2B	Monthly	216.52	249.00	207.83	239.00	4.18%
S1T2C	Weekly	120.87	139.00	116.52	134.00	3.73%
S1T2D	Daily	37.39	43.00	35.65	41.00	4.88%
S2	**BUILDING CONTROL**					
S2A1	Building Plan Fees : Minor Building Works	263.48	303.00	254.78	293.00	3.41%
S2A2	Building Plan Fees : 0 up to 30 m² (Fixed fee)(S2A3 x 30)	991.20	1 139.88	950.44	1 093.00	4.29%
S2A3	Building Plan Fees : Greater than 30 m² up to 100 m² (R/m²)	33.04	38.00	31.74	36.50	4.10%
S2A4	Building Plan Fees : Greater than 100 m² up to 200 ²m (R/m²)	39.13	45.00	37.39	43.00	4.65%
S2A5	Building Plan Fees : Greater than 200 m² up to 300 m² (R/m²)	46.09	53.00	44.35	51.00	3.92%
S2A6	Building Plan Fees : Greater than 300 m² (R/m²)	50.44	58.00	48.70	56.00	3.57%
S2A7	Building Plan Fees : Government Subsidized Housing Schemes smaller than 80 m² (privatly constructed)	235.65	271.00	226.96	261.00	3.83%
S2A8	Building Plan Fees : New Government Subsidised Housing Schemes (Government constructed)	no charge	no vat	no charge	no vat	
S2A9	Building Plan Fees : Government Subsidized Housing Schemes (verandas < 15 m²)	no charge	no vat	no charge	no vat	
S2A10	Building Plan Fees : Agricultural buildings (excluding residential buildings) (R/m²)	21.74	25.00	21.04	24.20	3.33%
S2A11	Building Plan Fees : Industrial buildings (excluding offices)(R/m²)	21.74	25.00	21.04	24.20	3.33%
S2A12	Building Plan Fees : Government Buildings (School, etc) (R/m²)	no charge	no vat	no charge	no vat	
S2A13	Building plan Fees : Application for temporary structures (Wendy House,Stores,Containers,etc.)	586.09	674.00	563.48	648.00	4.01%
S2A14	Buildng Plan Fees : Application for temporary structures (Tents for events)	586.09	674.00	563.48	648.00	4.01%
S2B1	Plan Scrutiny Fees : 0 up to 200 m² (Fixed Fee)	586.09	674.00	563.48	648.00	4.01%
S2B2	Plan Scrutiny Fees : Greater than 200 m² (R/m²)	5.04	5.80	4.78	5.50	5.44%
S2C1	Demolition application	596.52	686.00	573.91	660.00	3.94%
S2D1	Re-inspection fees and Inspections on complaints, rates clearance etc.	336.52	387.00	323.48	372.00	4.03%
S2E1	Administration / Viewing Request, Filing retrieval and Copying of Plans	66.09	76.00	63.48	73.00	4.11%
S2F1	Plan validity extension	265.22	305.00	254.78	293.00	4.10%
S2G1	Heritage Investigation Minor Alterations (no additions)	527.83	607.00	507.83	584.00	3.94%
S2G2	Heritage Investigation add and alt smaller than 30 m² (2 X S2G1)	1 055.66	1 214.01	1 015.65	1 168.00	3.94%
S2G3	Heritage Investigation add and alt greater than 30 m² (2 X S2G2)	2 111.32	2 428.02	2 031.30	2 336.00	3.94%
S2H1	Signage : Application to erect a sign	586.09	674.00	563.48	648.00	4.01%
S2H2	Signage : Application fee for consent (S4.2.1)	515.65	593.00	495.65	570.00	4.04%
S2H3	Signage : Application fee for departure (S4.3.1)	515.65	593.00	495.65	570.00	4.04%
S2H4	Signage : Advertising Costs Local newspapers	4 066.09	4 676.00	3 909.57	4 496.00	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040 / 1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S3	**BUILDING CONTROL: PLAN PRINTING FEES**					
S3A1	Per sheet - Size A0 (Private copy)	68.70	79.00	66.09	76.00	3.94%
S3A2	Size A1 (Private copy)	53.91	62.00	52.17	60.00	3.34%
S3A3	Size A2 (Private copy)	40.00	46.00	38.26	44.00	4.55%
S3A4	Per sheet - Size A0 (Official copy)	53.91	62.00	52.17	60.00	3.34%
S3A5	- Size A1 (Official copy)	40.00	46.00	38.26	44.00	4.55%
S3A6	- Size A2 (Official copy)	27.83	32.00	26.96	31.00	3.23%
S3B1	Per sheet - Size A0 (Private copy) Colour	342.61	394.00	329.57	379.00	3.96%
S3B2	Size A1 (Private copy) Colour	261.74	301.00	251.30	289.00	4.15%
S3B3	Size A2 (Private copy) Colour	174.78	201.00	167.83	193.00	4.14%
S3B4	Per sheet - Size A0 (Official copy) Colour	174.78	201.00	167.83	193.00	4.14%
S3B5	- Size A1 (Official copy) Colour	130.44	150.00	125.22	144.00	4.16%
S3B6	- Size A2 (Official copy) Colour	87.83	101.00	84.35	97.00	4.13%
S5	**BUSINESS LICENSE**					
S5B1	Business Licence - Formal	838.26	964.00	806.09	927.00	3.99%
S5B2	Business Licence - Informal	300.00	345.00	288.70	332.00	3.92%
S5B3	Re-inspection Fee	164.35	189.00	158.26	182.00	3.85%
S5B4	Duplicate Licence Fee	164.35	189.00	158.26	182.00	3.85%
S5B5	Liquor Licence per Calender year (January to December) or part there of					
S5B5A	Application for extended Liquor (Trading Hours up to 2am), per annum	1 808.70	2 080.01	1 739.13	2 000.00	4.00%
S5B5B	Application for extended Liquor (Trading on Sunday) per annum ** (to be applicable according By-law)	1 808.70	2 080.01	1 739.13	2 000.00	4.00%
S15	**CEMETERY**					
	Residents (RES):					
S15A	**Plot Cost (Fixed)**					
Note	**Grave Depths** - Infill grave (between two existing graves) must have a soil coverage of not less than 1 meter; - Other single graves (not infill) must have a soil coverage of not less than 1.5 meters; - Double depht graves (in depth) must have a soil coverage of not less than 1 meters with a 300mm soil between the coffins; - Child grave must have a soil coverage of not less than 1 meter.					
S15A1	All cemeteries - single grave	650.44	748.00	625.22	719.00	4.03%
S15A2	All cemeteries - Doubble graves - depth for two coffins	1 008.70	1 160.00	969.57	1 115.00	4.04%
S15A4	Children under 12years	488.70	562.00	469.57	540.00	4.07%
S15A5	Wall of Remembrance Fees	238.26	274.00	228.70	263.00	4.18%
S15A6	Overstrand Reginal Cemetary: COVID-19 related funerals	0.00	0.00	0.00	0.00	0.00%
S15B	**Indication of grave**					
S15B1	New graves (include inspection before and after funeral)	645.22	742.00	620.00	713.00	4.07%
S15B2	Existing graves	206.96	238.00	199.13	229.00	3.93%
S18	**COMMERCIAL FILMING/PHOTOGRAPHING (Tariff of 50% less charged, when compliant to pre-determined criteria)**					

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S18A	Large per day or part thereof ≥ 50 people	15 398.26	17 708.00	14 806.09	17 027.00	4.00%
S18B	Small per day or part thereof more than 10 but < 50 people	5 400.87	6 211.00	5 193.04	5 972.00	4.00%
S18C	Small per day or part thereof ≤ 10 people	1 549.57	1 782.00	1 489.57	1 713.00	4.03%
S18D	Application Fee per application	1 739.13	2 000.00	new	new	
S18F	**Addition to Shoot**					
S18F1	Animals (per animal per day or part of a day)	193.04	222.00	185.22	213.00	4.22%
S18F2	Area required for production and catering (per m² per day or part of a day)	44.35	51.00	42.61	49.00	4.08%
S18F3	Cancellation Fee (per application at full permit fee)	15% of Fee	applicable vat	15% of Fee	applicable vat	
S18F4	Enviromental Control Officer: Fees per hour or part thereof	452.17	520.00	434.78	500.00	4.00%
S18F5	Vehicles off Public Roads per Parking Bay (per vehicle per day/part of a day)	162.61	187.00	156.52	180.00	3.89%
S20	**CREDIT CONTROL AND DEBT COLLECTION**					
S20A1	Admin fee on arrear accounts Notices	226.09	260.00	315.65	363.00	-28.37%
S20A2	Admin fee on 24 hour Notices - Bulk users	226.09	260.00	315.65	363.00	-28.37%
S20B	Admin fee on arrear accounts Disconnection and Reconnection Fee	530.44	610.00	530.44	610.00	0.00%
S20C	SMS admin fee on arrear accounts Notices	17.39	20.00	21.74	25.00	-20.01%
S23	**FIRE SERVICES & DISASTER MANAGEMENT**					
S23A	Plot Clearing	Actual Cost + R1 170.20 admin. Fee	applicable vat	Actual Cost + R1 130.00 admin. Fee	applicable vat	4.00%
S23B	Re-inspection Fee under By-law	174.78	201.00	167.83	193.00	4.14%
S23C	**Extinghuising of Fires**					
S23C1	Extinguishing of structural fires per hour or part thereof per incident	R1 980.16 + add cost incurred	applicable vat	R1 904.00 + add cost incurred	applicable vat	4.00%
S23C2	Extinguishing of structural fires - indigent households	no charge	no vat	no charge	no vat	
S23C3	Control and Extinguishing of Veld fires payable by registered owner if fire had its sole origin on said owner's property: per hour or part thereof, excluding goFPA Members	R587.60 + add cost incurred	applicable vat	R565.00 + add cost incurred	applicable vat	4.00%
S23C4	Extinguishing of vehicle/equipment fires per hour or part thereof	R503.36 + add cost incurred	applicable vat	R484.00 + add cost incurred	applicable vat	4.00%
S23C5	Assistance at motor vehcile accidents and rescues	no charge	no vat	no charge	no vat	
S23D	**Standby at fire scene**					
S23D1	Per hour or part thereof for vehicle and fire fighters excluding goFPA members	660.87	760.00	634.78	730.00	4.11%
S23E	**Fire Prevention Inspections**					
S23E1	Tank installation - per tank	373.91	430.00	359.13	413.00	4.12%
S23E2	LP Gas - per installation 48Kg and more incl bulk tanks	373.91	430.00	359.13	413.00	4.12%
S23F	**Fire Safety *(* excluding municipal buildings)**					
S23F1	1st compliance inspection per 20 minutes	152.17	175.00	146.09	168.00	4.17%
S23F2	2nd and continuing compliance inspection per 20 minutes	152.17	175.00	146.09	168.00	4.17%
S23F3	Rates Clearance Inspection	202.61	233.00	194.78	224.00	4.02%
S23F5	Fire Compliance Certificate excluding goFPA members	504.35	580.00	485.22	558.00	3.94%
S23G	**Events**					
S23G1	Inspection of location and issuing of Population Certificate	249.57	287.00	240.00	276.00	3.99%
S23G2	Standby at event per event per day or part thereof for vehicle and fire fighters	1 245.22	1 432.00	1 197.39	1 377.00	3.99%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S23H	**Burn Permits**					
S23H1	Burn Permit Inspection	312.17	359.00	300.00	345.00	4.06%
S23J	**Special Services**					
S23J1	Ad hoc services	679.13	781.00	653.04	751.00	4.00%
S23J2	Water Supply per hour, excluding water tariff as set out in the water tariff structure	679.13	781.00	653.04	751.00	4.00%
S25	**LAW ENFORCEMENT**					
S25C	**Impoundment of Informal Traders (Hawkers) Goods**					
S25C1	Per Impoundment	743.48	855.00	714.78	822.00	4.02%
S25C2	Removal of illegal structure per structure	3 048.70	3 506.00	2 931.30	3 371.00	4.00%
S25C3	Storage Fee per day	198.26	228.00	190.44	219.00	4.11%
S25D	**Pound fee: Dogs and Cats**					
S25D1	Impoundment of Dogs and Cats per animal	81.74	94.00	78.26	90.00	4.45%
S25D2	Pound fee: from day 2 per day per animal	51.30	59.00	49.57	57.00	3.50%
S25E	**Pound fee: Other Animals (not listed here)**					
S25E1	Impoundment fee per week per animal	799.13	919.00	768.70	884.00	3.96%
S25F	**Pound fee: Horses**					
S25F1	Impoundment of Horses per animal	806.09	927.00	774.78	891.00	4.04%
S25F2	Pound fee: per day per animal	202.61	233.00	194.78	224.00	4.02%
S25G	**Pound fee: Sheep and Goats**					
S25G1	Impoundment of Sheep and Goats per animal	202.61	233.00	194.78	224.00	4.02%
S25G2	Pound fee: per day per animal	101.74	117.00	97.39	112.00	4.47%
S25H	**Pound fee: Cattle**					
S25H1	Impoundment of Cattle per animal	806.09	927.00	774.78	891.00	4.04%
S25H2	Pound fee: per day per animal	152.17	175.00	146.09	168.00	4.16%
S25I	**Pound fee: Pigs**					
S25I1	Impoundment of Pigs per animal	403.48	464.00	387.83	446.00	4.04%
S25I2	Pound fee: per day per animal	152.17	175.00	146.09	168.00	4.17%
S25J	**Pound fee: Poultry**					
S25J1	Impoundment of Poultry per animal	101.74	117.00	97.39	112.00	4.47%
S25J2	Pound fee: per day per animal	20.87	24.00	20.00	23.00	4.35%
S25K	**Pound fee: Shopping Trolley**					
S25K1	Impoundment of Shopping Trolley per trolley	452.17	520.00	434.78	500.00	4.00%
S25P	**Bylaw on Outdoor Advertising**					
S25P1	Impoundment of illegal Advertising/Agent boards (per board) - small <2400cm²	81.74	94.00	78.26	90.00	4.45%
S25P2	Impoundment of illegal Advertising/Agent boards (per board) - large >2400cm²	800.87	921.00	769.57	885.00	4.07%
S28	**LIBRARY**					
S28A1	Copies: A3 / page	4.52	5.20	4.35	5.00	3.91%
S28A3	Copies: A3 page Colour	8.17	9.40	7.83	9.00	4.34%
S28A5	Copies: A4/page (Library content only)	0.87	1.00	0.87	1.00	0.00%
S28A6	Copies: A4/page (Non-Library content)	1.91	2.20	new	new	
S28A7	Copies: A4 page Colour	5.48	6.30	5.22	6.00	4.98%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S28B1	Deposit to person/s non-residents - Fiction & Non-Fiction	452.00	no vat	435.00	no vat	3.91%
S28C1	Fax per page - excluding 0865/6 numbers	5.48	6.30	5.22	6.00	4.98%
S28C2	Fax per page - 0865/6 numbers	9.04	10.40	8.70	10.00	3.97%
S28D1	Lost Cards: Laminated (R/card) first time	27.83	32.00	26.96	31.00	3.23%
S28D1A	Lost Cards: Laminated (R/card)(subsequent lost card)	57.39	66.00	54.78	63.00	4.76%
S28D2	Laminated Cost A3	6.96	8.00	6.78	7.80	2.65%
S28D3	Laminated Cost A4	4.35	5.00	3.83	4.40	13.58%
S28E1	Penalty per book per week	3.00	no vat	3.00	no vat	0.00%
S28E2	Penalty per record/CD per week	3.00	no vat	3.00	no vat	0.00%
S28E3	Penalty per video/DVD per day	5.00	no vat	5.00	no vat	0.00%
S28F1	Scanning of Document - Black & White	22.61	26.00	21.74	25.00	4.00%
S28F2	Scanning of Document - Colour	24.35	28.00	23.48	27.00	3.71%
S28G1	Special Requests - Hold per Book	6.09	7.00	5.65	6.50	7.79%
S28G2	Special Requests - ILL per Book	13.04	15.00	12.17	14.00	7.15%
S28H1	Subscriptions/ reader - Adults (Non residents)	170.44	196.00	163.48	188.00	4.25%
S28H2	Subscriptions/ reader - Children (Non residents)	107.83	124.00	103.48	119.00	4.20%
S28H3	Subscriptions/ reader - Family max 5 (Non residents)	420.00	483.00	403.48	464.00	4.09%
S28K	Visitor's fee - Handling charge / item	14.78	17.00	13.91	16.00	6.25%
S28L1	Hire of Library Hall per Hour - Fundraising event	165.22	190.00	158.26	182.00	4.40%
S28L2	Hire of Library Hall per Hour - NON- Fundraising event	32.17	37.00	31.30	36.00	2.78%
S28M1	Minor Damage to book (per book)	32.17	37.00	31.30	36.00	2.78%
S28M2	Damage or lost library material	As per System Price Rounded	applicable vat	As per System Price Rounded	applicable vat	
S32	**PARKING FEE**					
	Metered parking (excluding public holidays)					
S32P	Parking Monthly Permit per vehicle	302.61	348.00	290.44	334.00	4.19%
S32R	0 - 30 minutes or part thereof - Monday to Friday 08:30 - 16:30 and Saterday 08:30 - 14:00)	no charge	no vat	no charge	no vat	0.00%
S32S	There after per Hour or part thereof (Monday to Friday : 08:30 - 16:30)	4.35	5.00	4.35	5.00	0.00%
S32T	There after per Hour or part thereof Saturday (08:30 - 14:00)	4.35	5.00	4.35	5.00	0.00%
S33	**OPERATIONAL COST**					
S33A	Application fee for Installation of Street Signage (brown direction boards)	cost + 15%	applicable vat	cost + 15%	applicable vat	
S34	**PROPERTY ADMINISTRATION**					
S34A	**Application**					
S34A1	Lease or purchase of/or encroachment on municipal land (excluding Sport Facilities/Stalls and organs of state)	2 608.70	3 000.00	2 793.04	3 212.00	-6.60%
S34A2	Lease or purchase of municipal land - Social Care Institutions / Registered Organisations / NPO's / PBO's/Community organisations	600.00	690.00	600.00	690.00	0.00%
S34A3	Tempory lease of municipal land for the storage of building materials next to building sites	600.00	690.00	600.00	690.00	0.00%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S34C	**Encroachment Fee:**					
S34C1	Encroachments of Veranda, Balcony, Sign, Signboards or similar structure over/onto municipal land (per annum)	499.50	574.43	482.61	555.00	3.50%
S34C2	Encroachments onto municipal land where a lease is not applicable (per annum)	499.50	574.43	482.61	555.00	3.50%
S34C3	Enclosure or exclusive use of portions of the Commonage, Public Open Spaces, Road Reserves or Public Thoroughfares for gardening purposes where a lease is not applicable (per m² per month)	14.40	16.56	13.91	16.00	3.50%
S34G	**Leases**					
S34G1	Tempory use (<12months) of municipal land for general purposes (per m² per month)	5.74	6.60	5.48	6.30	4.74%
S34G2	Lease of municipal land for outdoor seating adjoining a Restaurant (per m² per month)	32.61	37.50	31.30	36.00	4.19%
S34G3	Lease of municipal land to Social Care Institutions / Registered Organisations / NPO's/ PBO's/ Sport facilities/Community organisations (per month)	160.87	185.00	154.78	178.00	3.93%
S34G4	Lease of stalls/containers on municipal land for informal trading (full stall/container) (per month)	194.78	224.00	186.96	215.00	4.18%
S34G5	Lease of stalls/containers on municipal land for informal trading (half a stall/container) (per month)	97.39	112.00	93.48	107.50	4.18%
S34G6	Lease of municipal land for the displaying of vehicles (per m² per month)	6.09	7.00	5.83	6.70	4.46%
S34H	**Radio Mast**					
S34H1	Equipment on municipal mast - per month per mast	2 208.70	2 540.00	2 123.48	2 442.00	4.01%
S34H2	Space in building adjacent to the mast (per m² per month)	581.74	669.00	559.13	643.00	4.04%
S34H3	Space outside the building adjacent to the mast (per m² per month)	292.17	336.00	280.87	323.00	4.02%
S34H4	Lease of municipal land with a mast on or for the erection of a new mast (per m² per month)	73.91	85.00	71.30	82.00	3.66%
S34J	**Memorial Benches**					
S34J1	Application for a new memorial bench on municipal land	3 631.30	4 176.00	3 491.30	4 015.00	4.01%
S34J2	Fee for a memorial bench on municipal land (per annum)	292.17	336.00	280.87	323.00	4.02%
S36	**PROPERTY INFORMATION**					
S36A1	Clearance Certificate (R/certificate) - ELECTRONIC	110.44	127.00	106.09	122.00	4.10%
S36A2	Clearance Certificate (R/certificate) - MANUAL	336.52	387.00	323.48	372.00	4.03%
S36B1	Deeds office registrations with sales information (R/100 erven or part)	145.22	167.00	140.00	161.00	3.73%
S36B2	Deeds office registrations with sales information (R/erf)	38.26	44.00	36.52	42.00	4.76%
S36C	Extract from the Valuation Roll (R/page)	12.35	14.20	11.83	13.60	4.40%
S36F	Revaluation fee	2 077.39	2 389.00	1 997.39	2 297.00	4.01%
S36G1	Valuation Certificate (R/certificate) - ELECTRONIC	51.30	59.00	49.57	57.00	3.50%
S36G2	Valuation Certificate (R/certificate) - MANUAL	174.78	201.00	167.83	193.00	4.14%
S36H	Access of valuation roll Information on CD	397.39	457.00	381.74	439.00	4.10%
S40	**RENTAL: COMMUNITY HALLS**					
S40.1	All events hosted where the municipal council or administration is the official host	free of charge	no vat	free of charge	no vat	
S40.3	Elections by the Electoral Commission	as per IEC policy	applicable vat	as per IEC policy	applicable vat	
S40.4	Events of Government Departments directly in interest of community	free of charge	no vat	free of charge	no vat	
S40A	**Auditorium & Banqueting Hall**					
S40A1	Deposit for all functions (refundable) - excluding meetings	1 976.00	no vat	1 900.00	no vat	4.00%
S40A2	Hire of Auditorium and Banqueting Hall per Hour or part of a hour	694.78	799.00	667.83	768.00	4.04%
S40A3	Hire of Auditorium per Hour or part of a hour	406.09	467.00	390.44	449.00	4.01%

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S40A4	Hire of Banqueting Hall per Hour or part of a hour	406.09	467.00	390.44	449.00	4.01%
Note	Hiring of Kitchen (Banqueting Hall & Auditorium) used for the serving of food only is included in the hiring fee mentioned above as this facility forms an integral part of the building and cannot be separated there from.					
S40A5	Non-fundraising events for Schools, other training institutions and sport & recreation per day	527.83	607.00	507.83	584.00	3.94%
S40A6	Piano per event	Actual Tuning Cost	applicable vat	Actual Tuning Cost + R376.00 admin. Fee	applicable vat	
S40A7	Sound and/or Ligthing Equipment per event per hour	110.44	127.00	106.09	122.00	4.10%
S40A8	Use of Kitchen per day	726.09	835.00	698.26	803.00	3.99%
S40A9	Hire of Glasses or Cups, Sauers and teaspoons per event	213.04	245.00	205.22	236.00	3.81%
S40A10	Local NGO's and CBO's per hour per venue - all events	226.96	261.00	218.26	251.00	3.99%
S40A12	Preparation for event - per hour	144.35	166.00	139.13	160.00	3.75%
S40A13	Meetings: Government departments (private meetings), NGO's and CBO's from outside the municipal area, per hour (Banquet hall)	320.00	368.00	307.83	354.00	3.95%
S40A14	Meetings: Local CBO's & NGO's per hour (Banquet hall only)	30.87	35.50	29.57	34.00	4.41%
S40A15	Weddings, Birthdays and Special Occasions per day (including the Kitchen)	2 015.65	2 318.00	1 938.26	2 229.00	3.99%
S40A16	Festivals/Exhibitions/Events per day (max 14 days). Both venues, excluding extras - more than 14 days refer to general tariffs	694.78	799.00	667.83	768.00	4.04%
S40C	**Rental Units - Kleinmond**					
S40C1	Hire per room per month	48.87	56.20	46.96	54.00	4.07%
S40E	**Baardskeerdersbos / Betty's Bay / Blompark / Buffelsjags /Eluxolweni/Fernkloof Hall /Hawston Abalone *Hall* /Kleinmond Youth Centre / Kleinmond Club House / Masakane / Moffat Hall / Mooiuitsig / Overhills / Pringle Bay / Proteadorp / Stanford / Stanford Committee Room / Zwelihle**					
S40E4	Fundraising: (Karaoke) Per daytime *or* evening	320.00	368.00	307.83	354.00	3.95%
S40E5	Funeral Tea (three hours)	132.17	152.00	126.96	146.00	4.10%
S40E6	Local CBO's of vulnerable groups: one booking allowed 24 hours in advance of a social gathering to be scheduled only on week days between 08:00 - 16:30	no charge	no vat	no charge	no vat	
S40E7	Non-fundraising events for Schools, other training institutions and sport & recreation	265.22	305.00	254.78	293.00	4.10%
S40E8	Meetings: Local CBO's and NGO's per hour	30.87	35.50	29.57	34.00	4.41%
S40E9	Non-fundraising (parties) Per daytime *or* evening	160.87	185.00	154.78	178.00	3.93%
S40E10	Use of Kitchen - Fundraising events per event	292.17	336.00	280.87	323.00	4.02%
S40E11	Use of Kitchen - Non Fundraising	292.17	336.00	280.87	323.00	4.02%
Note	**Daytime = 07:00 - 17:00 // Evening = 18:00 - 24:00 (Charge seperately)**					
S40J	**Kleinmond Civic Center Hall, & Hawston Thusong Centre**					
S40J1	Deposit: (refundable) Government Imbizos & Government Meetings.	576.00	no vat	554.00	no vat	3.97%
S40J2	Deposit (refundable): Hawston Thusong Centre	1 040.00	no vat	1 000.00	no vat	4.00%
S40J3	Fundraising: Karaoke, Disco, competitions, etc. per daytime or evening	726.09	835.00	698.26	803.00	3.99%
S40J4	Church Services per day	100.87	116.00	97.39	112.00	3.57%

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		R	R	R	R	
S40J5	Funeral Tea (three hours)	132.17	152.00	126.96	146.00	4.11%
S40J6	Government Imbizos (per day)	2 238.26	2 574.00	2 152.17	2 475.00	4.00%
S40J7	Non-fundraising events for Schools, other training institutions and sport & recreation	265.22	305.00	254.78	293.00	4.10%
S40J8	Meetings: Government Departments (private meetings) & CBO's outside Municipal area per hour	320.00	368.00	307.83	354.00	3.95%
S40J9	Meetings: Local CBO's, NGO's, Non-fund-raising indoor sports per hour (only large groups > 30) - (No Deposits)	30.87	35.50	29.57	34.00	4.41%
S40J10	Preparation for event - per hour	75.65	87.00	73.04	84.00	3.57%
S40J11	Non-fundraising: Parties, weddings, indoor sports, etc. per daytime or evening	363.48	418.00	349.57	402.00	3.98%
S40J12	Tariff for events continuing after midnight (24h00) per hour	222.61	256.00	213.91	246.00	4.07%
S40J13	Sound OR Ligthing Equipment per event (each item) per hour	111.30	128.00	106.96	123.00	4.06%
S40J14	Use of kitchen (per event per day)	350.44	403.00	336.52	387.00	4.13%
S40J15	Use of kitchen for water jugs and glasses or tea cups & sauces (per event per day)	50.44	58.00	48.70	56.00	3.57%
Note	**Daytime = 07:00 - 17:00 // Evening = 18:00 - 24:00 (Charge seperately)**					
S43	**RENTAL: INFORMAL TRADERS' (HAWKERS') STALLS, OPEN SPACES & BEACHES (applicable Overstrand Wide)**					
S43A	**CBD**					
S43A1	All open stalls per day (demarcated area)(excluding Western Cape December Holiday plus Easter Weekend)	30.87	35.50	29.57	34.00	4.41%
S43A2	Open Stalls per day (Western Cape December Holiday plus Easter Weekend)	45.22	52.00	43.48	50.00	4.00%
S43B	**Outside the CBD**					
S43B1	Open Stalls Rental - Western Cape December Holiday plus Easter Weekend / pm	100.00	115.00	96.52	111.00	3.61%
S43B2	Open Stalls Rental - excluding Western Cape December Holiday plus Easter Weekend / pm	42.61	49.00	40.87	47.00	4.26%
S43D	**Public Open Space**					
S43D1	Car Park - Private Car Sales per day (demarcated areas)	40.00	46.00	38.26	44.00	4.55%
S43D2	Funfair, Circus etc per day	945.22	1 087.00	908.70	1 045.00	4.02%
S43D3	Welfare, churches, non-profit organizations	no charge	no vat	no charge	no vat	
S43D4	Sport Events per day	4 284.35	4 927.00	4 119.13	4 737.00	4.01%
S43F	**Beaches**					
S43F1	Beach Rentals - per day (Private functions)	1 380.87	1 588.00	1 327.83	1 527.00	3.99%
S43G	**Leases**					
S43G4	Lease of stalls/containers on municipal land for informal trading (full stall/container) (per month)	194.78	224.00	186.96	215.00	4.18%
S43G5	Lease of stalls/containers on municipal land for informal trading (half a stall/container) (per month)	80.87	93.00	93.48	107.50	-13.49%
S46	**RENTAL: OFFICE**					
S46A	Rental for office space (Hermanus Administration) (per m² per month)	132.17	152.00	126.96	146.00	4.10%
S46A1	Rental for office space (Gansbaai, Stanford & Kleinmond Administrations) (per m² per month)	66.09	76.00	63.48	73.00	4.11%
S46A2	Rental for office space to NGO's/NPO's/Government Departments/State Owned Enterprises irrespective of area (per m² per month)	40.00	46.00	38.26	44.00	4.55%
S46B	Rental for office space - Local Council Functions	no charge	no vat	no charge	no vat	
S48	**RENTAL: SPORT FACILITIES**					
S48A	**Spaces for Sport - Gansbaai / Hawston / Kleinmond / Mount Pleasant / Overhills / Stanford / Zwelihle**					

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S48A1	Club House - per hour (private events)	182.61	210.00	175.65	202.00	3.96%
S48A2	Club House - Sport events hosted by Overstrand Sport and Recreation structures per 2 hours or part thereof	45.22	52.00	43.48	50.00	4.00%
S48A3	Club House - Sport Event hosted by non Overstrand Sport and Recreation structures - per hour	91.30	105.00	87.83	101.00	3.95%
S48A4	Sport grounds -Per event hosted by non Overstrand Sport and Recreation structures	1 795.65	2 065.00	1 726.96	1 986.00	3.98%
S48A6	Sport grounds - Functions/Events (excluding departmental events)	991.30	1 140.00	953.04	1 096.00	4.01%
S48A8	Change Rooms - Sport events hosted by Overstrand Sport and Recreation Structures	no charge	no charge	no charge	no charge	
Note	**Sportgrounds refer to playing surfaces**					
S49	**RENTAL: VACANT SERVICED ERVEN FOR LOW COST HOUSING**					
S49A	Wetcore Stands (Social Housing) - rent per month	37.39	43.00	35.65	41.00	4.88%
S50	**SCHUSS HOUSES KLEINMOND (Meerenvlei)**					
S50A	Rental per unit per month	1 075.65	1 237.00	1 033.91	1 189.00	4.04%
S55	**SUNDRY**					
S55A	Access to Information as per Act (2 of 2000) - Tariffs	As Stipulated in the Act	applicable vat	As Stipulated in the Act	applicable vat	
S55B1	Administration Cost - RD ACB	actual cost + R52.00	applicable vat	actual cost + R50.00	applicable vat	4.00%
S55B2	Administration Cost - RD cheques, Post Dated Cheques	actual cost + R52.00	applicable vat	actual cost + R50.00	applicable vat	4.00%
S55B3	Administration Cost - Trace of Direct Deposit	actual cost + R106.00	applicable vat	actual cost + R102.00	applicable vat	3.92%
S55D1	Copies: A3 page	4.52	5.20	4.35	5.00	3.91%
S55D2	Copies: A3 page Colour	8.17	9.40	7.83	9.00	4.34%
S55D3	Copies: A4 page	1.91	2.20	1.83	2.10	4.37%
S55D4	Copies: A4 page Colour	5.48	6.30	5.22	6.00	4.98%
S55E	Foreign Bank Cost	actual cost	applicable vat	actual cost	applicable vat	
S55F1	Fax per page - excluding 0865/6 numbers	5.48	6.30	5.22	6.00	4.98%
S55F2	Fax per page - 0865/6 numbers	9.04	10.40	8.70	10.00	3.97%
S55G1	Interest on accounts in arrear	prime + 4%	no vat	prime + 4%	no vat	
S55G2	Placard / Poster Deposit for Elections	4 970.00	no vat	4 779.00	no vat	4.00%
S55G4	Placard / Poster Deposit for Political Parties	4 970.00	no vat	4 779.00	no vat	4.00%
S55H	Placard / Poster each	18.26	21.00	17.39	20.00	5.00%
S55I	Duplicate Account	9.04	10.40	8.70	10.00	3.97%
S55I1	Duplicate PayDay pay slip	9.04	10.40	8.70	10.00	3.97%
S55J	Section 62 of local Government: Systems Act: appeal deposit (refundable if appeal is upheld)	1 800.00	no vat	3 220.00	no vat	-44.10%
S55K1A	Tender objection deposit (refundable if appeal is upheld)	3 365.00	no vat	3 365.00	no vat	0.00%
S55K1B	Tender objection deposit (partially upheld -50% refundable)	1 675.00	no vat	1 675.00	no vat	0.00%
S55K2	Tender documentation Fee: (less than 50 pages)	34.78	40.00	33.91	39.00	2.57%
S55K3	Tender documentation Fee: (more than 51 pages less than 200 pages)	182.61	210.00	180.00	207.00	1.45%
S55K4	Tender documentation Fee: (more than 200 pages)	391.30	450.00	726.96	836.00	-46.17%
S55K5	Tender documentation Fee (Consultant/CIDB)	695.65	800.00	new	new	
S55L	Advertising Signs Auctioneers per 14days	539.13	620.00	518.26	596.00	4.03%
S55K1	Laminated Cost A3	6.96	8.00	6.78	7.80	2.65%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S55K2	Laminated Cost A4	4.35	5.00	3.83	4.40	13.58%
S60	**SWIMMING POOL**					
S60A	**Daily Tariffs (01 December - 31 March & Easter Weekend & Events approved by the Administration)**					
S60A1	Persons older than 12years of age - per person per DAY or part of a day	4.35	5.00	4.35	5.00	0.00%
S60A2	Children (< 12years) per child per day or part of a day	No Charge	no vat	No Charge	no vat	
S60A4	Galas	106.09	122.00	106.09	122.00	0.00%
S60A5	Training sessions (Schools & Clubs) per season	167.83	193.00	167.83	193.00	0.00%
S65	**TOP MANAGEMENT CONSULTATIONS**					
S65A1	Consultation Fee (Top Management) per hour	1 069.57	1 230.00	1 027.83	1 182.00	4.06%
S72	**TOWN PLANNING: APPLICATION FEES**					
S72A	Amendment, deletion or additional contitions in respect of an existing approval	2 334.78	2 685.00	2 245.22	2 582.00	3.99%
S72B	Application for deviation of SDF/Sectoral Plans	2 748.70	3 161.00	2 642.61	3 039.00	4.01%
S72F	**Removal of Title Deed Restrictions**					
S72F1	Erven 150m² and smaller	270.44	311.00	260.00	299.00	4.01%
S72F2	Erven between 150 m² and 400 m²	540.87	622.00	520.00	598.00	4.01%
S72F3	Erven 400 m² and larger	4 113.04	4 730.00	3 954.78	4 548.00	4.00%
S72G	**Consolidations**					
S72G1	Erven 150m² and smaller	253.04	291.00	243.48	280.00	3.93%
S72G2	Erven between 150 m² and 400 m²	509.57	586.00	489.57	563.00	4.09%
S72G3	Erven 400 m² and larger	2 904.35	3 340.00	2 793.04	3 212.00	3.99%
S72H	**Subdivision (cumulative)**					
S72H1	up to 5 erven	3 925.22	4 514.00	5 446.09	6 263.00	-27.93%
S72H2	6 to 10 erven	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72H3	More than 10	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72H3A	Additional per erf after 10	100.87	116.00	97.39	112.00	3.57%
S72I	**Application for Consent Use/Special Use/Additional Consent**					
S72I1	Erven 150m² and smaller	229.57	264.00	220.87	254.00	3.94%
S72I2	Erven between 150m² and 400m²	611.30	703.00	587.83	676.00	3.99%
S72I3	Erven 400 m² and larger	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72J	**Application for Rezoning**					
S72J1	Erven 150 m² and smaller	611.30	703.00	587.83	676.00	3.99%
S72J2	Erven between 150 m² and 400 m²	1 000.00	1 150.00	4 608.70	5 300.00	-78.30%
S72J3	Erven between 400m² and 5000m²	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72J4	Erven 5000m² and larger	7 650.44	8 798.00	6 423.48	7 387.00	19.10%
S72K	**Departure ito Section 16(2)(b) and (c) of OM Land Use Planning Bylaw**					
S72K1A	Erven 150m and smaller	229.57	264.00	220.87	254.00	3.94%
S72K1B	Erven between 150m² and 400m²	508.70	585.00	488.70	562.00	4.09%
S72K1C	Erven 400 m² and larger	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72L	**Appeal deposit in terms of Section 79(5) of the Bylaw on Municipal Land Use Planning (refundable if appeal is upheld)**					
S72L1	Erven 150m² and smaller	331.00	no vat	331.00	no vat	0.00%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S72L2	Erven between 150m² and 400 m²	621.00	no vat	621.00	no vat	0.00%
S72L3	Erven 400 m² and larger	3 351.00	no vat	3 351.00	no vat	0.00%
	Note: No appeal fee payable in case of appeal submitted by the Municipal Manager					
S72M	Amendment of site development plan, Constitution/Architectural Guidelines, Phasing, amendement or cancellation of a plan of subdivision or a part thereof	2 113.91	2 431.00	2 032.17	2 337.00	4.02%
S72N	**Determination of Zoning**					
S72N1	Erven 150m² and smaller	611.30	703.00	587.83	676.00	3.99%
S72N2	Erven between 150 m² and 400 m²	4 793.04	5 512.00	4 608.70	5 300.00	4.00%
S72N3	Erven 400 m² and larger	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72N4	Disestablishment of HOA	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72P	**Relaxation of Title Deed** (if combined with departure application only the higest fee applies)					
S72P0	Erven 150m² and smaller	260.87	300.00	new	new	
S72P1	Erven 400m² and smaller	508.70	585.00	488.70	562.00	4.09%
S72P2	Erven larger than 400m²	2 891.30	3 325.00	2 780.00	3 197.00	4.00%
S72Q	**Permission in terms of Zoning Scheme**					
S72Q1	Erven 150m² and smaller	229.57	264.00	220.87	254.00	3.94%
S72Q2	Erven between 150m² and 400m²	508.70	585.00	488.70	562.00	4.09%
S72Q3	Erven 400 m² and larger	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72Q4	Closure of Public Place/Part thereof (if combined with rezoning application only the highest fee is applicable	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72R	Extention of Time	729.57	839.00	701.74	807.00	3.97%
S72S	Exemption in terms of Section 26	115.65	133.00	111.30	128.00	3.91%
S75	**TOWN PLANNING: LAND USE PLANNING FEE**					
S75A1	Advertising Costs Government Gazette	4 066.09	4 676.00	3 909.57	4 496.00	4.00%
S75A2	Advertising Costs Local newspapers	4 066.09	4 676.00	3 909.57	4 496.00	4.00%
S75A3	Advertising Costs Local Newspaper (Removal of Restriction only)	8 131.30	9 351.00	7 818.26	8 991.00	4.00%
S75A4	Advertising Costs - Placing of Final Notice in the Government Gazette	1 149.57	1 322.00	1 105.22	1 271.00	4.01%
S75B	Regulations of Zoning schemes (printing)	260.87	300.00	461.74	531.00	-43.50%
S75C	Spatial Development Framework (printing)	260.87	300.00	1 090.44	1 254.00	-76.08%
S75D	Zoning Certificate	292.17	336.00	280.87	323.00	4.02%
S75D1	Zoning Certificate - Non Profit Organisation (NPO)	No Charge	no vat	No Charge	no vat	0.00%
S75E	Registered Letters - more than 10 letters, applicant to pay applicable tariffs according to the South African Post Office Rates	applicable rate	applicable vat	applicable rate	applicable vat	
S75G	Search Fee	292.17	336.00	280.87	323.00	4.02%
S75H	Section 30(2) Certification / Clearance (only for the first transfer)	1 722.61	1 981.00	1 656.52	1 905.00	3.99%
S75I	Determination of Administrative Penalty: in terms of Section 90(5) of the Overstrand Municipality Land Use Planning Amendment By-Law, 2020					
S75I1	Formal structure (erven 150m² and smaller) per sqm	5 000.00	5 750.00	new	new	#VALUE!
S75I2	Formal structure (erven larger than 400m²) per sqm	15 000.00	17 250.00	new	new	#VALUE!
S80	**TRAFFIC**					

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S80J	**Business & Other Events**					
S80J1	Per officer per hour or part thereof - Mon - Sat	508.70	585.00	488.70	562.00	4.09%
S80J2	Per officer per hour or part thereof - Sundays and public Holidays	581.74	669.00	559.13	643.00	4.04%
S80J4	Administrative fee for provision of officers - per application	139.13	160.00	139.13	160.00	0.00%
S80K	**Removal of Vehicles/Towing Fee**					
S80K1	Removal of Vehicles per vehicle	1 220.87	1 404.00	1 173.91	1 350.00	4.00%
S80K2	Storage Fees per day	335.65	386.00	322.61	371.00	4.04%
S80K3	Towing Charge	Cost plus 15%	applicable vat	Cost plus 15%	applicable vat	
S80K4	Wheel Clamping per vehicle	452.17	520.00	434.78	500.00	4.00%
S80L	**Traffic Cones**					
S80L1	Hire of Traffic Cones per Cone per day	72.17	83.00	69.57	80.00	3.74%
S80P	**Disabled Parking Token**					
S80P1	Disabled Parking Token per application - valid for 2year period	133.04	153.00	127.83	147.00	4.08%
S80R	**Impoundment of Boats**					
S80R1	Impoundment Fee per boat	1 808.70	2 080.00	1 739.13	2 000.00	4.00%
S85	**WAYLEAVES AND THE USE OF MUNICIPAL ROAD RESERVES FOR THE INSTALLATION OF SERVICES.**					
S85A	**Administration and Supervision Fee**					
S85A1	Administration fee for a miscellaneous permit to use the road reserve for a period of one month or less other than to install an underground service **per permit/event/incident**	459.13	528.00	441.74	508.00	3.94%
S85A2	Administration fee for a wayleave or permit to use the road reserve to install an underground service **per permit/event/incident**	1 598.26	1 838.00	1 536.52	1 767.00	4.02%
S85A3	Supervision fee for a wayleave or permit to install an underground service **per permit/event/incident**	2 957.39	3 401.00	2 843.47	3 269.99	4.01%
S85A4	Unauthorised commencement of use of the road reserve **per permit/event/incident**	200% of applicable above administration and supervision fee	applicable vat	200% of applicable above administration and supervision fee	applicable vat	
S85B	**Remedying, Repairing and Cleaning**					
S85B1	Remedying substandard reinstatement or reinstatement which does not comply with the road reserve or other Overstrand Municipality infrastructure; cleaning the site; or ensuring compliance with any other requirement the Overstrand Municipality . For the costs incurred by the Overstrand Municipality resulting from any work in, or use of, the road reserve by any person other than the Overstrand Municipality .	Actual costs plus 10% administration fee	applicable vat	Actual costs plus 10% administration fee	applicable vat	
S85C	**Roadway Trench Fee**					
S85C1	Tariff for authorised trenching across a roadway: Local Road per m - measured from 0.5m behind kerb face or road edge (where no kerb is present)	226.09	260.00	217.39	250.00	4.00%
S85C2	Tariff for unauthorised trenching across a roadway: Local Road per m - measured from 0.5m behind kerb face or road edge (where no kerb is present)	10 373.04	11 929.00	9 973.91	11 470.00	4.00%

REFUSE (SOLID WASTE) TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	1.0400
	DOMESTIC WASTE					
SAN1A	Residential (All registered erven/unit with approved building plan) 1 x removal per week (**R/Month**)	201.59	231.83	193.84	222.91	4.00%
SA1A2	Residential Indigent subsidy as per paragraph A of the Indigent Policy (All registered erven/unit with approved building plan) 1 x removal per week **(R/Month)**	201.59	231.83	193.84	222.91	4.00%
SA1A3	Residential Indigent subsidy as per paragraph B, C & D of the Indigent Policy (All registered erven/unit with approved building plan) 1 x removal per week **(R/Month)**	185.49	213.31	185.49	213.31	0.00%
	BUSINESS WASTE					
SAN1C	Commercial/Business (Hostels, Old Age Homes, Caravan Sites, Semi-permanent Resorts etc) (**R/Month)**	201.59	231.83	193.84	222.91	4.00%
SA1N1	Bulk Container 240L (Wheeley bin) **(R/Month) 1** X per week (if available)	201.59	231.83	193.84	222.91	4.00%
SAN1N	Bulk Container 240L (Wheeley bin) **(R/Month) 2** X per week (if available)	403.17	463.64	387.66	445.81	4.00%
SA1N3	Bulk Container 240L (Wheeley bin) **(R/Month) 3** X per week CBD (if available)	604.74	695.45	581.48	668.70	4.00%
SA1N4	Bulk Container 240L (Wheeley bin) **(R/Month) 4** X per week CBD (if available)	806.33	927.28	775.32	891.61	4.00%
SA1N2	Bulk Container 240L (Wheeley bin) **(R/Month) 5** X per week CBD (if available)	1 007.92	1 159.11	969.15	1 114.53	4.00%
SAN1O	Camphill Route **(R/Month)** (If available)	1 583.86	1 821.44	1 522.94	1 751.38	4.00%
SAN1P	Additional Removals per week on **Saturday** per Bin **(R/Month)** per removal	302.37	347.73	290.74	334.35	4.00%
SA1P1	Additional Removals on request Central Town (CBD) per bin **(R/Month**) (Sunday or Public Holidays) per removal	403.17	463.64	387.66	445.81	4.00%
SA1P2	All CBD's additional Removal during normal working week, per Bin, per removal	46.61	53.60	44.82	51.54	4.00%
SA1P3	All CBD's additional Removal on Saturday, per Bin per removal	69.91	80.40	67.22	77.31	4.00%
SA1P4	All CBD's additional Removal during Sunday or Public Holidays, per Bin per removal	93.22	107.20	89.63	103.07	4.00%
SA1Q	Caravan Sites, Chalets, Semi-permanent & Resorts **(R/Month)** (Uilenskraalmond Vakansieoord; Franskraal Vakansieoord; Pearly Beach Camp, Micheal Fuchs Guesthouse) **NO REMOVAL (per unit/site)**	64.85	74.58	62.36	71.71	4.00%
SAN1R	Departmental Consumption (Municipal Consumption per removal site per **month**)	201.59	231.83	193.84	222.91	4.00%
SAN1U	Schools **(R/Month)**	201.59	231.83	193.84	222.91	4.00%
SAN1T	Removal outside service area (per removal per hour) (If available)	1 511.87	1 738.65	1 453.72	1 671.78	4.00%
SAN1V	Single Quarters & Transit Camps per unit	64.79	74.51	62.30	71.65	4.00%
SAN1W	Guesthouses, Bed & Breakfast **(R/Month)**	201.59	231.83	193.84	222.91	4.00%
SAN1X	Removal of food waste for safe disposal (**R/per Collection**)	401.36	461.56	385.92	443.81	4.00%
SAN2	**SELF DUMPING TRANSFER STATIONS & DROP OFF'S: SAND AND CLEAN BUILDERS RUBBLE: (rounding applicable)**					
SA2A1	Vehicles up to 1 ton load capacity: clean builders rubble (<250mm) and sand: only at Kleinmond Transfer Station, Stanford Drop Off, Pearly Beach Drop Off, Hawston Drop Off and Zwelihle Drop Off. **(All vehicles above 1 ton load capacity only to landfills).**	no Charge	no vat	no Charge	no vat	

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
SAN2B	**SELF DUMPING TRANSFER STATIONS & DROP OFF'S: GENERAL AND GARDEN REFUSE**					
SA2B1	Vehicles up to 1 Ton per vehicle load capacity (maximum volume of 5m³)	no Charge	no vat	no Charge	no vat	
SA2B2	Vehicles >1 & up to 2 Ton per vehicle load capacity	463.93	533.52	446.09	513.00	4.00%
SA2B3	Vehicles >2 & up to 3 Ton per vehicle load capacity	695.44	799.76	668.70	769.00	4.00%
SAN3	**WEIGH BRIDGE - GANSBAAI LANDFILL (rounding applicable)**					
SAN3A	Up to 1 ton load weighed	no Charge	no vat	no Charge	no vat	
SAN3B	Above 1 ton load weighed per ton load weighed	231.51	266.24	222.61	256.00	4.00%
SAN3D	Clean builders rubble and sand	no Charge	no vat	no Charge	no vat	
SAN3F	Mixed builders rubble per ton weighed (load contaminated with waste eg wood, plasitc, paper , cardboard, etc)	231.51	266.24	222.61	256.00	4.00%
SAN4	**BASIC FEE REFUSE SERVICE (Erven without approved building plans)**					
SAN4A	All registered erven without approved building plans **(R/Month)**	100.79	115.90	96.91	111.45	4.00%
SAN5	**SUNDRIES (rounding applicable)**					
SAN5A	Rental of Bulk Container per day (including disposal)	107.83	124.00	103.48	119.00	4.20%
SAN5B	Deposit - rental of bulk containers per 4 bins or less	815.00	no vat	784.00	no vat	3.95%
SAN5C	Asbestos Sheet - per unit (Limited to **max 10m² per six month period**)	131.30	151.00	126.09	145.00	4.13%
SAN5D	Baboon Resistant 240L Wheeley bin with lock delivered to homes - projects	1 284.35	1 477.00	1 234.78	1 420.00	4.01%
SAN5E	Replacement lock on baboon resistant wheelie bin	399.13	459.00	383.48	441.00	4.08%
SAN5F	**Chipped Organic Material at Gansbaai landfill site**					
SAN5F1	Per ton (when available and for self loading)	0.00	0.00	413.91	476.00	-100.00%
SAN5F2	Per cubic (m³) (when available and for self loading)	0.00	0.00	93.04	107.00	-100.00%

SEWER TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
SE7A	**SEWERAGE - SINGLE AND INTERMEDIATE RESIDENTIAL (Dwelling house and Duplex flats, Conventional Sewers, small bore sewers and conservancy tanks)**					
SE7A1	0 - 35kl per kl (based on 70% of max 50kl water usage) - per unit per month , Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	14.89	17.13	14.32	16.47	4.00%
SE7A2	Where no municipal water is used - per RUE per month. Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	131.57	151.31	128.83	148.15	2.13%
	SEWERAGE - REGISTERED INDIGENT HOUSEHOLDS					
SE7A4	0 - 4.2 kl - **subsidised**	14.89	17.13	14.32	16.47	4.00%
SE7A5	4.3 - 35kl per kl (based on 70% of max 50kl water usage) - per unit per month , Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	14.89	17.13	14.32	16.47	4.00%
SE7B	**SEWERAGE - GENERAL RESIDENTIAL (Blocks of flats and Residential Buildings)**					
SE7B1	0 - 45kl per kl (based on 90% of max 50kl water usage) per unit per month	14.89	17.13	14.32	16.47	4.00%
SE7C	**SEWERAGE - GUEST HOUSE; BED & BREAKFAST ESTABLISHMENTS**					
SE7C1	per kl (based on 70% of water usage) per unit per month.	14.89	17.13	14.32	16.47	4.00%
SE7D	**CONSUMPTION - ALL OTHER (Including Commercial, Industrial, School, Sport, etc)**					
SE7D1	per kl (based on 90% of water usage) per unit per month - this percentage may be adjusted according to the Tariff Policy after investigation	14.89	17.13	14.32	16.47	4.00%
SE7E	**CONSUMPTION - DEPARTMENTAL**					
SE7E1	0 - 35 kl per kl (based on 70% of max 50kl water usage) per unit per month	14.89	17.13	14.32	16.47	4.00%
SE8	**BASIC CHARGE**					
SE8A	Basic Monthly Charge Developed sites per erf/unit per month	132.20	152.04	127.12	146.19	4.00%
SE8A1	Basic Monthly Subsidy Residential Indigent as per paragraph A of the Indigent Policy per month	132.20	152.04	127.12	146.19	4.00%
SE8A2	Basic Monthly Subsidy Residential Indigent as per paragraph B, C & E of the Indigent Policy per month	115.09	132.35	115.09	132.35	0.00%
SE8B	Basic Monthly Charge Undeveloped sites - can not connect to the network per erf/unit per month	89.08	102.44	85.65	98.50	4.00%
SE8C	Basic Monthly Charge Undeveloped sites - can connect to the network per erf/unit per month	132.20	152.04	127.12	146.19	4.00%
SE8D	Basic Monthly Charge Developed sites - with a septic Tank per erf/unit per month	89.08	102.44	85.65	98.50	4.00%
SE8E	Basic Monthly Charge - Low Cost Housing & Single Quarters per erf/unit per month	89.08	102.44	85.65	98.50	4.00%
SE8F	**Infrastructure**					
SE8F1	Fixed Infrastructure Basic Charge per erf/unit per month	9.60	11.04	9.60	11.04	0.00%
SE8F2	Fixed Infrastructure Basic Charge per erf/unit per month	3.43	3.94	3.43	3.94	0.00%
SE8F3	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent	3.43	3.94	3.43	3.94	0.00%
SE9	**OTHER SEWERAGE CHARGES**					
SE9A	**Vacuum Tanker Service for users not paying tariffs SE7 above - PROVIDED ON REQUEST**					
SE9A1	Vacuum Tanker Service provided on request < 6kl (per 6kl or part thereof)	608.14	699.36	584.75	672.46	4.00%
SE9A2	Vacuum Tanker Service provided on request < 5kl (per 5kl or part thereof)	608.14	699.36	584.75	672.46	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
SE7A	**SEWERAGE - SINGLE AND INTERMEDIATE RESIDENTIAL (Dwelling house and Duplex flats, Conventional Sewers, small bore sewers and conservancy tanks)**					
SE9A4	Vacuum Tanker Service provided on request > 6kl (per 6kl or part thereof)	608.14	699.36	584.75	672.46	4.00%
SE9A5	Call out fee for Tank Service request but no service due to another defect	608.14	699.36	584.75	672.46	4.00%
SE9A6	More than 3 pipes an additional fee per pipe for users not paying tariff SE7 above	89.08	102.44	85.65	98.50	4.00%
SE9BA	**After Hours Vacuum Tanker Service - PROVIDED ON REQUEST**					
SE9B1	After Hours - per request < 6kl (per 6kl or part thereof)	1 216.28	1 398.72	1 169.49	1 344.91	4.00%
SE9B2	After Hours - per request > 6kl (per 6kl or part thereof)	1 216.28	1 398.72	1 169.49	1 344.91	4.00%
SE9B3	After Hours - per request < 5kl (per 5kl or part thereof)	1 216.28	1 398.72	1 169.49	1 344.91	4.00%
SE9B2	After Hours Businesses with Public Toilets per removal	365.20	419.98	351.15	403.82	4.00%
SE9C	**Vacuum Tanker Service outside urban areas - PROVIDED ON REQUEST**					
SE9C1	Normal Applicable Tariff (SE9A1 or SE9A2 or SE9A4) PLUS additional per hour **PLUS SE9C2**	365.21	419.99	351.16	403.83	4.00%
SE9C2	Normal ApplicableTariff (SE9A2) plus additional per km	17.83	20.50	17.14	19.71	4.00%
	After Hours for Vacuum Tanker Service outside urban areas - PROVIDED ON REQUEST					
SE9C6	After Hours Applicable Tariff (SE9B1 or SE9B2 or SE9B3) **PLUS additional per hour PLUS SE9C7**	365.20	419.98	351.15	403.82	4.00%
SE9C7	After Hours Applicable Tariff (SE9B2) plus additional per km	17.83	20.50	17.14	19.71	4.00%
SE10	**SUNDRY CHARGES**					
SE9D	**Testing and Connection Fees**					
SE9D1	Testing of the septic and conservancy tanks per test	1 582.61	1 820.00	1 521.74	1 750.00	4.00%
SE9D2	Smallbore sewerage connection fee + tank test	7 260.87	8 350.00	6 981.74	8 029.00	4.00%
SE9D3	Sewer Connection	5 448.70	6 266.00	5 231.30	6 016.00	4.16%
SE9E	**Disposal**					
SE9E1	Charge per kl or part thereof	80.00	92.00	76.52	88.00	4.55%
SE11	**ILLEGAL CONNECTION / TAMPERING FEE**					
SE11A	1st Offence	7 462.00	no vat	7 175.00	no vat	4.00%
SE11B	2 nd Offence (SE11A X 2)	14 924.00	no vat	14 348.00	no vat	4.01%

NOTE: Any requests for tanker services after 15:00 will be charged at the after hour rate

ELECTRICITY TARIFFS 2020/2021 (ROUNDING APPLICABLE) (AFTER NERSA approval)

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459	
ED	**CONSUMER DEPOSITS**							1.1459	
ED1	Large Power User Group tariff E5 (excluding Kleinmond)	R	0.00	no vat	0.00	no vat		1.1459	
ED2	Large Power User Group tariff E5 Kleinmond 2 weeks highest average consumption	R	calculated	no vat	calculated	no vat			
ED3	Domestic & Commercial Single Phase Credit Meter (Two Part Tariff) Electricity	R	3 005.00	no vat	2 622.00	no vat		14.61%	
ED4	Domestic Three Phase Credit Meter (Two Part Tariff)- Electricity	R	5 267.00	no vat	4 596.00	no vat		14.60%	
ED5	Commercial Three Phase Credit Meter (Two Part Tariff) - Electricity	R	12 038.00	no vat	10 505.00	no vat		14.59%	
ED6	Domestic & Commercial Single Phase Pre-paid (Two Part Tariff) - Electricity	R	692.00	no vat	604.00	no vat		14.57%	
ED7	Domestic & Commercial Three Phase Pre-paid (Two Part Tariff) - Electricity	R	1 384.00	no vat	1 208.00	no vat		14.57%	
ED8	Indigent Registered (including UISP)	R	223.00	no vat	195.00	no vat		14.36%	
EDD	**Deposit Defaulters**								
EDD1	Large Power User Group tariff E5 : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD2	Domestic & Commercial Single Phase Credit Meter (Two Part Tariff) Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD3	Domestic Three Phase Credit Meter (Two Part Tariff)- Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD4	Commercial Three Phase Credit Meter (Two Part Tariff) - Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EF	**FIXED CHARGES**								
EF1	Infrastructure Charge per Meter per month	R	16.65	19.15	16.65	19.15		0.00%	fixed
E1	**SINGLE PHASE : DOMESTIC**								
E1A	**Two-Part Tariff: Credit meters up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**								
E1A1	Basic Monthly charge per meter	R	408.17	469.40	356.20	409.63		14.59%	
	kWH Unit cost								
E1A2	IBT BLOCK 1 0 - 350 kWh	c	156.61	180.10	136.67	157.17		14.59%	
E1A3	IBT BLOCK 2 351 - 600 kWh	c	230.01	264.51	200.72	230.83		14.59%	
E1A4	IBT BLOCK 3 > 600 kWh	c	282.60	324.99	246.62	283.61		14.59%	
E1B	**Two-Part Tariff: Pre-paid up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**								
E1B1	Basic Monthly charge per meter	R	408.17	469.40	356.20	409.63		14.59%	
	kWH Unit cost								
E1B2	IBT BLOCK 1 0 - 350 kWh	c	144.66	166.36	126.24	145.18		14.59%	
E1B3	IBT BLOCK 2 351 - 600 kWh	c	216.75	249.26	189.15	217.52		14.59%	
E1B4	IBT BLOCK 3 > 600 kWh	c	271.65	312.39	237.06	272.62		14.59%	
E1C	**SINGLE PHASE : COMMERCIAL**								
E1C1	Basic Monthly charge per meter	R	408.17	469.40	356.20	409.63		14.59%	
E1C2	kWH Unit cost - Credit Meters	c	234.39	269.55	204.55	235.23		14.59%	
E1C3	KwH Unit cost - Pre-paid meters	c	220.88	254.02	192.76	221.67		14.59%	
E1D	**Life Line One part tariff (Pre-paid meters only) ≤ 30 Amp with Maximum consumption of 350 kWH with average measured over twelve month period. Only available to Informal dwellings**								
	kWH Unit cost								
E1D1	IBT BLOCK 1 0 - 350 kWh	c	146.24	168.18	127.62	146.76		14.59%	

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E1E	**One part tariff (Pre-paid meters only) Local Economic Development Projects**							
	kWH Unit cost							
E1E1	IBT BLOCK 1 0 - 350 kWh	c	252.67	290.57	220.50	253.58		14.59%
E3	**THREE PHASE: COMMERCIAL & DOMESTIC**							
E3E	**Two-Part Tariff: Credit up to 100A (70 kVA BDMD) DOMESTIC**							
E3E1	Basic Monthly charge per meter	R	816.33	938.78	712.39	819.25		14.59%
	kWH Unit cost							
E3E2	IBT BLOCK 1 0 - 350 kWh	c	158.09	181.80	137.96	158.65		14.59%
E3E3	IBT BLOCK 2 351 - 600 kWh	c	230.96	265.60	201.55	231.78		14.59%
E3E4	IBT BLOCK 3 > 600 kWh	c	280.85	322.98	245.09	281.85		14.59%
E3E	**Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) DOMESTIC**							
E3E5	Basic Monthly charge per meter	R	816.33	938.78	712.39	819.25		14.59%
	kWH Unit cost							
E3E6	IBT BLOCK 1 0 - 350 kWh	c	146.04	167.95	127.45	146.57		14.59%
E3E7	IBT BLOCK 2 351 - 600 kWh	c	217.64	250.29	189.93	218.42		14.59%
E3E8	IBT BLOCK 3 > 600 kWh	c	269.96	310.46	235.59	270.93		14.59%
E3E	**Two-Part Tariff: Credit up to 100A (70 kVA BDMD) COMMERCIAL**							
E3E9	Basic Monthly charge per meter	R	816.33	938.78	712.39	819.25		14.59%
E3E10	**kWH Unit cost**	c	234.39	269.55	204.55	235.23		14.59%
E3E	**Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) COMMERCIAL**							
E3E11	Basic Monthly charge per meter	R	816.33	938.78	712.39	819.25		14.59%
E3E12	**kWH Unit cost**	c	220.88	254.02	192.76	221.67		14.59%
E3G	**One-Part Tariff: Pre-paid only; up to 100A (70 kVA BDMD) Businesses, Flats, Sport grounds, Churches.(minimum of 800kWH average for twelve months)**							
E3G1	kWH Unit cost	c	278.79	320.60	243.29	279.78		14.59%
E5	**TIME OF USE TARIFF**							
	Service Charge (per month) for MV and LV consumers							
E5A1	Administrative and Service Charge **Medium Voltage** per month	R	3 881.70	4 463.96	3 387.47	3 895.59		14.59%
E5A1A	Administrative and Service Charge **Low Voltage** per month	R	3 433.00	3 947.95	2 995.90	3 445.29		14.59%
E5A2	Network Demand Charge kVA: Utilised capacity	R	38.29	44.04	31.90	36.69		20.04%
E5A3	Network Capacity Charge kVA: Notified Maximum Demand (NMD)	R	30.52	35.10	25.39	29.20		20.22%
	Medium Voltage Metering Points (11000V)							
E5A4	Off Peak kWh Unit Charge	c	64.42	74.09	56.22	64.65		14.59%
E5A5	Standard kWh Unit Charge	c	115.97	133.36	101.20	116.38		14.59%
E5A6	Peak kWh Unit Charge	c	376.88	433.41	328.89	378.22		14.59%
	Low Voltage Metering Points (400V)							
E5A7	Off Peak kWh Unit Charge	c	69.27	79.66	60.45	69.52		14.59%
E5A8	Standard kWh Unit Charge	c	120.79	138.91	105.41	121.22		14.59%
E5A9	Peak kWh Unit Charge	c	381.72	438.98	333.12	383.09		14.59%

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459	
ED	**CONSUMER DEPOSITS**							1.1459	
	Sundry Charges								
E5A10	Exceed NOTIFIED MAXIMUM DEMAND (NMD) per kVA Per month	R	1 191.55	1 370.29	1 039.84	1 195.82		14.59%	
E6	**SUBSIDIZED TARIFFS: Grant to be shown separately**								
E6A	Basic Monthly Charge: Residential Indigent as per paragraph A of the Indigent Policy per meter	R	408.17	469.40	356.20	409.63		14.59%	
E6B	Basic Monthly Charge: Residential Indigent as per paragraph B, C & D of the Indigent Policy per meter	R	291.60	335.34	291.60	335.34		0.00%	outoma ties
E7	**PUBLIC LIGHTING & CCTV**								
E7A1	Streetlights & CCTV (metered) per kWh (no basic charge)	c	101.84	117.11	88.87	102.20		14.59%	
E7A2	Streetlights & CCTV (consumption) (per unit/per month) (no basic charge)	R	35.73	41.09	31.18	35.86		14.59%	
E7A5	Illuminated street sign boards per month	R	35.73	41.09	31.18	35.86		14.59%	
E8	**CASUAL SUPPLIES**								
E8A1	Per connection includes disconnection excluding hire of kiosk	R	1 406.72	1 617.73	1 227.61	1 411.75		14.59%	
E8A2	Consumption per day if not metered	R	91.40	105.11	79.76	91.72		14.59%	
E8A3	Hire of temporary distribution kiosk, per kiosk, per occasion	R	551.24	633.92	481.05	553.21		14.59%	
E8A4	Deposit (Usage will be subtracted)	R	1 897.61	no vat	1 656.00	no vat		14.59%	
E8A5	One part tariff : Prepaid or Credit Casual Supply	c	277.24	318.82	241.94	278.23		14.59%	
E9	**NETWORK CHARGES: SERVICED LAND**								
E9A1	Netwok charge per serviced plot per month	R	408.17	469.40	356.20	409.63		14.59%	
E9A2	Infrastructure per vacant plot per month	R	16.65	19.15	16.65	19.15		0.00%	FIXED
E10	**SUNDRY CHARGES**								
E10A1	Call-out Fee - office hours (Based on 2 hours for electr & assist + 30km)	R	753.91	867.00	725.22	834.00		3.96%	
E10A2	Call-out Fee - after hours: Weekdays & Saturdays (Based on 2 hrs (time and a half) for electr & assist + 30km)	R	1 058.26	1 217.00	1 017.39	1 170.00		4.02%	
E10A3	Call-out Fee - after hours: Sundays & Public Holidays (Based on 2 hrs (double time) for electr & assist + 30km)	R	1 361.74	1 566.00	1 309.57	1 506.00		3.98%	
E10A4	MV. Switching on Council's equipment office hours (Based on 3 hours for superintendent & electr + 60km)	R	2 194.78	2 524.00	2 110.44	2 427.00		4.00%	
E10A5	MV. Switching on Council's equipment -after hours: Weekdays & Saturdays (Based on 3 hours (time and a half) for a superintendent and an electrician plus 60km)	R	3 145.22	3 617.00	3 024.35	3 478.00		4.00%	
E10A6	MV. Switching on Council's equipment -after hours: Sundays & Public holidays (Based on 3 hours (double time) for a superintendent and an electrician plus 60km)	R	4 097.39	4 712.00	3 940.00	4 531.00		3.99%	
E10A7	Contractor Inspection 2nd	R	738.26	849.00	709.57	816.00		4.04%	
E10A8	Contractor Inspection 3rd	R	1 113.91	1 281.00	1 071.30	1 232.00		3.98%	
E10A9	Change of Circuit Breaker - S/Phase(1/annum) contact Electricity Department for approval (Based on Circuit Breaker cost + 1 hour for an electrician and assistant + 30km)	R	589.57	678.00	566.96	652.00		3.99%	
E10A10	Change of Circuit Breaker - 3 Phase(1/annum) contact Electricity Department for approval (Based on Circuit Breaker cost + 1 hour for an electrician and assistant + 30km)	R	1 504.35	1 730.00	1 446.09	1 663.00		4.03%	
E10A11	Disconnection	R	361.74	416.00	347.83	400.00		4.00%	
E10A12	Reconnection	R	361.74	416.00	347.83	400.00		4.00%	
E10A13	Verification of a Meter Reading	R	361.74	416.00	347.83	400.00		4.00%	
E10A14	Administration fee - recalculation due to no meter access	R	187.83	216.00	180.87	208.00		3.85%	

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E10A15	Test of Meter: 1 & 3 Phase (Conditionally Refundable) External testing	R	694.78	799.00	667.83	768.00		4.04%
E10A16	Test of Meter: All other Meters (Conditionally Refundable) External testing	R	cost + 15%	applicable vat	cost + 15%	applicable vat		
E10A17	Tariff change - change between one part and two-part	R	246.09	283.00	236.52	272.00		4.05%
E10A18	Damage elect meter (based on meter cost + call out X 2)	R	2 471.30	2 842.00	2 376.52	2 733.00		3.99%
E10A19	Damage elect meter 3 phase (based on meter cost + call out X 2)	R	3 773.91	4 340.00	3 628.70	4 173.00		4.00%
E10A20	Replacement of CIU (Meter keypad) (Based on keypad cost and call out fee)	R	1 244.35	1 431.00	1 196.52	1 376.00		4.00%
E10A21	Damage of Bulk meter or change to SSEG (Based on 3 hours for a superintendent and electrician + 60km + bulk meter cost + modem cost)	R	8 167.83	9 393.00	7 853.91	9 032.00		4.00%
E10A22	Change to Time of Use (with existing bulk meter) + Deposit	R	737.39	848.00	708.70	815.00		4.05%
E10A23	Change to Time of Use (without existing bulk meter) + Deposit	R	12 793.04	14 712.00	12 300.87	14 146.00		4.00%
E10A24	Commission of Bulk meter, supplied by customer (call out fee x 3)	R	2 261.74	2 601.00	2 174.78	2 501.00		4.00%
E10A25	Damage of HV Cable	R	cost + R41 192.32	applicable vat	cost + R39 608.00	applicable vat		4.00%
E10A26	Damage of MV Cable	R	cost + R10 768.16	applicable vat	cost + R10 354.00	applicable vat		4.00%
E10A27	Damage of LV Cable	R	cost + R 4 336.80	applicable vat	cost + R 4 170.00	applicable vat		4.00%
E10A28	Damage of Service Connection Cable	R	cost + R 1 084.72	applicable vat	cost + R 1 043.00	applicable vat		4.00%
E10A29	Working without Way leave	R	5 559.13	6 393.00	5 345.22	6 147.00		4.00%
E10A30	Refundable Wayleave **deposit** for HV cables	R	79 389.00	no vat	76 336.00	no vat		4.00%
E10A31	Refundable Way leave **deposit** for MV cables	R	19 848.00	no vat	19 085.00	no vat		4.00%
E10A32	Refundable Way leave **deposit** for LV cables	R	4 289.00	no vat	4 124.00	no vat		4.00%
E10A33	Cancellation Fee of requested service	R	15% of Service Value	no vat	15% of Service Value	no vat		
E10A34	Erection and removal of Banners, signs & lights (per hour) (Vehicle cost + labour)	R	899.13	1 034.00	864.35	994.00		4.02%
E10A35	Replacement of damaged overhead service connection cable (Tariff E13A9 - E10A18)	R	3 800.87	4 371.00	new	new		
E12	**CONVERSION OF METERS**							
E12A1	Convert Credit Meter to Pre-paid: SP (no cable work) (based on meter cost + call out)	R	1 718.26	1 976.00	1 652.17	1 900.00		4.00%
E12A2	Convert Credit Meter to Pre-paid: 3P (no cable work) (based on meter cost + call out)	R	3 020.87	3 474.00	2 904.35	3 340.00		4.01%
E12A3	Convert Credit Three Phase to Singe Phase Pre-paid meter	R	1 552.17	1 785.00	1 492.17	1 716.00		4.02%
E12A4	Convert Credit Three Phase to Single Phase Credit (Commercial only)	R	1 171.30	1 347.00	1 126.09	1 295.00		4.01%
E12A5	Convert Pre-paid Single Phase to Three Phase Pre-paid (based on tariff E13A8) cost includes cable to boundary	R	R12 510.16 + ext fee	applicable vat	R12 029.00 + ext fee	applicable vat		4.00%
E12A6	Convert pre-paid Three phase to Single phase pre-paid (based on meter cost + call out + CB)	R	1 912.17	2 199.00	1 838.26	2 114.00		4.02%
E12A7	Removal of Meter (based on call out fee)	R	753.04	866.00	724.35	833.00		3.96%
E12A8	Repositioning of Meter (excl. cable) (based on call out fee)	R	753.04	866.00	724.35	833.00		3.96%
E12A9	Repositioning of Meter (incl. cable) (based on call out fee + 30m cable)	R	2 486.96	2 860.00	2 391.30	2 750.00		4.00%
E13	**SERVICE CONNECTIONS**							
E13A1	Builders connection (plus applicable service connection tariff)	R	955.65	1 099.00	919.13	1 057.00		3.97%
E13A4	Single Phase (Credit - 60A) option for Commercial users only (Based on 30m cable + meter cost + average labour cost + 15% admin fee)	R	6 775.65	7 792.00	6 514.78	7 492.00		4.00%
E13A6	Single Phase - (Pre-paid meters - 60A) applicable to Domestic users (Network Permitted) (Based on: 30m cable + meter cost + average labour cost + 15% admin fee)	R	6 775.65	7 792.00	6 514.78	7 492.00		4.00%

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E13A7	Three Phase : (Credit - 60A) Plus Extension fee : Extension fee not applicable to Industrial erven up to 60 Amp (Based on 30m (25mm) cable + meter cost + average labour +circuit breaker + 15% admin fee)	**R**	R12 948.00 + ext fee	applicable vat	R12 029.00 + ext fee	applicable vat		4.00%
E13A8	Three Phase : (Pre-paid - 60A) Plus Extension fee : Extension fee not applicable to Industrial erven up to 60 Amp (Based on 30m (25mm) cable + meter cost + average labour +circuit breaker + 15% admin fee)	**R**	R12 948.00 + ext fee	applicable vat	R12 029.00 + ext fee	applicable vat		4.00%
E13A9	Non Standard : Pre-paid 30 Amp Single phase (Sub economic connections) (Based on 30m (10mm) cable + meter cost + average labour cost + 15% admin fee)	**R**	6 291.30	7 235.00	6 049.57	6 957.00		4.00%
E13A10	Single Phase (Credit 60A- Developer install cable to boundary) option for Commercial users only (Based on meter cost + call out fee + 15% admin fee)	**R**	1 975.65	2 272.00	1 900.00	2 185.00		3.98%
E13A11	Single Phase (Pre-paid 60A-Developer install cable to boundary) applicable to Domestic users (Network permitted) (Based on meter cost + call out fee + 15% admin fee)	**R**	1 975.65	2 272.00	1 900.00	2 185.00		3.98%
E13A12	Three Phase (Credit 60A- Developer install cable to boundary) : Extension fee not applicable to Industrial erven up to 60 Amp (Based on meter cost + call out fee + 15% admin fee)	**R**	R3 473.19 + ext fee	applicable vat	R3 339.61 + ext fee	applicable vat		4.00%
E13A13	Three Phase (Pre-paid 60A-Developer install cable to boundary) : Extension fee not applicable to Industrial erven up to 60 Amp (Based on meter cost + call out fee + 15% admin fee)	**R**	R3 473.19 + ext fee	applicable vat	R3 339.61 + ext fee	applicable vat		4.00%
E13A14	Any other none standard connections		cost + 15% admin	applicable vat	cost + 15% admin	applicable vat		
E14	**ILLEGAL AND UNSAFE CONNECTION / TAMPERING FEE (Including SSEG and damage or bypass of the DSM Hot Water Cylinder Control Unit**							
E14A1	1 st Offence	**R**	4 401.00	no vat	4 232.00	no vat		3.99%
E14A2	2 nd Offence (E14A1 X 2)	**R**	8 802.00	no vat	8 462.00	no vat		4.02%
E14A3	3 rd Offence and re-occurance (Disconnection of service and remedial action fee = double previous* offence fee) *based on current tariffs		2 X E14A2	applicable vat	2 X E14A2	applicable vat		
E14A4	Unsafe / Illegal supply of electricity (per visit) **(reconnection fee included)**	**R**	1 971.30	2 267.00	1 895.65	2 180.00		3.99%
E15	**UPGRADING CONTRIBUTIONS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL) (Network permitted : to be approved by Electricity Department)**							
E15A1	Primary Cost p/kVA -include all HV Equipment UP to HV Substation or identified point of supply excluding Dist. TF	**R**	1 227.19	1 411.27	1 227.19	1 411.27		0.00%
E15A2	Primary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply excluding Dist. TF	**R**	3 655.37	4 203.68	3 514.78	4 042.00		4.00%
E15A3	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF	**R**	4 455.58	5 123.92	4 284.21	4 926.84		4.00%
E15A4	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF and Kiosk	**R**	5 813.05	6 685.01	5 589.47	6 427.89		4.00%
E15A5	Buying/Refund of spare capacity cost/kVA	**R**	100% of approved installation cost	applicable vat	100% of approved installation cost	applicable vat		
E15A6	Investigation Fee	**R**	4 367.10	5 022.16	4 199.13	4 829.00		4.00%
E15A7	FACTOR OF 0,36 APPLICABLE ON DOMESTIC USERS : TARIFF : applicable on E15A3 AND E15A4 (Commercial /Business no factor apply)	**R**	Factor 0.36	applicable vat	Factor 0.36	applicable vat		

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E18	**SMALL SCALE EMBEDDED GENERATION (SSEG)**							
	This tariff is available only for approved SSEG connections, where the customers offset their small scale generation (kWh) against purchases from the Municipality, provided that their purchases exceed their generation (kWh). This tariff will only be implemented after NERSA's approved Guidelines have been received. The consumer will stay on his existing tariff **(All prepaid customers excluded) Prepaid customers to convert to credit meter and tariff:**							
E18A2	Feed-in Tariff c/kWh	**c**	83.90	96.49	73.22	84.20		14.59%
DC2	**DEVELOPMENT CONTRIBUTIONS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL)**							
DC2A	**Sub Division of existing erf**							
DC2A1	Single Phase 60 AMP (5 kVA) Domestic X Tariff E15A4 = P/ERF **PLUS** STANDARD CONNECTION FEES	**R**	28 925.51	33 264.34	29 205.22	33 586.00		-0.96%
DC2B	**New Developments**							
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (13.8 kVA xE15A2 x.36)	**R**	18 072.58	20 783.47	17 460.00	20 079.00		3.51%
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (42kVA x E15A2x.36)	**R**	55 003.50	63 254.03	53 139.13	61 110.00		3.51%
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	**R**	3 655.37	4 203.68	3 514.78	4 042.00		4.00%
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	**R**	4 455.58	5 123.92	4 284.21	4 926.84		4.00%

WATER TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
WD	**CONSUMER DEPOSITS**					
WD1	Domestic - Water	646.00	no vat	620.76	no vat	4.07%
WD2	Commercial - Water - Consumption < 40kl	2 582.00	no vat	2 483.07	no vat	3.98%
WD3	Commercial - Water - Consumption 40 - 100kl	9 036.00	no vat	8 688.51	no vat	4.00%
WD4	Commercial - Water - Consumption 100 kl +	15 490.00	no vat	14 893.96	no vat	4.00%
WD5	Domestic - Water RUE's	Applicable Rue's X WD1A	no vat	Applicable Rue's X WD1A	no vat	
WD6	Indigent - registered (including UISP)	207.00	no vat	198.82	no vat	4.11%
WDD	**Deposit Defaulters**					
WDD1	Domestic - Water - Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD2	Commercial - Water - Consumption < 40kl Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD3	Commercial - Water - Consumption 40 - 100kl Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD4	Commercial - Water - Consumption 100 kl + Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD5	Domestic - Water RUE'sTwo Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
W1	**BASIC CHARGE**					
W1A1	Basic Monthly Charge per erf/unit per month	148.35	170.60	142.64	164.04	4.00%
W1A2A	Basic Monthly Subsidy : Residential Indigent as per paragraph A of the Indigent Policyper erf/unit per month	148.35	170.60	142.64	164.04	4.00%
W1A2B	Basic Monthly Subsidy: Residential Indigent as per paragraph B, C & D of the Indigent Policy per erf/unit per month	129.14	148.51	129.14	148.51	0.00%
W1A3	**Infrastructure**					
W1A3A	Fixed Infrastructure Basic Charge per erf/unit per month	15.45	17.77	15.45	17.77	0.00%
W1A3B	Fixed Infrastructure Basic Charge per erf/unit per month	8.41	9.67	8.41	9.67	0.00%
W1A3C	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent Households	8.41	9.67	8.41	9.67	0.00%
	See attachment for the amount of RUE's allocated to different household consumers					
W1B	**CONSUMPTION - HOUSEHOLDS**					
	Normal Tariff & Level 1 water restrictions					
W1B1	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B2	7 - 18 kl per kl	12.47	14.34	11.99	13.79	4.00%
W1B3	19 - 30 kl per kl	20.23	23.26	19.45	22.37	4.00%
W1B4	31 - 45 kl per kl	31.15	35.82	29.95	34.44	4.00%
W1B5	46 - 60 kl per kl	40.45	46.51	38.89	44.72	4.00%

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FINAL

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W1B6	>60kl per kl	53.94	62.04	51.87	59.65	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1B7	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B8	7 - 18 kl per kl	16.20	18.63	15.58	17.92	4.00%
W1B9	19 - 30 kl per kl	26.29	30.23	25.28	29.07	4.00%
W1B10	31 - 45 kl per kl	40.49	46.56	38.93	44.77	4.00%
W1B11	46 - 60 kl per kl	55.57	63.90	53.43	61.44	4.00%
W1B12	>60kl per kl	74.10	85.22	71.25	81.94	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1B13	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B14	7 - 18 kl per kl	19.97	22.96	19.20	22.08	4.00%
W1B15	19 - 30 kl per kl	32.38	37.23	31.13	35.80	4.00%
W1B16	31 - 45 kl per kl	49.83	57.30	47.91	55.10	4.00%
W1B17	46 - 60 kl per kl	68.40	78.66	65.77	75.64	4.00%
W1B18	>60kl per kl	91.19	104.87	87.68	100.83	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1B19	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B20	7 - 18 kl per kl	26.35	30.31	25.34	29.14	4.00%
W1B21	>18 kl per kl	113.99	131.09	109.61	126.05	4.00%
W1BI	**CONSUMPTION - REGISTERED INDIGENT HOUSEHOLDS**					
	Normal Tariff & Level 1 water restrictions					
W1BI1	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI2	7 - 18 kl per kl	12.47	14.34	11.99	13.79	4.00%
W1BI3	19 - 30 kl per kl	20.23	23.26	19.45	22.37	4.00%
W1BI4	31 - 45 kl per kl	31.15	35.82	29.95	34.44	4.00%
W1BI5	46 - 60 kl per kl	40.45	46.51	38.89	44.72	4.00%
W1BI6	>60kl per kl	53.94	62.04	51.87	59.65	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1BI7	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI8	7 - 18 kl per kl	16.20	18.63	15.58	17.92	4.00%
W1BI9	19 - 30 kl per kl	26.29	30.23	25.28	29.07	4.00%
W1BI10	31 - 45 kl per kl	40.49	46.56	38.93	44.77	4.00%
W1BI11	46 - 60 kl per kl	55.57	63.90	53.43	61.44	4.00%
W1BI12	>60kl per kl	74.10	85.22	71.25	81.94	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1BI13	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI14	7 - 18 kl per kl	19.97	22.96	19.20	22.08	4.00%
W1BI15	19 - 30 kl per kl	32.38	37.23	31.13	35.80	4.00%
W1BI16	31 - 45 kl per kl	49.83	57.30	47.91	55.10	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W1BI17	46 - 60 kl per kl	68.40	78.66	65.77	75.64	4.00%
W1BI18	>60kl per kl	91.19	104.87	87.68	100.83	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1BI19	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI20	7 - 18 kl per kl	26.35	30.31	25.34	29.14	4.00%
W1BI21	>18 kl per kl	113.99	131.09	109.61	126.05	4.00%
W1C	**CONSUMPTION - ALL OTHER**					
	Normal Tariff & Level 1 water restrictions					
W1C1	0 - 18 kl per kl	13.79	15.86	13.26	15.25	4.00%
W1C2	19 - 30 kl per kl	20.23	23.26	19.45	22.37	4.00%
W1C3	31 - 45 kl per kl	31.15	35.82	29.95	34.44	4.00%
W1C4	46 - 60 kl per kl	40.45	46.51	38.89	44.72	4.00%
W1C5	>60 kl per kl	53.94	62.04	51.87	59.65	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1C6	0 - 18 kl per kl	17.93	20.62	17.24	19.83	4.00%
W1C7	19 - 30 kl per kl	26.29	30.23	25.28	29.07	4.00%
W1C8	31 - 45 kl per kl	40.49	46.56	38.93	44.77	4.00%
W1C9	46 - 60 kl per kl	55.58	63.91	53.44	61.46	4.00%
W1C10	>60 kl per kl	74.09	85.20	71.24	81.93	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1C11	0 - 18 kl per kl	22.08	25.39	21.23	24.41	4.00%
W1C12	19 - 30 kl per kl	32.38	37.23	31.13	35.80	4.00%
W1C13	31 - 45 kl per kl	49.83	57.30	47.91	55.10	4.00%
W1C14	46 - 60 kl per kl	68.40	78.66	65.77	75.64	4.00%
W1C15	>60 kl per kl	91.19	104.87	87.68	100.83	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1C16	0 - 10 kl per kl	27.59	31.73	26.53	30.51	4.00%
W1C17	>10 kl per kl	113.99	131.09	109.61	126.05	4.00%
W1D	**OTHER CONSUMERS**					
W1D1	Departmental per Kl (Including temporary connection for municipal purposes)	25.19	28.97	24.86	28.59	1.33%
W1D2	Fire Hoses: Basic per Month	188.79	217.11	181.53	208.76	4.00%
W1D3	Bulk usage (Unconnected to networks) per Kl - Consumers Permanently residing within Overstrand municipality area	15.27	17.56	14.68	16.88	4.00%
W1D3A	Restriction Tariff 1 (level 2 & 3 water restrictions)	19.85	22.83	19.09	21.95	4.00%
W1D3B	Restriction Tariff 2 (level 4 & 5 water restrictions)	24.21	27.84	23.28	26.77	4.00%
W1D3C	Restriction Tariff 3 (level 6 water restrictions)	30.53	35.11	29.36	33.76	4.00%
W1D4	Kid Brooke (Van Cauter 0 - 8000kl per year)	0.08	0.09	0.08	0.09	0.00%
W1D5	Onrus Small Holdings tariff 2 (Van Cauter)	0.08	0.09	0.08	0.09	0.00%
W1D6	Onrus Small Holdings tariff 4 (Per agreement)	1.11	1.28	1.11	1.28	0.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W1D7	Contractors water consumption - temporary connection (only for municipal purposes)	25.19	28.97	24.86	28.59	1.33%
W1D8	Bulk usage (Unconnected to networks) per Kl - People residing outside the Overstrand municipal area	56.63	65.12	54.45	62.62	4.00%
W1D8A	Restriction Tariff 1 (level 2 & 3 water restrictions)	73.62	84.66	70.79	81.41	4.00%
W1D8B	Restriction Tariff 2 (level 4 & 5 water restrictions)	90.62	104.21	87.13	100.20	4.00%
W1D8C	Restriction Tariff 3 (level 6 water restrictions)	113.27	130.26	108.91	125.25	4.00%
W1E	**WET COMMERCIAL, SPORT, PARKS etc (must apply for this tariff)**					
	Normal Tariff & Level 1 water restrictions					
W1E1	0 - 500kl per kl	20.07	23.08	19.30	22.20	4.00%
W1E2	501 - 1000kl per kl	30.35	34.90	29.18	33.56	4.00%
W1E3	>1000kl per kl	40.47	46.54	38.91	44.75	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1E4	0 - 300kl per kl	26.10	30.02	25.10	28.87	4.00%
W1E5	301 - 700kl per kl	39.44	45.35	37.92	43.61	4.00%
W1E6	>700kl per kl	52.60	60.49	50.58	58.17	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1E7	0 - 250kl per kl	32.12	36.93	30.88	35.51	4.00%
W1E8	251 - 500kl per kl	48.55	55.83	46.68	53.68	4.00%
W1E9	>500kl per kl	64.73	74.44	62.24	71.58	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1E10	0 - 100kl per kl	40.14	46.17	38.60	44.39	4.00%
W1E11	>100 kl per kl	80.92	93.06	77.81	89.48	4.00%
W1F	**WET INDUSTRY (Marine etc. must apply for this tariff) (Average of 100kl per day over previous 365 days**					
	Normal Tariff & Level 1 water restrictions					
W1F1	0 - 5800kl per kl	20.91	24.05	20.11	23.13	4.00%
W1F2	> 5800kl per kl	40.47	46.54	38.91	44.75	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1F3	0 - 5800kl per kl	27.19	31.26	26.14	30.06	4.00%
W1F4	> 5800kl per kl	52.60	60.49	50.58	58.17	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1F5	0 - 5800kl per kl	33.46	38.48	32.17	37.00	4.00%
W1F6	> 5800kl per kl	64.73	74.44	62.24	71.58	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1F7	0 - 5 800kl per kl	41.81	48.08	40.20	46.23	4.00%
W1F8	>5 800 kl per kl	80.92	93.06	77.81	89.48	4.00%
W2A	**AVAILABILITY CHARGES**					
W2A1	Overstrand per month	148.35	170.60	142.64	164.04	4.00%
W2A2	Farms connected to water pipe line	148.35	170.60	142.64	164.04	4.00%
W2J	**REBATES (This can be granted by the Municipal Manager after application) refer to Policy # 6.8.1**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W2J1	Kl above average - per kl	25.19	28.97	24.86	28.59	1.33%
W3A	**IRRIGATION WATER ("LEI WATER") & RAW WATER**					
W3A1	Use and pump water (80-90 min) per MONTH Stanford	45.34	52.15	43.60	50.14	4.00%
W3A2	Pearly Beach Small Holdings: Basic	55.33	63.63	53.20	61.18	4.00%
W3A3	Pearly Beach Small Holdings: Consumption 0- 70 kl per kl	4.33	4.98	4.16	4.78	4.00%
W3A4	Pearly Beach Small Holdings: Consumption >70 kl per kl	10.13	11.65	9.74	11.20	4.00%
W3A5	Others per kl	4.33	4.98	4.16	4.78	4.00%
W3A6	Farm 1/722 Stanford as per agreement 1.75% of raw water abstraction from municipal boreholes, maximum 8760 kl/a	0.00	0.00	0.00	0.00	0.00%
W3A7	Farm 586 Volmoed raw water from De Bos pipeline consumption 0 - 300 kl/month per kl	0.00	0.00	0.00	0.00	0.00%
W3A8	Farm 586 Volmoed raw water from De Bos pipeline consumption >300 kl/month per kl	4.31	4.96	3.92	4.51	9.95%
W3B	**IRRIGATION WATER - (TREATED EFFLUENT)**					
W3B2	Hermanus Golf Club per month	49 218.59	56 601.38	47 325.57	54 424.41	4.00%
W3B3	All other per kl	2.77	3.18	2.66	3.06	4.00%
W3B4	Schools, municipal sports grounds & project sport grounds as per agreement	no charge	no vat	no charge	no vat	
W3B5	Curro Holdings - 250kl free per day as per deed of sale	2.77	3.18	2.66	3.06	4.00%
W4	**SUNDRY CHARGES**					
W4A1	Testing of a Meter (Call-out Fee incl)(Conditionally refundable)	991.30	1 140.00	953.04	1 096.00	4.01%
W4A2	Testing of a Meter (Ind/Bulk Meter)(Conditionally refundable) ****Minimum charge of R500***	Cost plus 15%	applicable vat	Cost plus 15%	applicable vat	
W4A3	Disconnection	449.57	517.00	432.17	497.00	4.03%
W4A4	Reconnection	449.57	517.00	432.17	497.00	4.03%
W4A5	Reconnection After Normal Working Hours	899.13	1 034.00	864.35	994.00	4.02%
W4A6	Administration fee - recalculation due to no meter access	175.65	202.00	168.70	194.00	4.12%
W4A7	Verification of a Meter Reading	246.09	283.00	236.52	272.00	4.05%
W4A8	Final and Special Readings	225.22	259.00	216.52	249.00	4.02%
W4A9	Call-out Fee - Normal Working Hours	448.70	516.00	431.30	496.00	4.03%
W4A10	Call-out Fee - After Hours	898.26	1 033.00	863.48	993.00	4.03%
W4A11	Replacement of damage meter	1 205.22	1 386.00	1 159.13	1 333.00	3.98%
W4A12	Removal of Meter (based on call out fee)	991.30	1 140.00	953.04	1 096.00	4.01%
W4A13	Registration of Borehole (Including inspection fee)	336.52	387.00	323.48	372.00	4.03%
W4A14	Repositioning of Meter (excl. pipe)	986.96	1 135.00	948.70	1 091.00	4.03%
W4A15	Convert to Water Flow Restrictor Meter	3 213.04	3 695.00	3 089.57	3 553.00	4.00%
W4A16	Temporary Connections - Deposit	8 455.00	no vat	8 130.00	no vat	4.00%
W4A17	Temporary Connection - Usage per kl	25.19	28.97	24.35	28.00	3.45%
W4A18	Damage of Water Meter	Actual cost plus 15%	applicable vat	Actual cost plus 15%	applicable vat	
W4A19	Damage of Watermain	Actual cost plus R3 398.72	applicable vat	Actual cost plus R3 268.00	applicable vat	4.00%

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					1.040
W4A20	Damage of Service Connection (including water meter)	Actual cost plus R893.36	applicable vat	Actual cost plus R859.00	applicable vat	4.00%
W5	**ILLEGAL CONNECTION / TAMPERING FEE**					
W5A1	1st Offence	7 500.00	no vat	7 212.00	no vat	3.99%
W5A2	2 nd Offence Must convert to a flow-restriction watermeter at applicable tariff plus	8 800.00	no vat	8 462.00	no vat	3.99%
W5A3	3rd Offence (Restriction of service and remedial action fee = double previous offence fee)	Previous offence amount X 2	no vat	Previous offence amount X 2	no vat	
W6	**CONNECTION FEE**					
W6A1	20 mm Connection Conventional Meter	5 494.78	6 319.00	5 283.48	6 076.00	4.00%
W6A2	20 mm Connection Water Flow Restrictor Meter	6 525.22	7 504.00	6 273.91	7 215.00	4.01%
W6A3	Other Connections	Actual cost plus 15%	applicable vat	Actual cost plus 15%	applicable vat	
W6A4	Connections (Erf Boundary - by Developer)	1 428.70	1 643.00	1 373.91	1 580.00	3.99%
W7	**BULK SERVICES DEVELOPMENT FEES**					
	Tariffs set out in Development Contribution Tariff list					

ANNEXURE TO WATER TARIFFS

ALLOCATION OF RUE's TO CATEGORIES OF CONSUMERS

Clinics - Out patients	* 1 RUE
Flats	* 1 RUE per Unit
Guest Houses and B & B's	* 1 RUE
Household related consumers that do not fall in one of the above household consumer categories	* Upon application the Engineering & Financial Departments will assess the validity within the tariff's structural framework
Old Age Homes, Hostels & Boarding School	* 1 RUE per 7 beds
Retirement Villages, Hospital & Hospice	* 1 RUE per 1 residential unit * 1 RUE per 7 beds
Single Residential erven	* 1 RUE
Townhouse and Group developments	* 1 RUE per unit (Please note that Townhouse/Group Developments must apply should they require more than 1 RUE during development) * RUE's only applicable from date of application and approval

RUE = Residential Unit Equivalent

DEVELOPMENT CONTRIBUTION TARIFFS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL) (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
DC1	**WATER**					
DC1A	Standard Fee per Equivalent Unit	21 665.22	24 915.00	20 832.17	23 957.00	4.00%
DC2	**ELECTRICITY**					
DC2A	**Sub Division of Existing Erf**					
DC2A1	Single Phase 60 AMP (5 kVA) Domestic X Tariff E15A4 = P/ERF **PLUS** Standard Connection Fees	28 925.51	33 264.34	29 205.22	33 586.00	-0.96%
DC2B	**New Developments**					
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (Based on 13.8 kVA xE15A2 x.36)	18 072.58	20 783.47	17 460.00	20 079.00	3.51%
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (Based on 42kVA x E15A2x.36)	55 003.50	63 254.03	53 139.13	61 110.00	3.51%
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	3 655.37	4 203.68	3 514.78	4 042.00	4.00%
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	4 455.58	5 123.92	4 284.21	4 926.84	4.00%
DC3	**SEWERAGE**					
DC3A	Standard Fee per Equivalent Unit	14 607.93	16 799.12	14 046.09	16 153.00	4.00%
DC4	**ROADS**					
DC4A	Standard Fee per Equivalent Unit	6 550.19	7 532.72	6 298.26	7 243.00	4.00%
DC5	**STORMWATER**					
DC5A	Standard Fee per Equivalent Unit	7 557.64	8 691.28	7 266.96	8 357.00	4.00%
DC6	**SOLID WASTE**					
DC6A	Standard Fee per Equivalent Unit	1 309.50	1 505.92	1 259.13	1 448.00	4.00%
DC7	**OFF-GRID DEVELOPMENT/UNITS**					
DC7A	As per signed agreement as recommended by the Director: Infrastructure and Planning and approval by the Municipal Manager	as per agreement	applicable vat	as per agreement	applicable vat	
DC8	**EVALUATION/INVESTIGATION LEVIES are payable OVER and ABOVE the Bulk Service Levies**					
DC8A	**Water**					
	No. of Equivalent units					
DC8A1	1 - 4	no charge	no vat	no charge	no vat	
DC8A2	5 - 10	9 073.91	10 435.00	8 725.22	10 034.00	4.00%
DC8A3	11 - 25	15 279.13	17 571.00	14 691.30	16 895.00	4.00%
DC8A4	26 - 50	21 022.61	24 176.00	20 213.91	23 246.00	4.00%
DC8A5	51 - 100	24 124.35	27 743.00	23 196.52	26 676.00	4.00%
DC8A6	101 - 250	26 766.09	30 781.00	25 736.52	29 597.00	4.00%
DC8A7	251 - 500	31 246.09	35 933.00	30 044.35	34 551.00	4.00%
DC8A8	501 - 2000	35 266.09	40 556.00	33 909.57	38 996.00	4.00%
DC8A9	2000 – 5000	42 388.70	48 747.00	40 758.26	46 872.00	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
DC1	**WATER**					
DC8A10	> 5001	48 133.04	55 353.00	46 281.74	53 224.00	4.00%
DC8E	**Sanitation**					
	No. of Equivalent units					
DC8E1	1 - 4	no charge	no vat	no charge	no vat	
DC8E2	5 - 10	9 073.91	10 435.00	8 725.22	10 034.00	4.00%
DC8E3	11 - 25	15 279.13	17 571.00	14 691.30	16 895.00	4.00%
DC8E4	26 - 50	21 022.61	24 176.00	20 213.91	23 246.00	4.00%
DC8E5	51 - 100	24 124.35	27 743.00	23 196.52	26 676.00	4.00%
DC8E6	101 - 250	26 766.09	30 781.00	25 736.52	29 597.00	4.00%
DC8E7	251 - 500	31 246.09	35 933.00	30 044.35	34 551.00	4.00%
DC8E8	501 - 2000	35 266.09	40 556.00	33 909.57	38 996.00	4.00%
DC8E9	2000 – 5000	42 388.70	48 747.00	40 758.26	46 872.00	4.00%
DC8E10	> 5001	48 133.04	55 353.00	46 281.74	53 224.00	4.00%

RESORTS TARIFF LIST (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.14590
	** A deposit of 50% of the total amount payable is applicable to secure the booking					electricity
	** On cancellation of the booking an administration fee of 15% will deducted from the deposit					
	** On cancellation of the booking less than 14 days prior to the commencement of the booking period, the deposit **will not** be paid back					
R 1	**PALMIET & KLEINMOND CARAVAN PARKS**					
R1A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R1A1	A Stands per day	431.30	496.00	414.78	477.00	3.98%
R1A2	B Stands per day	346.09	398.00	333.04	383.00	3.92%
R1A3	C Stands per day	307.83	354.00	295.65	340.00	4.12%
R1B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R1B1	A Stands per day	239.13	275.00	229.57	264.00	4.17%
R1B2	B Stands per day	205.22	236.00	197.39	227.00	3.97%
R1B3	C Stands per day	187.83	216.00	180.87	208.00	3.85%
	The above tariffs include for up to four (4) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R1F	**Sundry Costs**					
R1F1	Electricity if available per stand per day	29.90	34.38	26.09	30.00	14.59%
R1F2	Additional persons up to a maximum of two (2) - per person per day	62.61	72.00	60.00	69.00	4.35%
R1F3	Additional vehicle or small trailer or small boat to maximum of 2 units - per unit per day	35.65	41.00	33.91	39.00	5.13%
R1F4	Day visitors for campers up to a maximum of four (4) per person per day	62.61	72.00	60.00	69.00	4.35%
R1F5	Day visitors vehicle per day	47.83	55.00	46.09	53.00	3.78%
	NOTE: Special arrangements must be made with the Camp Manager to allow day visitors					
R1F6	Children under two (2) years	no charge	no vat	no charge	no vat	
R1F7	Children under twelve (12)	30.44	35.00	29.57	34.00	2.94%
R1F8	Gate Card / Key Deposit per set - Refundable	181.00	no vat	174.00	no vat	4.02%
R1J	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R1J1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	
R1J2	Qulify for a reduced tariff for a period of 30 days	2 904.35	3 340.00	2 793.04	3 212.00	3.99%
R 10	**KLEINMOND: FRANK ROBB HUT**					
R10A	Camping per person per day (Maximum of 10 persons)	102.61	118.00	98.26	113.00	4.43%
R 20	**ONRUS CARVAN PARK: PLETT HOUSE**					
R20A	Peak Season - 1 December - 31 January & Easter Weekend	476.52	548.00	458.26	527.00	3.98%
R20B	Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)	295.65	340.00	284.35	327.00	3.97%
R 30	**ONRUS CARVAN PARK**					
R30A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R30A1	A Stands per day	469.57	540.00	451.30	519.00	4.05%
R30A2	B Stands per day	360.00	414.00	346.09	398.00	4.02%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.14590
R30A3	C Stands per day	329.57	379.00	316.52	364.00	4.12%
R30B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R30B1	A Stands per day	260.00	299.00	249.57	287.00	4.18%
R30B2	B Stands per day	220.00	253.00	211.30	243.00	4.12%
R30B3	C Stands per day	205.22	236.00	197.39	227.00	3.97%
	The above tariffs include for up to four (4) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R30F	**Sundry Costs**					
R30F1	Electricity if available per stand per day	29.90	34.38	26.09	30.00	14.59%
R30F2	Additional persons up to a maximum of two (2) - per person per day	68.70	79.00	66.09	76.00	3.94%
R30F3	Additional vehicle or small trailer or small boat to maximum of 2 units - per unit per day	37.39	43.00	35.65	41.00	4.88%
R30F4	Children under two (2) years	no charge	no vat	no charge	no vat	
R30F5	Children under twelve (12)	35.65	41.00	33.91	39.00	5.13%
R30F6	Daily Functions (pre-arrangement) per day	170.44	196.00	163.48	188.00	4.25%
R30F7	Full 30 day Rental	4 642.61	5 339.00	4 464.35	5 134.00	3.99%
R30F8	Gate Card / Key Deposit per set - Refundable	184.00	no vat	177.00	no vat	3.95%
R30J	**Annual Rental**					
R30J1	Rental per annum	15 189.57	17 468.00	14 605.22	16 796.00	4.00%
	Plus:					
R30J2	Pergola with covering per annum	1 628.70	1 873.00	1 566.09	1 801.00	4.00%
R30J3	Water tap per annum	346.96	399.00	333.91	384.00	3.91%
R30J4	Structure for storing purposes per annum	346.96	399.00	333.91	384.00	3.91%
R30J5	Permanent fireplace structure per annum	346.96	399.00	333.91	384.00	3.91%
R30J6	Electricity per stand per annum	1 321.27	1 519.46	1 153.04	1 326.00	14.59%
R30L	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R30L1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	
R30L2	Qualify for a reduced tariff for a period of 30 days	3 192.17	3 671.00	3 069.57	3 530.00	3.99%
R 60	**GANSBAAAI CARAVAN PARK**					
R60A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R60A1	A+ Stands per day	382.61	440.00	326.96	376.00	17.02%
R60A2	A Stands per day	304.35	350.00	279.13	321.00	9.04%
R60A3	B Stands per day	239.13	275.00	229.57	264.00	4.17%
R60A4	C Stands per day	217.39	250.00	197.39	227.00	10.13%
R60B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R60B1	A+ Stands per day	260.87	300.00	250.44	288.00	4.17%
R60B2	A Stands per day	226.09	260.00	206.96	238.00	9.24%
R60B3	B Stands per day	204.35	235.00	197.39	227.00	3.53%
R60B4	C Stands per day	186.96	215.00	180.87	208.00	3.37%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.14590
	The above tariffs include for up to four (4) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R60F	**Sundry Costs**					
R60F1	Additional persons up to a maximum of two (2) - per person per day	62.61	72.00	60.00	69.00	4.35%
R60F2	Additional vehicle or small trailer or small boat - per unit per day	45.22	52.00	43.48	50.00	4.00%
R60F3	Children under two (2) years	no charge	no vat	no charge	no vat	
R60F4	Children under twelve (12)	30.44	35.00	29.57	34.00	2.94%
R60F5	Day visitors for campers up to a maximum of four (4) per person per day	45.22	52.00	43.48	50.00	4.00%
R60F6	Gate Card / Key Deposit per set - Refundable	180.00	no vat	173.00	no vat	4.05%
R60J	**Annual Rental**					
R60J1	Rental per annum	8 526.96	9 806.00	8 199.13	9 429.00	4.00%
E60K	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R60K1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	
R 80	**HAWSTON DAY CAMPING SITE**					
R80A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R80A1	Camping Sites	205.22	236.00	197.39	227.00	3.97%
R80A2	Parking Fees per vehicle (excluding busses >20 seats)	15.65	18.00	14.78	17.00	5.89%
R80A3	Per Bus >20 seats	175.65	202.00	168.70	194.00	4.12%
R80A4	Entrance Fee: Adults (per person)	15.65	18.00	14.78	17.00	5.89%
R80A5	Entrance Fee: Children (per child < 12)	4.35	5.00	4.35	5.00	0.00%
R80B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R80B1	Camping Sites	111.30	128.00	106.96	123.00	4.06%
R80B2	Parking Fees per vehicle (excluding busses >20 seats)	15.65	18.00	14.78	17.00	5.89%
R80B3	Per Bus >20 seats	175.65	202.00	168.70	194.00	4.12%
R80B4	Entrance Fee: Adults (per person)	15.65	18.00	14.78	17.00	5.89%
R80B5	Entrance Fee: Children (per child < 12)	4.35	5.00	4.35	5.00	0.00%
R80B6	The above tariffs include for up to six (6) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R80E	**Sundry Costs**					
R80E1	Electricity if available per stand per day	29.90	34.38	26.09	30.00	14.59%
R80E2	Additional vehicle or small trailer or small boat - per unit per day	42.61	49.00	40.87	47.00	4.26%
R80E3	Events - partial or whole day camp site, per day or portion of the day (Excluding other services eg. Refuse collection, electricity etc.)	580.87	668.00	558.26	642.00	4.05%
R80J	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R80J1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	

ANNEXURE D

TARIFF BASKETS

MONTHLY BASKET OF TARIFFS - SINGLE RESIDENTIAL 2021/2022

Residential			Year	Year	Increase/Decrease	
High Consumption with credit elect meter			2020/2021	2021/2022	Amount	%
Valuation		R3 500 000				
Rates			1 370.80	1 425.63	54.83	4.00
Sewer	**SE7A1+SE8A**		628.32	653.45	25.13	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		193.84	201.59	7.75	4.00
Water		50 kl	1 198.72	1 246.67	47.95	4.00
VAT		15%	311.16	323.29	12.13	3.90
SUB TOTAL			**3 756.38**	**3 904.17**	**147.79**	**3.93**
Electricity Credit Meter		1500 kWh	3 555.93	4 074.73	518.81	14.59
VAT		15%	533.39	611.21	77.82	14.59
TOTAL			**7 845.69**	**8 590.11**	**744.42**	**9.49**
SRA Rate as might be applicable to be added						

High Consumption with prepaid elect meter			2020/2021	2021/2022	Amount	%
Valuation		R3 500 000				
Rates			1 370.80	1 425.63	54.83	4.00
Sewer	**SE7A1+SE8A**		628.32	653.45	25.13	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		193.84	201.59	7.75	4.00
Water		50 kl	1 198.72	1 246.67	47.95	4.00
VAT		15%	311.16	323.29	12.13	3.90
SUB TOTAL			**3 756.38**	**3 904.17**	**147.79**	**3.93**
Electricity Prepaid Meter		1500 kWh	3 404.46	3 901.16	496.71	14.59
VAT		15%	510.67	585.17	74.51	14.59
TOTAL			**7 671.50**	**8 390.51**	**719.01**	**9.37**
SRA Rate as might be applicable to be added						

Medium Consumption with credit elect meter			2020/2021	2021/2022	Amount	%
Valuation		R2 500 000				
Rates			973.47	1 012.41	38.94	4.00
Sewer	**SE7A1+SE8A**		377.72	392.83	15.11	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		193.84	201.59	7.75	4.00
Water		25 kl	457.77	476.08	18.31	4.00
VAT		15%	162.43	168.61	6.18	3.80
SUB TOTAL			**2 218.76**	**2 305.05**	**86.29**	**3.89**
Electricity Credit Meter		800 kWh	1 829.59	2 096.52	266.94	14.59
VAT		15%	274.44	314.48	40.04	14.59
TOTAL			**4 322.78**	**4 716.05**	**393.26**	**9.10**
SRA Rate as might be applicable to be added						

Medium Consumption with prepaid elect meter			2020/2021	2021/2022	Amount	%
Valuation		R2 500 000				
Rates			973.47	1 012.41	38.94	4.00
Sewer	**SE7A1+SE8A**		377.72	392.83	15.11	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		193.84	201.59	7.75	4.00
Water		25 kl	457.77	476.08	18.31	4.00
VAT		15%	162.43	168.61	6.18	3.80
SUB TOTAL			**2 218.76**	**2 305.05**	**86.29**	**3.89**
Electricity Prepaid Meter		800 kWh	1 745.04	1 999.64	254.60	14.59
VAT		15%	261.76	299.95	38.19	14.59
TOTAL			**4 225.55**	**4 604.63**	**379.08**	**8.97**
SRA Rate as might be applicable to be added						

Low Consumption with credit meter			2020/2021	2021/2022	Amount	%
Valuation		R1 000 000				
Rates			377.47	392.57	15.10	4.00
Sewer	**SE7A1+SE8A**		277.48	288.58	11.10	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		193.84	201.59	7.75	4.00
Water		15 kl	285.65	297.08	11.43	4.00
VAT		15%	121.58	126.12	4.54	3.74
SUB TOTAL			**1 309.55**	**1 359.47**	**49.92**	**3.81**
Electricity Credit Meter		600 kWh	1 336.35	1 531.32	194.97	14.59
VAT		15%	200.45	229.70	29.25	14.59
SUB TOTAL			**2 846.34**	**3 120.48**	**274.14**	**9.63**
SRA Rate as might be applicable to be added						

Low Consumption with prepaid elect meter				2020/2021	2021/2022	Amount	%
	Valuation	R1 000 000					
Rates				377.47	392.57	15.10	4.00
Sewer	**SE7A1+SE8A**			277.48	288.58	11.10	4.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	**1X Per Week**			193.84	201.59	7.75	4.00
Water		15 kl		285.65	297.08	11.43	4.00
VAT			15%	121.58	126.12	4.54	3.74
SUB TOTAL				**1 309.55**	**1 359.47**	**49.92**	**3.81**
Electricity Prepaid Meter		600 kWh		1 270.92	1 456.34	185.43	14.59
VAT			15%	190.64	218.45	27.81	14.59
SUB TOTAL				**2 771.10**	**3 034.26**	**263.16**	**9.50**
SRA Rate as might be applicable to be added							

Life-Line Consumption (ONE PART) (Indigent)				2020/2021	2021/2022	Amount	%
	Valuation	R50 000					
Rates				0.00	0.00	0.00	0.00
Sewer	**SE7A1**			20.05	20.85	0.80	4.00
Infrastructure Basic Charge Water, Electricity & Sewer				41.70	41.70	0.00	0.00
Refuse	**1X Per Week**			0.00	0.00	0.00	0.00
Water		8 kl		23.98	24.94	0.96	4.00
VAT			15%	12.86	13.12	0.26	2.05
SUB TOTAL				**98.59**	**100.61**	**2.03**	**2.05**
Electricity Pre-paid		300 kWh		382.86	438.72	55.86	14.59
VAT			15%	57.43	65.81	8.38	14.59
TOTAL				**538.88**	**605.14**	**66.26**	**12.30**
SRA Rate as might be applicable to be added							

Conservancy Tanks							
If tariff SE7 is not applicable				2020/2021	2021/2022	Amount	%
Smaller than 6kl				584.75	608.14	23.39	4.00
Greater than 6kl				584.75	608.14	23.39	4.00
Outside urban area Plus	per km			17.14	17.83	0.69	4.00
Plus	Per hour			351.15	365.20	14.05	4.00
After hours							
Smaller than 6kl				1 169.49	1 216.28	46.79	4.00
Greater than 6kl				1 169.49	1 216.28	46.79	4.00

Sub-Economic Consumption (Indigent)				2020/2021	2021/2022	Amount	%
	Valuation	R50 000					
Rates				0.00	0.00	0.00	0.00
Sewer	**SE7A1**			0.00	0.00	0.00	0.00
Infrastructure Basic Charge Water, Electricity & Sewer				41.70	41.70	0.00	0.00
Refuse	**1X Per Week**			0.00	0.00	0.00	0.00
Water		6 kl		0.00	0.00	0.00	0.00
VAT			15%	6.26	6.26	0.00	0.00
SUB TOTAL				**47.96**	**47.96**	**0.00**	**0.00**
Electricity Prepaid Meter		150 kWh		189.36	216.99	27.63	14.59
VAT			15%	28.40	32.55	4.14	14.59
TOTAL				**265.72**	**297.49**	**31.77**	**11.96**
SRA Rate as might be applicable to be added							

MONTHLY BASKET OF TARIFFS - BUSINESS 2018/2019

Business - Large (Time of Use)				2020/2021	2021/2022	Amount	%
	Valuation	R35 000 000					
Rates				26 337.50	27 391.00	1 053.50	4.00
Sewer	SE7D1+SE8A		30	9 742.08	10 131.76	389.68	4.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	Bins 2X Per Week		30	11 629.80	12 094.99	465.19	4.00
Water		460 kl		22 395.32	23 291.13	895.81	4.00
VAT			15%	6 573.11	6 835.71	262.60	4.00
SUB TOTAL				**76 731.35**	**79 798.14**	**3 066.79**	**4.00**
Electricity Credit Meter		108751 + 436kVA		157 418.48	181 164.50	23 746.02	15.08
VAT			15%	23 612.77	27 174.67	3 561.90	15.08
TOTAL				**257 762.61**	**288 137.32**	**30 374.71**	**11.78**
SRA Rate as might be applicable to be added							

Business - Medium (Three Phase)				2020/2021	2021/2022	Amount	%
	Valuation	R3 200 000					
Rates				2 408.00	2 504.32	96.32	4.00
Sewer	SE7D1+SE8A		1	642.64	668.35	25.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		3	581.51	604.77	23.26	4.00
Water		40 kl		914.22	950.79	36.57	4.00
VAT			15%	328.79	341.62	12.83	3.90
SUB TOTAL				**4 928.69**	**5 123.38**	**194.68**	**3.95**
Electricity Credit Meter		7000 kWh		15 030.89	17 223.90	2 193.01	14.59
VAT			15%	2 254.63	2 583.58	328.95	14.59
TOTAL				**22 214.21**	**24 930.86**	**2 716.64**	**12.23**
SRA Rate as might be applicable to be added							

Business - Small (Three Phase)				2020/2021	2021/2022	Amount	%
	Valuation	R3 200 000					
Rates				2 408.00	2 504.32	96.32	4.00
Sewer	SE7D1+SE8A		1	642.64	668.35	25.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		2	387.67	403.18	15.51	4.00
Water		40 kl		914.22	950.79	36.57	4.00
VAT			15%	299.71	311.38	11.67	3.89
SUB TOTAL				**4 705.78**	**4 891.55**	**185.77**	**3.95**
Electricity Credit Meter		4000 kWh		8 894.39	10 192.08	1 297.69	14.59
VAT			15%	1 334.16	1 528.81	194.65	14.59
TOTAL				**14 934.33**	**16 612.44**	**1 678.11**	**11.24**
SRA Rate as might be applicable to be added							

Business - Small (Three Phase)				2020/2021	2021/2022	Amount	%
	Valuation	R3 200 000					
Rates				2 408.00	2 504.32	96.32	4.00
Sewer	SE7D1+SE8A		1	642.64	668.35	25.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		2	387.67	403.18	15.51	4.00
Water		40 kl		914.22	950.79	36.57	4.00
VAT			15%	299.71	311.38	11.67	3.89
SUB TOTAL				**4 705.78**	**4 891.55**	**185.77**	**3.95**
Electricity Credit Meter		1000 kWh		2 757.89	3 160.27	402.38	14.59
VAT			15%	413.68	474.04	60.36	14.59
TOTAL				**7 877.35**	**8 525.85**	**648.50**	**8.23**
SRA Rate as might be applicable to be added							

Business - Small (Three Phase) Prepaid Electricity				2020/2021	2021/2022	Amount	%
	Valuation	R3 200 000					
Rates				2 408.00	2 504.32	96.32	4.00
Sewer	SE7D1+SE8A		1	642.64	668.35	25.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		2	387.67	403.18	15.51	4.00
Water		40 kl		914.22	950.79	36.57	4.00
VAT			15%	299.71	311.38	11.67	3.89
SUB TOTAL				**4 705.78**	**4 891.55**	**185.77**	**3.95**
Electricity Pre-paid		1000 kWh		2 639.99	3 025.16	385.17	14.59
VAT			15%	396.00	453.77	57.78	14.59
TOTAL				**7 741.77**	**8 370.49**	**628.72**	**8.12**
SRA Rate as might be applicable to be added							

MONTHLY BASKET OF TARIFFS - VACANT ERVEN 2017/2018

Valuation High			2020/2021	2021/2022	Amount	%
	Valuation	R780 000				
Rates			530.40	551.62	21.22	4.00
Sewer can connect	Availability		127.12	132.20	5.08	4.00
Refuse	Availability		96.91	100.79	3.88	4.00
Electricity	Availability		356.20	408.17	51.97	14.59
Water	Availability		142.64	148.35	5.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
VAT		15%	116.46	126.46	10.00	8.58
TOTAL			**1 423.27**	**1 521.12**	**97.85**	**6.87**
SRA Rate as might be applicable to be added						

Valuation Average			2020/2021	2021/2022	Amount	%
	Valuation	R250 000				
Rates			170.00	176.80	6.80	4.00
Sewer can connect	Availability		127.12	132.20	5.08	4.00
Refuse	Availability		96.91	100.79	3.88	4.00
Electricity	Availability		356.20	408.17	51.97	14.59
Water	Availability		142.64	148.35	5.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
VAT		15%	116.46	126.46	10.00	8.58
TOTAL			**1 062.87**	**1 146.30**	**83.43**	**7.85**
SRA Rate as might be applicable to be added						

Valuation Lower			2020/2021	2021/2022	Amount	%
	Valuation	R110 000				
Rates			74.80	77.79	2.99	4.00
Sewer can connect	Availability		127.12	132.20	5.08	4.00
Refuse	Availability		96.91	100.79	3.88	4.00
Electricity	Availability		356.20	408.17	51.97	14.59
Water	Availability		142.64	148.35	5.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
VAT		15%	116.46	126.46	10.00	8.58
TOTAL			**967.67**	**1 047.30**	**79.62**	**8.23**
SRA Rate as might be applicable to be added						

Valuation Low			2020/2021	2021/2022	Amount	%
	Valuation	R15 000				
Rates			10.20	10.61	0.41	4.00
Sewer can connect	Availability		127.12	132.20	5.08	4.00
Refuse	Availability		96.91	100.79	3.88	4.00
Electricity	Availability		356.20	408.17	51.97	14.59
Water	Availability		142.64	148.35	5.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
VAT		15%	116.46	126.46	10.00	8.58
TOTAL			**903.07**	**980.11**	**77.04**	**8.53**
SRA Rate as might be applicable to be added						

ANNEXURE E

CAPITAL BUDGET, WARD PROJECTS & HOUSING PROGRAMME

CAPITAL BUDGET 2021/22-2023/24 MTREF

						2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Area	**Local Area**	**Ward**	**Project Description**	**Project Manager**	**Funding Source**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**
			EXECUTIVE & COUNCIL			**5 000**		**5 000**	**5 000**		**5 000**	**5 000**		**5 000**
Overstrand	Overstrand	Overstrand	MINOR ASSETS COUNCIL	D Arrison	Surplus	5 000		5 000	5 000		5 000	5 000		5 000
			FINANCE AND ADMINISTRATION			**3 770 000**		**3 770 000**	**6 120 000**		**6 120 000**	**3 570 000**		**3 570 000**
Overstrand	Overstrand	Overstrand	EMERGENCY AND OPERATIONAL DIGITAL RADIO SYSTEMS	C Johnson	Surplus	600 000		600 000	600 000		600 000	600 000		600 000
Overstrand	Overstrand	Overstrand	VIDEO CONFERENCE EQUIPMENT	C Johnson	Surplus	250 000		250 000	250 000		250 000	250 000		250 000
Overstrand	Overstrand	Overstrand	MINOR ASSETS ICT ORGANIZATION WIDE	C Johnson	Surplus	1 400 000		1 400 000	3 750 000		3 750 000	1 200 000		1 200 000
Overstrand	Overstrand	Overstrand	UPS REPLACEMENT	C Johnson	Surplus	300 000		300 000	300 000		300 000	300 000		300 000
Overstrand	Overstrand	Overstrand	DR HOST SERVER WITH ATTACHED STORAGE-REPLACEMEN	C Johnson	Surplus	250 000		250 000	250 000		250 000	250 000		250 000
Overstrand	Overstrand	Overstrand	DATA CENTRE VIRTUAL SERVER HOST REPLACEMENT EOL	C Johnson	Surplus	300 000		300 000	300 000		300 000	300 000		300 000
Overstrand	Overstrand	Overstrand	NEW HIGH SITE HAWSTON MOUNTAIN	C Johnson	Surplus	600 000		600 000	600 000		600 000	600 000		600 000
Overstrand	Overstrand	Overstrand	MINOR ASSETS FINANCE	S Reyneke	Surplus	60 000		60 000	60 000		60 000	60 000		60 000
Overstrand	Overstrand	Overstrand	MINOR ASSETS MANAGEMENT SERVICES	D Arrison	Surplus	10 000		10 000	10 000		10 000	10 000		10 000
			PUBLIC SAFETY			**7 897 399**		**7 897 399**	**350 000**		**350 000**	**350 000**		**350 000**
Gansbaai	Gansbaai	Ward 02	RAISING GANSBAAI FIRE STATION ROOF	L Smith	Surplus -Non ta	300 000		300 000						
Hermanus	Hermanus	Ward 03	GREATER HERMANUS TRAFFIC DEPT REMOVAL OF OBSOLET	R Fraser	Surplus -Non ta	1 000 000		1 000 000						
Overstrand	Overstrand	Overstrand	CHANGE EXIT OF KLEINMOND FIRE STATION	L Smith	Surplus-Non tar	300 000		300 000						
Overstrand	Overstrand	Overstrand	UPGRADING OF FACILITIES ABLUTION BLOCK ICS CENTRE	L Smith	Surplus-Non tar	895 314		895 314						
Overstrand	Overstrand	Overstrand	CCTV CAMERAS	L Smith	Surplus-Non tar	33 477		33 477						
Gansbaai	Gansbaai	Ward 02	CCTV CAMERA-COMMUNAL SPORTSFIELD -GANSBAAI	L Smith	Operating Cash	7 772		7 772						
Hermanus	Hermanus	Ward 03	CCTV CAMERAS	L Smith	Operating Cash	24 952		24 952						
Hermanus	Mount Pleasa	Ward 04	CCTV CAMERAS	L Smith	Operating Cash	64 607		64 607						
Hermanus	Zwelihle	Ward 05	CCTV CAMERAS	L Smith	Operating Cash	83 536		83 536						
Hermanus	Zwelihle	Ward 06	CCTV CAMERAS	L Smith	Operating Cash	73 928		73 928						
Hermanus	Fisherhaven	Ward 08	CCTV CAMERAS	L Smith	Operating Cash	5 816		5 816						
Kleinmond	Proteadorp	Ward 09	SAFETY CAMERAS	L Smith	Operating Cash	23 928		23 928						
Gansbaai	Gansbaai	Ward 02	CCTV CAMERAS	L Smith	Operating Cash	40 231		40 231						
Gansbaai	Gansbaai	Ward 02	CCTV CAMERAS	L Smith	Operating Cash	4 416		4 416						
Gansbaai	Kleinbaai	Ward 02	CCTV CAMERAS	L Smith	Operating Cash	2 769		2 769						
Gansbaai	Gansbaai	Ward 02	CCTV CAMERAS	L Smith	Operating Cash	4 416		4 416						
Hermanus	Hawston	Ward 08	CCTV CAMERAS	L Smith	Operating Cash	852		852						
Kleinmond	Kleinmond	Ward 09	SAFETY CAMERAS AT ENTRANCES OF TOWN	L Smith	Operating Cash	17 746		17 746						
Stanford	Stanford	Ward 01	CCTV CAMERAS	L Smith	Operating Cash	3 595		3 595						
Gansbaai	Baardskeerde	Ward 11	CCTV CAMERAS	L Smith	Operating Cash	2 778		2 778						
Gansbaai	Pearly Beach	Ward 11	CCTV CAMERAS	L Smith	Operating Cash	3 282		3 282						
Hermanus	Westcliff	Ward 04	CCTV CAMERAS	L Smith	Land Sales -Ro	3 871		3 871						
Overstrand	Overstrand	Overstrand	CCTV CAMERAS	L Smith	Land Sales -Ro	74		74						
Hermanus	Zwelihle	Wards 12	CCTV CAMERAS	L Smith	Operating Cash	91 493		91 493						
Kleinmond	Kleinmond	Ward 10	CCTV CAMERAS-BETTY'S BAY	L Smith	Operating Cash	5 331		5 331						
Overstrand	Overstrand	Overstrand	ADDITIONAL OFFICES LAW ENFORCEMENT AT BESKEMHOUT	R Fraser	Surplus-Non tar	500 000		500 000						
Overstrand	Overstrand	Overstrand	CCTV SECURITY AT BESKEMHOUTSKLOOF FARM	R Fraser	Surplus-Non tar	300 000		300 000						
Overstrand	Overstrand	Overstrand	ACCESS CONTROL	L Smith	Surplus-Non tar	100 000		100 000						
Hermanus	Hemel&Aarde	Ward 04	BUILDING RENOVATIONS FARM 585/3	R Fraser	Surplus-Roll ove	1 420 501		1 420 501						
Hermanus	Sandbaai	Ward 07	CCTV CAMERAS	L Smith	Operating Cash	75 000		75 000						
Gansbaai	Gansbaai	Ward 14	ESTABLISHING OF A K53 TEST STATION GANSBAAI	R Fraser	Land Sales	1 052 060		1 052 060						
Overstrand	Overstrand	Overstrand	MINOR ASSETS PROTECTION SERVICES	N Micheals	Surplus	350 000		350 000	350 000		350 000	350 000		350 000
Overstrand	Overstrand	Overstrand	VEHICLES PUBLIC SAFETY	T Steenberg	Surplus	865 652		865 652						
Hermanus	Hermanus	Ward 03	CCTV CAMERAS	L Smith	Operating Cash	50 000		50 000						
Hermanus	Mount Pleasa	Ward 04	CCTV CAMERAS MOUNT PLEASANT	L Smith	Operating Cash	100 000		100 000						
Hermanus	Fisherhaven	Ward 08	CCTV FISHERHAVEN	L Smith	Operating Cash	40 000		40 000						
Kleinmond	Bettiesbay	Ward 10	BETTYS BAY CAMERAS	L Smith	Operating Cash	50 000		50 000						
			PLANNING & DEVELOPMENT			**7 987 070**		**7 987 070**	**415 000**		**415 000**	**415 000**		**415 000**
Hermanus	Hermanus	Ward 03	FERNKLOOF NATURE RESERVE FACILITIES (F1/2)	L de Villiers	Surplus -Non ta	2 000 000		2 000 000						
Hermanus	Hermanus	Ward 03	FERNKLOOF NATURE RESERVE FACILITIES (F2/2)	L de Villiers	Land Sales -Ro	2 100 000		2 100 000						
Overstrand	Overstrand	Overstrand	BUILDING CONTROL OFFICE EXTENSION	L Coetzee	Surplus -Non ta	1 000 000		1 000 000						
Kleinmond	Kleinmond	Ward 09	PURCHASE OF ERF 4013 BETTYS BAY	A le Roux	Surplus-Roll ove	100 000		100 000						
Overstrand	Overstrand	Overstrand	ECD CENTRE ESTABLISHMENT	H Blignaut	Land Sales -Ro	475 000		475 000						
Hermanus	Hawston	Ward 08	HAWSTON LANG ERWE TRANSFERS	A le Roux	Land Sales -Ro	147 070		147 070						

CAPITAL BUDGET 2021/22-2023/24 MTREF

						2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Area	**Local Area**	**Ward**	**Project Description**	**Project Manager**	**Funding Source**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**
Hermanus	Hawston	Ward 08	HAWSTON INDUSTRIAL BUSINESS HUB	D Hendriks	Land Sales -Ro	800 000		800 000						
Kleinmond	Kleinmond	Ward 09	KLEINMOND COMMUNITY PROJECT OLD KCIH	D Hendriks	Surplus	700 000		700 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS LED	S Madikane	Surplus	45 000		45 000	45 000		45 000	45 000		45 000
Overstrand	Overstrand	Overstrand	MINOR ASSETS INFRASTRUCTURE &PLANNING	S Muller	Surplus	370 000		370 000	370 000		370 000	370 000		370 000
Overstrand	Overstrand	Overstrand	VEHICLES PLANNING DEVELOPMENT	T Steenberg	Surplus	250 000		250 000						
			COMMUNITY SERVICES			**5 617 030**		**5 617 030**	**760 000**		**760 000**	**760 000**		**760 000**
Kleinmond	Kleinmond	Ward 09	UPGRADE OF MUNICIPAL YARD ABLUTIONS	D Lakey	Surplus -Non ta	500 000		500 000						
Kleinmond	Kleinmond	Ward 09	OFFICE CONTAINER FOR KLEINMOND SLIPWAY	D Lakey	Surplus -Non ta	145 000		145 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS COMMUNITY SERVICES	R Williams	Surplus	760 000		760 000	760 000		760 000	760 000		760 000
Overstrand	Overstrand	Overstrand	VEHICLES COMMUNITY SERVICES	T Steenberg	Surplus	347 826		347 826						
Hermanus	Hermanus	Ward 03	HERMANUS-WELCOME BOARD	T Marx	Surplus	756 214		756 214						
Hermanus	Onrus/Vermo	Ward 13	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F1/2)	T Marx	Surplus-Non tar	610 366		610 366						
Hermanus	Onrus/Vermo	Ward 13	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F2/2)	T Marx	Land Sales -Ro	633 476		633 476						
Kleinmond	Kleinmond	Ward 09	BUS SHELTERS MAIN ROAD	D Van Rhodie	Operating Cash	60 000		60 000						
Kleinmond	Kleinmond	Ward 09	UPGRADING OF TOWN HALL	D Van Rhodie	Operating Cash	110 000		110 000						
Kleinmond	Kleinmond	Ward 09	MINOR ASSETS EQUIPMENT FOR TOWN HALL	D La Kay	Operating Cash	35 000		35 000						
Hermanus	Hermanus	Ward 03	SHELTER FOR COMMUNITIES TAXI RANK	T Marx	Surplus-Non tar	265 884		265 884						
Hermanus	Hermanus	Ward 03	SHELTER FOR COMMUNITIES TAXI RANK	T Marx	Land Sales -Ro	138 264		138 264						
Hermanus	Zwelihle	Ward 12	NEW ROOF TRADING SWARTDAM ROAD	T Marx	Surplus	875 000		875 000						
Gansbaai	Masakhane	Ward 02	NEW ROOF MASAKHANE TRADING AT TAXI RANK	F Myburgh	Surplus	80 000		80 000						
Hermanus	Zwelihle	Ward 06	FENCING ZWEHILE TAXI RANK	D Nel	Surplus	300 000		300 000						
			LIBRARIES			**4 373 611**		**4 373 611**						
Hermanus	Zwelihle	Ward 12	ZWELIHLE LIBRARY	A Wyngaard	Surplus(Ins)	4 373 611		4 373 611						
			SPORT & RECREATION			**5 131 225**	**2 621 000**	**7 752 225**		**500 000**	**500 000**		**5 000 000**	**5 000 000**
Hermanus	Hermanus	Ward 03	DEVELOPMENT OF BMX TRACK SKATE PARK	T Marx	Operating Cash	100 000		100 000						
Hermanus	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (F1/3)	D Hendriks	Surplus-Non tar	600 000		600 000						
Hermanus	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (F2/3)	D Hendriks	Land Sales -Ro	1 431 225		1 431 225						
Hermanus	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (F3/3)	D Hendriks	MIG		2 021 000	2 021 000						
Hermanus	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX STADIUM	D Hendriks	MIG					500 000	500 000		5 000 000	5 000 000
Overstrand	Overstrand	Overstrand	OVERSTRAND WIDE SPORT FACILITIES	D Hendriks	Prov-Sport&Rec		600 000	600 000						
Hermanus	Hermanus	Ward 03	HERMANUS SPORT FACILITY IMPROVEMENT	R Kuchar	Surplus	1 900 000		1 900 000						
Stanford	Stanford	Ward 01	STANFORD FENCE SOCCER RUGBY CLUBHOUSES	F Myburgh	Surplus	400 000		400 000						
Gansbaai	Masakhane	Ward 02	CONSTRUCTION OF CONCRETE SITTING PAVILION MASAKHAI	F Myburgh	Operating Cash	100 000		100 000						
Hermanus	Onrus/Vermo	Ward 13	FENCING DOG PARK	D Nel	Surplus-Non tar	100 000		100 000						
Stanford	Stanford	Ward 01	UPGRADE OF PUBLIC BOAT LAUNCHING SITE ABLUTIONS-DU	F Myburgh	Operating Cash	100 000		100 000						
Hermanus	Sandbaai	Ward 07	RESTORATION AND UPGRADE OF BEACH AREA INCLUDING F	T Marx	Operating Cash	150 000		150 000						
Hermanus	Mount Pleasa	Ward 04	MOUNT PLEASANT UPGRADING OF SPORTSGROUNDS	D Nel	Operating Cash	50 000		50 000						
Hermanus	Zwelihle	Ward 12	UPGRADING SCHULPHOEK OUTDOOR GYM FENCING	D Nel	Operating Cash	200 000		200 000						
			HOUSING			**2 100 000**	**52 259 085**	**54 359 085**		**36 458 195**	**36 458 195**		**3 267 000**	**3 267 000**
Overstrand	Overstrand	Overstrand	LCH SERVICES CONSTRUCTION CONTRACTS	D Hendriks	Construction Contracts		52 259 085	52 259 085		36 458 195	36 458 195		3 267 000	3 267 000
Hermanus	Hawston	Ward 08	HAWSTON NEW HOUSING DEVELOPMENT R43 WALL	D Hendriks	Surplus	2 100 000		2 100 000						
			ROADS			**5 941 087**	**5 583 000**	**11 524 087**	**3 675 000**	**13 000 000**	**16 675 000**	**2 450 000**	**2 000 000**	**4 450 000**
Overstrand	Overstrand	Overstrand	VEHICLES ROADS	T Steenberg	Surplus	1 306 087		1 306 087	3 675 000		3 675 000	2 450 000		2 450 000
Gansbaai	Masakhane	Ward 02	SIDEWALKS	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	Gansbaai	Ward 02	GANSBAAI SIDEWALKS	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	Franskraal	Ward 11	SIDEWALKS	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	Blompark	Ward 14	SIDEWALKS	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	De Kleders	Ward 14	SIDEWALKS	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	Gansbaai	Ward 14	SIDEWALKS	J Solomons	Operating Cash	50 000		50 000						
Hermanus	Hermanus	Ward 03	CONSTRUCTION OF NEW CLIFF PATHS	T Marx	Operating Cash	100 000		100 000						
Hermanus	Hermanus	Ward 03	TRAFFIC CALMING	T Marx	Operating Cash	50 000		50 000						
Hermanus	Mount Pleasa	Ward 04	MOUNT PLEASANT SPEEDCALMING	T Marx	Operating Cash	25 000		25 000						
Hermanus	Mount Pleasa	Ward 04	MOUNT PLEASANT SIDEWALKS	T Marx	Operating Cash	50 000		50 000						
Hermanus	Westcliff	Ward 04	UPGRADING OF FRONT AREA OF HUIS LETTIE THERON	T Marx	Operating Cash	50 000		50 000						
Hermanus	Westcliff	Ward 04	WESTCLIFF SIDEWALKS	T Marx	Operating Cash	75 000		75 000						

CAPITAL BUDGET 2021/22-2023/24 MTREF

						2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Area	Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Hermanus	Westcliff	Ward 04	VIEWING POINT UPGRADE STILL STREET	T Marx	Operating Cash	100 000		100 000						
Hermanus	Westcliff	Ward 04	WESTCLIFF SPEEDCALMING	T Marx	Operating Cash	50 000		50 000						
Hermanus	Zwelihle	Ward 06	CONSTRUCTION OF SIDEWALKS	T Marx	Operating Cash	200 000		200 000						
Hermanus	Sandbaai	Ward 07	TRAFFIC CALMING	T Marx	Operating Cash	75 000		75 000						
Hermanus	Fisherhaven	Ward 08	CURBING AND TARRING PAVING OF SIDEWALKS	T Marx	Operating Cash	180 000		180 000						
Hermanus	Hawston	Ward 08	CURBING AND TARRING OF SIDEWALKS HAWSTON	T Marx	Operating Cash	100 000		100 000						
Hermanus	Hawston	Ward 08	TRAFFIC CALMING HAWSTON	T Marx	Operating Cash	50 000		50 000						
Rooiels	Rooiels	Ward 10	ANEMONE ROAD PAVING	D Van Rhodie	Operating Cash	150 000		150 000						
Betty's Bay	Mooiuitsig	Ward 10	MOOIUITSIG KERBING	D Van Rhodie	Operating Cash	25 000		25 000						
Kleinmond	Proteadorp	Ward 09	PROTEADORP HEIDELAND CRECHE PARKING AREA	D Van Rhodie	Operating Cash	65 000		65 000						
Hangklip/KM	Hangklip/KM	Ward 10	SPEED CALMING	D Van Rhodie	Operating Cash	50 000		50 000						
Stanford	Thembelihle	Ward 01	TRAFFIC CALMING	J Solomons	Operating Cash	50 000		50 000						
Gansbaai	Pearly Beach	Ward 11	TRAFFIC CALMING	J Solomons	Operating Cash	50 000		50 000						
Gansbaai	Buffeljachtsba	Ward 11	TRAFFIC CALMING	J Solomons	Operating Cash	50 000		50 000						
Hermanus	Zwelihle	Ward 12	SIDEWALKS AND SPEED CALMING MEASURES	T Marx	Operating Cash	150 000		150 000						
Hermanus	Onrus	Ward 13	CONSTRUCTION AND UPGRADING OF ATLANTIC DRIVE WALK	T Marx	Operating Cash	200 000		200 000						
Hermanus	Vermont	Ward 13	CONSTRUCTION AND EXTENSION OF COASTAL PATH	T Marx	Operating Cash	200 000		200 000						
Hermanus	Vermont	Ward 13	UPGRADING OF MARINE DRIVE COASTAL AREA AT JAN RABIE	T Marx	Operating Cash	70 000		70 000						
Stanford	Stanford	Ward 01	REVITALISATION OF CBD	F Myburgh	Operating Cash	200 000		200 000						
Stanford	Stanford	Ward 01	REVITALISATION OF CBD	F Myburgh	Surplus -Non ta	400 000		400 000						
Hermanus	Hawston	Ward 08	EXTENSION OF PLEIN STREET	T Marx	Surplus-Non tar	400 000		400 000						
Hermanus	Zwelihle	Ward 06	EMERGENCY HOUSING PROJECT SCHULPHOEK	T Steenberg	Surplus-Non tar	920 000		920 000						
Gansbaai	Blompark	Ward 14	BLOMPARK HOUSING PROJECT BUS ROUTE	D Hendriks	MIG		5 583 000	5 583 000		5 000 000	5 000 000			
Stanford	Stanford	Ward 01	STANFORD HOUSING PROJECT BUS ROUTE	D Hendriks	MIG					4 000 000	4 000 000			
Gansbaai	Masakhane	Ward 02	MASAKHANE HOUSING PROJECT BUS ROUTE	D Hendriks	MIG					4 000 000	4 000 000		2 000 000	2 000 000
			ELECTRICITY			**37 791 944**	**30 419 000**	**68 210 944**	**12 775 000**	**7 000 000**	**19 775 000**	**17 450 000**	**7 000 000**	**24 450 000**
Gansbaai	Gansbaai	Multi-ward G	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F1/4)	D Maree	EL22/23/24	17 000 000		17 000 000	2 100 000		2 100 000	5 000 000		5 000 000
Gansbaai	Gansbaai	Multi-ward G	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F2/4)	D Maree	DBSA-Public Cont		11 900 000	11 900 000						
Gansbaai	Gansbaai	Multi-ward G	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F3/4)	D Maree	BICL	6 500 000		6 500 000						
Gansbaai	Gansbaai	Multi-ward G	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F4/4)	D Maree	INEP		15 000 000	15 000 000						
Overstrand	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS (INEP)	K d Plessis	INEP		3 519 000	3 519 000		7 000 000	7 000 000		7 000 000	7 000 000
Overstrand	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	K d Plessis	Surplus -Non ta	2 500 000		2 500 000						
Kleinmond	Kleinmond	Ward 09	POWER CABLE TO KLEINMOND SLIPWAY FACILITIES	K d Plessis	Surplus -Non ta	115 000		115 000						
Hermanus	Hermanus	Ward 03	HERMANUS MV LV UPGRADE/REPLACEMENT(F1/2)	K d Plessis	EL23/24				3 000 000		3 000 000	6 000 000		6 000 000
Hermanus	Hermanus	Ward 03	HERMANUS MV LV UPGRADE/REPLACEMENT(F2/2)	K d Plessis	EL20 Roll over	4 939 913		4 939 913						
Kleinmond	Kleinmond	Ward 09	KLEINMOND MV LV NETWORK UPGRADE(F1/2)	K d Plessis	EL23/24				2 000 000		2 000 000	2 000 000		2 000 000
Kleinmond	Kleinmond	Ward 09	KLEINMOND MV LV NETWORK UPGRADE(F2/2)	K d Plessis	EL20 Roll over	1 860 714		1 860 714						
Hermanus	Hawston	Ward 08	HAWSTON MV LV UPGRADE REPLACEMENT(F1/2)	K d Plessis	EL23/24				2 000 000		2 000 000	2 000 000		2 000 000
Hermanus	Hawston	Ward 08	HAWSTON MV LV UPGRADE REPLACEMENT(F2/2)	K d Plessis	EL20 Roll over	372 282		372 282						
Overstrand	Overstrand	Overstrand	VEHICLES ELECTRICITY DISTRIBUTION HM	T Steenberg	Surplus	2 230 435		2 230 435	3 675 000		3 675 000	2 450 000		2 450 000
Hermanus	Zwelihle	Ward 05	HIGHMAST LIGHTS	K d Plessis	Surplus-Non tar	743 523		743 523						
Hermanus	Zwelihle	Ward 12	ZITHANDE STREET LIGHTS	K du Plessis	Operating Cash	370 077		370 077						
Hermanus	Sandbaai	Ward 07	STREET LIGHTS	K d Plessis	Operating Cash	100 000		100 000						
Hermanus	Fisherhaven	Ward 08	STREET LIGHTS	K d Plessis	Operating Cash	30 000		30 000						
Hermanus	Vermont	Ward 13	STREET LIGHTS	K d Plessis	Operating Cash	30 000		30 000						
Overstrand	Overstrand	Overstrand	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CON	S Muller	EL22	1 000 000		1 000 000						
			WATER			**42 367 119**	**9 615 000**	**51 982 119**	**22 000 000**	**3 900 000**	**25 900 000**	**19 000 000**	**3 000 000**	**22 000 000**
Overstrand	Overstrand	Overstrand	REFURBISHMENT OF BULK WATER PIPELINES	H Blignaut	EL22/23/24	3 000 000		3 000 000	2 000 000		2 000 000	1 500 000		1 500 000
Overstrand	Overstrand	Overstrand	FENCING AT WATER INSTALLATIONS	H Blignaut	EL22/23	700 000		700 000	500 000		500 000			
Overstrand	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/3)	H Blignaut	EL22/23/24	10 000 000		10 000 000	10 000 000		10 000 000	7 000 000		7 000 000
Overstrand	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES(F2/3)	H Blignaut	EL21-Infra Levy	8 000 000		8 000 000						
Overstrand	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES(F3/3)	H Blignaut	EL21 -Roll over	3 622 580		3 622 580						
Overstrand	Overstrand	Overstrand	WATER FACILITIES CONTINGENCY	H Blignaut	EL22/23/24	400 000		400 000	500 000		500 000	500 000		500 000
Kleinmond	KM/BB/PB	Multi-ward K	REFURBISHMENT OF KLEINMOND BUFFELS RIVER WTW	H Blignaut	EL23/24				6 000 000		6 000 000	6 000 000		6 000 000
Kleinmond	KM/BB/PB	Multi-ward K	ACCESS ROADS TO KLEINMOND BUFFELS RIVER WTW UPGR	H Blignaut	EL22	2 000 000		2 000 000						
Kleinmond	Bettiesbay	Ward 10	NEW VOORBERG BOOSTER PUMP STATION	H Blignaut	EL23				3 000 000		3 000 000			
Hermanus	Hermanus	Multi-ward H	UPGRADE HERMANUS WELL FIELDS PHASE 2	H Blignaut	EL21 -Roll over	6 691 709		6 691 709						
Gansbaai	Masakhane	Ward 02	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VA	D Hendriks	MIG		4 000 000	4 000 000		3 900 000	3 900 000			
Stanford	Stanford	Ward 01	UPGRADE BULK WATER	D Hendriks	MIG		5 615 000	5 615 000						

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						2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Area	Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Gansbaai	Buffeljachtsba	Ward 11	WATER TREATMENT PLANT FOR BUFFELJACHTSBAAI	D Hendriks	MIG								3 000 000	3 000 000
Overstrand	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	H Blignaut	EL21-Infra Levy	7 272 830		7 272 830						
Hermanus	Mount Pleasa	Ward 04	BASIC SERVICES FOR EMERGENCY HOUSING	T Steenberg	Land Sales -Ro	250 000		250 000						
Hermanus	Zwelihle	Ward 06	EMERGENCY HOUSING PROJECT SCHULPHOEK	T Steenberg	Surplus-Non tar	280 000		280 000						
Overstrand	Overstrand	Overstrand	EHP WATER PROVISION FOR INFORMAL SETTLEMENTS	T Steenberg	Surplus-Non tar	150 000		150 000						
Gansbaai	Gansbaai	Multi-ward G	NEW BOOSTER PUMP STATION GANSBAAI TO DE KELDERS A	H Blignaut	EL24							2 000 000		2 000 000
Gansbaai	Gansbaai	Multi-ward G	REFURBISH KRAAIBOSCH PUMP STATION AND PIPELINE	H Blignaut	EL24							2 000 000		2 000 000
			SEWERAGE			**30 874 717**	**10 016 000**	**40 890 717**	**18 900 000**	**16 428 000**	**35 328 000**	**16 000 000**	**15 568 000**	**31 568 000**
Overstrand	Overstrand	Overstrand	SEWERAGE FACILITIES CONTINGENCY	H Blignaut	EL22/23/24	650 000		650 000	700 000		700 000	700 000		700 000
Kleinmond	Kleinmond	Ward 09	KLEINMOND SEWER NETWORK EXTENSION	H Blignaut	EL23/24				4 000 000		4 000 000	3 300 000		3 300 000
Kleinmond	Kleinmond	Multi-ward K	KLEINMOND WWTW REFURBISH UPGRADE (F1/3)	H Blignaut	EL22/23/24	3 450 000		3 450 000	8 000 000		8 000 000	3 000 000		3 000 000
Kleinmond	Kleinmond	Multi-ward K	KLEINMOND WWTW REFURBISH UPGRADE (F2/3)	H Blignaut	EL21 -Roll over	1 080 080		1 080 080						
Kleinmond	Kleinmond	Multi-ward K	KLEINMOND WWTW REFURBISH UPGRADE (F3/3)	H Blignaut	MIG					2 000 000	2 000 000		1 538 000	1 538 000
Gansbaai	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION (F1/2)	H Blignaut	EL22	4 000 000		4 000 000						
Gansbaai	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION (F2/2)	H Blignaut	EL21-Infra Levy	3 348 170		3 348 170						
Overstrand	Overstrand	Overstrand	FENCING AT SEWERAGE INSTALLATIONS (F1/2)	H Blignaut	EL22	800 000		800 000						
Overstrand	Overstrand	Overstrand	FENCING AT SEWERAGE INSTALLATIONS (F2/2)	H Blignaut	Surplus -Non ta	1 200 000		1 200 000						
Overstrand	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS (F1/3)	H Blignaut	EL22/23/24	4 000 000		4 000 000	5 000 000		5 000 000	4 000 000		4 000 000
Overstrand	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS (F2/3)	H Blignaut	EL21-Roll over	6 877 317		6 877 317						
Overstrand	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS (F3/3)	H Blignaut	WSIG		5 182 000	5 182 000		9 200 000	9 200 000			
Hermanus	Hermanus	Multi-ward H	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE DEWA	H Blignaut	EL22	3 000 000		3 000 000						
Hermanus	Hawston	Ward 08	HAWSTON WWTW REFURBISH AND UPGRADE	H Blignaut	EL24							5 000 000		5 000 000
Hermanus	Zwelihle	Ward 06	EMERGENCY HOUSING PROJECT SCHULPHOEK	T Steenberg	Surplus-Non tar	1 400 000		1 400 000						
Overstrand	Overstrand	Overstrand	EHP SEWER PROVISION FOR INFORMAL SETTLEMENTS	T Steenberg	Surplus-Non tar	620 000		620 000						
Gansbaai	Masakhane	Ward 02	UPGRADE BULK SEWER SUPPLY AREA A&B	D Hendriks	MIG		4 834 000	4 834 000		5 228 000	5 228 000		10 530 000	10 530 000
Hermanus	Zwelihle	Multi-ward H	ZWELIHLE SEWER (F1/2)	D Hendriks	MIG								3 500 000	3 500 000
Hermanus	Zwelihle	Multi-ward H	ZWELIHLE SEWER (F2/2)	D Hendriks	Surplus-Non tar	449 150		449 150						
Hermanus	Hermanus	Multi-ward H	REFURBISH HERMANUS WWTW TREATED EFFLUENT IRRIGA	H Blignaut	EL23				1 200 000		1 200 000			
			STORMWATER			**6 590 000**		**6 590 000**						
Gansbaai	Franskraal	Ward 11	STORMWATER AD HOC	J Solomons	Surplus -Non ta	1 500 000		1 500 000						
Kleinmond	Betty's/Pringl	Ward 10	STORMWATER NETWORK	D Van Rhodie	Surplus -Non ta	1 000 000		1 000 000						
Hermanus	Hermanus	Multi-ward H	STORMWATER NETWORK	T Marx	Surplus -Non ta	1 000 000		1 000 000						
Hermanus	Sandbaai	Ward 07	SANDBAAI STORMWATER PROJECT-LONG STREET	T Marx	Land Sales	1 250 000		1 250 000						
Hermanus	Hawston	Ward 08	EXTENTION OF PLEIN STREET	T Marx	Surplus-Non tar	260 000		260 000						
Stanford	Thembelihle	Ward 01	STORMWATER AD HOC	J Solomons	Operating Cash	50 000		50 000						
Stanford	Stanford	Ward 01	STORMWATER AD HOC	J Solomons	Operating Cash	50 000		50 000						
Gansbaai	Gansbaai	Ward 02	STORMWATER	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	Masakhane	Ward 02	STORMWATER AD HOC	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	Franskraal	Ward 11	STORMWATER AD HOC	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	Baardskeerde	Ward 11	STORMWATER AD HOC	J Solomons	Operating Cash	50 000		50 000						
Gansbaai	Pearly Beach	Ward 11	STORMWATER AD HOC	J Solomons	Operating Cash	50 000		50 000						
Gansbaai	Eluxolweni	Ward 11	STORMWATER AD HOC	J Solomons	Operating Cash	100 000		100 000						
Hermanus	Zwelihle	Ward 05	STORM WATER DRAINS	T Marx	Operating Cash	300 000		300 000						
Hermanus	Zwelihle	Ward 05	SUBSOIL DRAINAGE	T Marx	Operating Cash	200 000		200 000						
Hermanus	Zwelihle	Ward 06	INSTALLATION OF SUBSOIL DRAINAGE	T Marx	Operating Cash	200 000		200 000						
Hermanus	Hawston	Ward 08	STORMWATER AND TARRING OF CIRCLES HAWSTON	T Marx	Operating Cash	100 000		100 000						
Rooiels	Rooiels	Ward 10	STORMWATER	D Van Rhodie	Operating Cash	30 000		30 000						
Hermanus	Zwelihle	Ward 12	STORMWATER DRAINS	T Marx	Operating Cash	150 000		150 000						
			WASTE MANAGEMENT			**2 773 260**	**1 042 000**	**3 815 260**						
Hermanus	Voelklip	Ward 03	VOELKLIP DROP OFF AND MINI DROP OFF ELECTRIC FENCIN	C Mitchell	Surplus -Non ta	90 000		90 000						
Gansbaai	Gansbaai	Ward 02	GANSBAAI LANDFILL SITE FENCE	C Mitchell	Surplus-Non tar	463 000		463 000						
Overstrand	Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY(F1/2)	C Mitchell	DBSA-Pub Cont-R/O		1 042 000	1 042 000						
Overstrand	Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY(F2/2)	C Mitchell	Surplus(Ins)-R/O	200 000		200 000						
Hermanus	Zwelihle	Ward 12	HERMANUS TRANSFER STATION UPGRADING OF INFRASTRU	D Nel	Surplus -Non ta	1 250 000		1 250 000						
Hermanus	Zwelihle	Ward 12	HERMANUS TRANSFER STATION UPGRADING OF INFRASTRU	D Nel	Surplus(Ins)	770 260		770 260						
			GRAND TOTAL			**163 219 462**	**111 555 085**	**274 774 547**	**65 000 000**	**77 286 195**	**142 286 195**	**60 000 000**	**35 835 000**	**95 835 000**

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Area	Local Area	Ward	Project Description	Project Manager	Funding Source	2021/22 BUDGET COUNCIL FUNDED	2021/22 BUDGET EXTERNAL (GRANTS)	2021/22 BUDGET TOTAL	2022/23 BUDGET COUNCIL FUNDED	2022/23 BUDGET EXTERNAL (GRANTS)	2022/23 BUDGET TOTAL	2023/24 BUDGET COUNCIL FUNDED	2023/24 BUDGET EXTERNAL (GRANTS)	2023/24 BUDGET TOTAL
			FUNDING:											
					EXTERNAL LOAN 22/23/24(GENERAL CAPITAL)	50 000 000		50 000 000	50 000 000		50 000 000	50 000 000		50 000 000
					EXTERNAL LOAN 20(ROLL OVER)	7 172 909		7 172 909						
					EXTERNAL LOAN 21(ROLL OVER)	18 271 686		18 271 686						
					EXTERNAL LOAN-INFRA LEVY 21(ROLL OVER)	18 621 000		18 621 000						
					SURPLUS	17 411 214		17 411 214	15 000 000		15 000 000	10 000 000		10 000 000
					SURPLUS(ROLL OVER	1 520 501		1 520 501						
					SURPLUS -NON TARIFF INFRASTRUCTURE	13 000 000		13 000 000						
					SURPLUS -NON TARIFF INFRASTRUCTURE(ROLL OVER)	10 390 714		10 390 714						
					LAND SALES	1 250 000		1 250 000						
					LAND SALES(ROLL OVER)	7 031 040		7 031 040						
					SURPLUS- INSURANCE	770 260		770 260						
					SURPLUS INSURANCE(ROLL OVER)	4 573 611		4 573 611						
					BULK CONTRIBUTIONS INFRASTRUCTURE LEVY(BCIL)	6 500 000		6 500 000						
					OPERATING CASH (WSP)	5 875 000		5 875 000						
					OPERATING CASH (WSP)(ROLL OVER)	831 527		831 527						
					DBSA-PUBLIC CONTRIBUTION		11 900 000	11 900 000						
					DBSA-PUBLIC CONTRIBUTION(ROLL OVER)		1 042 000	1 042 000						
					CONSTRUCTION CONTRACTS		52 259 085	52 259 085		36 458 195	36 458 195		3 267 000	3 267 000
					PROV-SPORT & RECREATION GRANT		600 000	600 000						
					MIG		22 053 000	22 053 000		24 628 000	24 628 000		25 568 000	25 568 000
					INEP		18 519 000	18 519 000		7 000 000	7 000 000		7 000 000	7 000 000
					WATER SERVICES INFRASTRUCTURE GRANT		5 182 000	5 182 000		9 200 000	9 200 000			
			GRAND TOTAL			**163 219 462**	**111 555 085**	**274 774 547**	**65 000 000**	**77 286 195**	**142 286 195**	**60 000 000**	**35 835 000**	**95 835 000**

2021/2022 -WARD SPECIFIC PROJECTS

Town	Local Area	Ward	Project Description	PROJECT MANAGER	BUDGET	TYPE-CAPEX/OPEX
Stanford	Stanford	1	Development of Millstream(Wandelpad)	F Myburgh	50 000	Opex
Stanford	Thembelihle	1	Stormwater(Ad-hoc)	J Solomons	50 000	Capex
Stanford	Stanford	1	Stormwater(Ad-hoc)	J Solomons	50 000	Capex
Stanford	Thembelihle	1	Traffic Calming	J Solomons	50 000	Capex
Stanford	Stanford	1	Upgrade of Public boat launching site ablutions-Du Toit street	F Myburgh	100 000	Capex
Stanford	Stanford	1	Revitilisation of CBD	J Solomons	200 000	Capex
					500 000	
Gansbaai	Masakhane	2	Stormwater(Ad-hoc)	J Solomons	100 000	Capex
Gansbaai	Masakhane	2	Sidewalks	J Solomons	100 000	Capex
Gansbaai	Masakhane	2	Construction of concrete sitting pavilion-Masakhane Sportsfield	F Myburgh	100 000	Capex
Gansbaai	Gansbaai	2	Stormwater	J Solomons	100 000	Capex
Gansbaai	Gansbaai	2	Gansbaai sidewalks	J Solomons	100 000	Capex
					500 000	
Hermanus	Hermanus	3	CCTV - Maintenance of camera & system software	L Smith	50 000	Opex
Hermanus	Hermanus	3	CCTV - Camera	L Smith	50 000	Capex
Hermanus	Hermanus	3	Construction of new cliff paths	T Marx	100 000	Capex
Hermanus	Hermanus	3	Maintenance of sidewalks-Mn Rd-NG Church parking area to De Goede Street	T Marx	100 000	Opex
Hermanus	Hermanus	3	Development of BMX track & skate park	T Marx	100 000	Capex
Hermanus	Hermanus	3	Traffic calming	T Marx	50 000	Capex
Hermanus	Hermanus	3	Animal and environmental proof bins	T Marx	50 000	Opex
					500 000	
Hermanus	Mount Pleasant	4	CCTV Cameras-Mount Pleasant	L Smith	100 000	Capex
Hermanus	Mount Pleasant	4	Mount Pleasant:Speedcalming	T Marx	25 000	Capex
Hermanus	Mount Pleasant	4	Mount Pleasant:Sidewalks	T Marx	50 000	Capex
Hermanus	Mount Pleasant	4	Mount Pleasant:Upgrading of sportsgrounds	T Marx	50 000	Capex
Hermanus	Westcliff	4	Upgrading of front area of Huis Lettie Theron	T Marx	50 000	Capex
Hermanus	Westcliff	4	Westcliff:Sidewalks	T Marx	75 000	Capex
Hermanus	Westcliff	4	Viewing point upgrade Still street	T Marx	100 000	Capex
Hermanus	Westcliff	4	Westcliff:Speedcalming	T Marx	50 000	Capex
					500 000	
Hermanus	Zwelihle	5	Storm water drains	T Marx	300 000	Capex
Hermanus	Zwelihle	5	Subsoil drainage	T Marx	200 000	Capex
					500 000	
Hermanus	Zwelihle	6	Construction of sidewalks	T Marx	200 000	Capex
Hermanus	Zwelihle	6	Upgrading of Zwelihle Community Hall Roof	T Marx	100 000	Opex
Hermanus	Zwelihle	6	Installation of subsoil drainage	T Marx	200 000	Capex
					500 000	
Hermanus	Sandbaai	7	Street lights	K Du Plessis	100 000	Capex
Hermanus	Sandbaai	7	Restoration and upgrade of beach area including facilities	T Marx	150 000	Capex
Hermanus	Sandbaai	7	Traffic Calming	T Marx	75 000	Capex
Hermanus	Sandbaai	7	CCTV	L Smith	75 000	Capex
Hermanus	Sandbaai	7	Restoration and upgrade of beach area including facilities	T Marx	100 000	Opex
					500 000	
Hermanus	Fisherhaven	8	Curbing and tar/paving of sidewalks	T Marx	180 000	Capex
Hermanus	Fisherhaven	8	CCTV -Fisherhaven	L Smith	40 000	Capex
Hermanus	Fisherhaven	8	Streetlights	K Du Plessis	30 000	Capex
Hermanus	Hawston	8	Stormwater and tarring of circles-Hawston	T Marx	100 000	Capex
Hermanus	Hawston	8	Curbing and tarring of sidewalks-Hawston	T Marx	100 000	Capex
Hermanus	Hawston	8	Traffic Calming-Hawston	T Marx	50 000	Capex
					500 000	

Town	Local Area	Ward	Project Description	PROJECT MANAGER	BUDGET	TYPE-CAPEX/OPEX
Kleinmond	KM/Old Proteador	9	Refuse Skips	D Van Rhodie	55 000	Opex
Kleinmond	Kleinmond	9	Speed Calming	D Van Rhodie	35 000	Opex
Kleinmond	KM/Old Proteador	9	Kerbing (Old Proteadorp)	D Van Rhodie	50 000	Opex
Kleinmond	Kleinmond	9	Bus shelters (Main Road)	D Van Rhodie	60 000	Capex
Kleinmond	Kleinmond	9	Upgrading of Town Hall	D Van Rhodie	110 000	Capex
Kleinmond	Kleinmond	9	Minor Assets(Equipment for Town Hall)	D Lakey	35 000	Capex
Kleinmond	Proteadorp	9	Proteadorp:Heideland Creche Parking Area	D Van Rhodie	65 000	Capex
Kleinmond	Kleinmond	9	Electronic Notice Board/s at entrances to Kleinmond	D Vvan Rhodie	90 000	Opex
					500 000	
Rooiels	Rooiels	10	Anemone Road paving	D Van Rhodie	150 000	Capex
Rooiels	Rooiels	10	Stormwater	D Van Rhodie	30 000	Capex
Hangklip	Hangklip area	10	Hangklip Beaches:Ablution facilities upgrade	D Van Rhodie	100 000	Opex
Betty's Bay	Betty's Bay	10	Betty's Bay:Cameras	L Smith	50 000	Capex
Betty's Bay	Mooiuitsig	10	Mooiuitsig:Kerbing	D Van Rhodie	25 000	Capex
Hangklip/KM	Hangklip/KM	10	Speed calming	D Van Rhodie	50 000	Capex
Kleinmond	Overhills	10	Overhills Informal Settlement:Tanks	D Van Rhodie	20 000	Opex
Hangklip/KM	Hangklip/KM	10	Refuse skips	D Van Rhodie	75 000	Opex
					500 000	
Gansbaai	Franskraal	11	Stormwater(Ad-hoc)	J Solomons	100 000	Capex
Gansbaai	Franskraal	11	Sidewalks	J Solomons	100 000	Capex
Gansbaai	Baardskeerderbos	11	Stormwater(Ad-hoc)	J Solomons	50 000	Capex
Gansbaai	Pearly Beach	11	Stormwater(Ad-hoc)	J Solomons	50 000	Capex
Gansbaai	Pearly Beach	11	Traffic Calming	J Solomons	50 000	Capex
Gansbaai	Buffeljachtsbaai	11	Traffic Calming	J Solomons	50 000	Capex
Gansbaai	Eluxolweni	11	Stormwater(Ad-hoc)	J Solomons	100 000	Capex
					500 000	
Hermanus	Zwelihle	12	Upgrading Schulphoek outdoor Gym & Fencing	T Marx	200 000	Capex
Hermanus	Zwelihle	12	Sidewalks and speed calming measures	T Marx	150 000	Capex
Hermanus	Zwelihle	12	Stormwater drains	T Marx	150 000	Capex
					500 000	
Hermanus	Onrus	13	Construction and upgrading of Atlantic Drive walkway	T Marx	200 000	Capex
Hermanus	Vermont	13	Construction and extension of coastal path	T Marx	200 000	Capex
Hermanus	Vermont	13	Upgrading of Marine Drive coastal area at Jan Rabie Pool –Stone wall on both sides of entrance and exit	T Marx	70 000	Capex
Hermanus	Vermont	13	Streetlights	K Du Plessis	30 000	Capex
					500 000	
Gansbaai	Gansbaai All	14	K53 Testing Station (Drivers Licence)	F Myburgh	100 000	Opex
Gansbaai	Blompark	14	Playpark equipment	F Myburgh	50 000	Opex
Gansbaai	De Kelders/ Kleinbaai	14	Playpark equipment	F Myburgh	50 000	Opex
Gansbaai	Gansbaai	14	Playpark equipment	F Myburgh	50 000	Opex
Gansbaai	Blompark	14	Sidewalks	J Solomons	100 000	Capex
Gansbaai	De Kelders	14	Sidewalks	J Solomons	100 000	Capex
Gansbaai	Gansbaai	14	Sidewalks	J Solomons	50 000	Capex
					500 000	

GRAND TOTAL	**7 000 000**	
	5 875 000	**Capex**
	1 125 000	**Opex**
	7 000 000	

PROPOSED 3 YEAR HOUSING BUDGET 2021-2024

Project	Budget 2021/2022	Budget 2022/2023	Budget 2023/2024
Hawston TS (378)	R 756 000.00		
Blompark TS (539)	R 12 500 000.00	R 13 000 000.00	R 13 000 000.00
Swartdamweg Site C1 TS (150)	R 12 308 343.00	R 195 000.00	
Housing Admin Refurbishment (125)	R 4 632 602.00	R 4 632 602.50	
Masakhane TS (295)	R 13 000 000.00	R 7 554 202.50	R 6 733 000.00
Stanford TS (783)	R 12 043 970.00	R 10 460 000.00	
TOTAL OPEX	**R 55 240 915.00**	**R 35 841 805.00**	**R 19 733 000.00**
Masakhane UISP (1179)	R 30 000 000.00	R 24 980 000.00	
Masakhane UISP Wetcores (1179)	R 6 900 000.00	R 5 178 195.00	R 3 267 000.00
Transit Camp Wetcores (150)	R 2 459 085.00		
Mount Pleasant IRDP Infill (315)	R 12 900 000.00	R 5 100 000.00	
Kleinmond IRDP		R 600 000.00	
Kleinmond Overhills UISP		R 600 000.00	
TOTAL CAPEX	**R 52 259 085.00**	**R 36 458 195.00**	**R 3 267 000.00**
GRAND TOTAL	**R 107 500 000.00**	**R 72 300 000.00**	**R 23 000 000.00**

ANNEXURE F

SERVICE LEVEL STANDARDS

Province: Municipality(WC032) - Schedule of Service Delivery Standards	
Description	
Standard	**Service Level 2021/2022**
Solid Waste Removal	
Premise based removal (Residential Frequency)	WEEKLY
Premise based removal (Business Frequency)	UP TO 7 TIMES PER WEEK (AS PER REQUEST)
Bulk Removal (Frequency)	NO
Removal Bags provided(Yes/No)	NO
Garden refuse removal Included (Yes/No)	YES (1 bag)
Street Cleaning Frequency in CBD	DAILY
Street Cleaning Frequency in areas excluding CBD	DAILY ON ROTATIONAL BASIS
How soon are public areas cleaned after events (24hours/48hours/longer)	WITHIN 24 HRS
Clearing of illegal dumping (24hours/48hours/longer)	48 HOURS (from notification)
Recycling or environmentally friendly practices(Yes/No)	Recycling - Yes in Gansbaai and Stanford / no not by municipality for Hermanus and Kleinmond until new MRF constructed, however smaller private recyclers operating on small scale in the areas.
Licenced landfill site(Yes/No)	Yes
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	Programme discontinued by DWS
Is free water available to all? (All/only to the indigent consumers)	Indigent Consumers only
Frequency of meter reading? (per month, per year)	Monthly
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	N/A
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	N/A
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	
One service connection affected (number of hours)	4.00
Up to 5 service connection affected (number of hours)	4.00
Up to 20 service connection affected (number of hours)	8.00
Feeder pipe larger than 800mm (number of hours)	N/A
What is the average minimum water flow in your municipality?	Min 2.4 Bar pressure
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes. Groundwater Monitoring Programs
How long does it take to replace faulty water meters? (days)	5 days
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No
Electricity Service	
What is your electricity availability percentage on average per month?	98,78% (Eskom Loadshedding included) 99.7% (Eskom Loadshedding excluded)
Do your municipality have a ripple control in place that is operational? (Yes/No)	YES
How much do you estimate is the cost saving in utilizing the ripple control system?	R 1 477 732.00 p/a
What is the frequency of meters being read? (per month, per year)	PER MONTH
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	N/A
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	N/A
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	IMMEDIATE
Are accounts normally calculated on actual readings? (Yes/no)	YES
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	NO
How long does it take to replace faulty meters? (days)	1

Description	
Standard	**Service Level 2021/2022**
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	YES
How effective is the action plan in curbing line losses? (Good/Bad)	GOOD
How soon does the municipality provide a quotation to a customer upon a written request? (days)	7
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	5
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	5
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	21
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	YES, effective to put water back into water resources in accordance with license conditions.
To what extent do you subsidize your indigent consumers?	Basic charge plus 4,2kl or tanker service
How long does it take to restore sewerage breakages on average	
Severe overflow? (hours)	6.00
Sewer blocked pipes: Large pipes? (Hours)	6.00
Sewer blocked pipes: Small pipes? (Hours)	8.00
Spillage clean-up? (hours)	8.00
Replacement of manhole covers? (Hours)	4.00
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	24.00
Time taken to repair a single pothole on a minor road? (Hours)	72.00
Time taken to repair a road following an open trench service crossing? (Hours)	72.00
Time taken to repair walkways? (Hours)	72.00
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	3 months
Do you have any special rating properties? (Yes/No)	yes
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Decrease
Are the financial statement outsources? (Yes/No)	No
Are there Council adopted business process tsructuing the flow and managemet of documentation feeding to Trial Balalnce?	Standard Operating Procedures
How long does it take for an Tax/Invoice to be paid from the date it has been received?	30 days
Is there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next two to three years procurement plans?	Yes
Administration	
Reaction time on enquiries and requests?	1 to 10
Time to respond to a verbal customer enquiry or request? (working days)	1 to 10
Time to respond to a written customer enquiry or request? (working days)	10
Time to resolve a customer enquiry or request? (working days)	10
What percentage of calls are not answered? (5%,10% or more)	1
How long does it take to respond to voice mails? (hours)	N/A
Does the municipality have control over locked enquiries? (Yes/No)	yes

Description	
Standard	**Service Level 2021/2022**
Is there a reduction in the number of complaints or not? (Yes/No)	no
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	1 day
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Weekly progress reports
Community safety and licensing services	
How long does it take to register a vehicle? (minutes)	30min
How long does it take to renew a vehicle license? (minutes)	10min
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	72hours
How long does it take to de-register a vehicle? (minutes)	10min
How long does it take to renew a drivers license? (minutes)	30min
What is the average reaction time of the fire service to an incident? (minutes)	4.25 min
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	15 min urban
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	40 min urban
Economic development	
How many economic development projects does the municipality drive?	7
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	4
What percentage of the projects have created sustainable job security?	50
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	No
Other Service delivery and communication	
Is a information package handed to the new customer? (Yes/No)	Yes - available on www.overstrand.gov.za
Does the municipality have training or information sessions to inform the community? (Yes/No)	Yes
Are customers treated in a professional and humanly manner? (Yes/No)	Yes

ANNEXURE G

WATER & WASTE WATER QUALITY

2014 Blue Drop Report











water & sanitation
Department:
Water and Sanitation
REPUBLIC OF SOUTH AFRICA

blue drop
CERTIFICATION
drinking water quality
REGULATION

Blue Drop Requirements for 2014

2014 BLUE DROP REQUIREMENTS		
(1) WATER SAFETY PLANNING 35%	**(1.1) WATER SAFETY PLANNING PROCESS** (10%)	**a)** The Water Safety Planning Process is steered by a group of people which includes the technical, financial and management staff of the municipality. Where a Water Services Provider arrangement exist the WSA and Water Services Provider should partake in this process **b)** There should be clear indication that the Water Services Institution conducted a water safety planning process and not only drafted a document **c)** There should be clear reference to the specific water supply system at hand and not only global risk management measurements put in place
	(1.2) RISK ASSESSMENT (35%)	**a)** The Risk Assessment must cover catchment, treatment and reticulation **b)** The Water Services Institution (WSI) must provide information on findings of the Risk Assessment (and detail Risk Prioritisation method followed) for the specific water supply system including water resource quality. Format not important but it should be proven not to be a desktop study **c)** The Water Safety Planning process must include (adequate) Control Measures for each significant hazard or hazardous event identified **d)** A Water Quality Analyses conducted for at least 95% of the SANS 241 list of determinands (min 80%) (SANS 241). This is to verify whether treatment technology is adequate to treat the raw water to comply with national standard limits **e)** The WSI to proof implementation of mitigation measures from previous Water Safety Plans
	(1.3) MONITORING PROGRAMME (30%)	**a)** Prove **Operational Monitoring** is: i) Informed by the Risk Assessment ii) Required sites to monitor: Raw water, after filtration (per process unit) and final water iii) Determinands (minimum): pH, turbidity and disinfectant residual iv) Frequency of analyses: at least every 8 hours v) Equipment used + calibration records
		b) Prove **Compliance Monitoring** is: i) Informed by the Risk Assessment and SANS 241 compliant ii) Monitoring programme is registered on BDS iii) Actual monitoring occur according to registered BDS monitoring programme (>80%) iv) Required sites to monitor: Water works final & distribution network + Frequency of analyses: Water works final according SANS 241; distribution network according SANS 241 v) Coverage of population served must at least be 80%
	(1.4) CREDIBILITY of DWQ DATA (15%)	**a)** Certificate of Accreditation for applicable methods OR Z-scores results (z-scores must be ≥–2 & ≤ 2 are acceptable) in a recognised Proficiency Testing Scheme **b)** DWQ Data credibility on the BDS (Blue Drop Certified Data)
	(1.5) INCIDENT MANAGEMENT (10%)	**a) Protocol to specify:** 1) Alert levels 2) Response times 3) Required actions 4) Roles & responsibilities 5) Communication vehicles/methods and 6) Must include response on possible risks identified in the Risk Assessment of the Water Safety Planning process **b) Incident Register to include:** 7) Date, location and description of incident 8) Action taken and date of resolution 9) Outcome of cause investigation
	BONUS (1): Sampler's Training	**To be eligible for this bonus, WSI's must provide proof of training of samplers or Sampling Quality Control measures (Name the Sampling Training Course, Duration, Service Provider, and detail of Attendees)**

		1) Evidence of relevant sampling training that will ensure credibility of the sampling process; or **2) Evidence of control measures to ensure sampling credibility**
	BONUS (2): **Incident Management Protocol Communication**	**Communication on the Incident Management Protocol process with all relevant staff within the Municipality**
(2) **DWQ PROCESS MANAGE-MENT & CONTROL** **8%**	**(2.1)** **WORKS CLASSIFICATION COMPLIANCE** (15%)	Treatment works classified according the requirements of Regulation 2834- ONLY the classification as it appears on BDS will be used. Supporting evidence to allow the correct classification to be loaded on BDS, Water Services Institutions remains accountable for correctness of information / classification Certificate to be displayed at treatment works (*confirmed during on-site assessments*)
	(2.2) **PROCESS CONTROL REGISTRATION COMPLIANCE** (50%)	**a)** Process Control Staff must be Registered according to Regulation 2834 with the Department of Water Affairs. Water Services Institutions to prove per treatment works that Process Control Staff complies with the legislative requirements of: i) Number of Process Controllers' ii) Complying with the required Classification levels **b)** The Supervisor must comply with legislative requirements Information as it appears on BDS will be used ONLY, WSI's to ensure correct classification of all staff per treatment plant
	(2.3) **WATER TREATMENT WORKS' LOGBOOK** (35%)	**a)** A logbook is in place to record all incidents and observations at the water treatment works **b)** Evidence is presented that the logbook process is (i.e. communication medium between process controllers and shifts) being implemented (It is NOT required to be implemented for the entire assessment period)
	BONUS (1): **Process Control Training**	**Proof of Process Control staff being subjected to relevant training the past 12 months to allow Process Controllers to meet the education requirements towards higher level draft Regulation 813 Registration (Year 2013)**
	BONUS (2): **Process Control Excellence**	**a) Process Control Staff classified according the requirements of draft Regulation 813 on the Blue Drop System** **b) Process Control Staff and Supervisor compliance confirmed against draft Regulation 813 (must comply at least 75% in each of the shifts)- WSI must indicate shift patterns and Supervisor on BDS. WSI to explain measures in place when a shift does not comply with regulatory process control requirements** **c) WSI must indicate process controllers and/or supervisors that are 'shared' across different plants/sites**
Water Quality Data Period – 1 January 2013 – 31 December 2013		
(3) **DRINKING WATER QUALITY VERIFICATION** **30%**	**(3.1.1)** **MICROBIOLOGICAL DWQ COMPLIANCE** (50%)	The Microbiological Quality of the water supply must comply with the South African National Standard (specifically, the 2014 Blue Drop Limits which have been derived from SANS241: 2006 and 2011) as per the Excellent Requirements set by the Blue Drop Programme (*E coli*) - Excellent Compliance (97% for <100 000 population) & (99% for >100 000 population)
	(3.1.2) **CHEMICAL DWQ COMPLIANCE** (45%)	The Chemical Quality of the water supply must comply with the Excellent Requirements set by the Blue Drop Programme for all chemical-health determinands listed in the South African National Standard (the 2014 Blue Drop Limits, derived from SANS241: 2006 and 2011) Chemical – Health (Acute and Chronic): - Excellent Compliance (95% for <100 000 population) & (97% for >100 000 population) - Good Compliance (93% for <100 000 population) & (95% for >100 000 population)
	(3.1.3) **OPERATIONAL**	The compliance of operational determinands must comply with the 2014 Blue Drop Excellent Limits set by the Blue Drop Programme

	COMPLIANCE (5%)	- Excellent Compliance (93% for <100 000 population & 95% for >100 000 population) - Good Compliance (90% for <100 000 population & 93% for >100 000 population)
	BONUS (1): Aesthetic DWQ Compliance	The Aesthetic Quality of the water supply must comply with the Excellent Requirements set by the Blue Drop Programme for all aesthetic determinands listed in the 2014 Blue Drop Limits - Excellent Compliance (93% for <100 000 population & 95% for >100 000 population) - Good Compliance (90% for <100 000 population & 93% for >100 000 population)
	PENALTY (1): Data Difference	**Should there be a difference between data available on BDS and that which is presented in hardcopy for verification the penalty will apply**
	PENALTY (2): <11 Months' Data	**Less than 11 months data available to assess Microbiological and Chemical compliance**
	PENALTY (3): Notification of Failure	**If there is any significant (sustained) failure with no evidence of a Water Quality Alert Notice (Boil Water Notice) being issued, this penalty will apply. NB! This may have an implication on qualification for certification**
(4) MANAGE-MENT, ACCOUNTA-BILITY, & LOCAL REGULATION 10%	**(4.1) MANAGEMENT COMMITMENT** (30%)	Management's commitment to effective Drinking Water Quality Operations & Management should be portrayed by Proof of signature approval of the: **a)** Water Safety Plan **b)** DWQ Monitoring Programme **c)** Water Treatment Plant Logbook **d)** Operations and Maintenance Budget **e)** Water Services Development Plan
	(4.2) PUBLICATION OF PERFORMANCE (25%)	Evidence should be provided on the various means of drinking water quality information made public to the constituencies supplied with drinking water from this specific water supply system Forms of Publication: >Newspaper publication >Municipal Billing >Community Radio >Annual Report >Posters & Pamphlets >Population and Promotion of "My Water" >Electronic Webpage Water Services Institutions must provide evidence of adequate marketing of Existing Blue Drop Certified water supply systems
	(4.3) SERVICE LEVEL AGREEMENT/ PERFORMANCE AGREEMENT (15%)	Should there be an institutional arrangement between the Water Services Authority and the Water Services Provider, then it is essential that the legislatively required contract (Section 19 of the Water Services Act) stipulate the Service Level Agreements between the two entities. A copy of this document is required, **OR** Should the Water Services Authority fulfil the function of Water Services Provider as per Section 78 arrangements, then it is required that the responsible manager (official) have a Performance Agreement (Workplan) in place which stipulates Drinking Water Quality Management Responsibilities
	(4.4) SUBMISSION OF DWQ DATA (30%)	**a)** 12 months of data had been submitted on the Blue Drop System (BDS) (DWA will only consider data available on the BDS) **b) All** compliance monitoring test results are required to be submitted **c)** As per a requirement of the Water Services Act, compliance data submission occurred monthly (Section 62 of the Water Services Act, Section 9 Regulations) (measured as BDS submission compliance)
	BONUS (1): Publication of Performance	**Availing information on Drinking Water to relevant public in 3 or more forms listed**
	BONUS (2):	**Workplans of Process Controllers aligned to Operations and**

	Performance Agreement	**Maintenance Manual**
	BONUS (3): Procurement processes	**Proof that systems are in place to not run short of Chemicals & Consumables required for treatment**
	PENALTY: Submission of DWQ Data	Penalty will apply should the Department find proof during / post assessment that the WSI are guilty of an offence as per Section 82 of the Water Services Act, by only submitting partial information in order to present a false impression of DWQ Performance and/or compliance
(5) ASSET MANAGE-MENT 14%	**(5.1) ANNUAL PROCESS AUDIT** (20%)	Process Audit Report on technical inspection/assessment of treatment facility and evidence of implementation of findings This process assessment should've been done within the 12-month assessment period
	(5.2) ASSET REGISTER (15%)	The Institution must present a complete Asset Register. The asset register must: **a)** Detail relevant equipment and infrastructure **b)** Indicate asset description **c)** Location **d)** Condition (remaining life) **e)** Replacement value
	(5.3) AVAILABILITY & COMPETENCE of MAINTENANCE TEAM (15%)	**a)** The Institution must present evidence of a competent Maintenance Team (in form of Organogram; Contract or Invoice). Logbook with maintenance entries will serve as adequate evidence (for Mechanical, Electrical, Instrumentation and Civil work) **b)** Additional prove required on team competency (e.g. Qualification & Experience & Trade-test)
	(5.4) OPERATIONS & MAINTENANCE MANUAL (15%)	O&M manual to contain: **a)** Civil, mechanical, electrical detail / drawings of plant **b)** Design capacity of plant **c)** Operational schedules, maintenance schedules **d)** Process detail and control **e)** Mechanical and electrical equipment specification **f)** Fault finding **g)** Monitoring
	(5.5) OPERATIONS & MAINTENANCE BUDGET and EXPENDITURE (20%)	The Institution must present credible evidence of: **a)** Maintenance Budget (as part of Operations Budget) **b)** Maintenance Expenditure (as part of the Operations Expenditure) **c)** Maintenance Expenditure should be more than 5% of the Operations Expenditure in Total for the preceding Financial Year Financial expenditure to apply as per Municipal Budget Year: Jul 2012 to Jun 2013
	(5.6) DESIGN CAPACITY vs. OPERATIONAL CAPACITY (15%)	Proof to be submitted of the documented design capacity and documented daily operating capacity over the past 12 months Groundwater dependant systems must have an acceptable plan which stipulates abstraction patterns that will prevent aquifer damage Flow meters must be calibrated at least annually
Blue Drop Requirements= TOTAL 97%		

2014 NO DROP REQUIREMENTS (Water use efficiency)

(6) WATER USE EFFICIENCY & WATER LOSS MANAGE-MENT 3%

(6.1) WATER BALANCE (30%)

Provide MONTHLY and ANNUAL composite IWA water balance diagrams and supporting documents for the complete system as part of the water audit (as a component in the WSDP) as per Regulation 509 of 2001 Clause 10 of the Water Supply Regulations. Balance diagram to specify as a minimum the main components of the IWA balance including Water Losses broken down into:

a) System input volumes
b) Billed metered and unmetered usage
c) Unbilled Authorised Consumption
d) Water losses broken down into Real and Apparent Losses
e) Free Basic Water, and
f) Non Revenue Water

and to be supported by a schematic showing bulk meters, zones and main infrastructure components

Note: WSI's to ensure that units are clearly indicated against numeric values in water balance (e.g. 100 kl/annum, 50 m^3/day, etc)

(6.2) WDM STRATEGY and BUSINESS PLAN and IMPLEMENTATION (30%)

a) Evidence must be provided of a Council approved WDM strategy and business plan consisting of at least the following:
- Background and Context
- Situation Assessment including a Needs Statement
- Key Issues and Challenges
- Focus Areas of Intervention
- List of Proposed Interventions
- Set targets for demand, NRW, commercial and real losses
- Budget and Multi-year Implementation Timeline

b) Provide evidence of implementation against the above Plan in terms of:
- List of Interventions (Projects)
- Movement against targets for demand, NRW, commercial and real losses
- Budget and Multi-year Implementation Timeline

(Reg 509 of 2001 Clause 10)

(6.3) COMPLIANCE and PERFORMANCE (40%)

a) Provide historic data in order to calculate the following:
- Physical (real) water loss trend
- Commercial water loss trend
- Water use efficiency trend

b) Provide the following data (grey cells only) with supporting documentation, in order to calculate the WSI baseline profile for:
- Physical (real) water loss status
- Commercial water loss status
- Water use efficiency status

Population number served:		**SIV (System Input Volume) (kl/annum):**		**Average system pressure (m):**	
Households served:		**Authorised, Billed and Metered (kl/annum):**		**Usage (l/cap/day):**	
Total connections:		**Authorised, Billed and Unmetered (kl/annum):**		**Non-revenue (l/cap/day):**	
Metered connections:		**Authorised and Unbilled (kl/annum):**		**Real losses (l/cap/day):**	
Unmetered connections:		**Authorised Consumption (kl/annum):**		**% Metering**	
Households with deemed of flat rate billing:		**Revenue water (kl/annum):**		**Efficiency =**	
Number of metered		**Non-revenue water**			

		connections billed:		(kl/annum):				
		Proven Industrial use (kl/annum):		Water losses (kl/annum):				
		Length of mains installed :		Apparent or Commercial losses (kl/annum):		Water loss =		
		Assumed commercial losses :		Real or Physical water losses (kl/annum):				
	PENALTY: Inclusion in the IDP	Components listed under Criteria 1.2 were not included in the IDP						
	BONUS (1): Training in WDM	**a) The Institution must present evidence of a competent Water Loss Management Team (in form of an Organogram) with <20% vacancy ratio in accordance with Clause 66 (Staff matters) of the Municipal Systems Act 32 of 2000** **b) Proof required on team manager competency (Qualification & Experience) with the following additional requirement: Manager to have suitable tertiary qualification with suitable experience** **c) The Institution must present evidence of a competent structured Maintenance Team (in form of Organogram with well-defined positions and job descriptions; Contract or Invoice). Logbook with maintenance entries will serve as adequate evidence** **d) Additional proof required on team competency for the team presented under (c) above (e.g. Qualification & Experience & Trade-test)** **e) Indicate number of suitably qualified plumbers per 1000 connections**						
No Drop Requirements= TOTAL 3%								

Quality of Drinking Water

Quality of Drinking Water	
Colour Drop	**Indication of Drop**
	**Blue Drop Certified, water is safe to drink**
	**Micro > 97%** **Chemical > 95%**
	**Micro > 97%** **Chemical < 95% (or no Information)**
	**Micro < 97%** **Chemical > 95%**
	**Micro > 90% < 95%** **Chemical > 90% < 95%**
	**Micro < 90%** **Chemical < 90%**

Water Services Authority	Overstrand Local Municipality
Water Services Provider(s)	Overstrand LM, Overstrand LM

2014 Municipal Blue Drop Score	90.79%
2012 Municipal Blue Drop Score	96.82%
2011 Municipal Blue Drop Score	90.56%

Performance Area	Baardskeerdersbos	Buffeljags Bay	Buffels River	Greater Gansbaai
Water Services Provider(s)	Overstrand LM	Overstrand LM	Overstrand LM	Overstrand LM
Water Safety Planning (35%)	**29.75**	**23.54**	**33.43**	**31.50**
Treatment Process Management (8%)	**4.28**	**5.60**	**4.00**	**6.80**
DWQ Compliance (30%)	**0.00**	**15.75**	**23.25**	**23.25**
Management Accountability (10%)	**8.95**	**8.20**	**9.25**	**9.25**
Asset Management (14%)	**8.72**	**9.24**	**11.03**	**10.50**
Use Efficiency, Loss Management (3%)	**3.00**	**3.00**	**3.00**	**3.00**
Bonus Scores	9.17	6.50	3.25	4.00
Penalties	0.00	0.00	0.00	0.00
2014 BLUE DROP Score	**63.87%**	**71.83%**	**87.20%**	**88.30%**
2012 Blue Drop Score	91.6%	93.8%	95.0%	97.1%
2011 Blue Drop Score	93.7%	75.4%	95.1%	95.1%
System Design Capacity (Ml/d)	0.15	0.1	5.5	7.1
Operational Capacity (% ito Design)	100%	105%	44%	100%
Average daily Consumption (l/p/d)	655.0	310.3	803.4	445.9
Microbiological Compliance (%)	**90.0%**	**95.5%**	**99.9%**	**99.9%**
Chemical Compliance (%)	**92.0%**	**99.9%**	**96.4%**	**96.1%**
Blue Drop Risk Rating (2012)	75.5%	52.7%	72.1%	76.7%
Blue Drop Risk Rating (2013)	20.6%	12.2%	12.5%	12.7%
Blue Drop Risk Rating (2014)	47.2%	60.1%	57.3%	57.6%

Performance Area	Greater Hermanus	Kleinmond	Pearly Beach	Stanford
Water Services Provider(s)	Overstrand LM	Overstrand LM	Overstrand LM	Overstrand LM
Water Safety Planning (35%)	**33.43**	**31.15**	**24.59**	**29.75**
Treatment Process Management (8%)	**8.00**	**6.40**	**6.80**	**4.70**
DWQ Compliance (30%)	**29.60**	**23.25**	**29.60**	**30.00**
Management Accountability (10%)	**9.25**	**9.25**	**9.25**	**9.25**
Asset Management (14%)	**11.90**	**10.29**	**10.29**	**11.38**
Use Efficiency, Loss Management (3%)	**3.00**	**3.00**	**3.00**	**3.00**
Bonus Scores	1.27	3.25	3.83	2.86
Penalties	0.00	0.00	0.00	0.00
2014 BLUE DROP Score	**96.44%**	**86.59%**	**87.35%**	**90.94%**
2012 Blue Drop Score	97.9%	95.0%	95.2%	92.7%
2011 Blue Drop Score	87.2%	93.1%	94.3%	95.2%
System Design Capacity (Ml/d)	28.0	5.8	1.4	1.5
Operational Capacity (% ito Design)	29%	39%	100%	57%
Average daily Consumption (l/p/d)	192.4	230.1	1605.4	159.9
Microbiological Compliance (%)	**98.9%**	**99.9%**	**99.9%**	**99.9%**
Chemical Compliance (%)	**96.4%**	**96.4%**	**99.9%**	**96.4%**
Blue Drop Risk Rating (2012)	78.1%	72.1%	83.5%	64.9%
Blue Drop Risk Rating (2013)	13.5%	12.5%	12.7%	15.6%
Blue Drop Risk Rating (2014)	17.2%	57.3%	56.1%	27.1%

Regulatory Impression

The Overstrand Local Municipality team was well prepared and demonstrated their commitment to the Blue Drop assessment and water quality excellence. The Municipality is to be congratulated for obtaining Blue Drop status for the Greater Hermanus system. A decreased municipal score was however achieved during this assessment. The reason for the observed decrease in compliance includes:

- Full compliance with the requirements of SANS 241 with regard to monitoring and analysis could not be demonstrated. No chemical determinants have been analysed in the reticulation network to monitor the chemical quality of water provided to the consumer and identify any potential health impacts. In addition, the frequency of analysis does not comply with the requirements for the final water produced at treatment facilities receiving surface water or within the reticulation network. The Municipality however confirmed that subsequent to the assessment that a service provider has been appointed to implement a risk based monitoring programme that fully complies with the requirements of SANS 241, sampler training and uploading of analytical data to the BDS.
- Detailed annual process audits could not be demonstrated that assessed the performance of the treatment systems and each process unit with the design capacity of the plant. Recommendations should be incorporated into the review process of water safety plan.
- Poor microbiological compliance was observed in the Baardskeerdersbos system. This should be mitigated when the new plant to treat borehole water is commissioned in August 2014.

Significant progress has been made by the municipality with regard to WC/WDM and projects have been ongoing for the last three years. Good baseline information and a formal strategy are available that enables the municipality to make informed decisions regarding ongoing planning to minimise non-revenue water.

It is anticipated that the identified gaps will be addressed by the Overstrand Local Municipality and that an upward trend towards Blue Drop compliance will once again be achieved in the next assessment.

Based on the Audit results, the DWS has serious concerns on the poor microbiological drinking water quality and the resultant risk to consumers of the Baardskeerdersbos water supply system. These concerns have to be addressed as a matter of urgency and drinking water quality results and appropriate actions must be communicated to consumers should the water be found to be unfit for human consumption.

The overall **2014 Risk Rating** for Overstrand LM is 41% which translates into the 10th best performance in the Western Cape. Note that this value is based on the 3 specific areas indicated below and shows concerns (medium to critical risks) for

Process Control (which risks reflect compliance in terms of draft Regulation 813) in 6 of the 8 systems; Drinking Water Quality in 2 out of the 8 systems; and Risk Management in none of 8 systems.

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Baardskeerdersbos**		
	2012	**2013**	**2014**
A: Process Control RR	77.8%	22.2%	55.6%
B: Drinking Water Quality RR	11.1%	55.6%	70.4%
C: Risk Management RR	13.0%	13.0%	17.4%

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Buffeljags Bay**		
	2012	**2013**	**2014**
A: Process Control RR	76.5%	17.6%	71.1%
B: Drinking Water Quality RR	11.1%	11.1%	55.6%
C: Risk Management RR	13.0%	13.0%	26.1%

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Buffels River**		
	2012	**2013**	**2014**
A: Process Control RR	79.5%	28.2%	64.1%
B: Drinking Water Quality RR	11.1%	11.1%	40.7%
C: Risk Management RR	13.0%	13.0%	13.0%

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Greater Gansbaai**		
	2012	**2013**	**2014**
A: Process Control RR	79.5%	34.9%	74.4%
B: Drinking Water Quality RR	40.7%	11.1%	40.7%
C: Risk Management RR	13.0%	13.0%	26.1%

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Greater Hermanus**		
	2012	**2013**	**2014**
A: Process Control RR	80.5%	31.7%	34.1%
B: Drinking Water Quality RR	11.1%	14.8%	25.9%
C: Risk Management RR	13.0%	17.4%	17.4%

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Kleinmond**		
	2012	**2013**	**2014**
A: Process Control RR	79.5%	28.2%	64.1%
B: Drinking Water Quality RR	11.1%	11.1%	40.7%
C: Risk Management RR	13.0%	13.0%	13.0%

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Pearly Beach**		
	2012	**2013**	**2014**
A: Process Control RR	78.9%	26.3%	71.1%
B: Drinking Water Quality RR	11.1%	11.1%	11.1%
C: Risk Management RR	13.0%	13.0%	26.1%

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Stanford**		
	2012	**2013**	**2014**
A: Process Control RR	83.8%	29.7%	40.5%
B: Drinking Water Quality RR	11.1%	11.1%	11.1%
C: Risk Management RR	13.0%	13.0%	13.0%

Site Inspection Scores

The **Preekstoel and Buffels River Base WTWs**were inspected to verify the Overstrand Local Municipality Blue Drop findings.

Preekstoel WTW: **88%**
Buffels River WTW: **90%**

The site inspection impression at the **Preekstoel WTW** was considered to be good. A number of drinking water quality management practices still require attention, including:

- A flow chart was displayed of the incident management protocol that indicates roles and responsibilities but alert levels were not included.
- Records of the results of the jar tests that are routinely undertaken could not be provided.
- Emergency shower and eye wash facilities were not located at the chemical dosing room.
- Manual post dosing of lime was being undertaken at the time of the assessment due to equipment failure. This was to be repaired as part of the maintenance contract with an external service provider. Standby equipment was not installed.
- Standby chlorine dosing equipment is not installed.



Flocculent dosing at point of high turbulence tanks



Bunded area for chemical storage

The site inspection impression at the **Buffels River WTW** was considered to be good. A number of drinking water quality management practices still require attention, including:

- A flow chart was displayed of the incident management protocol that indicates roles and responsibilities but alert levels were not included.
- The original O&M manual for the WTW is not available. Standard operating procedures have been compiled.
- Records of jar tests undertaken by the service provider could not be provided.
- Chemical tanks are not contained within a bunded area.
- Standby chlorine dosing equipment is not installed.
- Standby air compressor is not installed.



Gravity flow dosing system of flocculent



Chemical tanks not bunded

2013 GREEN DROP REPORT

VOLUME 1:

MUNICIPAL AND PRIVATE WASTEWATER SYSTEMS

FINAL DRAFT



water affairs

Department:
Water Affairs
REPUBLIC OF SOUTH AFRICA



green drop
CERTIFICATION

waste water service
REGULATION

Together committed to excellent Water Quality for the future

ACRONYMS

ACRONYMS	DESCRIPTION
ADWF	Average Dry Weather Flow
CFO	Chief Financial Officer
COD	Chemical Oxygen Demand
CRR	Cumulative Risk Rating
DPW	Department of Public Works
DWA	Department of Water Affairs
GA	General Authorisation
GDC	Green Drop Certification
GDS	Green Drop System (www.dwa.gov.za/greendrop)
GWSA	Green Water Services Audit
IMP	Incident Management Protocol
KPA / KPI	Key Performance Area / Indicator
LM	Local Municipality
NA	[Not assessed]
NI	[No information]
O&M	Operation and Maintenance
RPMS	Service Level Agreement
SLA	Regulatory Performance Measurement System
SS	Suspended Solids
W_2RAP	Wastewater Risk Abatement Plan
WIN-SA	Water Information Network of South Arica
WRC	Water Research Commission
WSA	Water Services Authority
WSP	Water Services Provider
WSI	Water Services Institutions
WWTP/W	Wastewater Treatment Plant / Works
PROVINCES	
EC	Eastern Cape Province
FS	Free State Province
GP	Gauteng Province
LP	Limpopo Province
MP	Mpumalanga Province
NW	North West Province
NC	Northern Cape Province
KZN	Kwa-Zulu Natal Province
WC	Western Cape Province

How to Read the Report Card

The following is an example of a typical municipal report card that appears in the Green Drop Report 2013.
Results are provided in colour coded format – each colour has a specific meaning and performance reference.

Water Services Authority	ABC Local Municipality
Water Services Provider(s)	ABC WSP

2013 Municipal Green Drop Score	**81.63%**
2011 Municipal Green Drop Score	**63.80%**
2009 Municipal Green Drop Score	**75.00%**

The Municipal Green Drop score is a **Performance Indicator** of the overall municipal wastewater business (function of the available design capacity and the individual Green Drop scores).
Arrows: Depict the current Green Drop status of the plant. A ↑ arrow shows improvement upon the 2009situation, ↓ shows digress, → shows unchanged situation

Key Performance Area	Weight	System X
Process Control & Maintenance Skills	10%	**67**
Monitoring Programme	15%	**95**
Submission of Results	5%	**100**
Effluent Quality Compliance	30%	**16**
Risk Management	15%	**90**
Local Regulation	5%	**100**
Treatment Capacity	5%	**100**
Asset Management	15%	**94**
Bonus Scores		8.48
Penalties		1.90
Green Drop Score (2013)		**74.88%**
2011 Green Drop Score		**47.00%**
2009 Green Drop Score		**66.00%**
System Design Capacity	Ml/d	2.3
Capacity Utilisation (% ADWF ito Design Capacity)		112.0%
Resource Discharged into		Pienaars River (sensitive, special standard apply)
Microbiological Compliance	%	12.95%
Chemical Compliance	%	24.35%
Physical Compliance	%	20.69%
Overall Compliance	%	20.90%
Wastewater Risk Rating (2012)		**76.50%**
Wastewater Risk Rating (2013)		**76.47%**

Note: volumetric capacity refers to Average Dry Weather Flow

Colour codes		Appropriate action by institution
	90-100%	Excellent situation, need to maintain via continued improvement
	80-<90%	Good status, improve where gaps identified to shift to 'excellent'
	50-<80%	Fair performance, ample room for improvement
	31-<50%	Very poor performance, need targeted intervention towards gradual sustainable improvement
	0-<31%	Critical state, need urgent intervention for all aspects of the wastewater services business

≥90% = Green Drop Certification
<30% = Purple Drop Status

Plant is receiving 12% more wastewater compared to its original design capacity (ADWF)

Effluent quality compliance to legislative standards carries a high (30%) weight in the GDC score

The CRR% Deviation (CRR/ CRRmax) score is specific to the wastewater "treatment" function of the service. This score indicates the actual risk as a % of the maximum risk that the plant potentially can reach. An **orange** and **red**block indicate that the plant is in high- or critical risk that warrants urgent attention. A higher value reflects a high risk state (undesirable). A lower value reflects a lower risk state.

CRR% Deviation	
	90 – 100% Critical risk WWTP
	70 - <90% High Risk WWTP
	50-<70% Medium risk WWTP
	<50% Low Risk WWTP

1. GREEN DROPSCORECARD 2012/13

The Stockdale paradox:
Confront the brutal truth of the situation, yet at the same time, never give up hope.

Green Water Services Audits are conducted by a panel consisting of a qualified wastewater professional as Lead Assessor, supported by 2 Assessors. The team selection is done based on the outcomes of a Green Drop Examination which tests the assessor's knowledge and competence in the subject field.

The following scorecard outlines the key requirements of the Green Drop assessment and indicates the Portfolio of Evidence that was required by each Water Services Institution to calculate a Green Drop score per wastewater system.

Green Water Services Audit Period : 1 July 2011 – 30 June 2012

Green Drop Key Performance Area	Requirements	Sub-Requirements
(1) Process Control and Maintenance **[10%]**	**(1.1)** **WORKS REGISTRATION**	**a)** The wastewater treatment facility is registered as per the Requirements of Regulation 2834/17.
	(1.2) **PROCESS CONTROLLER & SUPERVISOR REGISTRATION**	**a)** Copies of Registration Certificates of Process Controllers and Supervisor(s) **b)** Copies of the classification certificates of all process controllers/operators and supervisors/ superintendents must be uploaded on the GDS; **c)** Compliance with Regulation 2834 (must comply at least 50% in each of the shifts); WSI must indicate shift patterns or measures in place when a shift does not comply with Regulatory Process Control Requirements. **d)** WSI must indicate process controllers and/or supervisors that are 'shared' across different plants/sites.
	1.3) **MAINTENANCE TEAM**	**a)** Evidence of Maintenance Team used for general maintenance work at the plant & pump-stations(both mechanical and electrical) **b)** Information on in-house staff (or organogram) or external contractor/s **c)** Provide additional proof of competency of team (e.g. Qualification & Experience & Trade-test) **d)** Provide a site specific operation and maintenance schedule (routine / scheduled) **e)** Contract or Logbook with maintenance entries to serve as evidence of the above aspects
	1.4) **OPERATIONS & MAINTENANCE MANUAL**	**a)** Proof of a 'site-specific' Operation & Maintenance Manual O&M manual to contain: *1. structural,* *2. mechanical,* *3. electrical detail of plant,* *4. design specifications of plant,* *5. reference to drawings,* *6. operational schedules,* *7. maintenance schedules,* *8. process detail and control,* *9. instrumentation specification/type,* *10. fault finding,* *11. monitoring,* *12. pump curves,* *13. supportive appendices*
	(1.5) **OPERATIONAL LOGBOOK**	**a)** A logbook is in place to record all incidents at the wastewater treatment works. **b)** Evidence is presented that the logbook process is being implemented.

	BONUS **(Process Control)**	**BONUS**: Proof of Process Controller staff being subjected to relevant training the past 24 months 1. Names of trainees and signature of attendance / Certificate 2. Date and training subject field 3. Training provider and content of training
(2) **Wastewater Monitoring Programme** **[15%]**	**(2.1)** **OPERATIONAL MONITORING**	Details of Operational Monitoring: **a)** Proof of Operational Monitoring sites, determinands and frequency; **b)** Samples must include: i) *inflow* *ii) outflow* *iii) process flows* *iv) industrial* *v) sludge* **c)** Determinands monitored; **d)** as per Authorisation / as per best practice per technology type; **e)** Frequency: as per Authorisation /as per best practice (1/month for micro & small plants, 1 /week for medium plants, and 1/day for large & macro plants)
	(2.2) **COMPLIANCE MONITORING**	Details of Compliance Monitoring (For ALL Effluent Discharges). **a)** Sampling Sites as per Authorisation; **b)** Determinands as per Authorisation (This would include determinands not categorised as Microbiological, Chemical or Physical, e.g. SAR) ; **c)** Sampling frequency occurs as Authorisation Requirements Note 1: For zero-effluent treatment systems - still need to monitor for impact on catchment / environment (for both lined and unlined systems). Where oxidation ponds are producing effluent for irrigational purposes then General Limits apply. Note 2: A monitoring programme alone will not be sufficient to obtain full score; Analyses results should proof implementation of the monitoring programme.
	(2.3) **LABORATORY USED**	**a)** Name lab(s) for operational analysis (in-house or on-site) and lab for compliance analysis/checks (in-house or external) **b)** Provide the turnaround in laboratory analysis (in hours: from time of submission to time of results dissemination)
	(2.3) **LABORATORY CREDIBILITY**	**a)** Certificate of Accreditation for applicable methods, **b)** Or Z-scores results following participation a recognised Proficiency Testing Scheme (–2 ≥ z-score ≥ 2 are unacceptable) **c)** Or Proof of Intra- and Inter-laboratory proficiency (quality assurance as prescribed in Standard Methods)
	(2.4) **PROCESS CONTROL / MONITORING RESULTS**	**a)** Explain how monitoring results are used to amend/improve process controlling *[The assessor will select at random analytical parameter/s from the presented analytical results to present an audit question. This might be checked during on-site assessment.]*
(3) **Submission of Wastewater Quality Results** **[5%]**	**(3.1)** **DATA SUBMISSION**	1. 12 months of data submitted to DWA on the GDS **2.** WSA must ensure that 12 months' sets of results are submitted and recorded on the GDS prior to the assessment. Note: All compliance results' data required
	PENALTY (1): Data Not Captured **OR**	Penalty will apply should Wastewater results be available but not captured on GDS.
	PENALTY (2): Section 82	Penalty will apply should the Department find proof during / post assessment that the WSI is guilty of an offence as per Section 82 of the Water Services Act, by only submitting partial information (on GDS) in order to present a false impression of WWQ Performance and/or compliance.

(4)Wastewater Effluent Quality Compliance	**(4.1) WATER USE AUTHORISATION**	**a)** Copy of authorisation, detailing Effluent Quality Standards. **NOTE**: List Standards to comply with.
[30%]	**(4.2)** **EFFLUENT QUALITY COMPLIANCE**	**a)** 90% **Microbiological Compliance** (e.g. E Coli; Faecal Coliforms) **b)** 90% **Chemical Compliance** (e.g. COD, Ammonia, Nitrogen, Nitrate, Nitrite, Residual Chlorine, Ortho-Phosphates, Fluoride, Arsenic, Cadmium, Copper, Manganese, Iron, Selenium, Zinc, Boron, etc.) **c)** 90% **Physical Compliance** (e.g. pH, Suspended Solids, Electrical Conductivity, Soap, Oil or Grease, etc)
	BONUS **(GDIP)**	**a)** A practical Green Drop Improvement Plan (GDIP) in place – with baseline (current) score, tasks, responsible person, completion date, budget, target GDC score; **b)** Implementation evidence and proof of management of process
	PENALTY: **(Sludge Management)**	a) Sludge treatment not managed / monitored. (Monitoring records must be produced); b) In case of ponds systems, provide schedule for desludging of system.
(5) **Wastewater Quality Risk Management**	**(5.1)** **WASTEWATER RISK ABATEMENT PLAN (W_2RAP)**	**a)** A practical and site specific Wastewater Risk Abatement Plan (W_2RAP) is in place which identify and prioritise risks, with measures to mitigate inefficiencies/inadequacies that result in non-compliance **b)** Implementation evidence and proof of management commitment
[15%]	**(5.2)** **INCIDENT REGISTER**	**a)** Provide evidence of implementation of Protocol **b)** Wastewater Quality Failure Incident and Sewer Spillage Incident register.
	(5.3) **WASTEWATER INCIDENT MANAGEMENT PROTOCOL**	**a)** Evidence of a documented Wastewater Incident Management Protocol **b)** Protocol to specify alert levels, response times, required actions, roles & responsibilities and communication measures/vehicles. **c)** NB. Include Pumpstation failure (sewer collector system spillages)
	BONUS **(Energy)**	WSI is able to provide DWA with: a) Electricity consumption over last financial year (in KWh/day) and Rand value (R/year) of treatment plant; b) Energy demand projections over next >3 years (in KWh/day) and in Rand value (R/year); and c) Calculate cost of energy (KWh/kl wastewater treated)
(6) **Local Regulation**	**(6.1)** **BYLAWS**	Proof of the Bylaws providing for the regulation of: *1. industrial (trade) influent (volumes & quality) discharged into municipal system,* *2. package plants,* *3. decentralized systems,* *4. vacuum tank discharges and* *5. Spillages into the environment.* *6. Storm-water connections to sewer system.*
[5%]	**(6.2)** **ENFORCEMENT**	1. Proof of application of Bylaw clause in practice, supported by written notice/s to offender **OR** 2. Proof of adequate enforcement (informing relevant sectors and means of monitoring industrial or other sewer influent.) 3. Records of Package Plants in area of jurisdiction (where development was approved by the Authority (Local Government).

	PENALTY: **(Industrial Monitoring)**	No evidence of any Industrial influent monitoring. 1. There must be proof in form of results to indicate WSA is performing its local regulation function as per Wastewater Services.
	BONUS **(Publication)**	1. Annual Publication of wastewater management performance against the requirements of the site-specific License conditions or General Authorisations 2. Name and date of publication, copy of information pertaining to audit question. 3. Note: Communication must include compliance summary
(7) **Wastewater Treatment Capacity**	**(7.1)** **DESIGN CAPACITY**	**a)** Documented design capacity (hydraulic and organic) of the wastewater treatment facility 1. Design capacity as Average Dry Weather Flow (ADWF) and COD load to the plant and **b)** Documented daily receiving flows over the 12 months of assessed period (ideally ≤ than design capacity) 1. Evidence of daily flows and subsequent calculated averages. Measurement method to be explained 2. Evidence of peak wet weather flow to plant during rain events (record rain event and flow to plant) 3. Evidence of minimum night flow (minimum monitoring: monthly) 4. Water services institution is required to provide motivation/proof of accuracy of meter readings. **c)** Monitoring of outflow volumes (available records) - provide proof of verification system and/or calibration of meters)
[5%]	**(7.2)** **WWTW CAPACITY PLANNING**	Medium to long term planning to ensure sufficient capacity for treatment system and to ensure effluent quality compliance; 1. Detailed Work-plan which stipulates: i*) type of work,* *ii) associated budget,* *iii) projected timeframe* *iv) planned output of this work.*
	(7.3) **COLLECTOR CAPACITY PLANNING**	Medium to long term planning to ensure sufficient capacity for collecting system1. Detailed Work-plan which stipulates: *i) type of work,* *ii) associated budget* *iii) projected timeframe* *iv) iv) the planned output of this work* Note for 7.2 and 7.3: When the WSI is motivating that 'no work' is needed, then provide basis for such standpoint (i.e. quantified design versus operational capacity, usage of system, expected housing developments, condition of treatment system)
	PENALTY	**CapacityUtilisation <40%, >90%, >100%**
(8) **Wastewater Asset Management**	**(8.1)** **PROCESS AUDIT**	**a)** Process Audit reporting (evidence required of audit findings and recommendations) on treatment facility efficacy. The audit to include the (design) capability of the plant to meet compliance standards, as well as actual performance of plant. Should've been done between July 2010 and June 2012. **b)** Evidence/plan of implementation of findings during year following Audit Report required.
[15%]	**(8.2)** **SEWER MAIN INSPECTION**	**c)** Site inspection of sewer reticulation network and pump-station/s. Provide evidence in form of capacity and condition assessment and recommendations of system. Report to include flow balance that provides evidence which % of total sewage is received at treatment plant. Note: both the process audit and sewer network report could serve as baseline to the W_2RAP (may run concurrently with "system description and risk identification/rating)

	(8.3) **WASTEWATER ASSET REGISTER**	**d)** Updated sanitation / wastewater Infrastructure Asset Register 1. Proof of Asset Register, evidence to be submitted. Asset register to include movable equipment and immovable infrastructure / assets with matching detail. The asset register must detail : a) relevant equipment and infrastructure b) indicate asset description c) location d) condition (remaining life) e) replacement value
	(8.4) **O&M BUDGET &EXPENDITURE**	**e)** Operation and maintenance budget and comparative expenditure detail for: 1. *wastewater treatment (in cents/m^3), and* *2. collection system (R/m^3)* The assessor will require the WSI to explain how these figures compare or are benchmarked to determine whether budget is (in)sufficient NOTE: Indicate whether WSI could only provide global figures or system specific figures.
	(8.5) **PUMPSTATION MAINTENANCE**	Proof of maintenance work done on mechanical, electrical, civil per pumpstation
Additional Bonuses	**(AB 1)** **CROSS-POLLINATION**	WSI is able to provide evidence of improvement partnership initiatives with smaller municipalities (Cross-pollination). Green Drop scores will serve as good evidence to measure the outcomes of such initiative/s.
	(AB 2) **STORMWATER MANAGEMENT**	Proof of a Storm-water management plan detailing how storm-water entry is quantified, managed and monitored to prevent entry to sewer systems. Plan should also include measures to prevent sewage from entering stormwater systems. Evidence of implementation required
	(AB 3) **WATER DEMAND MANAGEMENT**	Water Demand Management Plan which provides a strategy and/or work plan that identify, quantify, monitor and manage leakages and water losses of any kind that (may) create an artificial water demand due to higher hydraulic loading of wastewater collection and treatment infrastructure. The bonus will be maximised should a wastewater flow balance be provided.

Green Drop Certification status = ≥90% score against the above criteria.

Purple Drop status = <30% against the above criteria.

"If you are going to achieve excellence in big things, you develop the habit in little matters. Excellence is not an exception, it is a prevailing attitude."

Colin Powell

1. Overstrand Local Municipality

Water Services Authority	**Overstrand Local Municipality**
Water Services Provider(s)	Overstrand Local Municipality

2013 Municipal Green Drop Score	**89.14%** ↑
2011 Municipal Green Drop Score	**88.80%**
2009 Municipal Green Drop Score	**63.00%**

Key Performance Area	Weight	Hermanus	Hawston	Stanford	Gansbaai
Process Control & Maintenance Skills	10%	**84**	**100**	**100**	**100**
Monitoring Programme	15%	**93**	**95**	**95**	**100**
Submission of Results	5%	**100**	**100**	**100**	**100**
Effluent Quality Compliance	30%	**68**	**69**	**85**	**77**
Risk Management	15%	**96**	**73**	**73**	**73**
Local Regulation	5%	**100**	**100**	**100**	**100**
Treatment Capacity	5%	**100**	**100**	**100**	**96**
Asset Management	15%	**96**	**93**	**96**	**93**
Bonus Scores		4.86	5.48	3.55	4.43
Penalties		0.20	0.23	0.30	0.37
Green Drop Score (2013)		**91.17%**	**90.03%**	**93.39%**	**91.76%**
2011 Green Drop Score		**92.10%**	**87.90%**	**83.00%**	**75.80%**
2009 Green Drop Score		**66.00%**	**57.00%**	**61.00%**	**66.00%**
System Design Capacity	Ml/d	7.3	1	0.5	2
Capacity Utilisation (% ADWF ito Design Capacity)		56.89%	30.00%	79.20%	55.00%
Resource Discharged into		Sea outfall (shallow)	Natural Wetland to Dunes	Kleinrivier	Lined wetlands, sportsfield irrigate
Microbiological Compliance	%	91.67%	91.67%	91.67%	100.00%
Chemical Compliance	%	87.50%	81.25%	90.00%	93.75%
Physical Compliance	%	66.67%	91.67%	94.44%	80.56%
Overall Compliance	%	80.21%	86.46%	91.67%	89.58%
Wastewater Risk Rating (2012)		**34.70%**	**33.30%**	**44.40%**	**38.90%**
Wastewater Risk Rating (2013)		**45.45%**	**29.41%**	**29.41%**	**35.29%**

Key Performance Area	Weight	Kleinmond
Process Control & Maintenance Skills	10%	**80**
Monitoring Programme	15%	**95**
Submission of Results	5%	**100**
Effluent Quality Compliance	30%	**29**
Risk Management	15%	**73**
Local Regulation	5%	**100**
Treatment Capacity	5%	**56**
Asset Management	15%	**100**
Bonus Scores		8.84
Penalties		0.91
Green Drop Score (2013)		**77.61%**
2011 Green Drop Score		**82.50%**

2009 Green Drop Score		**66.00%**
System Design Capacity	Ml/d	2
Capacity Utilisation (% ADWF ito Design Capacity)		44.90%
Resource Discharged into		Sea (shallow outfall)
Microbiological Compliance	%	83.33%
Chemical Compliance	%	77.08%
Physical Compliance	%	100.00%
Overall Compliance	%	86.46%
Wastewater Risk Rating (2012)		**44.40%**
Wastewater Risk Rating (2013)		**47.06%**

Regulatory Impression



The Overstrand Local Municipality is to be congratulated with an outstanding performance and able presentation of their Portfolio of Evidence. The Inspection team were impressed with "*... the team's enthusiasm, expertise and knowledge of the wastewater business.*" As result, Overstrand is awarded **with four Green Drop Certificates**. The overall management of all five systems is consistent and indicative of the personnel's dedication and discipline to wastewater management. Regrettable, the Kleinmond system did not perform on par with the other 3 systems, which weakened the **municipal Green Drop score to 89.14%,** just short of overall Green Drop award.

The points of strength include the high overall compliance of effluent quality, prominent risk abatement, and technical skilled staff with strong management support and involvement. The presence of the Finance department contributed to the positive score received for asset management and ringfenced costing. The Hermanus WWTW is currently in the process of upgrading the works to 12ML/d. Monitoring programs should be revised to include sludge monitoring at all systems and to ensure sufficient sampling frequency where process upgrades have occurred.

Overall, Overstrand has managed to produce a polished Green Drop Performance. Overstrand is also one of very few municipalities that were using the opportunity to score against all the bonus criteria. ***Well done***. The absolute consistency displayed in keeping all systems in **low risk zones** using the W_2RAP process, is commendable. Overstrand is an accomplished service provider in wastewater management, and deserves to be mentioned amongst the top performers in the Province.





Green Drop findings:

1. Regulation 17 compliance need to receive attention
2. Sea outfall monitoring frequency need to be revised for Hermanus
3. Sludge monitoring and handling could improve going forward
4. Some shortcomings are evident on process assessment which might possibly resolve some of the lower compliance to ammonia, EC, O-PO_4, SS/COD at some plants, given that ample capacity exist at all plants.



Site Inspection Report

Kleinmond **75%**

The Kleinmond plant was inspected to verify the Green Drop findings:

- The plant is beautifully set, with notices, PFD, manuals and signage in place
- Process control logbooks can be improved, as well as instrumentation
- Flows recorded, except nightflow, 60% tankered, daily pumpstations checks
- Aeration of wastewater well maintained, goo process control, lime slightly slug dosed, MLSS used along temperature
- Disinfection via ultraviolet radiation, clear overflows to reed beds (Phragmites) for polishing. UV performance questioned.

ANNEXURE H

NT & PT BUDGET CIRCULARS & FINANCIAL RATIOS AND NORMS

NATIONAL TREASURY

MFMA Circular No. 107

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2021/22 MTREF

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Introduction

The purpose of the annual budget circular is to guide municipalities with their compilation of the 2021/22 Medium Term Revenue and Expenditure Framework (MTREF). This circular is linked to the Municipal Budget and Reporting Regulations (MBRR) and the municipal Standard Chart of Accounts *(m*SCOA); and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, *m*SCOA is implemented correctly and that audit findings are addressed.

Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance on budget preparation that is not covered in this circular.

1. The South African economy and inflation targets

The National Treasury projects real economic growth of 3.3 per cent in 2021, following an expected contraction of 7.8 per cent in 2020. Real GDP growth is expected to moderate to 1.7 per cent in 2022 and 1.5 per cent in 2023, averaging 2.1 per cent over the medium term.

South Africa experienced its largest recorded decline in economic output in the second quarter of 2020 due to the strict COVID-19 lockdown. Real GDP fell by 17.1 per cent relative to the previous quarter (or 51 per cent on a seasonally adjusted and annualised basis), with all major sectors except agriculture declining. The second-quarter results were weaker than expected in the June 2020 special adjustments budget, which projected a contraction of 7.2 per cent in 2020.

High-frequency data for the third quarter – such as the volume of electricity distributed, mining and manufacturing output, business confidence and the Absa Purchasing Managers' Index (PMI) – shows evidence of a limited economic rebound. Although growth rates are likely to improve quickly as restrictions are removed, based on current projections, output is only expected to return to pre-pandemic levels in 2024.

The main risks to the economic outlook are weaker-than-expected growth, continued deterioration in the public finances and a failure to implement structural reforms. A second wave of COVID-19 infections, accompanied by new restrictions on economic activity, would have significant implications for the outlook. Government's fiscal position is a risk to growth: higher long-term borrowing costs and risk premiums have started to affect the broader economy.

In addition, recovery efforts will fail unless structural constraints (including in energy, infrastructure and competitiveness) are urgently addressed. While the reforms required in these areas do not immediately affect growth, they are critical for market confidence and investment.

Electricity remains a binding constraint on economic recovery, with power interruptions expected to continue into 2021. Private generation will only be able to plug the electricity gap to a limited extent over the next year.

Job creation is a top priority of the economic recovery plan that will guide policy actions over the medium term, supported by new infrastructure investment and large-scale public

employment programmes. In addition, targeted skills development will improve productivity and employment prospects.

Headline inflation is at the lower end of the 3 to 6 per cent target range. Goods and services inflation has broadly declined due to weak demand and falling oil prices. Inflation is forecast to fluctuate around the 4.5 per cent midpoint over the medium term in line with moderating inflation expectations.

In summary, the country's tax collection targets have not been met and this means that the fiscus has less funds available to allocate across the various spheres of government. There are measures in place to reduce expenditure to narrow the deficits.

The following macro-economic forecasts must be considered when preparing the 2021/22 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2016 - 2020

Fiscal year	2019/20	2020/21	2021/22	2022/23	2023/24
	Actual	Estimate		Forecast	
CPI Inflation	4.1%	3.2%	4.1%	4.4%	4.5%

Source: Medium Term Budget Policy Statement 2020.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

2. Key focus areas for the 2021/22 budget process

2.1 Local government conditional grants allocations

Transfers to local government will be reduced by R17.7 billion, including R14.5 billion from the local government equitable share, R2.7 billion from the general fuel levy and R569 million in direct conditional grants over the 2021 MTEF period. The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the MTEF period.

Government will revisit underperforming programmes. For example, some cities receiving the Public Transport Network Grant (PTNG) have not launched their integrated public transport networks. Over the MTEF period, government will suspend at least two more poorly performing cities from this grant and the remaining cities will be required to reduce costs and demonstrate their effectiveness to remain funded.

The annual Division of Revenue Bill will be published in February 2021 after the Minister of Finance's budget speech. The Bill will specify grant allocations and municipalities must reconcile their budgets to the numbers published herein.

Municipalities are advised to use the indicative numbers presented in the 2020 Division of Revenue Act to compile their 2021/22 MTREF. In terms of the outer year allocations (2023/24 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2020 Division of Revenue Act for 2020/21. The DoRA is available at
http://www.treasury.gov.za/documents/national%20budget/2020/default.aspx

Division of Revenue Second Amendment Bill, 2020: changes to local government allocations

Roll-over of funds - R390 million is rolled over in the Urban Settlement Development Grant (USDG) to fund commitments for bulk infrastructure related projects in Nelson Mandela Bay Metropolitan Municipality. R98 million is rolled over in the PTNG to continue with the rollout of the integrated public transport network (IPTN) for public and non-motorised infrastructure in Nelson Mandela Bay Metropolitan Municipality.

R307 million is rolled over in the Regional Bulk Infrastructure Grant (RBIG) for drought and COVID-19 water and sanitation interventions nation-wide.

Water Services Infrastructure Grant (WSIG) - R12 million has been reprioritised from the Department of Water Affairs' budget into the indirect component of WSIG for the implementation of various water services interventions.

Reductions to municipal conditional grants
In the Medium-Term Policy Budget Statement, the Minister of Finance indicated that R10.5 billion is required for the rescue plan for the South African Airways. Therefore, R613 million has been proportionately reduced across municipalities in respect of conditional grants while no reductions were made to the local government equitable share for the 2020/21 financial year.

These changes are shown in Schedule 4, Part B; Schedule 5, Part B and Schedule 6, Part B of the Bill.

Additional instruments to finance infrastructure in municipalities

Municipalities can access other instruments to finance the development of infrastructure that boosts economic growth beyond infrastructure grants. Reforms over the medium term will enhance the ability of municipalities to raise revenue to invest in their own development. An update on development charges and borrowing reforms is summarised below:

- *Development charges* - Municipalities earn revenue from charging developers to connect new developments to municipal services. The draft Municipal Fiscal Powers and Functions Amendment Bill proposes new, uniform regulations in respect of these development charges, thereby strengthening the revenue-raising framework of municipalities. After processing comments, the National Treasury will submit the Bill to Cabinet and Parliament for consideration in 2021; and
- *Borrowing* - Creditworthy municipalities can also borrow in capital markets. The National Treasury has updated the original municipal borrowing policy framework, which guides this borrowing, and will shortly submit it to Cabinet for approval. The proposed changes aim to increase the term maturity of borrowing improve the secondary market for the trade of municipal debt instruments and define the role of development finance institutions to avoid crowding out the private sector.

3. 2021 Local Government Elections and the budget process

Local government elections are scheduled to take place in 2021, and the proposed date is yet to be determined. Elections are important events as we reaffirm our commitment to democratic and accountable government by choosing representatives of the people who will guide the work of local government for the next five years.

The following four risks need to be explicitly managed:

1. In terms of section 13 of the Municipal Property Rates Act, 2004 (Act No 6 of 2004)(MPRA) and sections 24 and 42 of the Municipal Finance Management Act, 2003 (Act No 56 of 2003)(MFMA), new tariffs for property rates, electricity, water and any other taxes and similar tariffs may only be implemented from the start of the municipal financial year (1 July). This means that the municipal council must approve the relevant tariffs as part of the MTREF budget before the commencement of the financial year on 1 July. Failure to obtain council approval for the annual tariff increases would most likely cause an immediate financial crisis that may lead to the provincial executive intervening in the municipality in terms of section 139 of the Constitution. Therefore, if the elections take place after the start of the financial year, the outgoing council will be responsible for approving tariffs for the 2021/22 MTREF and the newly elected council for the implementation thereof as section 28(6) of the MFMA does not allow the increase of tariffs in-year;

2. In terms of section 16 of the MFMA, a municipal council must approve the annual budget for the municipality before the start of the financial year, and should a municipal council fail to do so, section 26 of the MFMA prescribes that the provincial executive **must** intervene. This provincial intervention may include dissolving the municipal council and appointing an administrator to run the municipality. Therefore, the outgoing council must ensure that they comply with the timeframes for approval of the budget;

3. The outgoing council may be tempted to prepare an 'election friendly budget' with unrealistically low tariff increases and an over-ambitious capital expenditure programme. The outcome of this approach will undoubtedly be an unfunded municipal budget that threatens their respective municipality's financial sustainability and service delivery; and

4. Given that the timing of election campaigning may coincide with the municipal public budget consultations, there is a risk that these consultations may be neglected or used to serve the narrow interests of political parties. It is reiterated that transparency and public participation is an integral part of our constitutional democracy, hence municipalities must ensure that public and stakeholder consultation processes are adhered to as required by the legislative framework.

In the build-up to the 2021 local government elections, the financial sustainability of the municipality should be protected. Now, more than ever before, it is paramount for sound municipal decision-making so that the long-term sustainability of municipal finances and service delivery is achieved beyond the election period.

Finances of some municipalities have been unstable for many years, and this was exacerbated by the financial impact of the COVID-19 pandemic. Therefore, there is severe pressure to maintain healthy cash flows and increase cost containment measures while sustaining efficient service delivery levels. It is therefore imperative that municipalities refrain from suspending credit control and debt collection efforts. Municipalities are also reminded of the regulatory framework set out in the Municipal Cost Containment Regulations insofar as it relates to the use of municipal funds to fund election campaigns and other non-priority issues as this might further impact the financial sustainability of municipalities.

Furthermore, as the current municipal leadership will be responsible for the compilation of the 2022/23 MTREF budgets, councils are advised to prioritise expenditure appropriations aligned to the policy intent as described in the integrated development plans (IDPs). Infrastructure provisioning for water, sanitation, roads and electricity remain key priorities.

In addition, the outgoing council is advised to critically consider the financial implications before entering into new long-term contracts that are not of priority to the municipality and avoid if possible, committing the incoming council. Municipalities should refrain from filling non-critical positions, purchasing cars, procuring new financial systems and from incurring any other expenditure at this stage that will financially burden the incoming council.

During this time of transition, all stakeholders should work together to ensure that municipalities continue to perform their functions efficiently and effectively. The Mayor and municipal manager should now be engaging in the process of the annual review of the fifth and last year of the IDP in terms of section 34 of the Municipal Systems Act (MSA) and the 2022/23 budget preparation process in terms of section 21 of the MFMA. It is particularly important to ensure that arrangements for the review of IDPs and preparation of budgets continue seamlessly as these processes cannot be delayed in anticipation of the announcement of an election date.

In deciding on the schedule for the 2022/23 budget process, the Mayor and municipal manager must also note that the MFMA, read together with the Municipal Budget and Reporting Regulations, only allows for a 'main adjustments budget' to be tabled after the mid-year budget and performance assessment has been tabled in council, i.e. after 25 January 2022. In addition, the permitted scope of an adjustments budget is quite limited in that taxes and tariffs may not be increased (refer to section 28(6) of the MFMA) and any additional revenues may only be appropriated to programmes and projects already budgeted for (refer to section 28 of the MFMA). Therefore, the idea of the current council passing a 'holding budget' which the new council will change substantially through an adjustments budget soon after the start of the municipal financial year is not legally permitted.

Though an IDP is a five-year strategic document of council, municipalities should note that when a new council takes office after a local government election, the norm has been that the new council implements the last adopted IDP during the first year of office. It is normally only in the second year of office that the newly elected council adopts a new IDP after thorough interrogation, extensive consultation and finalisation of a new five-year strategy.

In the absence of detailed information on the 2021 Local Government Elections, National Treasury will provide further guidance in the follow-up MFMA Budget Circular to be issued in March 2021.

4. Municipal Standard Chart of Accounts (*m*SCOA)

4.1 Release of Version 6.5 of the Chart

On an annual basis, the *m*SCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.5 is released with this circular.

Version 6.5 of the chart will be effective from 2021/22 and must be used to compile the 2021/22 MTREF and is available on the link below:
http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx

4.2 Budgeting and Reporting for the COVID-19 pandemic and water inventory

In terms of the Annexure to MFMA Circular No. 99, *m*SCOA Circular No. 9, and GRAP 12, municipalities were advised to:

1. Record and ringfence all funding and expenditure pertaining to the COVID-19 pandemic for the 2020/21 MTREF when budgeting and transacting; and

2. Budget and account for bulk water purchases as inventory as per GRAP 12 (paragraph 07).

It is evident from the snapshots that were drawn from the Local Government Database based on the *m*SCOA data strings that were submitted by municipalities in terms of the monthly Section 71 reporting, that most municipalities have not budgeted or reported on COVID-19 related allocations and expenditure, nor bulk water inventory as per the guidance provided.

Although the regulated A1 Schedule will only be amended from the 2021/22 MTREF to align to GRAP 12 (as per MFMA Circular No. 98), municipalities should already record water inventory in the *m*SCOA chart. ***Municipalities must budget for water as inventory in the 2021/22 MTREF.*** This means that municipalities will no longer be able to budget for water bulk purchases as an expense on table A4. Municipalities must use bulk water purchases i.e. system input volume on table A6: inventory. This provides for three different water sources i.e. water treatment works, bulk purchases and natural sources. When water is issued through the billing/ distribution, the cost should be expensed through table A4: inventory consumed with the corresponding accounting transaction in the inventory account on table A6: current assets: water: authorised consumption.

Municipalities that did not adjust their 2020/21 MTREF budgets by 30 September 2020 to respond to the COVID-19 pandemic or budget for bulk water inventory are reminded to do so in the main adjustments budget process in February 2021.

It should also be noted that the National Treasury's reporting on COVID-19 will be drawn as per *m*SCOA Circular No. 9 and we will not be able to identify COVID-19 allocations and expenditure that have been ringfenced in another manner.

Municipalities must submit the adjustments budget and revised project list for 2020/21 in the format of a *m*SCOA data strings (ADJB and PRAR) uploaded to the Local Government (LG) Upload Portal within 10 working days after Council has adopted the adjustments.

4.3 Revised Municipal Property Rates Act Categories

By now all municipalities should be aware that section 8 of the Municipal Property Rates Act on the determination of categories of **rateable** properties has been revised through the Local Government Municipal Property Rates Amendment Act, 2014 ("the Amendment Act"). The new rateable property categorisation framework based on use (provided these property categories exist within the municipality) and consequently, all property categories that are based on ownership, geographic location or any other basis fall away.

Municipalities must implement the new property categorisation framework by not later than 1 July 2021. The *m*SCOA chart Version 6.5 makes provision for the new and the old framework. However, the old framework will be retired in the next version of the chart and municipalities are advised to implement the new property categorisation framework as legislated. Therefore, municipalities cannot use both frameworks to avoid duplication and overstatement of revenue from property rates.

4.4 Forbidden activities

The Item Assets segment of the *m*SCOA chart currently includes items such as staff loans as non-current receivables from non-exchange transactions. This is in contravention with Section 164(1)(c) of the MFMA that stipulates that a municipality may not make loans to councillors or officials of the municipality; directors or officials of the entity; or members of the public. Therefore, municipalities are advised not to use these items when budgeting as National Treasury may retire these items in the next version of the chart.

4.5 Independent Audits on Municipal Financial Systems

All municipalities and municipal entities had to comply with the *m*SCOA Regulations by 1 July 2017. MFMA Circular No. 80 provided guidance on the minimum business processes and system specifications for all categories of municipality (A, B and C). The Request for Proposal (RFP) issued on 4 March 2016 for the appointment of service providers for an integrated financial management and internal control system for local government (RT25-2016 published in Tender Bulletin No. 2906), provided further guidance on the requirements applicable to a specific category of municipality.

The National Treasury will conduct independent audits on all municipal financial systems in 2021 to determine to what extent the financial systems that are currently being used by municipalities comply with the minimum business processes and system specifications required in terms of *m*SCOA. These audits were initially planned for 2020, but due to restrictions on procurement processes and travel in terms of the COVID-19 pandemic it was postponed to 2021. The results of the audits will also inform the new transversal tender for the procurement of municipal financial and internal control systems in 2022. **Until these audits have been concluded, and the results have been released, municipalities should exercise caution when changing their financial system to avoid purchasing a system that does not comply with the necessary *m*SCOA functionality requirements**. However, should a municipality need to procure a new financial system, they must follow the processes set out in the MFMA read together with the Municipal Supply Chain Management Regulations and MFMA Budget Circulars No. 93, 98 and *m*SCOA Circulars No 5 and 6. In addition, National Treasury has not accredited any of the municipal financial systems available in the market and this should therefore not be advertised as a requirement in municipal tender documents.

It should be emphasised that the onus to ensure compliance with the *m*SCOA Regulations and minimum system specifications as per MFMA Circular No. 80 and its Annexure B rests with the municipality and not the system vendor. Municipalities must properly manage Service level agreements (SLA) with system vendors. Penalties, including the termination of the SLA in cases of persistent non-compliance, should be imposed if the system vendor does not meet the agreed upon milestones. Likewise, if a system vendor has delivered on the services agreed upon in the SLA, then the municipality should pay all money owing to the system vendor within 30 days of receiving the relevant invoice or statement, as per the requirements of Section 65(2)(e) of the MFMA. Lastly, municipalities must agree on the services that are to be provided by the system vendors and costs thereof in the SLA that is signed by the municipality and system vendor. Municipalities should consider the financial implications thereof and negotiate more favourable terms with the system vendor if necessary before signing the SLA. Once signed, the SLA is legally binding.

4.6 Regulation of Minimum Business Processes and *m*SCOA System Specifications

National and Provincial Treasuries held extensive engagements with key system providers during which the system functionality on the following were demonstrated: IDP and budget, supply chain management (SCM), asset management, annual financial statements, revenue management, cash flow and period control. These engagements provided National and Provincial Treasuries with an understanding of what functionality is available on each system and what the key system related challenges are.

It was evident from the engagements that municipalities are not using their financial systems optimally. Some of the challenges that were identified in this regard include the following:

- Some municipalities have not purchased all the modules of the core financial system or have not upgraded to the Enterprise Resource Planning (ERP) (*m*SCOA enabling) version of their financial systems;

- A few municipalities are not paying for the required licences to use system solutions and they are not upgrading and maintaining their servers, hardware and software to become and remain *m*SCOA compliant and to protect their data;
- Several municipalities are still transacting on their legacy systems that are not *m*SCOA enabling or they are using excel spreadsheets that are not incorporated in the functionality of their financial systems, while they are paying for maintenance and support for the *m*SCOA enabling system that was procured. This constitutes fruitless and wasteful expenditure; and
- Other municipalities are not using all the modules of the core financial system (using 3rd party systems) while they have procured these modules. This is once again fruitless and wasteful expenditure.

Municipalities should include the cost of the above in their 2021/22 MTREF budgets.

One of the key objectives of the *m*SCOA reform is to ensure that municipalities are budgeting, transacting and reporting directly on and from integrated ERP systems to have one version of the truth in terms of the reported financial performance. The manual correction of data strings by municipal officials or system vendors are not allowed in terms of the *m*SCOA Regulations.

National Treasury will expand and regulate the business processes and system specifications communicated in MFMA Circular No. 80 and its Annexure B in the 2021/22 MTREF to ensure that municipalities are using the functionality available on their financial systems. MFMA Circular No. 80 was issued in 2016, and several Regulations and best practises as per the MFMA Circulars have been introduced since then. The expansion of the requirements will accommodate these new developments.

4.7 Non-compliance with *m*SCOA requirements

If your municipality has not yet achieved the required level of *m*SCOA implementation, then it must provide a detailed action plan (road map) to the National and the respective provincial treasury to indicate how the municipality will fast track the implementation of *m*SCOA. The action plan should include the following priority areas, as applicable to the municipality:

- The functionality of the financial system, including the minimum system functionality and business process as per MFMA Circular No. 80 and Annexure B and functionality required in terms of Regulations and MFMA Circulars that was issued after 08 March 2016 (the date on which MFMA Circular No. 80 was issued);
- Integration of 3rd party sub-systems with the *m*SCOA enabling financial system as required in terms of MFMA Circular No. 80 and Annexure B;
- Change management initiatives to ensure that *m*SCOA is institutionalised as an organisational reform and not only a financial reform; and
- Training initiatives to ensure that all officials in the organisation are familiar with the *m*SCOA chart, basic accounting, balance sheet budgeting and movement accounting and the use of the *m*SCOA enabling financial system.

Importantly, the action plan must be drafted by the municipality and not the system vendor and the progress against it should be carefully monitored by the municipality's *m*SCOA Project Steering Committee (chaired by the Accounting Officer). Municipalities must present progress against the action plan at the 2020/21 Mid-Year Budget and Performance visits and Budget and Benchmark engagements with the National and the respective provincial treasury.

4.8 Extension and Procuring of Service Level Agreements (SLA) for Financial Systems

At least six (6) months prior to the expiry of the SLA for the support and maintenance of the financial system, the municipality should either:

- Extend the existing SLA with the same system vendor subject to the provisions of Section 33 and 116(3) of the MFMA (read in conjunction with MFMA Circular No. 62); or
- Approach the market to procure services for the support and maintenance of the financial system consistent with the Municipal Supply Chain Management Regulations and municipality's Supply Chain Management Policy.

Importantly, once the SLA has expired, it cannot be extended, and the municipality will have to embark on a new procurement process. In addition, when the contract for the support and maintenance of the financial system comes to an end, it does not mean that the municipality must procure a new financial system. It is only support and maintenance services pertaining to the financial system that needs to be procured. Municipalities need to properly document their systems and the system language used to ensure that system support can be procured in the local market when required.

4.9 Cash flow reconciliation

The population of the cash flow reconciliation in tables A7, B7 and C7 of the MBRR formats using *m*SCOA data strings has been a challenge in previous financial years. The main contributing factors to this were that:

- Municipalities were not using the *m*SCOA segments correctly to populate their cash flow information;
- A number of municipalities did not use the movement accounts correctly in the *m*SCOA chart which distorts the figures reported in the cash flow tables;
- Some municipalities did not budget, transact or report directly in or from their financial systems; and
- There were errors in the linkages of the MBRR cash flow tables to the *m*SCOA data strings in the segment item: asset and liabilities on the Local Government Database.

It is critical that municipalities undertake balance sheet and cash flow budgeting to provide accurate cash flow information. National Treasury has provided guidance in this regard in MFMA Circular No. 98 and *m*SCOA Circular No. 10 and have also corrected the errors in the linkages of the MBRR cash flow tables to the *m*SCOA data strings. This has resulted in improvements in the section 71 cash flow data that were published at the end of quarter 1 of the 2020/21 MTREF. Further guidance on the application of the funding segment has also been issued in *m*SCOA Circular No. 11 on 4 December 2020.

4.10 *m*SCOA Calendar for 2021/22

Important dates pertaining to *m*SCOA related activities for the 2020/21 financial year is summarised below for planning purposes:

	Activity	Time Frames
1.	Independent System Audits	February to December 2021
2.	Regulation of Minimum Business Processes and System Specifications	For comments and testing: October 2021
3.	*m*SCOA Virtual Training Sessions (various topics)	Monthly
4.	Roll out of eLearning *mSCOA* course through	July 2020

	National School of Governance	
5.	Issue proposed *m*SCOA chart changes for version 6.6	October 2021
6.	Annual *m*SCOA CIGFARO Budgeting Workshop	November 2021
7.	Issuing of transversal contract for provision of financial systems	March 2022

5. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. Even as demand for services rises, weak economic growth has put stress on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, water boards and other creditors. There is a need for municipalities to focus on collecting revenues owed to them and eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide for the servicing of their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend on money that they do not have.

Municipalities are reminded that the local government equitable share allocation is mainly to fund the costs of free basic services and to subsidise the administrative costs of the smaller and more rural municipalities. The increasing unemployment and growth in the number of persons per household means that the revenue foregone in respect of free basic services will likely increase, and it will become even more difficult to collect revenue. Household budgets are becoming increasingly under more pressure, and trade-offs might be applied when it becomes unaffordable to pay all household expenses on a monthly basis.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the lower limit of the 3 to 6 per cent target band; therefore, municipalities are required to ***justify all increases in excess of the*** **projected inflation target for 2021/22** in their budget narratives and pay careful attention to tariff increases across all consumer groups. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

5.1 Maximising the revenue generation of the municipal revenue base

Reference is made to MFMA Circular No. 93, paragraph 3.1 and No. 98, paragraph 4.1. The emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their 2021/22 MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this has been identified as a fundamental reason for municipalities not attaining their desired collection rates.

It is therefore essential that municipalities pay attention to reconciling the valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are accurate. Municipalities are encouraged to undertake this exercise as a routine practice. The list of exceptions derived from this reconciliation will indicate where the municipality may be compromising its revenue generation in respect of property rates. A further test would be to reconcile this with the Deeds Office registry. In accordance with the MFMA Circular No. 93,

municipalities are once more requested to submit the reconciliation of the valuation roll to the financial system to the National Treasury by no later than **05 February 2021**.

The above information must be emailed to linda.kruger@treasury.gov.za or must be uploaded by approved registered users using the LG Upload Portal at: https://lguploadportal.treasury.gov.za/.

5.2 Setting cost-reflective tariffs

Reference is made to MFMA Circular No. 98, paragraph 4.2. The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. This forms the basis of compiling a credible budget. A credible budget is one that ensures the funding of all approved items and is anchored in sound, timely and reliable information on expenditure and service delivery (FFC, 2011). Credible budgets are critical for local government to fulfil its mandate and to ensure its financial sustainability.

A credible expenditure budget reflects the costs necessary to provide a service efficiently and effectively, namely:

- An effective budget is one that is adequate to deliver a service of the necessary quality on a sustainable basis; and
- An efficient budget is one that delivers services at the lowest possible cost.

Municipalities are encouraged to utilise the tariff setting tool referenced in MFMA Circular 98, item 4.2. This tool will assist in setting tariffs that are cost-reflective and would enable municipalities to recover costs to fulfil its mandate. The National Treasury Municipal Costing Guide is also available on the link below on the National Treasury website.

http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuidelines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0551AE409361D6CB3E122A08

5.3 Bulk Account Payments - Eskom Concessions

During 2018/19, intense work had been undertaken to resolve systemic and structural issues pertaining to the electricity function in municipalities. Core to this work was addressing the escalating Eskom debt that threatened the sustainability of Eskom as well as that of municipalities.

During the process, Eskom was engaged on providing relieve in certain areas. Municipalities must be made aware that the following concessions were agreed upon:

- Reducing the interest rate charged on overdue municipal bulk accounts from prime plus 5 per cent to prime plus 2.5 per cent;
- Payment terms being extended from 15 days to 30 days for municipal bulk accounts; and
- Payments received from municipalities will be allocated to capital first and then the interest.

These concessions are aligned to the MFMA and are meant to curb the growing debt levels by allowing municipalities a more conducive payment regime than what was previously employed. In addition, municipalities are encouraged to budget for bulk services and honour their current account payments religiously to avoid stringent application of the bulk suppliers' credit control policy.

5.4 Timeous allocations and clearing of the control accounts

Municipalities are encouraged to clear the control accounts on a monthly basis and to allocate trade and other receivable payments in these suspense accounts to the relevant debtor accounts regularly before the monthly submissions as required by the MFMA. Implementing and enforcing the credit control policy of the municipality whilst payments are not cleared in the control account is negligent and irresponsible. Municipalities are warned against this bad practice, and this must be avoided at all costs.

5.5 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. In March NERSA approved a municipal tariff increase of 6.9 per cent effective 1 July 2020 (1.2 per cent lower than the tariff increase in Multi-Year Price Determination (MYPD) 4 period due to differences in municipal and national financial years).

Municipalities are advised to use the tariff increases previously (March 2019) approved by the Regulator of 5.2 per cent 2021/22, 8.9 per cent for 2022/23 and 8.9 per cent in 2023/24 (*for 2023/24,* an average annual tariff increase is used for the National Energy Regulator of South Africa's multi-year price determination period of 1 April 2019 to 31 March 2022). The outer year is anticipated to be the first year of the MYPD 5 period, which is yet to be published.

6. Funding choices and management issues

Municipalities are under pressure to generate revenue as a result of the economic landscape, the COVID-19 pandemic, weak tariff setting and increases in key cost drivers to provide basic municipal services. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2021/22 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households;
- Not taking on unfunded mandates; and
- Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

Accounting officers are reminded of their responsibility in terms of section 62(1)(a) of the MFMA to use the resources of the municipality effectively, efficiently and economically. Failure to do this will result in the accounting officer committing an act of financial misconduct which will trigger the application of chapter 15 of the MFMA, read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

6.1 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2018 to 31 June 2020 has come to an end and a new agreement is under consultation, which we hope will take into account the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to take into account their financial sustainability when considering salary increases. It has been observed over the previous years that salary

increases were above inflation. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC. Given the current economic condition exacerbated by the COVID-19 pandemic, municipalities are urged to consider projecting increases to wage that would reflect their affordability as many municipalities that are already not in a position to afford the current wage cost would indeed have to apply no more than zero per cent increase in the 2021/22 MTREF and to exercise the option for exemption for any negotiated increase above the level of their affordability.

6.2 Remuneration of councillors

Municipalities are advised to budget for 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. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process.

7. Conditional Grant Transfers to Municipalities

7.1 Non-compliance of in-year monitoring

In terms of Section 74(1) of the MFMA, municipalities must submit to the transferring officers, National and Provincial treasuries documents and monthly grant reports as may be prescribed or required. The *m*SCOA Regulations requires the uniform recording and classification of municipal budget and financial information at a transaction level in the form of a *m*SCOA data string that must be submitted to the LG Upload portal. Most municipalities are still not reporting on conditional grants as per the *m*SCOA requirements. As per MFMA Circular No 93, the National Treasury has only used *m*SCOA data strings as the source of data for publications on municipal financial performance from 1 July 2019. The *m*SCOA data strings will also be the main source of data that will be used to monitor the performance against grants and to inform decisions on the stopping and reallocation of conditional grants funding in the 2021/22 MTREF. The credibility of the *m*SCOA data strings reporting on grants will be closely monitored going forward.

Furthermore, section 12(2) of the Division of Revenue Act, 2020 (Act No. 4 of 2020) (DoRA) states that the municipality, as part of the report required in terms of section 71 of the MFMA, report on the matters referred to in subsection (4) and submit a copy of that report to the relevant provincial treasury, the National Treasury and the relevant Transferring Officer.

Some municipalities have not been complying with the reporting requirements as stipulated above. Municipalities are reminded that the non-submission of monthly reports translates to non-compliance with the MFMA and DoRA. The National Treasury and Transferring Officer will be implementing stringent measures to municipalities that do not comply with the prescripts. This includes, but is not limited to, the stopping and reallocation of conditional grants funding of non-compliant municipalities. Municipalities are encouraged to comply with the reporting requirements to avoid withholding or stopping of an allocation.

In terms of performance reporting on conditional grants, municipalities and Transferring Officers are urged to pay particular attention to the contents of money spent against conditional grants. Government is not realising full value for money against the substantial investments it makes through grants.

8. The Municipal Budget and Reporting Regulations

8.1 Ensuring municipal sustainability through a funded budget

A budget is funded from realistically anticipated revenues to be collected, cash backed accumulated funds from the previous year as well as borrowed funds to be utilised for capital projects. A budget is realistic if it takes into account projected revenue for the current year based on the collection levels to date and actual revenue collected in the previous financial year. Municipal budgets must be prepared on this basis. The economic climate and the impact of COVID-19 pandemic had an effect on the ability of municipalities to collect arrear debt during levels 5, 4 and 3 of the national lockdown. This inability to exercise credit control measures during this period had decreased the collection rate in many municipalities.

Municipalities need to be proactive in exercising credit control measures to ensure that arrear debt is collected. Whilst collection rates decreased during the period mentioned above, municipalities must implement efforts to collect arrear debt and return collection rates to pre-COVID-19 levels. Whilst this unprecedented COVID-19 period is the exception, collection rates need to be maintained at 95 per cent in order to ensure the financial sustainability of municipalities. If collection rates have decreased, prudent financial management requires expenditure to be adjusted downward accordingly. This is to ensure that deficits are not realised and that realistically anticipated revenue based on projected collection rates funds expenditure. This will also ensure financial sustainability and avoid situations of financial distress in municipalities.

The Municipal Systems Act states that a municipal council must adopt, maintain and implement a credit control and debt collection policy that would be utilised for the collection of money that is due and payable to it. The municipal Councillors therefore are the custodians of the policy and responsible for its implementation. As a result, Councillors are required to encourage consumers in their municipal jurisdiction to pay for municipal services and to ensure that such debt that is due and payable to the municipality is collected. This would ensure compliance with the Act and ensure that a culture of payment is implemented in the municipal area. Council needs to play an active role in implementing their adopted policies to increase collection rates and ensure that funds are received to render services to the people.

Municipalities are reminded to develop a credible funding plan where the budget is unfunded. This plan must be tabled in and adopted by Council with the 2021/22 MTREF budget and submitted to the National and provincial treasuries when they submit their tabled and adopted budget in terms of Section 22(b)(i) and 24 (3) of the MFMA. Failure to approve a credible plan will result in the invoking of Section 216(2) of the Constitution.

8.2 Budgeting for indirect grant allocations

Some municipalities continue to budget for allocations not directly allocated to them as revenue in the Statement of Financial Performance. This results in revenue being overstated. Therefore, municipalities must refrain from budgeting for indirect grant allocations. A municipality must only budget for the allocations that are directly allocated and transferred to them.

8.3 Monthly reporting of debtors

National Treasury has observed through in-year monitoring that most municipalities are overstating debtors as they report on gross debtors instead of net. The format of the monthly debtors' data strings provides for a column to disclose provision for impairment as per council policy. Therefore, municipalities are urged to always reflect the provision for impairment in the column as indicated above for National Treasury to be able to reconcile the net debtors.

8.4 Schedule A - version to be used for the 2021/22 MTREF

National Treasury has released Version 6.5 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.5 of the *m*SCOA classification framework and must be used when compiling the 2021/22 MTREF budget.

It is imperative that all municipalities prepare their 2021/22 MTREF budgets in their financial systems and that the Schedule A1 be produced directly from their financial system. Vendors have demonstrated their budget modules to the National Treasury and provincial treasuries. All financial systems have this functionality to assist and prepare budgets and to generate the prescribed Schedule A1 directly from the financial system. Therefore, there is no reason why the 2021/22 MTREF budget must be done manually. National Treasury has protected the A1 schedule version 6.5, therefore manual population will not be allowed as the schedule must be extracted from the financial system.

ALL municipalities **MUST** prepare their 2021/22 MTREF tabled and adopted budgets using the A1 schedule version 6.5.

Municipalities must start early enough to capture their tabled budget (and later the adopted budget) in the budget module provided and must ensure that they produce their Schedule A1 directly out of the budget module. **Manual capturing on A1 schedule version 6.5 is not allowed** in terms of the *m*SCOA Regulations.

The National Treasury has indicated in MFMA Circular No. 93 that municipalities must submit all A1 Schedules in PDF format only from the 2019/20 MTREF. Given the fact that the *m*SCOA classification framework makes it possible to generate the financial data required in the A1 schedule directly from the data strings and that additional data needed must be obtained from sub-systems that integrate with the financial system, the National Treasury will only accept the prescribed data string containing the supporting data, populated and uploaded by each municipality. National Treasury published the layout for the data string on the website in MFMA Budget Circular No. 98 and an amended version to be used for the 2021/22 MTREF forms part of this circular. The publication in the 2020/21 MTREF of non-financial data will be done using the supporting data uploaded from these data strings.

The National Treasury **will no longer gather supporting data from the MBRR A1 Schedules** but will expect each municipality to **submit the prescribed supporting data strings** containing the required data using the LG Upload Portal.

The budget, adjustments budget and Section 71 monthly reporting Schedules that have been regulated in terms of the MBRR have also been aligned to the *m*SCOA chart version 6.5 changes. The revised MBRR Schedules for the 2021/22 MTREF and its linkages to the data string are available on the link below:

http://cenvappsp10:31200/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Documents/Forms/AllItems.aspx?RootFolder=%2fRegulationsandGazettes%2fMunicipal%20Budget%20and%20Reporting%20Regulations%2fDocuments%2f2020%2d21&FolderCTID=0x0120001860D4A2BD7AD042BF8427FC3BB59F67

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:

http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx

8.5 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
Johannesburg and Tshwane	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Mpati Rakgwale		Mpati.Rakgwale@treasury.gov.za
eThekwini	Una Rautenbach	012-315 5700	Una.Rautenbach@treasury.gov.za
	Abigail Maila		Abigail.Maila@treasury.gov.za
Limpopo	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Stanley Malele		Stanley.Malele@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Phumelele Gulukunqu	012 315 5539	Phumelele.Gulukunqu@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Cape Town	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
George	Willem Voigt and	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

National and provincial treasuries will analyse the credibility of the data string submissions.

8.6 Assessing the 2021/22 MTREF budget

National and provincial treasuries will assess the 2021/22 MTREF budgets to determine if it is complete, funded and complies with the *m*SCOA requirements. The *m*SCOA data strings for the tabled (TABB) and adopted (ORGB) budgets will be used for this assessment.

The **assessment period** of all municipal budget will therefore be from **31 May to 30 June**. In this one-month period, the National and provincial treasuries will evaluate all municipal budgets for completeness and for being fully funded. Any adjustment that need to be made must be done before the start of the municipal financial year on 1 July.

Importantly, in order to generate an adopted budget (ORGB) data string, the budget must be locked on the financial system by the 10th working day of July each year. Therefore, once the ORGB data string has been generated, errors in the ORGB can only be corrected via an adjustments budget in February of each year. In terms of the design principles of *m*SCOA, municipalities are not allowed to open the budget on the system for corrections after it has been locked. This means that the tabled budget data string (TABB) should in fact be verified and errors in the TABB should be corrected in the ORGB **before the adopted budget is locked on the financial system and the ORGB data string is generated**.

The previous verification process and timeframes (i.e. July to September) can no longer be applied as municipalities are already transacting against the adopted and locked budget from 01 July 2020.

Amending an unfunded, incomplete and erroneous budget through an adjusted budget is also not encouraged as the National Treasury only considers an adjusted budget in the third and fourth quarter of the financial year for analysis and publication purposes. This will result in overspending and unauthorised expenditure not been monitored in the first six months of the financial year.

Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution, as well as a budget locking certificate (in the case of the adopted budgets) in accordance with the format specified in Regulation 31 of Schedule A of the MBRR. The A1 schedule must be included as part of the budget documentation in pdf format.

The National Treasury would like to emphasise that ***where municipalities have adopted an unfunded budget without a* credible funding plan*, they will be required to correct the budget and go back to the Municipal Council to ensure they adopt and implement a funded budget as required in terms of Section 18 of the MFMA***.

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The budget and data strings that the municipality submits to National Treasury must be a consolidated budget for the municipality (including entities). The budget of each entity must be submitted on the D schedule in pdf format.

In the past it was noted that municipalities have challenges to align the audited outcomes on the financial system to A1 Schedule. Municipalities must ensure that the audited figures and adjusted budget figures captured on the A1 Schedule aligns to the annual financial statements and Schedule B respectively.

9. Budget process and submissions for the 2021/22 MTREF

9.1 Submitting budget documentation and A1 schedules for 2021/22 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, ***immediately*** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in electronic formats. If the annual budget is tabled to council on **31 March 2021**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Thursday, 01 April 2021**.

Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that municipalities must submit the approved annual budget to both National Treasury and the relevant provincial treasury ***within ten working days*** after the council has approved the annual budget. E.g. if the council approves the annual budget on **31 May 2021**, given the new timeframe for the evaluation of the municipal budgets, the adopted budget data strings and documentation must be submitted by the latest **Monday, 14 June 2020**.

Municipalities are no longer expected to submit hard copies of all required documents including budget-related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. Hard copies must be submitted in pdf format to the LG Upload portal.

9.2 Expected submissions for 2021/22 MTREF

- The budget documentation as set out in the MBRR. The budget document must include the main A1 Schedule Tables (A1 - A10);
- The non-financial supporting tables (A10, SA9, SA11, SA12, SA13, SA24 and any other information not contained in the financial data string) in the A1 in the prescribed *m*SCOA data string in the format published with Version 6.5 of the A1 schedule;
- The draft and final service delivery and budget implementation plan (SDBIP) in electronic PDF format;
- The draft and final IDP;
- The council resolution for the tabled and adopted budgets;
- Signed Quality Certificate as prescribed in the MBRR for the tabled and adopted budgets;
- D Schedules specific for the entities; and
- A budget locking certificate immediately at the start of the new municipal financial year on 1 July.

Budget-related documents and schedules must be uploaded by approved registered users using the LG Upload Portal at: https://lguploadportal.treasury.gov.za/. It should be emphasised that municipalities should submit all required documents to the LG Upload portal and not to lgdocuments@treasury.gov.za. National Treasury will retire lgdocuments@treasury.gov.za on 1 July 2021 to ensure that there is a single collection point of municipal financial data.

Also note that the LG Upload Portal does not have the same size restrictions encountered with lgdocuments@treasury.gov.za, but requires all documents to:

1. Be in PDF format only; and

2. Each PDF file must NOT contain multiple document e.g. council resolution and quality certificate within the budget document. Each document type must be identified clearly and uploaded separately.

Any problems experienced with the submission of documents can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za.

The 2020/21 MTREF and the preliminary Quarter 1 Section 71 results for the 2020/21 financial year that has recently been published, have indicated that the credibility of the *m*SCOA data strings is still a concern although we have observed a marked improvement in some areas. At the core of the problem is:

- The incorrect use of the *m*SCOA chart and segments, balance sheet budgeting, movement accounting and basic municipal accounting practices by municipalities;
- Some municipalities are not budgeting, transacting and reporting directly in/from their core financial systems; and
- Municipalities are not locking their adopted budgets and their financial systems at month-end to ensure prudent financial management. To enforce municipalities to lock their budgets and close their financial system at month-end in 2020/21, the Local Government Database and Reporting System will lock all submission periods within the reporting period at the end of each quarter. The published period will NOT be opened again to ensure consistency between publications. System vendors were also requested to build this functionality into their municipal financial systems.

To improve the credibility of these data string, National and provincial treasuries are analysing the accuracy of the data strings and the use of the six regulated segments. The National Treasury has developed tools to analyse the segment/chart use and trained budget analysts from both National and provincial treasuries on the use thereof. To date, the analysis has highlighted that municipalities are not using the FUND, REGION and COSTING segments correctly. In many instances, these segments are simply defaulted which impedes the multi-dimensional reporting power of the *m*SCOA classification framework. Another common area of concern is that total capital expenditure do not balance to total funding. Currently, the expenditure is much higher than the available funding reported.

It needs to be noted that the single source for all analysis and publications will be the data strings submitted by the municipalities for the 2020/21 municipal financial year. It is therefore imperative that municipalities ensure the credibility and accuracy of the data strings before submission.

9.3 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, http://mfma.treasury.gov.za/Pages/Default.aspx. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

9.4 Communication by municipal entities to National Treasury

Municipal entities should not request meetings directly from National Treasury. National Treasury will only engage the entities through the parent municipalities. This includes all communications apart from the legislative reporting requirements.

Contact

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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JH Hattingh
Chief Director: Local Government Budget Analysis
04 December 2020

NATIONAL TREASURY

MFMA Circular No. 108

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2021/22 MTREF

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Introduction

This budget circular is a follow-up to the one issued in December 2020. It guides municipalities with their preparation of the 2021/22 Medium Term Revenue and Expenditure Framework (MTREF) and, as with previous annual budget circulars, it should be read within this context. This Circular is linked to the Municipal Budget and Reporting Regulations (MBRR) and the municipal Standard Chart of Accounts *(m*SCOA); and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved. The key focus of this Circular is the grant allocations per the 2021 Budget Review and the 2021 Division of Revenue Bill.

Municipalities are reminded to refer to the previous years' annual budget circulars for guidance on budget preparation that is not covered in this circular.

1. The South African economy and inflation targets

The South African economy contracted by an estimated 7.2 per cent in 2020 compared with the 7.8 per cent contraction projected in the 2020 Medium Term Budget Policy Statement (MTBPS). The revised estimate results from easing lockdown restrictions in the third quarter and a faster-than-expected resumption of global growth, especially in China. The National Treasury projects real economic growth of 3.3 per cent in 2021, following an estimated contraction of 7.2 per cent in 2020. Real GDP growth is expected to moderate to 1.9 per cent in 2022 and 2023.

The outlook remains highly uncertain, and the economic effects of the pandemic are far-reaching. There were 1.7 million fewer jobs by the third quarter of 2020 compared to the same period in 2019. Rising unemployment and income losses have entrenched existing inequalities. GDP is only expected to recover to pre-pandemic levels in late 2023. High-frequency data for the third quarter, such as the volume of electricity distributed, mining and manufacturing output, business confidence and the ABSA Purchasing Managers' Index (PMI) shows evidence of a limited economic rebound.

Although growth rates are likely to improve quickly as restrictions are removed, based on current projections, the output is only expected to return to pre-pandemic levels in 2024. Given South Africa's structural constraints, its recovery will be slower than many of its developing-country peers. Industrial sectors (which include mining, manufacturing, construction and utilities) lagged substantially, undermined by structural constraints including unreliable electricity supply and weak public investment that preceded the pandemic. Over the next several years, the country requires the implementation of long-standing structural reforms to sustainably move to a higher growth path.

These economic challenges will continue to exert pressure on municipal revenue generation and collection levels; hence a conservative approach is advised for revenue projections.

The following macro-economic forecasts must be considered when preparing the 2021/22 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2019 - 2023

Fiscal year	2019/20	2020/21	2021/22	2022/23	2023/24
	Actual	Estimate		Forecast	
CPI Inflation	4.1%	3.3%	3.9%	4.2%	4.4%

Source: 2021 Budget Review.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

2. Key focus areas for the 2021/22 budget process

2.1 Changes to local government allocations

Over the next three years, municipalities will have to adjust to significant changes in expenditure plans while improving accountability. The 2021 Budget protects transfers that focus on infrastructure, service delivery and COVID-19 spending while reducing those spent less effectively. The 2021 Budget includes funding for initiatives to improve municipal revenue collection and support financially distressed municipalities.

Transfers to local government over the medium-term account for **9.4 per cent** of nationally raised funds after providing for debt-service costs, the contingency reserve and provisional allocations. Local government's share of revenue has risen in relative terms because reductions to the public-service wage bill affect only national and provincial government. Local government transfers grow by an annual average of 5.2 per cent over the MTEF; the equitable share declines by 4.4 per cent and conditional grants grow by 7.3 per cent. As part of government's fiscal consolidation policies over the medium term, transfers to local government are reduced by R19.4 billion, including R14.7 billion from the local government equitable share, R2.7 billion from the general fuel levy and R2 billion in direct conditional grants.

Conditional grants

The reduction to direct conditional grants includes R329 million from the *municipal infrastructure grant* and R21 million from the *integrated urban development grant*. These amounts have been reprioritised from underspending grants to fund a once-off councillor gratuity for non-returning councillors. The largest proportional reduction of R1.3 billion to local government grants has been made in the *public transport network grant*, because only six of the 13 cities receiving the grant have successfully launched public transport systems. Indirect conditional grants are re duced by R286 million over the period.

Government continues to reform the system of conditional grant transfers to local government based on the principles set out in the 2019 Budget Review. In 2021, government will expand the scope of the *municipal infrastructure grant* to allow municipalities to use up to 5 per cent of their allocation to develop infrastructure asset management plans. This change addresses poor asset management in municipalities.

In 2020, the *integrated city development grant* was repurposed to assist cities to build internal capacity or obtain technical support to prepare and package key infrastructure projects. This will continue in 2021 and private sector participation will be encouraged in these projects.

Two standalone *informal settlement upgrading grants* for provinces and municipalities will be introduced from 2021/22. These grants are made up of components previously within the *human settlements development grant* and the *urban settlements development grant* for provinces and municipalities respectively. In addition, the Municipal Systems Improvement Grant scope is extended to fund comprehensive institutional diagnostic assessments of the 21 district areas where the district municipality is a water service authority and the development of institutional improvement/ support plans that will inform all future capacity development programmes and municipal support initiatives to enhance the continued rollout of the rollout of the District Development Model (DDM).

Municipalities are reminded that all allocations included in their budgets must correspond to the allocations listed in the Division of Revenue Bill. All the budget documentation can be accessed from the National Treasury website by clicking on the link below:
http://www.treasury.gov.za/documents/national%20budget/2021/

3. 2021 Local Government Elections and the budget process

Municipalities are advised to refer to MFMA Circular No. 107 on risks related to the Local Government elections and issues to be considered in compiling the 2021/22 MTREF in addition to the information provided below.

3.1 Transitional processes - development and adoption of IDPs during the 2021 election year

The 2020/21 municipal financial year represents the last year of the current municipal councils' electoral term. Therefore, the next municipal election to usher in new councils is expected to take place between August and November 2021 in terms of the Section 24 (2) of the Municipal Structures Act, 2000 (Act No. 32 of 2000) (MSA).

It is acknowledged that the period within which the coming election's date is expected takes place after the start of a new financial year. This particular scenario poses a latent challenge in so far as adherence to legislated timeframes with regard to the adoption of the 5-year Integrated Development Plan (IDP) and the subsequent implementation.

Given the fact that the IDP and budget would need to be reviewed and adopted by 30 June 2021, the current council has an obligation to ensure that these stipulations are complied with. In this regard, the current council will be expected to continue reviewing the IDP and ensuring that it is adopted within the legislated timeframe.

Section 25 (3) of the MSA does allow the municipal council to adopt the IDP of the preceding council. However, should the incoming councils be unhappy with the priorities set out by the current council, in this case, municipal councils are advised to consider the existing adopted IDP and resolve to initiate or not to initiate an amendment procedure as guided by the MSA and the Municipal Performance and Planning Regulations (2001).

The Department of Cooperative Governance (DCoG), through the Chief Directorate: Development Planning, is rolling out the revised IDP guidelines to municipalities. These guidelines are aimed to, amongst others, guide municipalities with regards to the adoption of IDPs during an election year.

3.2 Hand-over reports for the newly elected councils

Each municipal manager, working together with the CFO and senior managers, is encouraged to prepare a hand-over report that can be tabled at the first meeting of the newly elected council. This hand-over report aims to provide the new councils important orientation information regarding the municipality, the state of its finances, service delivery and capital programme, as well as key issues that need to be addressed.

It is proposed that the hand-over report should include:

- An overview of the demographic and socio-economic characteristics of the municipality;
- An overview of the organisational structure of the municipality, with the names and numbers of senior managers;
- An overview of key municipal policies that councillors need to be aware of and where they can obtain the full text of such policies;
- An overview of issues that still need to be addressed in relation to the municipality's turnaround strategy;
- An overview of the municipality's financial health, with specific reference to:
    - Its cash and investments, and its funding of commitments (Table A8);
    - Cash coverage of normal operations (see Supporting Table SA10);

  - Creditors outstanding for more than 30 days, along with reasons for delayed settlement;
  - Current collection levels and debtors outstanding for more than 30 days; and
  - Extent of existing loans and associated finance and redemption payments.
- The municipality's 2019/20 audit outcome and its strategy to address audit issues;
- An overview of the provision of basic services, including plans to address backlogs;
- An overview of the state of the municipality's assets, with particular reference to the asset management plan, and repairs and maintenance requirements;
- A list of the main infrastructure projects planned for the 2021/22 budget and MTREF;
- A list of key processes requiring council input over the next six months, e.g. revision of the IDP, approval of specific policies etc. and
- Any other information deemed to be important.

In addition to the hand-over report, each new councillor should be given the municipalities' revised IDP, the adopted 2021/22 MTREF budget, the mid-year budget and performance assessment report for 2020/21, and the latest monthly financial statement, and the annual report for 2019/20.

Municipal managers should submit their municipality's hand-over report to the relevant provincial department responsible for local government, to the Department of Co-operative Governance (DCoG) and National and Provincial Treasuries.

4. Municipal Standard Chart of Accounts (*m*SCOA)

4.1 Opening balances

It was noted that some municipalities are not transferring their opening balances consistently to the current year of transacting. Opening balances for the previous year must be transferred in the first month (M01) of the current year, and all adjustments made during the preparation of the annual financial statements in period 14 and 15 must be transferred through journals to the opening balances of the current year in the month that it becomes apparent. When municipalities are not doing this correctly and consistently, it compromises the credibility of the *m*SCOA data strings submitted.

Importantly, journals may only be passed in the core financial system and not in 3rd party sub-systems.

4.2 Surplus or deficit journals

The Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and MBRR require that municipalities perform their month-end reconciliations at the end of every month before they submit their financial performance information to the National Treasury. Surplus or deficit journals must be passed monthly before a data string is generated to ensure that the financial system remains in balance. The monthly data strings reflected in the Statement of Financial position (table C6 of the regulated C Schedules) will not be in balance for those municipalities that are not doing this, and their *m*SCOA data strings will therefore not be accurate.

Municipalities must also reconcile their creditors and debtors and all month-end processes **before** they submit their monthly data strings to ensure that the data submitted to the National Treasury Local Government Database is credible.

4.3 Rollovers and repayment of unspent grants

Municipalities are required to use the correct posting levels and movement accounting when conditional grants are being receipted, recognised, rolled over, and unspent grants are repaid. The accounting for grants should be done in accordance with GRAP 23: Revenue from

exchange transactions (Taxes and Transfers). Refer to **Annexure A** of this Circular on the correct treatment of rollovers and repayment of unspent grants in *m*SCOA.

5. The revenue budget

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the municipality's financial sustainability. The Consumer Price Index (CPI) is forecasted to be within the lower limit of the 3 to 6 per cent target band; therefore, municipalities are required ***to justify all increases in excess of the projected inflation target for 2021/22 MTREF*** in their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. It is noted that the tariff increases by Eskom and Water Boards are above inflation and should be considered as such while determining cost-reflective tariffs. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

Local government also confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving its own revenue collection, working more efficiently and implementing cost-containment measures.

5.1 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. In March, NERSA approved a municipal tariff increase of 6.9 per cent effective 1 July 2020 (1.2 per cent lower than the tariff increase in Multi-Year Price Determination (MYPD) 4 period due to differences in municipal and national financial years).

The equitable share formula uses the 9.9 per cent bulk tariff increase used when National Treasury calculated the baseline for this year in the 2020 MTEF period. Other (non-bulk) electricity costs are updated based on the National Treasury's inflation projections in the 2020 MTBPS. This is due to fiscal constraints and the fact that the court had not pronounced on the Eskom matter at the time that the budget was finalised.

The additional R10 billion that the courts have allowed Eskom to recover in the 2021/22 national financial year translates to a 15.6 per cent bulk increase over the national financial year. However, given that the increase only comes into effect in July for municipalities, NERSA typically allows a higher percentage increase so that Eskom can recover the additional allowable revenue from municipalities over 9 months before the national financial year ends. Therefore, the increase should be expected to be between 16 to 20 per cent. Municipalities can mitigate the negative impact of this increase by improving efficiencies on both the revenue collections and the spending side.

The outer two years of the 2021 MTEF use 8.9 per cent, which is an average annual tariff increase used for the NERSA's multi-year price determination period of 1 April 2019 to 31 March 2022. Moreover, the outer year is anticipated to be the first year of the MYPD 5 period, yet to be published.

6. Funding choices and management issues

Municipalities are under pressure to generate revenue as a result of the economic landscape, the COVID-19 pandemic, weak tariff setting and increases in key cost drivers to provide basic municipal services. Customers' ability to pay for services is declining, which means that less revenue will be collected.

In order to achieve financial sustainability, municipalities must demonstrate the political will to implement the changes required to improve their performance. Where municipalities consistently fail to deliver their mandates, the Constitution provides for provincial and/or national government to intervene.

6.1 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2018 to 31 June 2020 has come to an end and a new agreement is under consultation, which we hope will take into account the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to take into account their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Given the current economic condition exacerbated by the COVID-19 pandemic, municipalities are urged to consider projecting increases to wage that would reflect their affordability. Some municipalities are already not able to afford the current wage cost and would indeed have to apply no more than a zero per cent increase in the 2021/22 MTREF and exercise the option for exemption for any negotiated increase above the level of their affordability.

Therefore, should accounting officers fail to consider salary increases within the ambit of the municipality's available resources and financial position, such failure will constitute an act of financial misconduct as defined in section 171 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

6.2 Remuneration of councillors

Municipalities are advised to budget for 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. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process.

6.3 Payment of danger allowance to the employees

The work undertaken by the frontline staff in rendering services to communities must be appreciated whilst understanding the country's economic situation and the world resulting from the impact of COVID-19 pandemic. The SALGBC Circular No. 5 of 2020 provides advice to municipalities about the payment of danger allowance to employees working at the frontline to fight the COVID-19 pandemic.

The Circular provides that the council of the municipality must have an approved policy that should guide how the danger allowance should be paid, based on the affordability of the municipality. During this difficult financial situation posed by the COVID-19 pandemic, municipalities must consider the following:

1. Determine whether or not the municipality will afford the percentage increase in order to accommodate the Danger Allowance;
2. Assess the current status of the Employee Related Costs that form part of the municipality's budget in order to ascertain whether or not the inclusion of such allowance will not place the municipality's financial position in jeopardy in terms of the total Employee Related Costs as a percentage of the total expenditure;
3. Determine the credible funding source for the payment of Danger Allowance;

4. In this case the municipality must subject that change to "public participation processes" when dealing with the 2021/2022 MTREF based on the funding source; and
5. The municipality must also have a policy that operationalise the implementation of this kind of an allowance, only based on the determination/ assessment as per the aforementioned points.

6.4 Mayor's discretionary funds and similar discretionary budget allocations

It has been observed that many municipal budgets contain sub-votes or allocations to "Mayoral Discretionary Funds", "Special Projects", "Special Events" or similar discretionary type funds. Municipalities must refer to section 12 of the MFMA in relation to setting up a relief, charitable, trust or other funds.

National Treasury regards these types of allocations as a bad practice because:

- It is not clear how they are aligned to the constitutional requirement that municipalities structure their budgeting and planning processes to give priority to the basic needs of the community, and to promote the social and economic development of the community (see section 153(a) of the Constitution);
- They do not provide for the appropriation of funds for the purposes of a department or functional area of the municipality (see the definition of 'vote' in section 1 of the MFMA);
- They undermine the budget consultation processes since the intended use of the funds is not transparently reflected in the tabled budget; and
- There is a risk that they may be abused for personal gain or to improperly benefit another person or organisation.

Therefore, National Treasury discourages allocations of this nature. Good budget practice requires that a municipal budget should transparently indicate the purposes and areas where municipal funds (i.e. public funds) are to be allocated. These kinds of discretionary funds immediately raise public suspicions of impropriety and corruption. In terms of section 52(a) of the MFMA the Mayor "must provide general political guidance over the fiscal and financial affairs of the municipality". The Mayor, therefore, provides direct input into the budget. If this is the case, why does the Mayor require a 'discretionary / personal slush fund'?

Section 17(3)(b) of the MFMA requires that when an annual budget is tabled it must be accompanied by "measurable performance objectives ... for each vote in the budget". What measurable performance objectives can be set in relation to these funds given that their use is at the discretion of the Mayor? This means the transparent and effective use of these funds cannot be monitored and assessed by the council and the public.

National Treasury notes that section 17(3)(j) of the MFMA requires that when an annual budget is tabled it must be accompanied by "particulars of any proposed allocations or grants by the municipality to ... (iv) any organisations or bodies referred to in section 67(1)". The aim of this provision is to ensure that all proposed allocations or grants are presented transparently in the budget documentation that is tabled for public consultation and council approval, as well as for budget management and monitoring purposes. *Any allocations or grants made to organisations or bodies that are not reflected in a municipality's budget or adjustments budget must be regarded as unauthorised expenditure because they are "(f) a grant by the municipality otherwise than in accordance with this Act"* (see definition of unauthorised expenditure in section 1 of the MFMA).

National Treasury further notes that section 67 of the MFMA only allows funds to be transferred to 'an organisation or body' and not to an individual. Any allocations or grants to individuals, *other than in terms of the municipality's indigent policy or bursary scheme, must be regarded as*

irregular expenditure because they are expenditures not in accordance with a requirement of the MFMA.

National Treasury and provincial treasuries will exercise close oversight of all discretionary type allocations in municipal budgets. If there are any concerns about the use of these funds, section 74 of the MFMA will be used to request information in this regard and analyse it for consistency with the MFMA legal framework.

7. Conditional Grant Transfers to Municipalities

The annual Division of Revenue Act requires that municipalities must request for a rollover approval against any unspent conditional grants that were allocated through the Act, therefore this section provides guidance to municipalities with regard to the preparation for the 2020/21 unspent conditional grant and rollover process and should be referenced against previous annual budget circulars.

7.1 Criteria for the rollover of conditional grant funds

In terms of Section 22 of the Division of Revenue Act, 2020 (Act No.4 of 2020) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2020 (Act No. 10 of 2020) (DoRAA) and the Division of Revenue Second Amendment Act, 2020 (Act No. 20 of 2020), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2020/21 financial year reverts to the National Revenue Fund, unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of section 22(2) of the 2020 DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2020 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated and spent per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):

    a) Proof that a contractor or service provider was appointed for delivery of the project before 31 March; or
    b) Proof of project tender and tender submissions published and closed before 31 March with the appointment of contractor or service provider for delivery of service before 30 June in cases where additional funding was allocated during the course of the final year of the project;
    c) Incorporation of the Appropriation Statement;
    d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2022 (attach cash flow projection for the applicable grant).

4. A progress report (also in percentages) on the status of each project's implementation that includes an attached **legible implementation plan**);
5. The value of the committed project funding and the conditional allocation from the funding source;
6. Reasons why the grants were not fully spent during the year of original allocation per the DoRA;

7. Rollover of rollovers will not be considered therefore municipalities must not include previous year's unspent conditional grants as rollover request;
8. An indication of the time period within which the funds are to be spent if the rollover is approved; and
9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy; this also includes acting appointments as a result of suspensions of either MM or CFO that are more than 12 months.

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2021, the application will be declined.

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2020 DoRA, **including the municipal manager and chief financial officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2021;
3. Accurate disclosure of grant performance in the 2020/21 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact local government is required to comply to different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relates to rollover processes and disclose conditional grant performance in the 2020/21 pre-audited Annual Financial Statements in order to verify grant expenditure; and
5. Cash available in the bank (net position including short term investments) as at 30 June 2021 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover **is not entirely cash-backed**, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

It should be noted that under no circumstances will the National Treasury consider requests to rollover:

1. The entire 2020/21 allocation to the municipality, in cases whereby the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2020/21 allocation;
2. Rollover request of the same grant for the third consecutive time;
3. Funding for projects constituted through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636). Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 May 2021.

7.2 Rollover request against the Covid-19 allocated through the Equitable Share

The Division of Revenue Amendment Act, 2020 (Act No 10 of 2020) made available to Local government an amount of R11 billion following the President's speech on 20 April 2020. The President pronounced that R20 billion would be made available to municipalities in order to provide emergency water supply, increase sanitation of public transport facilities, and provide

food and shelter for the homeless. The R20 billion consisted of an additional allocation of R11 billion, which was transferred through the Equitable Share, and the R9 billion was funded from the repurposed spending within conditional grants allocated to municipalities. This increased the 2020/21 municipal Equitable Share allocation from R74.7 billion to R85.7 billion.

The R11 billion added to the local government Equitable Share allowed municipalities to maintain existing services despite a temporary decline in revenue collections and also cover some additional expenses incurred in response to the pandemic, including the provision of temporary shelter for homeless people during the lockdown.

Although the R11 billion was allocated through an unconditional grant (Equitable Share), these are committed funds in response to the Covid-19 pandemic. Consequently, the municipalities are required to request a rollover from National Treasury of any unspent committed Covid-19 allocation to be rolled over into the 2021/22 financial year.

Municipalities are therefore required to provide the following information to National Treasury in order to prove that the unspent funds are committed and also provide approval to allow the unspent funds to be spent in the 2021/22 financial year.

1. Provide the contracts that are linked to the response of the Covid-19 pandemic in line with the provisions made in the 2020 DoRAA;
2. Reasons why the funds were not fully spent during the year of original allocation per the DoRAA;
3. Accurate disclosure of Covid-19 allocation expenditure in the 2020/21 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS); and
4. Any expenditure incurred against the unspent Covid-19 funds that was not approved for the rollover will be regarded as unauthorized expenditure.

7.3 Unspent conditional grant funds for 2020/21

The process to ensure the return of unspent conditional grants for the 2020/21 financial year will be managed in accordance with section 22 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

Step 1: Municipalities must submit their June 2021 conditional grant expenditure reports according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconcile;

Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2021. These amounts MUST exclude all interest earned on conditional grants, retentions and VAT related to conditional grant spending that has been reclaimed from SARS, which must be disclosed separately; and

Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the 2020 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2021.

National Treasury will not consider any rollover requests that are incomplete or received after this deadline.

Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2021;

Step 5: National Treasury will communicate the unspent conditional grants amount by 08 November 2021. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 19 November 2021; and

Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund by 19 November 2021, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 07 December 2021 equitable share allocation.

All other issues pertaining to Appropriation Statement and reporting on approved rollovers are addressed in the Annexure to MFMA Circular No. 86.

7.4 Importance of section 17 of the Division of Revenue Act

The purpose of this section is to provide further clarity on section 17 of DoRA in relation to the transfer of funds to the organ of state in order to implement projects on behalf of the municipalities.

Section 17 (3) of DoRA states that a receiving officer may not allocate any portion of a schedule 5 allocation to any other organ of state for the performance of a function, unless the receiving officer and the organ of the state agree on the obligation of both parties and a payment schedule, the receiving officer has notified the transferring officer, the relevant provincial treasury and National Treasury of the agreed payment schedule and:

a. The allocation
   - i) Is approved in the budget for the receiving provincial department or municipality; or
   - ii) If not already approved;
     - aa) the receiving officer notifies the National Treasury that the purpose of the allocation is not to artificially inflate the expenditure estimates of the relevant municipality and indicates the reasons for the allocation; and
     - bb) the National Treasury approves the allocation; or

b. The allocation is for the payment for goods or services procured in accordance with the procurement prescripts applicable to the relevant province or municipality and, if it is an advance payment, paragraph (a) (ii) applies with the necessary changes.

Further, section 17 (4) states that the receiving officer must submit a copy of the agreement envisaged in subsection (3) to the transferring officer and the National Treasury before payment is made.

This section requires municipalities to comply with section 17 (3) before any DoRA allocated funds are allocated to any organ of state, and the municipality should first seek approval from National Treasury.

Note that National Treasury considers the following when assessing the request from the municipality for approval:

1. If the municipality is benefitting and utilising from the five per cent from capital grants that may be utilised for Project Management Unit (PMU). In terms of the capital grant framework (i.e. MIG and IUDG and three per cent for the USDG), municipalities are allowed to utilise a certain per cent of the grant for PMU or capacity support in order to implement capital projects. Therefore, if municipalities are benefiting from this initiative, the PMU should be capacitated enough to implement capital project;
2. Municipalities that are benefiting from the added technical support from Municipal Infrastructure Support Agent (MISA) will not be granted approval because MISA would assist with providing support and develop technical capacity towards sustained

accelerated municipal and service delivery. This implies that the municipality would be capacitated and be in a better position to implement capital project; and

3. If the request does not comply with the grant conditions, framework and if the transfer artificially inflates the expenditure estimates.

The following information must be submitted to National Treasury before approval is granted to municipalities to transfer funds to organs of the state:

1. In consultation with the relevant transferring officer municipalities must submit their request to National Treasury for approval;
2. Provide the time frames regarding the duration of this arrangement between the municipality and the organ of the state;
3. Provide the Service Level Agreement between the municipality and the organ of the state in consultation with the relevant transferring officer;
4. Provide the agreed payment schedule reflecting the disbursement of the funds;
5. Must provide the reasons why the municipality has taken such a decision;
7. If amongst the reasons for the request is related to capacity challenges, the municipality must therefore prove beyond reasonable doubt that there are capacity challenges and the reasons thereof; and
8. Upon approval, the municipality must submit the approved budget that includes the allocation.

Note that once the allocation has been approved, the payment for goods or services must be procured in accordance with or in compliance with the procurement prescripts applicable to the relevant municipality. If there is an agreement for an advancement, subsection (a) (ii) will apply in order to determine if the payment does not artificially inflate the expenditure estimates. Further, before funds are transferred, the national transferring officer and National Treasury must agree on the payment schedule.

Therefore, if any expenditure incurred which emanates from such an arrangement while there was non-compliance with section 17, grant conditions and framework, such expenditure will not be recognised by both National Treasury and relevant transferring officer and will be classified as unauthorised expenditure.

8. The Municipal Budget and Reporting Regulations

8.1 Service Level Standards

Municipalities are reminded to update the service level standards which must form part of their 2021/22 MTREF tabled budget documentation. A broad framework on the minimum service standards was issued with MFMA Circular No. 75. Therefore, the outline must be used as a guideline and be amended accordingly to align to the municipality's specific circumstances.

8.2 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za

Gauteng Johannesburg and Tshwane	Kgomotso Baloyi Kevin Bell Willem Voigt	012-315 5866 012-315 5725 012-315 5830	Kgomotso.Baloyi@treasury.gov.za Kevin.Bell@treasury.gov.za WillemCordes.Voigt@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
KwaZulu-Natal eThekwini	Kgomotso Baloyi Mpati Rakgwale Una Rautenbach Abigail Maila	012-315 5866 012-315 5700	Kgomotso.Baloyi@treasury.gov.za Mpati.Rakgwale@treasury.gov.za Una.Rautenbach@treasury.gov.za Abigail.Maila@treasury.gov.za
Limpopo	Willem Voigt Sifiso Mabaso	012-315 5830 012-315 5952	WillemCordes.Voigt@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Northern Cape	Mandla Gilimani Phumelele Gulukunqu	012-315 5807 012 315 5539	Mandla.Gilimani@treasury.gov.za Phumelele.Gulukunqu@treasury.gov.za
North West	Willem Voigt Makgabo Mabotja	012-315 5830 012-315 5156	WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za
Cape Town George	Kgomotso Baloyi Willem Voigt and Mandla Gilimani	012-315 5866 012-315 5830 012-315 5807	Kgomotso.Baloyi@treasury.gov.za WillemCordes.Voigt@treasury.gov.za Mandla.Gilimani@treasury.gov.za
Technical issues with Excel formats	Kgomotoso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za

9. Budget process and submissions for the 2021/22 MTREF

9.1 Submitting budget documentation and A1 schedules for 2021/22 MTREF

To facilitate oversight of compliance with the MBRR, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that ***immediately*** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in electronic formats. If the annual budget is tabled to council on **31 March 2021**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Thursday, 01 April 2021**.

Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that municipalities must submit the approved annual budget to both National Treasury and the relevant provincial treasury ***within ten working days*** after the council has approved the annual budget. E.g. if the council approves the annual budget on **31 May 2021**, given the new timeframe for the evaluation of the municipal budgets, the adopted budget data strings and documentation must be submitted by the latest **Monday, 14 June 2020**.

Municipalities are no longer expected to submit hard copies of all required documents including budget-related, Integrated Development Plan, Service Delivery Budget and Implementation Plan, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. Electronic copies must be submitted in pdf format to the LG Upload portal or lgdocuments@treasury.gov.za.

9.2 Consolidated budgets and reports

Municipalities with entities are reminded that they must prepare and submit MTREF budgets, section 71 reports, annual financial statements and annual reports for both the parent municipalities and consolidated documents that incorporates the entity information in terms of the MBRR.

9.3 Submission using LG Upload Portal

In MFMA Budget Circular No 107, it was indicated that budget-related documents and schedules must be uploaded by approved registered users using the LG Upload Portal at: https://lguploadportal.treasury.gov.za/ and that National Treasury was planning to retire lgdocuments@treasury.gov.za from 01 July 2021 to ensure that there is a single collection point of municipal financial data. However, based on workflow licensing challenges on the LG Upload Portal, data string submissions will shortly be shifted to the Open Portal GoMuni while documents must still be submitted using lgdocuments@treasury.gov.za. The document submissions will also be shifted to GoMuni as soon as possible.

All municipalities and their entities had to prepare their MTREF budget directly on the *m*SCOA financial systems from 01 July 2017. Therefore, all MBRR schedule submissions must be submitted in ***PDF format only***.

9.4 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, http://mfma.treasury.gov.za/Pages/Default.aspx. Municipalities are encouraged to visit it regularly as documents are regularly added/ updated on the website.

Contact

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post	Private Bag X115, Pretoria 0001
Phone	012 315 5009
Fax	012 395 6553
Website	http://www.treasury.gov.za/default.aspx

JH Hattingh
Chief Director: Local Government Budget Analysis
08 March 2021

Annexure A: Treatment of Rollovers and repayment of unspent grants in *m*SCOA

Cash receipting of a conditional grant
The receiving of grants must be accounted for against (Dt) Bank and (Cr) Item Liabilities: Unspent grants: Capital: Monetary: Municipal Infrastructure Grant: Receipts as shown below:

- Municipal Infrastructure Grant(IL-001-007-002-001-002-005-002)
  - Opening Balance(IL-001-007-002-001-002-005-002-001)
  - **Receipts(IL-001-007-002-001-002-005-002-002)**

Recognising the revenue when the grant is spent

When the grant is spent in accordance with the conditions of the grant, a transaction must be passed against the (Dt) Item Liabilities: Transferred to Revenue/ Capital Expenditure and (Cr) Item Revenue: Non-Exchange Transactions: Transfers and subsidies: Capital: Monetary allocations: National Government: Municipal Infrastructure Grant as shown below:

Debit Item Liability: posting level

- Municipal Infrastructure Grant(IL-001-007-002-001-002-005-002)
  - Opening Balance(IL-001-007-002-001-002-005-002-001)
  - Receipts(IL-001-007-002-001-002-005-002-002)
  - **Transferred to Revenue/Capital Expenditure(IL-001-007-002-001-002-005-002-003)**

Credit revenue recognised: posting level

- Transfers and Subsidies(IR-003-005)
  - Capital(IR-003-005-001)
    - Allocations In-kind(IR-003-005-001-001)
    - Monetary Allocations(IR-003-005-001-002)
      - Departmental Agencies and Accounts(IR-003-005-001-002-001)
      - District Municipalities(IR-003-005-001-002-002)
      - Foreign Government and International Organisations(IR-003-005-001-002-003)
      - Households(IR-003-005-001-002-004)
      - National Government(IR-003-005-001-002-005)
        - Integrated National Electrification Programme Grant(IR-003-005-001-002-005-001)
        - **Municipal Infrastructure Grant(IR-003-005-001-002-005-002)**

Rollovers

In the event that the full grant was not spent at the end of the financial year, the municipality must apply for a rollover as per the process stipulated in the Division of Revenue Act (DoRA). Until such approval has been granted by the National Treasury, a municipality may not continue to incur expenditure against the unspent conditional grant allocation. This does not mean that the municipality should stop or cancel ongoing projects, but Council approval must be obtained to fund the spending from own funding sources until rollover approval is granted by the National Treasury. Once the rollover has been approved by the National Treasury, the amount of the rollover must be ratified through an adjustments budget. The *m*SCOA chart makes provision for all the required transactions in this regard.

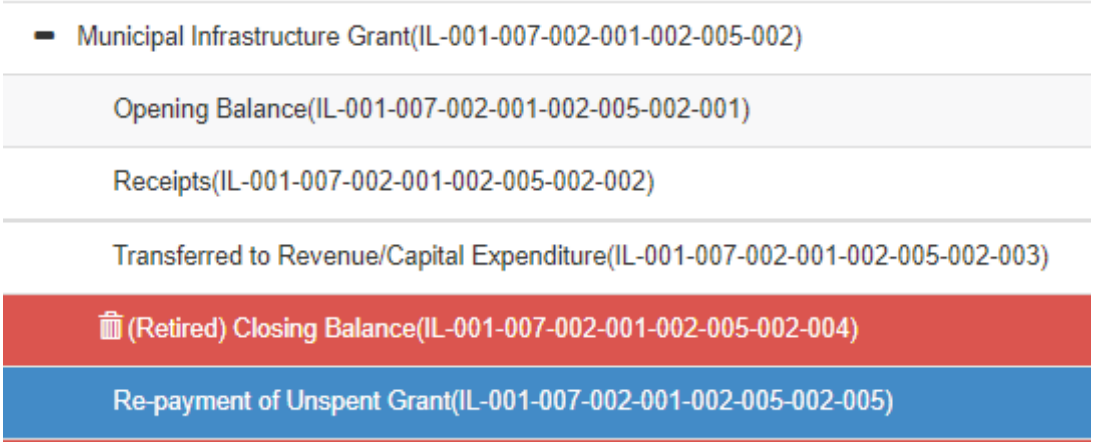
Roll over not approved/ Offset against Equitable share

In the event that the rollover is not approved by the National Treasury, the unspent grant funding must be paid back to the National Revenue Fund or alternatively be offset against the Equitable Share and the Liability must be reduced by:

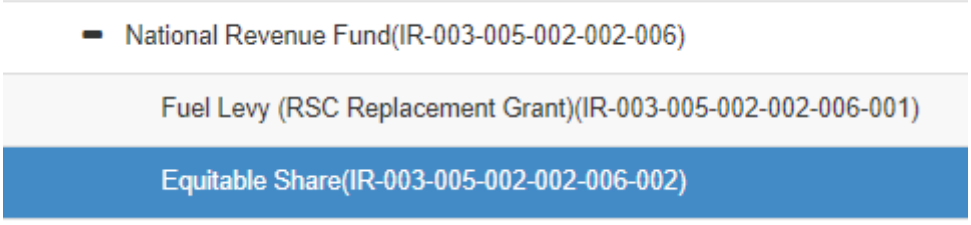
1) Debiting Unspent Grant (Repayment) to reduce the liability that was still outstanding; and
2) Crediting Item Revenue Equitable Share to adjust the revenue in line with DoRA.

This is further illustrated below:

1) Debit Liability: posting level



2) Credit Revenue: posting level



Unauthorised, Irregular, Fruitless and Wasteful (UIFW) expenditure

If the municipality continues to spend against the conditional grant allocation, but rollover approval has not been granted by the National Treasury, this expenditure will be viewed as unauthorised expenditure.

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Reference: RCS/C.5

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TREASURY CIRCULAR MUN. NO. 4/2020

THE MAYOR, CITY OF CAPE TOWN: MR D PLATO
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY: MR H CLEOPHAS
THE MAYOR, MATZIKAMA MUNICIPALITY: MS M BAINS
THE MAYOR, CEDERBERG MUNICIPALITY: MS S QUANTA
THE MAYOR, BERGRIVIER MUNICIPALITY: MR R VAN ROOY
THE MAYOR, SALDANHA BAY MUNICIPALITY: MR M KOEN
THE MAYOR, SWARTLAND MUNICIPALITY: MR T VAN ESSEN
THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY: DR H VON SCHLICHT
THE MAYOR, WITZENBERG MUNICIPALITY: MR BC KLAASEN
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THE MAYOR, MOSSEL BAY MUNICIPALITY: MR HJ LEVENDAL
THE MAYOR, GEORGE MUNICIPALITY: MR MG NAIK
THE MAYOR, OUDTSHOORN MUNICIPALITY: MR C SYLVESTER
THE MAYOR, BITOU MUNICIPALITY: MR MP LOBESE
THE MAYOR, KNYSNA MUNICIPALITY: MR A TSENGWA
THE MAYOR, CENTRAL KAROO DISTRICT MUNICIPALITY: DR A RABIE
THE MAYOR, LAINGSBURG MUNICIPALITY: MR M GOUWS
THE MAYOR, PRINCE ALBERT MUNICIPALITY: MR G LOTTERING
THE MAYOR, BEAUFORT WEST MUNICIPALITY: MR N CONSTABLE
THE MUNICIPAL MANAGER, CITY OF CAPE TOWN: MR L MBANDAZAYO
THE MUNICIPAL MANAGER, WEST COAST DISTRICT MUNICIPALITY: MR D JOUBERT
THE MUNICIPAL MANAGER, MATZIKAMA MUNICIPALITY: MR L PHILLIPS (ACTING)
THE MUNICIPAL MANAGER, CEDERBERG MUNICIPALITY: MR H SLIMMERT (ACTING)
THE MUNICIPAL MANAGER, BERGRIVIER MUNICIPALITY: ADV. H LINDE
THE MUNICIPAL MANAGER, SALDANHA BAY MUNICIPALITY: MR H METTLER
THE MUNICIPAL MANAGER, SWARTLAND MUNICIPALITY: MR J SCHOLTZ
THE MUNICIPAL MANAGER, CAPE WINELANDS DISTRICT MUNICIPALITY: MR H PRINS
THE MUNICIPAL MANAGER, WITZENBERG MUNICIPALITY: MR D NASSON
THE MUNICIPAL MANAGER, DRAKENSTEIN MUNICIPALITY: DR J LEIBBRANDT
THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MS G METTLER
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THE MUNICIPAL MANAGER, LANGEBERG MUNICIPALITY: MR SA MOKWENI
THE MUNICIPAL MANAGER, OVERBERG DISTRICT MUNICIPALITY: MR D BERETTI
THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MR G MATTHYSE
THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: MR C GROENEWALD
THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR D O'NEILL
THE MUNICIPAL MANAGER, SWELLENDAM MUNICIPALITY: MR A GROENEWALD
THE MUNICIPAL MANAGER, GARDEN ROUTE DISTRICT MUNICIPALITY: MR M STRATU
THE MUNICIPAL MANAGER, KANNALAND MUNICIPALITY: MR R STEVENS
THE MUNICIPAL MANAGER, HESSEQUA MUNICIPALITY: MR J JACOBS
THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: ADV. MG GILIOMEE
THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: MR T BOTHA
THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR A PAULSE
THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: ADV. L NGOQO
THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: DR S VATALA
THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR S JOOSTE
THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR J KOMANISI (ACTING)

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THE CHIEF FINANCIAL OFFICER, BERGRIVIER MUNICIPALITY: MR F LÖTTER
THE CHIEF FINANCIAL OFFICER, SALDANHA BAY MUNICIPALITY: MR S VORSTER
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THE CHIEF FINANCIAL OFFICER, DRAKENSTEIN MUNICIPALITY: MR J CARSTENS
THE CHIEF FINANCIAL OFFICER, STELLENBOSCH MUNICIPALITY: MR K CAROLUS
THE CHIEF FINANCIAL OFFICER, BREEDE VALLEY MUNICIPALITY: MR R ONTONG
THE CHIEF FINANCIAL OFFICER, LANGEBERG MUNICIPALITY: MR B BROWN
THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT MUNICIPALITY: MR C HOFFMAN
THE CHIEF FINANCIAL OFFICER, THEEWATERSKLOOF MUNICIPALITY: MR D LOUW
THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MS S REYNEKE-NAUDÉ
THE CHIEF FINANCIAL OFFICER, CAPE AGULHAS MUNICIPALITY: MR H VAN BILJON
THE CHIEF FINANCIAL OFFICER, SWELLENDAM MUNICIPALITY: MR H SCHLEBUSCH
THE CHIEF FINANCIAL OFFICER, GARDEN ROUTE DISTRICT MUNICIPALITY: MR JW DE JAGER
THE CHIEF FINANCIAL OFFICER, KANNALAND MUNICIPALITY: MR R BUTLER
THE CHIEF FINANCIAL OFFICER, HESSEQUA MUNICIPALITY: MS HJ VILJOEN
THE CHIEF FINANCIAL OFFICER, MOSSEL BAY MUNICIPALITY: MR DM ASMAL
THE CHIEF FINANCIAL OFFICER, GEORGE MUNICIPALITY: MS Z VAN ROOYEN (ACTING)
THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: (VACANT)
THE CHIEF FINANCIAL OFFICER, BITOU MUNICIPALITY: MR V MKHEFA
THE CHIEF FINANCIAL OFFICER, KNYSNA MUNICIPALITY: MR M MEIMANI
THE CHIEF FINANCIAL OFFICER, CENTRAL KAROO DISTRICT MUNICIPALITY: MS U BAARTMAN
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THE CHIEF FINANCIAL OFFICER, PRINCE ALBERT MUNICIPALITY: MR J NEETHLING
THE CHIEF FINANCIAL OFFICER, BEAUFORT WEST MUNICIPALITY: MR CJ KYMDELL

THE HEAD OFFICIAL: PROVINCIAL TREASURY (MR D SAVAGE)
THE DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES (MS J GANTANA) (ACTING)
THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR IG SMITH) (ACTING)
THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MR A PHILLIPS)
THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS A PICK) (ACTING)
THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (VACANT)
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THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS C GREEN)
THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR P PIENAAR)
THE DIRECTOR: FINANCIAL GOVERNANCE (MS M VAN NIEKERK)
THE DIRECTOR: FISCAL POLICY (DR N NLEYA)
THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)
THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (VACANT)
THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR M BOOYSEN)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR C MAPEYI)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)
THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)
THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (VACANT)
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THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK) (PRO TEM)
THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS T RAKIEP) (ACTING)
THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS N ISMAIL)
THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A MAZOMBA)

THE PROVINCIAL AUDITOR
MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT
THE HEAD OF DEPARTMENT: LOCAL GOVERNMENT
THE CHIEF DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS – NATIONAL TREASURY (MR J HATTINGH)
THE CHIEF DIRECTOR: MFMA IMPLEMENTATION – NATIONAL TREASURY (MR TV PILLAY)

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MUNICIPAL BUDGET CIRCULAR FOR THE 2020/21 MTREF AND ASSOCIATED STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS: 2020

1. PURPOSE

The purpose of this circular is to:

- provide guidance to municipalities with the finalisation of the 2020/21 Medium Term Revenue and Expenditure Framework (MTREF) Budgets and accompanied budget documentation, and
- brief municipalities on the 2020 Strategic Integrated Local Government Medium Term Expenditure Committee Process (i.e. LG MTEC) and related matters.

2. LEGISLATIVE CONTEXT

The Western Cape Provincial Government has institutionalised the Strategic Integrated Municipal Engagements (SIME; previously referred to as LGMTEC) process in fulfilment of its obligations under:

- Sections 5, 22 and 23 of the Local Government: Municipal Finance Management Act (MFMA), Act No. 56 of 2003; and
- Chapter 5 of the Local Government: Municipal Systems Act (Act No. 32 of 2000) [MSA].
- Chapter 3 of the National Environmental Management Act (Act No. 107 of 1998) (NEMA); and
- Chapter 4 of the Spatial Planning and Land Use Management Act (Act No. 16 of 2013) (SPLUMA).

The 2020 SIME process gives effect to the "Integrated Work Plan" agreed to in 2017. It builds on the 2019 integrated municipal and provincial processes in order to strengthen alignment between municipal and provincial planning and budgeting and driving the theme of "**Integrated Service Delivery**". The 2020 process continues to drive this theme for the current 4th Generation Integrated Development Planning Cycle.

The SIME process has been amended from previous years in response to the challenges resulting from the Coronavirus disease (COVID-19) pandemic.

3. BACKGROUND

3.1 2020 National Budget

The 2020 National Budget, which was tabled by the Minister for Finance, Tito Mboweni on 26 February 2020, was formulated in an environment of slow economic growth and constrained fiscal environment. Low growth has led to a R63.3 billion downward revisions to estimates of tax revenue in 2019/20 relative to the 2019 Budget. To support growth, no major tax increases have been proposed. Debt is not projected to stabilize over the medium term, and debt-service costs now absorb 15.2 per cent of main budget revenue. Over the next three years, the 2020 Budget proposes total reductions of R261 billion, which includes a R160.2 billion reduction to the wage bill of national and provincial departments, and national public entities. Reallocations and additions total R111.1 billion over the medium term, of which R60 billion is set aside for Eskom (to address the electricity crises via debt payment, the renewable energy programme and allowing municipalities to purchase electricity from independent power producers) and South African Airways. These measures narrow the consolidated deficit from 6.8 per cent of GDP in 2020/21 to 5.7 per cent in 2022/23, with debt rising to 71.6 per cent of GDP over the same period.

Along with faster economic growth, fiscal sustainability will require targeted reduction of specific programmes, and firm decisions to rein in extra-budgetary pressures, including reform of state-owned companies and the Road Accident Fund (RAF).

Key programmes to be implemented over the medium term include: modernizing network industries; restructuring state-owned enterprises; opening markets to trade with the rest of the continent; focusing on job creating sectors such as agriculture and tourism; lowering the cost of doing business, supporting Jobs Fund projects; creating a fairer process for third party access into the rail network; the Innovation Fund; Industrial Business Incentives, refurbishment of industrial parks in townships and rural economies; small business incentive programmes; and implementing a State Bank.

The 2020 National Budget documentation are available at:
http://www.treasury.gov.za/documents/National%20Budget/2020/

3.2 2020 Western Cape Provincial Budget

The 2020 Provincial Budget, which was tabled by the Minister of Finance and Economic Opportunities, Mr David Maynier on 10 March 2020, was formulated in an environment of sluggish economic growth and fragile fiscal environment. The Western Cape is also confronted by perennial supply side constrains in the water and energy sectors, rising crime levels, increased service load pressures associated with population growth.

The 2020 MTEF offers the Western Cape Government (WCG) response to the volatile and uncertain economic and fiscal environment, while giving effect to the Province's vision of a "safe Western Cape where everyone prospers". The MTEF aims to ensure that the credibility and sustainability of public finances is maintained while keeping the citizen at the centre of delivery through responsive fiscal and budget policy.

The Provincial Budget amounts to R71.619 billion in 2020/21, R74.887 billion in 2021/22 and R78.308 billion in 2022/23. The Provincial Budget delivers on the Western Cape's Vision Inspired Priorities (VIPs) embedded in the 2020-2024 Provincial Strategic Plan by allocating an estimated R224 billion over the medium term as follows:

- R4 billion towards VIP1: To create **safe and cohesive communities** by enhancing capacity and effectiveness of policing and law enforcement; strengthening youth-at-risk referral pathways and child-and-family centred initiatives to reduce violence; and increasing social cohesion and safety of public spaces.
- R32.4 billion towards VIP 2: Economic **growth and jobs** by increasing investment; engaging in infrastructure investment and development and building and maintaining infrastructure; growing the economy through export growth and resource resilience; and creating opportunities for job creation through skills development.
- R173.8 billion towards VIP 3: **Empowering people** through long-term and holistic planning that target socio-economic challenges facing children and families, education and learning, youth and skills, health and wellness and older persons and persons with disabilities.
- R24.6 billion towards VIP 4: Enabling **Mobility and Spatial Transformation** through better linkages between places through public transport and mobility systems that work together; creating spatially and economically viable growth points; creating more opportunities for people to live in better locations; and improving the places where people live.

- R7.5 billion towards VIP 5: **Innovation and Culture**: where the WCG will engage in citizen-centric culture and innovation; innovation for impact; integrated service delivery and good governance transformation.

The 2020 Provincial Budget documentation are available at:
https://www.westerncape.gov.za/provincial-treasury/news/western-cape-budget-202021

3.3 2020/21 Strategic Integrated Municipal Engagements

The Integrated Implementation Plan (IIP) for Provincial and Municipal planning, budgeting and implementation is an annual plan which outlines the approach, processes and actions required as well as the stakeholders who will be involved in executing the Integrated Work Plan (IWP) for the respective year. Taking an Integrated Management approach therefore involves the practice of co-planning, co-budgeting and co-implementation through both vertical and horizontal integration. The IIP takes into account the policy, economic and fiscal context and identifies the objectives and approach for 2020/21 to give effect to Integrated and Citizen-centric Service Delivery. The IIP is the official departure point for the 2020/21 integrated planning and budgeting process and is further complimented by the Joint District Approach. The 2020/21 integrated planning and budgeting process focuses on strengthening the progress made to align planning and budgeting in the Province and will place particular emphasis on enhancing the provincial and local government interface.

The Integrated Management approach seeks to ensure that, inter alia, the budgets, programmes and projects of municipalities and provincial and national departments are derived from robust and integrated planning processes, at the heart of which is the development of an Integrated Development Plan (IDP) and its core components, such as a Spatial Development Framework (SDF). SDFs must direct the spatial location of growth and development within the municipal areas.

The *SIME* which takes place in April and May precedes the approval and implementation of municipal budgets. The engagement provides provincial government the opportunity to assess the Municipality's compliance and performance through the planning review of Municipal IDP and budgeting efforts for the upcoming financial year.

The engagement will include an assessment compliance and performance information obtained from the Western Cape Monitoring and Evaluation System (MES) as well as conformance, responsiveness, credibility and sustainability of the municipality's draft budget, IDP, SDF and supporting plans to ensure they are aligned and give effect to the national and provincial priorities while highlighting possible risks and informing provincial support plans to municipalities.

The SIME process will primarily focus on strategic issues emanating from the municipalities integrated development plans, strategic development planning frameworks and draft annual budgets. The aim will be to strengthen the synergies between the three main sets of documents in order to gear the municipalities for sustainable growth and development and social upliftment.

A key focus of the 2020/21 SIME process will be on local governments responsiveness to its socio-economic environment and the related impact for its citizens. This will also reveal potential opportunities and gaps for spending and collaboration or partnerships with Province or other stakeholders.

The overall objectives of the 2020/21 SIME process and the key messages therefore emphasises:

- Aligning strategic intent as encapsulated within the 2019 - 2024 Provincial Strategic Plan and Integrated Development Plans (IDP) and municipal budgets to create public value based on the community needs/priorities identified through the public participation processes;
- Safeguarding of municipal sustainability by ensuring that municipalities table funded budgets and the strengthening of municipal financial management;
- Ensure optimal and targeted service delivery through strategic spatial planning and alignment;
- Deepening of an integrated approach to service delivery with the intention of creating synergies through the consolidation/concentration of resources, also across different spheres of government;
- Identification of areas that require amendment to the IDP; support and training; as well as opportunities for collaboration and partnerships.

The discussions at the engagements are strategic in nature. The representation at the SIME engagements between the Province and municipalities will be as follows:

- The Provincial Government - senior officials from the Provincial Treasury, Department of Local Government, Department of Environmental Affairs and Development Planning and relevant provincial departments.
- Municipalities - Municipal Manager, section 56 Managers, Budget and Treasury officials, IDP Manager/officials and Planning officials.
- **Due to the developments with the COVID-19 pandemic and the measures announced by the President to minimize the risk of the spread of the disease, SIME engagements will no longer take place on site at municipal offices. The Provincial Treasury will instead arrange for engagements to take place via video-conferencing.** A list of available video-conference facilities across the Province will be made available for use by any municipality that does not have access to such facilities.
- The SIME engagements are provisionally scheduled to take place from 24 April 2020 to 8 May 2020 and is subject to confirmation from the municipalities. PT will communicate with each Municipality on an individual basis to confirm the date and time of the engagement.

4. NATIONAL TREASURY AND PROVINCIAL TREASURY GUIDELINES

4.1 Context

- Municipalities are advised to consult the latest Budget Circular, MFMA Circular 99 released on 9 March 2020, which is a follow up circular on MFMA Circular 98 issued on 6 December 2019.
- Municipalities MUST include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2020/21 MTREF Budget documents and table it as part of the budget documentation in the Municipal Council.

4.2 Changes to the Local Government Fiscal Framework

Improve municipal revenue thru pilot initiatives

The 2020 Budget includes funding to support pilot initiatives to improve municipal revenue collection. The National Treasury will work with selected municipalities that have large outstanding debts to bulk

suppliers, including Eskom, as a result of customer non-payment. Smart meters will be retrofitted in these municipalities to test whether revenue collections increase sufficiently to pay for the meters and recover associated costs. If so, further rollout of smart meters may be funded by borrowing against future revenue increases. The Department of Cooperative Governance has also been funded to run a payment culture campaign.

Review of municipal funding model

In 2020, the Minister of Finance will host a special lekgotla of the Budget Forum – the intergovernmental structure established to facilitate formal consultation on local government finances – to review the municipal funding model broadly. The National Treasury is working with the Department of Cooperative Governance, the South African Local Government Association, the Financial and Fiscal Commission and provinces to prepare for this lekgotla.

Division of Revenue Outlook

Municipalities will be experiencing pressure as they are expected to expand the provision of free basic services and improve revenue collection. This comes on the back of large reductions in transfers to municipalities (conditional grants) in the 2020 MTEF; a reduction in the amount of cities with access to the Public Transport Network Grant; and the Municipal Cost Containment Regulations, 2019 which calls for municipalities to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures. Re-prioritization of projects may therefore be required over the MTEF.

Local Government conditional grants and additional allocations

The proposed division of revenue will prioritize the funding of services for the poor. Allocations will be geared towards the provision of basic services, new infrastructure and maintenance of existing infrastructure.

The 2020 Division of Revenue Bill (DoRB) indicates that equitable share transfers to Western Cape local municipalities for the 2020 MTREF amount to R5.689 billion and will grow at an annual average rate of 6.6 per cent over the MFEF period. Municipalities will receive unconditional funding in the form of equitable share and the general fuel levy. Conditional grant funding must be utilised for the intended purpose within the timeframes, as specified in the annual DoRB. Unspent funds should be returned to the fiscus. Requests for roll-overs will only be considered where unforeseen and unavoidable circumstances led to underspending of conditional grants. Refer to the criteria for the rollover of conditional grants as published in MFMA Circular No. 75. Unspent cash-backed grants should be classified as "Cash and cash equivalents" and any over expenditure must be funded from the municipalities own revenue.

The 2020 DoRB has been published by the Minister of Finance. The grant allocations are specified in this Act and municipalities must reconcile their budgets to the numbers published therein. Municipalities are advised to use these numbers to compile their 2020/21 MTREF. The DoRB is available at:
http://www.treasury.gov.za/legislation/bills/2020/[B03-2019]%20Division%20of%20Revenue.pdf

Changes to the structure of local government allocations

The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the MTEF period.

Due to underinvestment in infrastructure amongst large urban municipalities, government will introduce dedicated grant funding for these municipalities. Eligible municipalities will receive co-financing on a declining basis over three years. Financing will be conditional on establishing a municipal project preparation fund and an infrastructure delivery management system, and achieving targets for programmes and projects under preparation. Funding for this new facility will be reprioritised from existing allocations to municipalities.

Government will continue to assist municipalities with raising their revenue. The Municipal Fiscal Powers and Functions Amendment Bill, which has been published for public comment (due 31 March 2020), will standardise the regulation of development charges. Currently, these charges are frequently below cost. The change could increase municipal revenues for capital spending by an estimated R20 billion a year. The draft Bill can be accessed on the National Treasury website at: http://www.treasury.gov.za/legislation/draft_bills/default.aspx.

4.3. Municipal Tariffs and Charges Increases

- Municipalities are urged to maintain tariff and charges increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring sustainability of the Municipality.

- Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; thus municipalities are required to justify all increases in excess of the projected inflation target of ***4.5 per cent*** for 2020/21, ***4.6 per cent*** for 2021/22 and 2021/22 in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups.

- Municipalities should include details of their revenue growth assumptions for the different service charges in their budget narrative. Valuation roll data should be reconciled with that of the billing system to ensure that anticipated revenue is realistic and accurate.

4.4 Setting cost reflective tariffs

- Section 74(2) of the MSA states that tariffs must reflect the costs reasonably associated with rendering the service. Municipalities thus need to set credible budgets which reflects the costs necessary to provide a service efficiently and effectively. As such the National Treasury has developed a tool to set proper tariffs for water, sanitation, electricity and solid waste. Municipalities are encouraged to use the tool in order to improve budgeting and financial sustainability.

- The National Treasury Municipal Costing Guide is available on the link below on the National Treasury website:

  http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuidelines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0551AE409361D6CB3E122A08

- The Municipalities should attempt to reduce its technical and non-technical losses as these will reduce the cost of supplying services and increase the volumes sold. In turn this will reduce the tariffs required.

4.5 Electricity Supply and Tariffs

- On 9 March 2020, the National Energy Regulator of South Africa (NERSA) considered Eskom's application for Retail Tariffs and Structure Adjustment (ERTSA). The bulk input tariff applicable to municipalities from 1 July 2020 is 6.9 per cent.
- The National Energy Regulator of South Africa (NERSA) has not yet published their Municipal Benchmark 2020/21.
- Taking the above into consideration municipalities are advised to prepare scenarios for an electricity bulk price increase in 2020/21 of between 7.0 and 15.0 per cent (as per the guidance provided in MFMA Circular 98). **Municipalities should also include a disclaimer in the Budget documentation and Tariff List** which states that the electricity tariffs are still subject to change due to the non-availability of the NERSA Tariff Guidelines for municipalities.
- Municipalities are cautioned that the proposed bulk input tariff was finalised before the High court ruling on Tuesday, 10 March 2020.
- NERSA's upcoming "Municipal Tariff Guidelines Increases, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2020/21 financial year" publication should be consulted before the tabling of the final budgets.

4.6 Borrowing and refinancing for capital projects

- A municipality may appropriate funding for capital expenditure for a period not exceeding three financial years, provided that a separate appropriation is made for each of those financial years. Municipalities should spend on their capital budgets in accordance with Section 19(1) of the MFMA.
- Before approving capital budgets, the municipal council must consider the projected cost until the project is operational and the future operational costs and revenue of the project.
- Expenditure may be revised downward if there is material under-collection of revenue for the current year in terms of section 28(2) of the MFMA and may similarly appropriate additional revenues for the project if revenues are higher than anticipated, via an adjustments budget process. These appropriations can only be used to revise or accelerate spending programmes already budgeted for and cannot be used for new capital projects, unless provided for in terms of section 28(2) of the MFMA.
- Funds can be shifted between multi-year appropriations as long as it is done in accordance with section 31 of the MFMA.
- A municipality is allowed to re-finance existing long-term debt in accordance with the provisions set out in Section 46(5) of the MFMA. If the re-financing of an existing loan does not comply with these provisions, then the municipality should consider going to the market for a new loan that offers more affordable terms and/or negotiate a payment arrangement with the financial institution until the loan can be repaid as per the original terms.

4.7 Addressing unfunded budgets in local government

A revised strategy to address municipal financial performance failures has been endorsed by the Budget Council and Budget Forum. This strategy is largely aimed at ensuring that municipalities adopt funded budgets. This is in order to avoid financial distress in the long run, which could affect the municipalities ability to fund its strategic goals. It is also essential that municipalities pay attention to reconciling the valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are accurate. Municipalities who are finding it difficult to table funded and sustainable budgets should contact National or the Western Cape Provincial Treasury for assistance to reprioritise their budgets. The SIME process will advise municipalities on whether their budgets are funded or not. Should the municipality proceed to table an unfunded budget then a strategy should be tabled along with the budget to indicate how the municipality will proceed to make their budget funded over the course of the financial year.

4.8 Municipal Standard Chart of Accounts (mSCOA)

Release of Version 6.4.1 of the Chart

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.4.1 was released with MFMA Circular No. 98. Version 6.4.1 of the chart will be effective from 2020/21 and must be used to compile the 2020/21 MTREF. The chart is available on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx

Should a municipality not be mSCOA compliant, the Municipality must provide a road map to National and Provincial Treasury indicating how they will become mSCOA compliant. Progress against the road map must be presented at the Benchmark engagements.

4.9 Municipal Budget Day

According to sections 16(2) and 17(3)(d) of the MFMA, the Mayor of a municipality must table the annual budget at a council meeting at least 90 days (i.e. by 31 March 2020) before the start of the budget year.

It is important to note there is no explicit requirement for council to endorse or approve the tabled budget or reviewed/amended IDP tabled by the mayor for public participation. The municipal council only has the legal authority to consider a tabled budget and reviewed/amended IDP after the completion of one or more public participation processes undertaken pursuant to section 22, read with section 23 of the MFMA. Council will only consider for approval "*the product of an inclusive budget preparation and consultative process*" when the proposed annual budget (as amended, if applicable) is placed before council in terms of section 24(1) of the MFMA.

Given that the preparation, consultation, adoption and implementation of a municipality's annual budget is inextricably linked to, and must be substantially aligned to and informed by the contents of that municipality's IDP, it would be procedurally flawed by the mayor to proceed with the tabling of the proposed annual budget (and commence with public participation process required in terms of section 22 of the MFMA) at a time when the annual review and/or revision of the Municipality's IDP has not been completed.

If a municipality has failed to complete the relevant processes applicable to review and revision of the annual budget and IDP in time for the deadline applicable to the tabling of the proposed annual budget (i.e. 31 March), the mayor should submit an application for an extension of the said deadline.

Municipalities are kindly requested to indicate any changes to the confirmed tabling dates as per **Appendix A** with the Provincial Treasury as it is crucial for the budget documentation and the assessment schedule leading up to the SIME engagements. Municipalities are requested to indicate any changes to the confirmed tabling dates to Tania.Bosser@westerncape.gov.za by **23 March 2020**.

In light of the recent developments with the COVID-19 pandemic and the National Address by the President of South Africa on 15 March 2020, the Department of Local Government is aware of the difficulties presented to undertake the IDP and budget public participation process. Consequently, there was a Special MinMay held on 18 March 2020 where public participation engagements formed part of the agenda. The Department of Local Government's Circular C4 of 2020 provides guidance on how public participation should be conducted under the prevailing circumstances.

4.10 Submitting budget documentation and schedules for 2020/21 MTREF

- Section 22 (b)(i) of the MFMA requires that, immediately after an annual budget is tabled in municipal council, it must be submitted to the National Treasury and the relevant provincial treasury.
- If the annual budget is tabled in council on 31 March 2020, the final date of submission of the electronic budget documents and corresponding **mSCOA data strings** is Wednesday, 1 April 2020.
- However, in cases where Council requires amendments to the tabled budget prior to consultation, municipalities should inform the National Treasury and the relevant provincial treasury immediately and submit the required budget documents and corresponding mSCOA data strings within **three working days** after the Council meeting.
- Metropolitan municipalities should also submit the Built Environment Performance Plan (BEPP) to Yasmin.coovadia@treasury.gov.za or if it exceeds 4 MB to Yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with Yasmin.Coovadia@treasury.gov.za. Hardcopies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd Floor, 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001. The BEPP should also be submitted to Provincial Treasury together with the budget documentation.
- The accompanying checklist (see Appendix B) provides an inclusive list of the documentation as required from Provincial Government. Electronic budget related documents need to be provided in PDF format. In addition, the A schedules should be provided in both Microsoft Excel and PDF formats.
- The designated municipal official needs to complete and sign the accompanying checklist (Appendix B) as confirmation that the set of budget, IDP and related documents have been submitted.

4.11 Electronic copy submissions

National Treasury budget related documents and schedule should be uploaded by approved registered users using the LG Upload Portal at: https://lguploadportal.treasury.gov.za/. Documents should be in PDF format. Each document type should be identified and uploaded separately. National Treasury will issue a full guideline in due course to explain the process and to outline which documents municipalities will be required to upload.

Provincial Treasury electronic documents should be submitted to: MFMA.MFMA@westerncape.gov.za or if too large (exceeds 3 MB) must be submitted via the lift server function (http://lift.pgwc.gov.za/) or One Drive. Instructions for uploading the budget related documents are provided in Appendix C.

Hard copies of the budget related documentation should be submitted to the Provincial Treasury via 24-hour courier to the following address:

For attention: Mr Paul Pienaar
Room 3.50
3rd Floor
7 Wale Street
Cape Town
8001

4.12 Publication of budgets on municipal website

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the Municipality's website. This will aid in promoting public accountability and good governance.

5. CONCLUSION

Municipalities are encouraged to take into account and apply the contents on this budget circular in the 2020/21 planning and budgeting process.

Please direct any queries regarding this circular to: Malcolm Booysen at Malcolm.Booysen@westerncape.gov.za.



J GANTANA
ACTING DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES
DATE: 19 March 2020

APPENDIX A

Western Cape Government
Provincial Treasury

CONFIRMED 2020 BUDGET TABLING DATES

Municipality	Confirmed date
City of Cape Town	Thursday, 26 March 2020
Matzikama	Tuesday, 31 March 2020
Cederberg	Tuesday, 31 March 2020
Bergrivier	Tuesday, 31 March 2020
Saldanha Bay	Tuesday, 31 March 2020
Swartland	Tuesday, 31 March 2020
West Coast District Municipality	Wednesday, 25 March 2020
Witzenberg	Tuesday, 31 March 2020
Drakenstein	Tuesday, 31 March 2020
Stellenbosch	Wednesday, 30 March 2020
Breede Valley	Tuesday, 24 March 2020
Langeberg	Tuesday, 31 March 2020
Cape Winelands District Municipality	Thursday, 26 March 2020
Theewaterskloof	Thursday, 26 March 2020
Overstrand	Wednesday, 25 March 2020
Cape Agulhas	Tuesday, 31 March 2020
Swellendam	Thursday, 26 March 2020
Overberg District Municipality	Monday, 30 March 2020
Kannaland	Thursday, 26 March 2020
Hessequa	Tuesday, 31 March 2020
Mossel Bay	Tuesday, 31 March 2020
George	Tuesday, 31 March 2020
Oudtshoorn	Tuesday, 31 March 2020
Bitou	Tuesday, 31 March 2020
Knysna	Tuesday, 31 March 2020
Garden Route District Municipality	Monday, 30 March 2020
Laingsburg	Tuesday, 31 March 2020
Prince Albert	Monday, 30 March 2020
Beaufort West	Tuesday, 31 March 2020
Central Karoo District Municipality	Thursday, 26 March 2020

Western Cape Government
Provincial Treasury

APPENDIX B

SUBMISSION CHECKLIST FOR THE 2020/21 TABLED INTEGRATED DEVELOPMENT PLAN, BUDGET AND RELATED DOCUMENTATION

MUNICIPALITY: _____

In completing and signing the Budget and IDP documentation checklist below, the municipality confirms that Schedule A1 **complies with the Municipal Budget and Reporting Regulations (MBRR)** and that the main tables (A1 - A10) and the supporting tables (SA1 - SA38) are completed in ***version 6.4.1*** of Schedule A1 (the Excel formats) and **drawn directly from the municipal financial system**.

The Integrated Development Plan as set out in Section 26, 32 and 34 of the Local Government: Municipal Systems Act, No 32 of 2000 and Regulations (MSA) and Section 21 of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA).

The Spatial Development Framework, Disaster Management Framework and additional documents must be submitted as required in terms of budget circulars.

Budget Documentation	**Yes**	**No**	**N/A**
Council Resolution in terms of the Budget			
Draft Service Delivery and Budget Implementation Plan			
Procurement Plan			
Draft Service Level Standards			
Signed Quality Certificate as prescribed in the MBRR			
Budget Narrative, including budget tables in ***PDF format***			
Municipal Budget Tables: Tables A1 to A10			
Table A1: Budget Summary			
Table A2: Budgeted Financial Performance (revenue and expenditure by standard classification)			
Table A2A: Budgeted Financial Performance (revenue and expenditure by standard classification)			
Table A3: Budgeted Financial Performance (revenue and expenditure by municipal vote)			
Table A3A: Budgeted Financial Performance (revenue and expenditure by municipal vote)			
Table A4: Budgeted Financial Performance (revenue and expenditure)			
Table A5: Budgeted Capital Expenditure (by vote, standard classification & funding source)			
Table A5A: Budgeted Capital Expenditure (by vote, standard classification & funding source)			
Table A6: Budgeted Financial Position			
Table A7: Budgeted Cash Flow			

Budget Documentation	Yes	No	N/A
Table A8: Cash Backed Reserves/Accumulated Surplus Reconciliation			
Table A9: Asset Management			
Table A10: Basic Service Delivery Measurement			
Municipal Budget Supporting Tables: Supporting Tables SA1 to SA38			
SA1: Supporting Detail to Budgeted Financial Performance			
SA2: Matrix Financial Performance Budget (revenue source/expenditure type and department)			
SA3: Supporting Detail to Budgeted Financial Position			
SA4: Reconciliation of IDP Strategic Objectives and Budget (revenue)			
SA5: Reconciliation of IDP Strategic Objectives and Budget (operating expenditure)			
SA6: Reconciliation of IDP Strategic Objectives and Budget (capital expenditure)			
SA7: Measurable Performance Objectives			
SA8: Performance Indicators and Benchmarks			
SA9: Social, Economic and Demographic Statistics and Assumptions			
SA10: Funding Measurement			
SA11: Property Rates Summary			
SA12a: Property Rates by Category (current year)			
SA12b: Property Rates by Category (budget year)			
SA13a: Service Tariffs by Category			
SA13b: Service Tariffs by Category (explanatory)			
SA 14: Household Bills			
SA15: Investment Particulars by Type			
SA16: Investment Particulars by Type			
SA17: Borrowing			
SA18: Transfers and Grant Receipts			
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SA21: Transfers and Grants made by the Municipality			
SA22: Summary Councillor and Staff Benefits			
SA23: Salaries, Allowances and Benefits (political office bearers/councillors/senior managers)			
SA24: Summary of Personnel Numbers			
SA25: Budgeted Monthly Revenue and Expenditure			
SA26: Budgeted Monthly Revenue and Expenditure (municipal vote)			
SA27: Budgeted Monthly Revenue and Expenditure (standard classification)			
SA28: Budgeted Monthly Capital Expenditure (municipal vote)			
SA29: Budgeted Monthly Capital Expenditure (standard classification)			
SA30: Budgeted Monthly Cash Flow			
SA31: Aggregated Entity Budget (where applicable)			
SA32: List of External Mechanisms			
SA33: Contracts having Future Budgetary Implications			
SA34a: Capital Expenditure on New Assets by Asset Class			
SA34b: Capital Expenditure on the Renewal of Existing Assets by Asset Class			
SA34c: Repairs and Maintenance Expenditure by Asset Class			
SA34d: Depreciation by Asset Class			
SA34e: Upgrading of Existing Infrastructure			
SA35: Future Financial Implications of the Capital Budget			
SA36: Detail Capital Budget			
SA37: Projects Delayed from Previous Financial Years			

Budget Documentation	Yes	No	N/A
SA38: Consolidated Detail Operational Projects			
Excel version of all main (A1 - A10) and supporting budget tables (SA1 - SA38)			
Budget Related Policies			
Information on any amendments to budget related policies			
Suite of budget related policies			
IDP and Related Documentation			
Council Resolution in terms of the IDP			
Proposed amendments to the IDP			
Process Plan/Time schedule according to Section 29) of the MSA read in conjunction with Section 21 (b) of the MFMA			
Spatial Development Framework			
Council Resolution in terms of the adoption of the *Spatial Development Framework*			
Applicable Disaster Management Plan			
Council Resolution in terms of the adoption of the *Disaster Management Framework*			
Integrated Waste Management Plan			
Air Quality Management Plan			
Coastal Management Plan *(Coastal Municipalities only)*			
Human Settlement Plan			
Local Economic Development Strategy			
Water Services Development Plan			
Storm Water Master Plan			
Integrated Transport Plan			
Electricity Master Plan			
Infrastructure Growth Plan			
Workplace Skills Plan			
Additional documentation for the metro			
Draft Built Environment Performance Plan (BEPP)			

MUNICIPAL REPRESENTATIVE: _____

Name: _____

Signature: _____

Date: _____

Western Cape Government
Provincial Treasury

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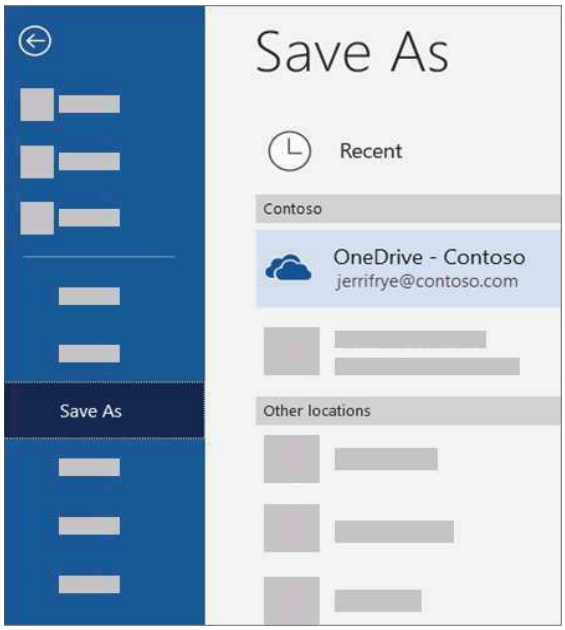
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- Name of document submitted (e.g. Draft Budget, draft IDP, draft SDBIP etc.)

  E.g.: DC1 2020 Draft IDP or DC1 2020 MTREF main budget

  E.g.: DC1_A1 Schedule - mSCOA vs 6.4.1

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TREASURY CIRCULAR MUN. NO. 5/2021 (Amended)

THE MAYOR, CITY OF CAPE TOWN: MR D PLATO
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY: MR H CLEOPHAS
THE MAYOR, MATZIKAMA MUNICIPALITY: MS M BAINS
THE MAYOR, CEDERBERG MUNICIPALITY: MS S QUNTA
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THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

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THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (ADV. Y PILLAY)
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THE ACCOUNTING OFFICER: VOTE 14: LOCAL GOVERNMENT (MR G PAULSE)

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MUNICIPAL BUDGET CIRCULAR FOR THE 2021/22 MTREF AND ASSOCIATED STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS: 2021

1. INTRODUCTION

This Provincial budget circular is a follow-up to the Provincial Treasury (PT) Circular 20/2020 issued on 18 December 2020 and should be read in conjunction with National Treasury (NT) MFMA Circular No. 107 and MFMA Circular No. 108 issued on 04 December 2020 and 08 March 2021 respectively.

The purpose of this circular is to:

- Provide guidance to municipalities with the finalisation of the 2021/22 Medium Term Revenue and Expenditure Framework (MTREF) Budgets and accompanied budget documentation, and
- Brief municipalities on the 2021 Strategic Integrated Municipal Engagements (SIME) process and related matters.

2. LEGISLATIVE CONTEXT

The Western Cape Provincial Government (WCG) has institutionalised the Strategic Integrated Municipal Engagements (SIME; previously referred to as LGMTEC) process in fulfilment of its obligations under:

- Sections 5, 22 and 23 of the Local Government: Municipal Finance Management Act (MFMA), Act No. 56 of 2003;
- Chapter 5 of the Local Government: Municipal Systems Act (Act No. 32 of 2000) [MSA];
- Chapter 3 of the National Environmental Management Act (Act No. 107 of 1998) (NEMA); and
- Chapter 4 of the Spatial Planning and Land Use Management Act (Act No. 16 of 2013) (SPLUMA).

The 2021 SIME process will give effect to the "Integrated Work Plan" adopted in 2017. It builds on the 2020 integrated municipal and provincial processes to strengthen alignment between municipal and provincial planning and budgeting and drives the theme of "Integrated service delivery", specifically as municipalities are preparing for the final year of the current five (5) year Integrated Development Planning Cycle.

3. FISCAL AND ECONOMIC CONTEXT

3.1 2021 National Budget

The key highlights of the 2021 National Budget which was tabled by the Minister of Finance, Tito Mboweni on 24 February 2021, are summarised below.

- Government will support economic recovery by extending short-term economic support and undertaking reforms to lower the cost of doing business and stabilize the public finances. While real GDP is expected to grow at 3.3 per cent in 2021 and 2.2 per cent in 2022, the global economic outlook is uncertain; however, additional policy stimulus packages and the successful rollout of COVID-19 vaccines will boost global growth.

- A successful rollout of COVID-19 vaccines will also support economic recovery and global trade. Government will also take steps to promote faster growth by stabilizing electricity supply, supporting industries with high employment potential and undertaking partnerships with the private sector. Operation Vulindlela, a joint initiative of the National Treasury and President's office to rollout economic reforms, will further support the implementation of key structural reforms, however still faster progress is needed to generate an economic recovery.

- To support economic recovery, government will not raise any additional tax revenue in the 2021 budget. The personal income tax brackets and rebates will increase above the inflation rate of 4 per cent. However, government will increase excise duties on alcohol and tobacco by 8 per cent for 2021/22 while inflation-related increases of 15c/litre and 11c/litre will be implemented for the general fuel levy and the RAF levy, respectively, with effect from 7 April 2021. The Unemployment Insurance Fund (UIF) contribution ceiling has been set at R17 711.58 per month from 1 March 2021.

- In response to the spending and economic pressures of the COVID-19 pandemic, the budget deficit has been revised to 14 per cent of GDP in 2020/21. Gross debt increased from 65.6 per cent to 80.3 per cent of GDP for 2020/21. The 2021 Budget also proposes measures to narrow the main budget primary deficit from 7.5 per cent of GDP in the current year to 0.8 per cent in 2023/24. The proposed fiscal framework will stabilize debt at 88.9 per cent of GDP in 2025/26. Over the medium term, debt-service costs are expected to average 20.9 per cent of gross tax revenue.

- Total consolidated spending amounts to R2 trillion each year over the medium term with the bulk of the 2021/22 spending being allocated to learning and culture (R402.9 billion), social development (R335.2 billion) and health (R248.8 billion). The fastest-growing functions over the medium term are economic development, community development and general public services. The majority of funding for new and urgent priorities is provided through the reprioritisation and reallocation of existing baselines. Government will roll out a fee mass COVID-19 vaccination campaign for which R9 billion has been allocated in the medium term.

The 2021 National Budget documentation is available at: http://www.treasury.gov.za/documents/National%20Budget/2021/

3.2 2021 Western Cape Provincial Budget

The WCG tabled the Western Cape Recovery Plan in cabinet in March 2021. The Recovery Plan is based on the following four themes:

- **COVID-19 Recovery:** The pandemic is still with us; existing health measures must continue, and new ones put in place, and we must also deal with the secondary impacts of COVID-19 on the delivery of health services.
- **Jobs:** The economic impact of COVID-19 has been severe. We can only recover if our economy grows and our citizens generate income.
- **Safety:** This is the overarching theme for the Provincial Strategic Plan, and it is equally relevant going forward. It is inextricably linked with Well-being, as Safety cannot be achieved if basic human needs are not met.
- **Well-being:** Government must ensure that the basic human needs of our citizens are realised, as guaranteed in the Constitution.

The full Western Cape Recovery Plan can be found at this link:

https://www.westerncape.gov.za/sites/www.westerncape.gov.za/files/assets/departments/premier/western_cape_recovery_plan.pdf

In April 2020, the WCG adopted a three-phased approach to the budget process in order to ensure resources are reprioritised and deployed with the agility necessary to respond to the pandemic and its social and economic consequences. The Immediate Phase focused on the public health response through reprioritising resources and deploying available reserves. The Short-term Phase focused on policy-led repositioning towards the Western Cape Recovery Plan's priorities of Jobs, Safety and Well-being.

On Tuesday, 16 March 2021, the Western Cape Minister for Finance and Economic Opportunities, David Maynier, tabled the 2021 Western Cape Budget Address in the provincial legislature.

The 2021 MTEF, along with the 3rd 2020 adjusted budget, represent the final phase of this approach and sets the course for recovery and fiscal sustainability over the medium to long term. Given the complexities, uncertainties and moving variables related to the budget process and the fiscal outlook, the Medium-term Phase required difficult decisions in order to support economic and social recovery, re-introduce fiscal stability and maintain fiscal sustainability through rebuilding Provincial Reserves.

While responding to immediate pressures, the 2021 MTEF Budget also protects spending on the Western Cape's constitutionally and legally mandated functions. The 2021 MTEF Budget has four main objectives:

- **Protecting the health platform**, by allowing for an agile response to the risk of a COVID-19 resurgence and the need to have an effective vaccination programme. Dealing decisively with the COVID-19 pandemic will both allow the economy to open up and support a rebound in economic growth and dramatically reduce the health effects of the pandemic.
- **Enabling the Western Cape Recovery Plan (Recovery Plan)**, by protecting jobs and stimulating employment, accelerating implementation of the Provincial Safety Plan, enhancing well-being and providing targeted social relief.

- **Managing risks, particularly those arising from the COVID-19 pandemic**, ensuring resources are available to respond to ongoing vulnerabilities in communities, and ensuring that money is set aside for other disasters, particularly environmental ones. Transversal risks include a) severe COVID-19 pressures on the fiscal framework and the likely economic and social implications, b) Compensation of Employees pressures resulting in the inability to fill critical posts and having implications for staff well-being and burnout, c) Insufficient infrastructure investment including ICT infrastructure constraining service delivery and d) Deterioration of Local Government finances and the need to enhance the Joint District Metro Approach (JDMA).

- **Supporting the transition to long-term fiscal sustainability**. Measures are required to restructure the composition of Provincial Government expenditures and rebuild reserves in light of national spending reductions and the utilisation of reserves to fund the COVID-19 response. In particular, expenditure on the compensation of employees should not overwhelm spending on infrastructure or goods and services. This in turn requires the adoption of new technologies and ways of working to enhance the efficiency and effectiveness of service delivery.

These priority areas/objectives are as relevant to the local government space as it is to the Western Cape as a whole and has informed the formulation of the 2021 SIME theme i.e. Recovery, Responsiveness, Resilience. Municipalities are urged to familiarise themselves with the fiscal strategy underlining the 2021 WCG MTEF Budget and to take cognisance of the Provincial expenditure allocations (including infrastructure investments) within the respective municipal areas. The 2021 Main Budget documentation can be found here: https://www.westerncape.gov.za/provincial-treasury/western-cape-budget-202122

4. NATIONAL TREASURY AND PROVINCIAL TREASURY GUIDELINES

- Municipalities are advised to consult MFMA Circular No. 107 and MFMA Circular No. 108 as well as the Provincial Treasury Circular No. 20/2020 (December 2020) for guidance with respect to 2021/22 planning and budgeting. Key focus areas from MFMA Circular No. 108 are highlighted in section 4.1 below.

- Municipalities MUST include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2021/22 MTREF Budget documents and table it as part of the budget documentation in the Municipal Council.

4.1 Key focus areas from MFMA Circular No. 108

Changes to local government allocations

Over the next three years, municipalities will have to adjust to significant changes in expenditure plans while improving accountability.

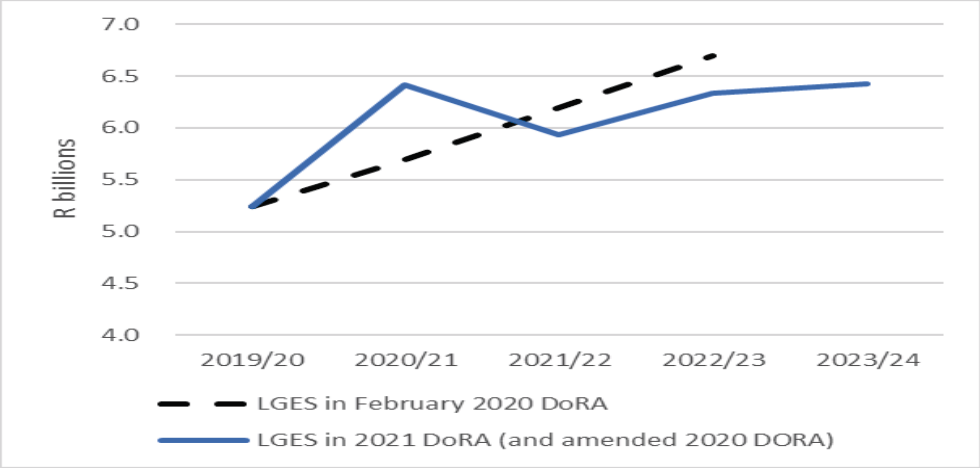
Local government transfers grow by an annual average of 5.2 per cent over the MTEF; the equitable share declines by 4.4 per cent and conditional grants grow by 7.3 per cent. As part of government's fiscal consolidation policies over the medium term, transfers to local government are reduced by R19.4 billion, including R14.7 billion from the local government equitable share, R2.7 billion from the general fuel levy and R2 billion in direct conditional grants.

Local government equitable share

Following the additional allocations made to municipalities through the local government equitable share for 2020/21 in the national Special Adjustment Budget in June last year, equitable share allocations to Western Cape municipalities decline by an average of 7.5 per cent from 2020/21 to 2022/23. Equitable share allocations then increase by an average of 6.9 per cent from 2021/22 to

2022/23. However, municipalities are cautioned to note that from 2022/23 to 2023/24 the average increase is only 1.4 per cent. This will be the first time that equitable share increases will be less than inflation. This increase will not compensate for population growth or the rising cost of services. Municipalities must therefore identify reprioritisations and savings that can be implemented in time to offset the impact of lower equitable share increases by the end of the 2021 MTREF period.

Figure 1: Comparison of total local government equitable share (LGES) allocations for Western Cape municipalities in the 2020 and 2021 Division of Revenue Acts



It should also be noted that some municipalities will face steeper changes that the average growth rates cited above. Some municipalities in the Western Cape face a decline in allocations from 2020/21 to 2021/22 of as much as 10.2 per cent and increases from 2021/22 to 2022/23 of as much as 9.6 per cent. In 2023/24 two municipalities in the Province are projected to see negative growth in their nominal equitable share allocations.

A national census is due to be conducted in 2021, and this data should be expected to be used to update the local government equitable share formula. Depending on the timelines for the release of the Census data, these updates could be phased into the equitable share formula from 2022/23 or 2023/24. National Treasury may also take this opportunity to implement other changes to the structure of the equitable share formula. Municipalities should therefore be aware of a higher degree of uncertainty on their equitable share allocations for the outer years of the MTREF.

Conditional grants

- Municipalities are reminded that all allocations included in their budgets must correspond to the allocations listed in the 2021 Division of Revenue Bill. All the budget documentation can be accessed from the National Treasury website at the following link:

  http://www.treasury.gov.za/documents/national%20budget/2021/

2021 Local government elections and the budget process

- Municipalities are advised to refer to MFMA Circular No. 107 and MFMA Circular No. 108 and highlighted in Provincial Budget Circular 20/2020 for details on risks related to the Local Government elections, issues to be considered and transitional processes in development and adoption of the 2021/22 MTREF IDPs and budgets.

- As detailed in MFMA Circular No. 108, Municipal Managers, together with the Chief Financial Officers (CFOs) and Senior Managers are also encouraged to prepare a hand-over report that can be tabled at the first meeting of the newly elected council. This hand-over report aims to provide the new councils important orientation information regarding the Municipality, the state of its finances, service delivery and capital programme, as well as key issues that need to be addressed. A detailed list of what is proposed should be included is included in Circular No. 108. In addition to the hand-over report, each new councillor should be given the municipalities' revised IDP, the adopted 2021/22 MTREF budget, the mid-year budget and performance assessment report for 2020/21, the latest monthly financial statement, and the annual report for 2019/20.

- Municipal Managers should submit their municipality's hand-over report to the relevant provincial department responsible for local government, to the Department of Co-operative Governance (DCoG) and National and Provincial Treasuries.

Electricity supply and tariffs

- The National Energy Regulator of South Africa (NERSA) published their Municipal Tariff Guideline Increase Benchmarks for 2021/22 on Friday, 12th March 2021.

- In March 2019, NERSA approved a Multi-Year Price Determination that allowed for tariff increases for Eskom of 9.4 per cent in 2019/20, 8.1 per cent in 2020/21 and 5.2 per cent in 2021/22. However, for a variety of reasons, these are not the actual bulk tariff increases applied to municipalities in any of these years.

    - In 2019/20 the bulk tariff increase for municipalities was 15.63 per cent (and the NERSA guideline for the municipal retail tariff increase was 13.07 per cent).

    - In 2020/21 the bulk tariff increase for municipalities was 6.9 per cent (and the NERSA guideline for the municipal retail tariff increase was 6.22 per cent).

    - In 2021/22 the bulk tariff increase for municipalities was 17.8 per cent (and the NERSA guideline for the municipal retail tariff increase was 14.59 per cent).

Table 1: Electricity tariff increases, 2019/20 – 2021/22

	MYPD tariff increase for Eskom customers (national financial year)	Revised bulk tariff (national financial year)	Bulk increase for municipalities (municipal financial year)	NERSA guideline tariff increase for municipal customers
2019/20	9.4%	-	15.63%	13.07%
2020/21	8.4%	-	6.9%	6.22%
2021/22	5.2%	15.63%	17.8%	14.59%

- On 17 February 2021, the North Gauteng High Court ruled in Eskom's favour, ordering NERSA to add R10 billion to Eskom's allowable revenue to be recovered from tariff customers in the 2021/22 financial year. NERSA calculates that this will result in a tariff increase of 15.63 per cent in the 2021/22 national financial year. However, given that the increase only comes into effect in July for municipalities, NERSA typically allows a higher percentage increase so that Eskom can recover the additional allowable revenue from municipalities over the 9 months before the national financial year ends.

- The higher bulk tariff for municipalities will extend past the end of the 2020/21 national financial year (which ends on 30 March 2021). As a result, there is likely to be an over-recovery of bulk costs from municipalities in the period from April to June 2021. Such an over-recovery is typically offset against the following year's bulk tariff increase. So, it is anticipated that the 2021/22 municipal tariff increases will be lower than those for Eskom customers. This pattern of over-recovery followed by an offset is the reason for the "see-saw" pattern in which tariff increases for Municipal customers are higher in one year (e.g. 2019/20) and then higher for Eskom customers in the next year (e.g. 2020/21).

- In 2021/22 the NERSA guideline issued on 12 March 2021 assumes that bulk costs make up 76 per cent of municipalities' retail electricity costs. As other costs (for salaries, repairs, capital and other costs) are all expected to be much closer to CPI, the guideline retail tariff will be somewhat lower than the bulk tariff for municipalities.

- NERSA's "Municipal Tariff Guidelines Increases, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2021/22 financial year" publication should be consulted before the tabling of the budgets.

- Municipalities should note that the increase in the free basic services subsidy used in the local government equitable share formula used a bulk electricity increase of 9.9 per cent. As a result, the increase in the cost of free basic electricity may not be fully covered by the equitable share.

Cost of employment

- The Salary and Wage Collective Agreement for the period 01 July 2018 to 31 June 2020 has come to an end and a new agreement has not yet been negotiated.

- In the absence of any information from the South African Local Government Bargaining Council (SALGBC), National Treasury has advised municipalities to take into account their financial sustainability when considering salary increases.

- National Treasury acknowledges that several municipalities cannot afford any wage increase and suggests that they consider budgeting for a zero per cent increase. Several municipalities in the Western Cape applied for exemptions from implementing the 6.25 per cent increase in 2020/21 as they could not afford it. However, most of these applications were not successful in the SALGBC process. Although the option to apply for exemptions has been provided for in previous wage agreements and may be included again, it is difficult to budget on the basis of applying for an exemption.

- Provincial Treasury has observed that several municipalities in the Province appear to be responding to financial pressures and uncertainty in 2020/21 by delaying the filling of vacant posts. After the first six months of 2020/21 employee related spending by municipalities in the Province was R569.04 million lower than projected, largely as a result of unfilled posts. This offers one option for how municipalities can respond to the uncertainty of not having a wage agreement in place. If a municipality chooses to budget for a zero percent wage increase, they could nonetheless budget to fill all vacant posts. Then if the wage agreement includes an increase, the municipality can respond by no longer filling vacant posts in order to offset the cost of the increase. In this way, the same overall level of compensation spending can be achieved in two different ways: either with a smaller number of staff receiving wage increases, or a larger staff contingent, with static wages.

- Municipalities should note that national and provincial budgets have been prepared on the basis zero per cent cost of living increases for the 2020/21 to 2023/24 financial years. However,

even with these zero percent increases some other cost of employment related costs are still projected to increase, including medical and housing allowances and progression rates (which are equivalent to a 1.5 per cent increase). Technical details of the approach used for the other spheres can be seen at:

http://www.treasury.gov.za/publications/guidelines/2021%20MTEF%20COE%20guidelines.pdf

This may be useful both as a precedent for how zero per cent increases have been budgeted for in other spheres, and in identifying other compensation-related cost factors that will increase at different rates.

- It must be noted however that national and provincial government cannot set wages on behalf of municipalities and can only offer advice in the absence of a finalised wage agreement concluded through the SALGBC processes.

Mayor's discretionary funds and similar discretionary budget allocations

Discretionary funds and similar discretionary budget allocations are regarded as bad practice because:

- It is not clear how they are aligned to the constitutional requirement that municipalities structure their budgeting and planning processes to give priority to the basic needs of the community, and to promote the social and economic development of the community (see Section 153(a) of the Constitution);
- They do not provide for the appropriation of funds for the purposes of a department or functional area of the Municipality (see the definition of 'vote' in section 1 of the MFMA);
- They undermine the budget consultation processes since the intended use of the funds is not transparently reflected in the tabled budget; and
- There is a risk that they may be abused for personal gain or to improperly benefit another person or organisation.

National and Provincial Treasury will exercise close oversight of all discretionary type allocations in municipal budgets. If there are any concerns about the use of these funds, section 74 of the MFMA will be used to request information in this regard and analyse it for consistency with the MFMA legal framework.

5. 2021/22 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS (SIME) PROCESS

5.1 Municipal Budget Day

According to sections 16(2) and 17(3)(d) of the MFMA, the Mayor of a municipality must table the annual budget at a council meeting at least 90 days (i.e. by 31 March 2021) before the start of the budget year.

It is important to note that there is no explicit requirement for council to endorse or approve the tabled budget or reviewed/amended IDP tabled by the mayor for public participation. The municipal council only has the legal authority to consider a tabled budget and reviewed/amended IDP after the completion of one or more public participation processes undertaken pursuant to Section 22, read with section 23 of the MFMA. Council will only consider for approval "*the product of an inclusive budget preparation and consultative process*" when the proposed annual budget (as amended, if applicable) is placed before council in terms of section 24(1) of the MFMA.

Given that the preparation, consultation, adoption and implementation of a municipality's annual budget is inextricably linked to, and must be substantially aligned to and informed by the contents of that municipality's IDP, it would be procedurally flawed for the mayor to proceed with the tabling of the proposed annual budget (and commence with public participation process required in terms of section 22 of the MFMA) at a time when the annual review and/or revision of the Municipality's IDP has not been completed.

If a municipality has failed to complete the relevant processes applicable for the review and revision of the annual budget and IDP in time for the deadline applicable to the tabling of the proposed annual budget (i.e. 31 March), the mayor must submit an application for an extension of the said deadline. As per section 27 of the MFMA, the mayor of a municipality must, upon becoming aware of any impending non-compliance by the municipality of any provisions of the Act or any other legislation pertaining to the tabling or approval of the annual budget or compulsory consultation processes, inform the MEC for Finance in the province in writing of any impending non-compliance.

If the impending non-compliance pertains to a time provision, except section 16(1) of the MFMA, the mayor may apply to the MEC for Finance for an extension, which must be in accordance with Schedule G of the Municipal Budget and Reporting Regulations.

Municipalities are kindly requested to indicate any changes to the confirmed tabling dates as per **Appendix A** with the Provincial Treasury to Tania.Bosser@westerncape.gov.za by **23 March 2021**.

5.2 Submitting budget documentation and schedules for 2021/22 MTREF

- Section 22 (b)(i) of the MFMA requires that, immediately after an annual budget is tabled in municipal council, it must be submitted to the National Treasury and the relevant provincial treasury.

- If the annual budget is tabled in council on 31 March 2021, the final date of submission of the electronic budget documents and corresponding **mSCOA data strings** is Thursday, 01 April 2021.

- Section 24(3) of the MFMA, read together with Regulation 20(1) of the Municipal Budget and Reporting Regulations (MBRR), requires that municipalities must submit the approved annual budget to both National Treasury and the relevant provincial treasury within ten (10) working days after the council has approved the annual budget. E.g. if the council approves the annual budget on 31 May 2021, given the new timeframe for the evaluation of the municipal budgets, the adopted budget data strings and documentation must be submitted by the latest Monday, 14 June 2021.

- The accompanying document submission checklist (***see Appendix B***) provides a list of the documentation required from Provincial Government. Electronic budget related documents must be provided in PDF format. The designated municipal official needs to complete and sign the accompanying checklist (***Appendix B***) as confirmation that the set of budget, IDP and related documents have been submitted.

- *Municipalities are **no longer** expected to submit hard copies of all required documents including budget-related, Integrated Development Plan, Service Delivery Budget and Implementation Plan (SDBIP), Annual Financial Statements and Annual Reports to National Treasury via post or courier services. Electronic copies must be uploaded by approved registered users in PDF format to the **LG Upload portal at https://lguploadportal.treasury.gov.za/**. Also note that the LG Upload Portal requires all documents: 1. To be in PDF format only; and that 2. Each PDF file must NOT contain multiple document e.g. council resolution and quality certificate within the budget document. Each document type must be identified clearly and uploaded separately.*

- *Municipalities should submit electronic documents to **Provincial Treasury** to: **MFMA.MFMA@westerncape.gov.za** or if too large (exceeds 3 MB), must be submitted via One Drive. Instructions for uploading the budget and related documents via **One Drive** are provided in **Appendix C**.*

- If municipalities require advice with the compilation of their respective budgets, they should direct their enquiries to the following WC Provincial Treasury officials:

Directorate	Official	Tel. No.	Email
Public Finance	Chris Mapeyi	021 483 6100	Christpher.Mapeyi@westerncape.gov.za
	Elizabeth de Lange	021 483 4540	Elizabeth.deLange@westerncape.gov.za
	Elton Johannes – CoCT	021 483 4229	Elton.Johannes@westerncape.gov.za
Budget Office	Dian Cronje	021 483 0390	Dian.Cronje@westerncape.gov.za
	Nadia Rinquest	021 483 8692	Nadia.Rinquest@westerncape.gov.za
	Kim Engel	021 483 8459	Kim.Engel@westerncape.gov.za
Fiscal Policy	Dr Ndodana Nleya	021 483 6707	Ndodana.Nleya@westerncape.gov.za

Municipalities may also contact the following officials at National Treasury for assistance.

Responsible Area	Official	Tel. No.	Email
Western Cape **Cape Town** **George**	Kgomotso Baloyi	012 315 5866	Kgomotso.Baloyi@treasury.gov.za
	Willem Voigt	012 315 5830	WillemCordes.Voigt@treasury.gov.za
	Mandla Gilimani	012 315 5807	Mandla.Gilimani@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012 315 5534	lgdataqueries@treasury.gov.za

5.3 Publication of budgets on municipal website

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the Municipality's website. This will aid in promoting public accountability and good governance.

5.4 Strategic Integrated Municipal Engagement Process

Integrated planning and budgeting focusses on strengthening the alignment of planning and budgeting in the Province, and places particular emphasis on enhancing the provincial and local government interface. The Strategic Integrated Municipal Engagements which takes place in April and May precedes the approval and implementation of municipal budgets. The engagements afford Provincial Government the opportunity to provide feedback on its assessment of the of Municipal planning and budgeting efforts for the upcoming financial year and for the 2021/22 MTREF.

The assessments are based on compliance and performance information obtained from the Western Cape Monitoring and Evaluation System (WCMES) as well as an assessment on conformance, responsiveness, credibility and sustainability of the municipality's draft budget, IDP, SDF and supporting plans. It is therefore important that all Municipalities timeously submit all the required information as per the WCMEC. The assessment of the tabled IDPs will be undertaken by the Department of Local Government working with all relevant sector departments in the Province impacting on municipalities, to ensure alignment between the IDPs and all the Provincial strategic priorities and plans.

The Strategic Integrated Municipal Engagements will primarily focus on strategic issues emanating from the municipalities IDPs, SDFs and tabled annual budgets in order to gear municipalities for sustainable growth and development.

A key focus of the 2021/22 SIME process will be on local governments responsiveness, resilience and recovery plans in dealing with its socio-economic environment, and in particular, in relation to the effects of the COVID-19 pandemic that has had far reaching economic and social impacts. Although the future path of the pandemic is still uncertain, municipalities must chart a way through the difficult environment to ensure that it continues to deliver on its mandate.

The overall objectives of the 2021/22 SIME process and the key messages therefore emphasises:

- Aligning strategic intent as encapsulated within the Integrated Development Plans (IDP) and municipal budgets to create public value based on the community needs/priorities identified through the public participation processes;
- Safeguarding of municipal sustainability by ensuring that municipalities table funded budgets and the strengthening of municipal financial management;
- Ensure optimal and targeted service delivery through strategic spatial planning and alignment;
- Deepening of an integrated approach to service delivery with the intention of creating synergies through the consolidation/concentration of resources, also across different spheres of government;
- Identification of areas that require support as well as opportunities for collaboration and partnerships.

The discussions at the engagements are strategic in nature. The representation at the SIME engagements between the Province and municipalities will be as follows:

- The Provincial Government - senior officials from the Provincial Treasury, Department of Local Government, Department of Environmental Affairs and Development Planning and relevant provincial departments.
- Municipalities - Municipal Manager, section 56 Managers, Budget and Treasury officials, IDP Manager/officials and Planning officials.

Due to the COVID-19 pandemic and measures taken to minimize the risk of the spread of the disease, the Strategic Integrated Municipal Engagements will take place via videoconferencing, on Microsoft Teams.

- The SIME engagements are provisionally scheduled to take place from 29 April 2021 to 10 May 2021 and is subject to confirmation from the municipalities. PT will communicate with each Municipality on an individual basis to confirm the date and time of the engagement.

6. OTHER MATTERS

6.1 Annual Report submission

Municipalities are reminded to ensure that Annual Reports are tabled within the legislated timeframes, which read together with Exemption Notice 43582, stipulates that Municipalities and municipal entities must comply within two months after the deadline, that is, by end March 2021.

If the mayor is unable to table the Annual Report within the legislated timeframe, as per section 127(3)(a) of MFMA, the mayor must promptly submit to the council a written explanation referred to in section 133(1)(a) setting out the reasons for the delay, together with any components of the annual report listed in section 121(3) or (4) that are ready. If the Audit Report is not yet available at this time, all other components of the Annual Report must be tabled by this date. As per section 127(3)(b) of the MFMA, the mayor must submit to the council the outstanding annual report or the outstanding components of the annual report as soon as may be possible.

6.2 Performance Reporting Obligations: Implementation of MFMA Circular 88 (2017) for the 2021/22 municipal financial year

Municipalities are reminded to familiarise themselves with MFMA Circular No. 88 of 2017, its accompanying annexures and subsequent addendums which provide guidance to municipalities on the adoption and internalisation of a common set of performance indicators. Experience since the 2018/19 implementation of the original circular has shown that the on-going planning, budgeting and reporting reforms process is complex and requires sufficient time and change management for incremental roll-out, growth and institutionalisation. Addendum 2 (released in December 2020) introduced a significant shift in the reforms in four respects: 1) it more closely integrates and guides planning, budgeting and reporting reforms; 2) it significantly expands and revises the set of MFMA Circular No. 88 indicators applicable to metropolitan municipalities; 3) it expands the application of the reforms and the indicators to differential categories of municipalities and levels of readiness, for application in 2021/22 MTREF cycle going forward; and 4) it introduces evaluations in the context of these reforms.

For immediate implementation purposes, municipalities should be able to identify the indicators in Appendix A to Addendum 2 that are listed as Tier 1 or Tier 2 for their category of municipality and start establishing baselines for those measurements (if they are not already being tracked). Understanding the standard definitions will require engaging with the technical indicator descriptions (TID) in Appendix B to Addendum 2. Municipalities should be able to navigate Appendix A without any further guidance to understand what is going to apply to them for the 2021/22 financial year and be able to refer to Appendix B to get the detail on the standard formulation of each indicator.

Importantly, please note that intermediate cities, districts and local municipalities will not yet for 2021/22 be required to incorporate these indicators in their IDPs and SDBIPs. Instead, the relevant indicators should be included as an annexure to the IDP and SDBIP. Although the indicators do not formally have to be included in the IDP/SDBIP, municipalities will be required to report on performance against said indicators on a quarterly and annual basis. Municipalities are therefore

advised to put in place the necessary standard operating procedures and portfolios of evidence to ensure timeous reporting throughout 2021/22 to ultimately strengthen the link between planning, budgeting and reporting. Please do note that the roll-out process will for 2021/22 remain a pilot project. Reporting against these indicators will as such not be audited for 2021/22.

7. CONCLUSION

Municipalities should take into account and apply the contents of this budget circular in the 2021/22 planning and budgeting process.

Please direct any queries regarding this circular to Dian Cronje at:

Dian.Cronje@westerncape.gov.za.



DR R HAVEMANN
DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES
DATE: 17 March 2021

ANNEXURE A

CONFIRMED 2021 BUDGET TABLING DATES

Municipality	Confirmed date
City of Cape Town	Wednesday, 31 March 2021
Matzikama	Tuesday, 30 March 2021
Cederberg	Wednesday, 31 March 2021
Bergrivier	Tuesday, 30 March 2021
Saldanha Bay	Tuesday, 30 March 2021
Swartland	Tuesday, 30 March 2021
West Coast District Municipality	Monday, 29 March 2021
Witzenberg	Wednesday, 31 March 2021
Drakenstein	Wednesday, 31 March 2021
Stellenbosch	Wednesday, 31 March 2021
Breede Valley	Tuesday, 30 March 2021
Langeberg	Tuesday, 30 March 2021
Cape Winelands District Municipality	Thursday, 25 March 2021
Theewaterskloof	Tuesday, 30 March 2021
Overstrand	Wednesday, 31 March 2021
Cape Agulhas	Tuesday, 30 March 2021
Swellendam	Wednesday, 31 March 2021
Overberg District Municipality	Monday, 29 March 2021
Kannaland	Wednesday, 31 March 2021
Hessequa	Wednesday, 31 March 2021
Mossel Bay	Wednesday, 31 March 2021
George	Wednesday, 31 March 2021
Oudtshoorn	Wednesday, 31 March 2021
Bitou	Wednesday, 31 March 2021
Knysna	Wednesday, 31 March 2021
Garden Route District Municipality	Wednesday, 31 March 2021
Laingsburg	Wednesday, 31 March 2021
Prince Albert	Wednesday, 31 March 2021
Beaufort West	Wednesday, 31 March 2021
Central Karoo District Municipality	Thursday, 25 March 2021

APPENDIX B

DOCUMENT SUBMISSION CHECKLIST FOR THE 2021/22 TABLED INTEGRATED DEVELOPMENT PLAN, BUDGET AND RELATED DOCUMENTATION

MUNICIPALITY: _____

In completing and signing the Budget and IDP documentation checklist below, the municipality confirms that Schedule A1 **complies with the Municipal Budget and Reporting Regulations (MBRR)** and that the main tables and the relevant supporting tables (as listed below)are in ***version 6.5*** of Schedule A1 and **drawn directly from the municipal financial system**.

The Integrated Development Plan as set out in Section 26, 32 and 34 of the Local Government: Municipal Systems Act, No 32 of 2000 and Regulations (MSA) and Section 21 of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA).

The Spatial Development Framework, Disaster Management Framework and additional documents must be submitted as required in terms of budget circulars.

Budget Documentation	**Yes**	**No**	**N/A**
Council Resolution in terms of the Tabled Budget			
The Budget Documentation as set out in the MBRR. The Budget Document must include the main A1 Schedule Tables (A1-A10)			
The non-financial supporting tables A10, SA9, SA11, SA12, SA13, SA24 **and any information not contained in the financial data string** in ***the A1 in the prescribed mSCOA data string in the format published with Version 6.5 of the A1 schedule***			
Council Resolution in terms of the Tabled Budget			
Draft Service Delivery and Budget Implementation Plan			
Procurement Plan			
Draft Service Level Standards			
Signed Quality Certificate as prescribed in the MBRR			
Budget Related Policies			
Information on any amendments to budget related policies			
Suite of budget related policies			
IDP and Related Documentation			
Council Resolution in terms of the IDP			
Proposed amendments to the IDP			
The draft memorandum referred to in Regulation 3(2) of the Local Government: Municipal Planning and Performance Management Regulations of 2001			
Process Plan/Time schedule according to Section 29) of the MSA read in conjunction with section 21(b) of the MFMA			
Spatial Development Framework			
Council Resolution in terms of the adoption of the *Spatial Development Framework*			
Applicable Disaster Management Plan			
Council Resolution in terms of the adoption of the *Disaster Management Framework*			

Budget Documentation	Yes	No	N/A
Integrated Waste Management Plan			
Air Quality Management Plan			
Coastal Management Plan *(Coastal Municipalities only)*			
Human Settlement Plan			
Local Economic Development Strategy			
Water Services Development Plan			
Storm Water Master Plan			
Integrated Transport Plan			
Electricity Master Plan			
Infrastructure Growth Plan			
Workplace Skills Plan			

MUNICIPAL REPRESENTATIVE:

Designation: _____

Name: _____

Signature: _____

Date: _____

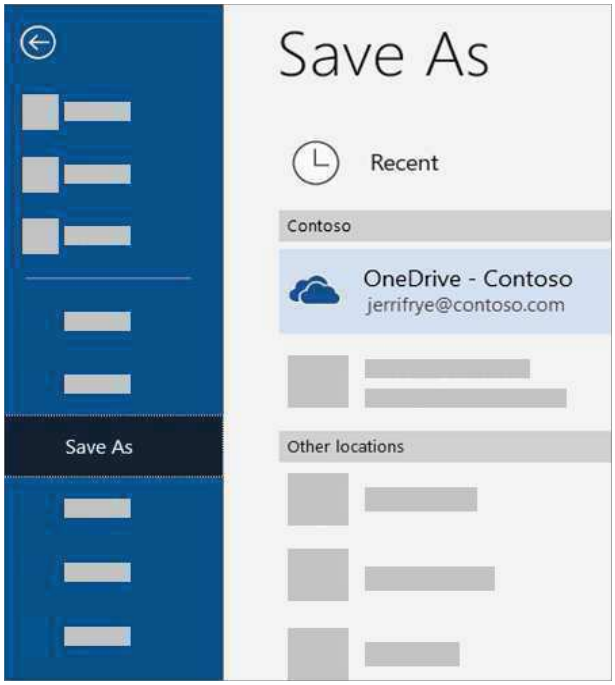
ANNEXURE C

The following instructions provide a guide for the upload of budget documentation onto OneDrive.

- **How to upload documents to One drive:**

  You can use this option if you have OneDrive linked to your Microsoft Office or Office 365

  1. In any Office document, select File > Save As, choose your OneDrive, and then pick the folder where you want to save the file. Create a new folder (e.g. DC1 2020 Budget Documents) and place all the budget related documents within it.



  2. In order to share the link to that folder Go into OneDrive
  3. Select the file that you want to share and right click on it
  4. Choose "share"
  5. Ensure that sharing is defaulted to "Anyone with the link can edit"
  6. Enter the MFMA email address: MFMA.MFMA@westerncape.gov.za and email addresses of anyone else that you want to share the link with.
  7. Click the Share Button

  File names in following sequence for budget related documents to be submitted to MFMA:

  - Demarcation code
  - "ccyy" century and year (eg.2021)
  - Name of document submitted (e.g. Draft Budget, Draft IDP, Draft SDBIP etc.)

    E.g.: DC1 2021 Draft IDP

    E.g.: DC1 2021 MTREF Main Budget

    E.g.: DC1 2021 Draft SDBIP

Uniform Financial Ratios and Norms

The purpose of this Circular is to provide a set of uniform key financial ratios and norms suitable and applicable to municipalities and municipal entities. Section 216 (1)(c) of the Constitution and section 2 of the Municipal Finance Management Act (MFMA) enable National Treasury to introduce uniform treasury norms and standards to ensure sound and sustainable management of fiscal and financial affairs of municipalities and municipal entities.

A number of institutions currently use a variety of financial ratios and norms to assess and compare the financial health and performance of municipalities. Municipalities also use different financial ratios and norms to assess their own performance and set benchmarks for improvement to be measured over time. Results of our research show that there are in excess of two hundred different sets of financial ratios, with different derivatives used to assess municipality's financial status. This results in conflicting interpretation, inconsistent application and misunderstanding of the financial status of a municipality, often with incorrect diagnosis of the challenges and therefore inappropriate responses.

This Circular aims to bring consistency in interpretation and application of certain financial information using standardised financial ratios. It is important that any one of these ratios should not be read in isolation of one another, as this could lead to distortions in interpretation. Ideally, a number of interrelated ratios should be analysed together in order to get a broader picture of a municipality's or municipal entity's financial performance. When used in a combined manner analysis of different ratios will provide policy makers and the public with a very good sense of the financial status of the municipality and its entity. This Circular will also assist in municipalities being able to identify areas of financial management that need constant monitoring and improvement.

The Circular addresses different categories of ratios norms, interpretation and covers various aspects of a municipality's finances, such as financial position, financial performance and budget implementation, so that these can be used as part of in-year and end of year analysis. This will also aid in long-term financial planning and can be used to track progress over a number of years. Each ratio is explained to remove ambiguity and misinterpretation. The source of such information is also explained in the annexures to this Circular. Norms or standards have been assigned to each financial ratio, which are explained later in this Circular.

Categorisation Financial Ratios, Formulas, Norms and Interpretation

Categorisation

In order to perform a holistic financial analysis of a municipality or municipal entity all financial aspects of the institution should be considered. Ratios are divided into various

categories to address the different financial aspects and operations of a municipality or municipal entity.

1) **Financial Position**

2) **Financial Performance**

3) **Budget Implementation**

Financial Ratios, Formulas, Norms and Interpretation

The ratios presented in this Circular are categorised in accordance with the previous section, and are presented in further detail to include the following:

- Purpose/ description of the Financial Ratio;
- Formula to be Used;
- Norms per Ratio; and
- Interpretation of Ratio Analysis Results.

Tables that provide a summary of the financial ratios, formulas, data source and norms are presented in Annexure 1.

1. FINANCIAL POSITION

A. Asset Management

1. Capital Expenditure to Total Expenditure

Purpose/Description of the Ratio

This Ratio is used to assess the level of Capital Expenditure to Total Expenditure, which indicates the prioritisation of expenditure towards current operations *versus* future capacity in terms of Municipal Services.

Formula

Total Capital Expenditure / Total Expenditure (Total Operating Expenditure + Capital Expenditure) × 100

Norm

The norm range between **10% and 20%**

Interpretation of Results

When assessing the level of Investment in Assets, a ratio less than 10% reflects lower spending by the municipality in infrastructure and holds potential risks to service delivery. A ratio of more than 20% reflects higher spending on infrastructure and acceleration in service delivery, but could also hold financial sustainability risks if the infrastructure do not include both economic (revenue generating) and social type infrastructure.

The environment of the municipality should be considered when assessing the level of Investment in Assets. A municipality that has already invested in assets to address service delivery backlogs, would be required to maintain and improve such service levels, and therefore the percentage of spending allocated to new assets may not be significant higher.

On the other hand a municipality where the infrastructure and level of services provided is low and the associated expenditure is also low, the percentage of investment in new assets to total expenditure would be significantly higher.

The results from this ratio should be read together with the results from the analysis of the funding mix for capital expenditure.

It is critical that capital expenditure is largely directed toward service delivery infrastructure and not administrative assets.

2. Impairment of Property, Plant and Equipment and Investment Property and Intangible Assets (Carrying Value)

Purpose/ Description of the Ratio

Asset impairment refers to the loss in future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation.

This implies that the utilisation of assets did not deliver the value or service levels envisaged when approval was originally obtained for procuring the assets. When the approval is obtained to invest in Property, Plant and Equipment or Intangible Assets by the Municipality or Municipal Entity, the value should be realised through utilisation and reflected as Depreciation and not through unexpected losses due the Impairment of Property, Plant and Equipment or Intangible Assets. Impairment is therefore unexpected and only detected when the assessment for Impairment is performed as per the requirements of the applicable GRAP standards. It is therefore not planned for or expected and will not be budgeted.

Formula

Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/ (Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100

Norm

The norm is **0%**

Interpretation of Results

The purpose of the Ratio is to indicate the percentage of Impairments compared to the Carrying Value of the Assets; a ratio above 0% reflects a risk in service delivery and therefore corrective measures should be implemented.

3. Repairs and Maintenance as a % of Property, Plants and Equipment and Investment Property (Carrying Value)

Purpose/ Use of the Ratio

The Ratio measures the level of repairs and maintenance to ensure adequate maintenance to prevent breakdowns and interruptions to service delivery. Repairs and maintenance of municipal assets is required to ensure the continued provision of services.

Formula

Total Repairs and Maintenance Expenditure / Property, Plant and Equipment and Investment Property (Carrying Value) x 100

Norm

The norm is **8%**

Interpretation of Results

A ratio below the norm is a reflection that insufficient monies are being spent on repairs and maintenance to the extent that it could increase impairment of useful assets.

An increasing expenditure trend may be indicative of high asset-usage levels, which can prematurely require advanced levels of Repairs and Maintenance or a need for Asset Renewal / Replacements. Also, should an increasing expenditure trend suddenly drop to lower levels without an increase in the fixed asset value, this may be indicative of challenges in spending patterns. This may also indicates that the Municipality is experiencing cash flow problems and therefore unable to spend at

appropriate levels on its repairs to existing assets or purchase of new assets thus impacting negatively on service delivery.

B. Debtors Management

1. Collection Rate

Purpose/ Use of the Ratio

The Ratio indicates the collection rate; *i.e.* level of payments. It measures increases or decreases in Debtors relative to annual billed revenue. In addition, in order to determine the real collection rate bad debts written-off is taken into consideration.

Formula

Gross Debtors Opening Balance + Billed Revenue – Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100

Norm

The norm is **95%**

Interpretation of Results

Assessing the Collection Ratio will provide an indication of the performance against a number of areas, for example:

- Quality of Credit Control - ensuring that what is billed is collected; and
- Quality of Revenue Management - the ability to set affordable tariffs and bill correctly.

If the ratio is below the norm this is an indication that revenue collection of the municipality requires urgent attention and corrective measures should be implemented. A municipality with outstanding debtors should aim at achieving a collection rate of more than 100%. The results from this ratio should be viewed along with results from the age analysis and net debtor's day's ratio.

2. Bad Debts Written-off as % of the Bad Debt Provision

Purpose/ Use of the Ratio

The Ratio compares the value of Bad Debts Written-off on Consumer Debtors to Bad Debts Provided for Consumer Debtors to ensure that the Provision for Bad Debts is sufficient.

Formula

Bad Debts Written-off (Period under review)/ Provision for Bad Debt (Period under review x 100

Norm

The norm is **100%**

Interpretation of Results

Municipality should only write-off Bad Debts already provided for and, if the results are less than 100%, it should be ideally due to the recoverability of debtors. When 100% is exceeded, it indicates that the Municipality had not previously identified the Debtor/s as having the potential for defaults, which could indicate weakness in calculation of the Provision for Bad Debt, the methodology used and/or poor credit control processes.

3. Net Debtors Days

Purpose/ Use of the Ratio

This ratio reflects the collection period. Net Debtor Days refers to the average number of days required for a Municipality or Municipal Entity to receive payment from its Consumers for bills/invoices issued to them for services.

The Ratio exclude balances for Debtors, which the Municipality or Municipal Entity has assessed as potentially irrecoverable, and is also a good indication of the effectiveness of credit control procedures within the Municipality or Municipal Entity as well as the extent to which the Municipality or Municipal Entity has provided for Doubtful Debts.

Formula

((Gross Debtors - Bad Debt Provision) / Billed Revenue)) × 365

Norm

The norm is **30 Days**

Interpretation of Results

This Ratio adjusts for Municipality's who have had significant write-offs of Irrecoverable Debtor balances in the Gross Debtors Days analysis as it only assesses the performance of collectable Debtors. In addition, it provides an indication of the quality of credit control policy, effectiveness of the implementation thereof and quality of revenue management. If the ratio is above the norm, this indicates that the Municipality is exposed to significant Cash Flow risk. This is also an indication that the municipality is experiencing challenges in the collection of outstanding amounts due to it. In addition,

this indicates that a significant amount of potential cash is tied up in consumer debtors and the municipality must improve its revenue and cash flow management.

C. Liquidity Management

1. Cash/ Cost Coverage Ratio (Excluding Unspent Conditional Grants)

Purpose/ Use of the Ratio

The Ratio indicates the Municipality's or Municipal Entity's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue, during that month.

The Ratio is adjusted for Unspent Conditional Grants as the cash is not available for normal Municipal day-to-day operational expenditure but rather reserved for Grant related expenditure.

Formula

((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)).

Norm

The norm range between **1 month to 3 months.**

Interpretation of Results

If a municipality has a ratio below the norm it would be vulnerable and at a higher risk in the event of financial "shocks/set-backs" and its ability to meet its obligations to provide basic services or its financial commitment is compromised. The results from this ratio should be viewed along with results from analysis on Debtor Management to fully assess Cash Flow Risk. The more cash reserves a municipality or municipal entity has available the lower the risk of it being unable to fund monthly fixed operational expenditure and to continue rendering services.

2. Current Ratio

Purpose/ Use of the Ratio

The Ratio is used to assess the Municipality's or Municipal Entity's ability to pay back its Short-term Liabilities (Debt and Payables) with its Short-term Assets (Cash, Inventory, Receivables).

Formula

Current Assets / Current Liabilities

Norm

The norm range between **1.5 to 2 :1**

Interpretation of Results

The higher the current Ratio, the more capable the Municipality or Municipal Entity will be to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels. A financial ratio under 1 suggests that the Municipality or Municipal Entity would be unable to pay all its current or short-term obligations if they fall due at any specific point.

If current liabilities exceed current assets, it highlights serious financial challenges and likely liquidity problems *i.e.* insufficient cash to meet short-term financial obligations. Current assets must therefore be increased to appropriately cover current liabilities otherwise there is a risk that non-current assets will need to be liquidated to settle current liabilities.

D. Liability Management

1. Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure

Purpose/ Use of the Ratio

The Ratio indicates the cost required to service the borrowing. It assesses the Borrowing or Payment obligation expressed as a percentage of Total Operating Expenditure.

Formula

Capital Cost (Interest Paid and Redemption) / Total Operating Expenditure x 100

Norm

The norm is between **6% to 8%**

Interpretation of Results

Operating below the Norm could indicate that the Municipality has the capacity to take on additional financing from borrowing to invest in infrastructure projects or it could relate to cash flow problems where it is unable to access borrowed funds or the funding decisions of the municipality impacts of these levels. On the other hand, exceeding the Norm could pose a risk to the Municipality should changes or fluctuations in financing costs arise.

When assessing this ratio, the cash flow requirements of the Municipality or Municipal Entity should also be considered.

2. Debt (Total Borrowings)/ Total Operating Revenue

Purpose/ Use of the Ratio

The Ratio indicates the extent of Total Borrowings in relation to Total Operating Revenue. It indicates short and long term debt financing relative to operating revenue of the municipality.

The purpose of the Ratio is to provide assurance that sufficient Revenue will be generated to repay Liabilities. Alternatively stated, the Ratio indicates the affordability of the Total Borrowings.

Formula

Debt (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant

Norm

The norm is **45%**

Interpretation of Results

If the result of the Ratio analysis indicates less than 45% then the Municipality still has capacity to take increase funding from borrowings, however, this should be considered within the cash flow requirements of the Municipality or Municipal Entity.

E. Sustainability

1. Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)

Purpose/ Use of the Ratio

The Ratio measures the extent to which the Other Reserves, which are required to be cash backed are actually backed by Cash Reserves.

Formula

(Cash and Cash Equivalents - Bank Overdraft + Short Term Investment + Long Term Investment - Unspent Conditional Grants) / (Net Assets - Accumulated Surplus – Non Controlling Interest – Share Premium – Share Capital – Fair Value Adjustment – Revaluation Reserve)

Norm

The norm is **100%**

Interpretation of Results

If a Municipality or Municipal Entity has less than 100% Cash Reserves it could negatively impact the Municipality's or Municipal Entity ability to comply with the conditions for creating the Reserves and on its ability to fund current and future operations.

2. FINANCIAL PERFORMANCE

A. Efficiency

1. Net Operating Surplus Margin

Purpose/ Use of the Ratio

The Ratio assesses the extent to which the Municipality generates Operating Surpluses.

Formula

(Total Operating Revenue – Total Operating Expenditure)/ Total Operating Revenue x 100%

Norm

The norm is equal to or greater than **0%**

Interpretation of Results

Municipalities should at least recover operational costs for the services being delivered. In addition, a ratio which is greater than 0% will enable the municipality to generate a surplus which will assist to contribute towards its capital funding requirements. If the result is less than 0% it implies that the municipality is operating at a deficit and measures must be implemented to address this situation to ensure sustainable service delivery. In a case of an operating deficit it is critical to ascertain the extent to which the accounting policy, i.e. revaluation method has impacted on the calculations to avoid any distortions in interpretation of the outcome. Refer to Circular 58 section 4.3 regarding revaluation in terms of GRAP 17 and treatment of depreciation and GRAP 24.

2. Net Surplus /Deficit Electricity

Purpose/ Use of the Ratio

This ratio measures the extent to which the municipality generates surplus or deficit in rendering electricity service. The purpose of the Ratio is to determine the contribution

made by the provision of Electricity Services, being one of the major functions of a municipality.

Formula

Total Electricity Revenue less Total Electricity Expenditure /Total Electricity Revenue x 100%

Norm

The Norm range between **0% and 15%**

It should be noted that this norm will be superseded by sector determinations from time to time, as other regulatory bodies address the appropriate level of tariffs and surpluses.

Interpretation of Results

A ratio below 0% depicts that electricity service is rendered at a deficit/loss and will be unsustainable if other revenue is not allocated to fund such services. The results must be between the range to ensure services are sustainable and that all costs associated with the delivery of Electricity Services are at least recovered with a margin for future growth and/ or capital funding for electricity assets.

3. Net Surplus / Deficit Water

Purpose/ Use of the Ratio

This ratio measures the extent to which the municipality generates surplus or deficit in rendering water service. The purpose of the Ratio is to determine the contribution made by the provision of water service being one of the major functions of a municipality.

Formula

Total Water Revenue less Total Water Expenditure / Total Water Revenue x 100%

Norm

The norm is equal to or greater than **0%** and will be superseded by the sector determination from time to time, as other regulatory bodies address the appropriate level of tariffs, surpluses and subsidisation.

Interpretation of Results

A ratio below 0% depicts that water service is rendered at a loss and unsustainable. The results must not be below the norm so as to ensure that the Services are sustainable and that all costs associated with the delivery of Water Services are at least recovered with a margin for future growth and/ or capital funding for water assets.

4. Net Surplus /Deficit Refuse

Purpose/ Use of the Ratio

This ratio measures the extent to which the municipality generates surplus or deficit in rendering refuse service. The purpose of the Ratio is to determine the contribution made by the provision of refuse service being one of the major functions of a municipality.

Formula

Total Refuse Revenue less Total Refuse Expenditure /Total Refuse Revenue x 100%

Norm

The Norm is equal to or greater than **0%** and will be superseded by the Sector determination from time to time, as other regulatory bodies address the appropriate level of tariffs, surpluses and subsidisation.

Interpretation of Results

A ratio below 0% depicts that refuse service is rendered at a loss and unsustainable. The results must not be below the norm so as to ensure that the Services are sustainable and that all costs associated with the delivery of Refuse Services are at least recovered with a margin for future growth and/ or capital funding for Refuse assets.

5. Net Surplus / Deficit Sanitation and Waste Water

Purpose/ Use of the Ratio

This ratio measures the extent to which the municipality generates surplus or deficit in rendering sanitation and waste water service. The purpose of the Ratio is to determine the contribution made by the provision of sanitation and waste water services being one of the major functions of a municipality.

Formula

Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure / Total Sanitation and Waste Water Revenue x 100%

Norm

The norm is equal to or greater than **0%** and will be superseded by the sector determination from time to time, as other regulatory bodies address the appropriate level of tariffs, surpluses and subsidisation.

Interpretation of Results

A ratio below 0% depicts that sanitation and waste water is rendered at a loss and unsustainable. The results must not be below the norm so as to ensure that the Services are sustainable and that all costs associated with the delivery of sanitation and waste water are at least recovered with a margin for future growth and / or capital funding for assets.

B. Distribution Losses

1. Electricity Distribution Losses (Percentage)

Purpose/ Use of the Ratio

The purpose is to measure the percentage loss of potential revenue from Electricity Services through electricity units purchased and generated but not sold as a result of losses incurred through theft (illegal connections), non or inaccurate metering or wastage. It is expected that implementation of the free basic service policy is included in the calculation for sale of electricity.

Formula

(Number of Electricity Units Purchased and / or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and / or Generated) × 100

Norm

The Norm is between **7% and 10%** and will be superseded by the sector determination.

Interpretation of Results

A ratio below the norm depicts that electricity losses are well managed. If the Ratio exceeds the norm it could indicate various challenges, for example, deteriorating electricity infrastructure or poor management of the networks, affecting the Municipality or Municipal Entity, which would require further analysis to determine the reasons for such losses. In addition, the root causes should be addressed.

2. Water Distribution Losses (Percentage)

Purpose/ Use of the Ratio

The purpose of this ratio is to determine the percentage loss of potential revenue from water service through kilolitres of water purchased but not sold as a result of losses incurred through theft (illegal connections), non- or incorrect metering or wastage as a result of deteriorating water infrastructure. It is expected that implementation of the free basic service policy is included in the calculation for sale of water.

Formula

(Number of Kiloliters Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kiloliters Water Purchased or Purified × 100

Norm

The Norm is between **15% and 30%**

Interpretation of Results

A ratio within the norm depicts that water losses and water infrastructure are well managed. If the Ratio exceeds the norm it could indicate various challenges, for example, ageing water infrastructure or poor management, affecting the Municipality or Municipal Entity, which would require further analysis and explanation to determine the reasons for such losses. In addition, the root causes should be addressed.

C. Revenue Management

1. Growth in Number of Active Consumer Accounts

Purpose/ Use of the Ratio

The ratio measures the actual growth in the Revenue base of the Municipality brought about by an increase in the Consumer base rather than tariff increases.

Formula

(Period under Review's Number of Active Debtor Accounts - Previous Period's Number of Active Debtor Accounts) / Previous Period Number of Active Debtor Accounts x 100

Norm

No Norm is currently being proposed for this Ratio but will be monitored and a determined in the future. Municipalities are requested to report on this aspect to its Council.

Interpretation of Results

The results from this analysis will have to be taken into consideration when assessing the Growth in Revenue to determine the Real Growth in the Customer base vs growth due to tariff and inflationary adjustments. Growth in number of active consumers indicates an increase in revenue base.

Further, the impact of growth on the Indigent Base vs Growth in Paying Consumers should be assessed regularly as this must be used to inform Councils policy.

2. *Revenue Growth (%)*

Purpose/ Use of the Ratio

This Ratio measures the overall revenue growth. In addition, this ratio will assist in determining if the increase in Expenditure will be funded by an increase in Revenue base or by some other means.

Formula

(Period Under Review's Total Revenue - Previous Period's Total Revenue) / Previous Period's Total Revenue) x 100

Norm

The norm is at the rate of **CPI**

Interpretation of Results

The Revenue Growth has to be assessed in conjunction with the growth in the Revenue base and number of consumer accounts to determine the real Growth in Revenue.

3. *Revenue Growth (%) - Excluding Capital Grants*

Purpose/Use of the Ratio

This Ratio measures the overall Revenue Growth adjusted for Capital Grants. In addition, this ratio will assist in determining if the increase in Expenditure will be funded by the increased Revenue Base or by some other means.

Formula

((Period Under Review's Total Revenue Excluding Capital Grants - Previous Period's Total Revenue Excluding Capital Grants)/ Previous Period's Total Revenue Excluding Capital Grants) x 100

Norm

The norm is at the rate of **CPI**

Interpretation of Results

The Revenue Growth has to be assessed in conjunction with the growth in the Revenue base, number of consumer accounts to determine the real Growth.

D. Expenditure Management

1. Creditors Payment Period (Trade Creditors)

Purpose/ Use of the Ratio

This ratio indicates the average number of days taken for Trade Creditors to be paid.

Formula

Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365

Norm

The norm is **30 days**

Interpretation of Results

A period of longer than 30 days to settle creditors is normally an indication that the Municipality may be experiencing cash flow problems, however in certain instances this may be as a result of disputes, processing of payments, etc. In addition, a ratio that exceeds the norm indicates that the Municipality may not be adequately managing its Working Capital or that effective controls are not in place to ensure prompt payments. The municipality will be required to provide further explanations in this regard.

2. Irregular, Fruitless and Wasteful and Unauthorised Expenditure/ Total Operating Expenditure

Purpose/ Use of the Ratio

The ratio measures the extent to which the Municipality has incurred Irregular, Fruitless and Wasteful and Unauthorised Expenditure.

Formula

(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x 100

The net amount after condonement should be used in this calculation.

Norm

The norm is **0%**

Interpretation of Results

A ratio that exceeds 0% must be investigated and acted upon.

3. Remuneration (Employee Related Costs and Councillors Remuneration) as % of Total Operating Expenditure)

Purpose/ Use of the Ratio

The ratio measures the extent of Remuneration to Total Operating Expenditure.

Formula

Remuneration (Employee Related Costs and Councillors' Remuneration) / Total Operating Expenditure x 100

Norm

The norm range between **25% and 40%**

Interpretation of Results

If the ratio exceed the norm it could indicate inefficiencies, overstaffing or even the incorrect focus due to misdirected expenditure to non-essentials or non-service delivery related expenditure. Various factors need to be considered when commenting on this ratio, such as the powers and functions performed by the municipality or entity, as this can create distortions in the outcomes, if the analysis ignores such factors.

4. Contracted Services % of Total Operating Expenditure

Purpose/ Use of the Ratio

This ratio measures the extent to which the municipalities resources are committed towards contracted services to perform Municipal related functions.

Formula

Contracted Services / Total Operating Expenditure x 100

Norm

The norm range between **2% and 5%**

Interpretation of Results

A ratio in excess of the Norm could indicate that many functions are being outsourced to Consultants, or that Contracted Services are not effectively utilised. This also depends on the model of service delivery selected by the municipality. In addition, outsourcing decisions will have to be weighed against the ability to attract skills; however, increases in this ratio can further expose the municipality to other risks, such as its inability to build capacity and ongoing reliance on Contractors.

E. Grant Dependency

1. Own Funded Capital Expenditure (Internally Generated Funds + Borrowings) to Total Capital Expenditure

Purpose/ Use of the Ratio

The Ratio measures the extent to which the municipality's Total Capital Expenditure is funded through Internally Generated Funds and Borrowings.

Formula

Own Funded Capital Expenditure (Internally Generated Funds + Borrowings) / Total Capital Expenditure x 100

Norm

No norm is proposed at this time. It is critical that the funding mix of capital expenditure is undertaken in such a manner that affordable borrowing is directed towards addressing service delivery needs and that there is also opportunity for increased capacity on internally generated funding to attain an improved balance of the funding sources.

2. Own Funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure

Purpose/ Use of the Ratio

The Ratio measures the extent to which Total Capital Expenditure of the Municipality is funded through Internally Generated Funds.

Formula

Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100

Norm

No norm is proposed at this time. The funding mix for capital expenditure is dependent on the municipal policy and ability to raise revenue from different sources. Increased capacity for internally generated funding is required in some circumstances, which could also improve the balance in funding sources.

3. Own Source Revenue to Total Operating Revenue (Including Agency Revenue)

Purpose/ Use of the Ratio

The Ratio assesses the extent of Own Source Revenue to Total Operating Revenue, including Agency Revenue hence self-sufficiency.

Formula

Own Source Revenue (Total Revenue - Government Grants and Subsidies – Public Contribution and Donations)/ Total Operating Revenue (Including Agency Services) x 100

Norm

No norm is proposed at this time. The municipal specific circumstances, including the powers and functions assigned to it, must be considered when assessing the level of own source revenue or its self-sufficiency. An analysis of the trends and levels of own source of revenue will also inform the municipality and users of measures taken to optimise own revenues. The ratio measuring own source revenue should be increasing over time as it reflects municipal efforts towards self-sufficiency.

3. BUDGET IMPLEMENTATION

1. Capital Expenditure Budget Implementation Indicator

Purpose/ Use of the Ratio

This ratio measures the extent to which Budgeted Capital Expenditure has been spent during the financial year, under review. Further, this ratio measures the municipality's ability to implement capital projects and monitor the risks associated with non-implementation. The ratio also assess whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget.

Formula

Actual Capital Expenditure / Budget Capital Expenditure x 100

Norm

The norm range between **95% and 100%**

Interpretation of Results

This can be used in-year to monitor progress. Any variance below 95% indicates discrepancies in planning and budgeting, capacity challenges to implement projects and/or Supply Chain Management process failures, which should be investigated and corrective measures implemented.

Under-spending is also an indicator that the Municipality might be experiencing possible cash flow difficulties to implement projects. Ideally, under-spending should be the result of improved efficiencies and not as a result of non-implementation of programmes and/or projects.

Overspending may also indicate inaccurate budgeting or poor financial management control.

2. *Operating Expenditure Budget Implementation Indicator*

Purpose/ Use of the Ratio

This ratio measures the extent to which Budgeted Operating Expenditure has been spent during the financial year, under review. The ratio also assess whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget.

Formula

Actual Operating Expenditure / Budgeted Operating Expenditure x 100

Norm

The norm range between **95% and 100%**

Interpretation of Results

Any variance from 100% indicates either challenge in capacity to implement, issues of financial controls and management and/or poor budgeting.

Under-spending normally is an indicator that the Municipality experiences possible Cash Flow difficulties or capacity challenges to undertake Budgeted/ planned service delivery, and/ or does not prepare accurate and credible Budgets. Ideally, under-spending should be the result of improved efficiencies and not as a result of non-implementation of programmes and/or projects.

Overspending may also indicate inaccurate budgeting or poor financial management control in respect of budget control.

3. *Operating Revenue Budget Implementation Indicator*

Purpose/ Use of the Ratio

This ratio measures the extent of Actual Operating Revenue (Excl. Capital Grant Revenue) received in relation to Budgeted Operating Revenue during the financial year, under review.

Formula

Actual Operating Revenue / Budgeted Operating Revenue x 100

Norm

The norm range between **95% and 100%**

Interpretation of Results

A ratio below 95% indicates either a challenge in capacity to implement, ineffective billing and credit control, weakness in compilation of budgets or issues of financial controls and management of the Municipality.

4. ***Service Charges and Property Rates Revenue Budget Implementation Indicator***

Purpose/ Use of the Ratio

The ratio measures the extent of Actual Service Charges and Property Rates Revenue received in relation to Budgeted Service Charges and Property Rates Revenue during the financial year, under review.

Formula

Actual Service Charges and Property Rates Revenue / Budgeted Service Charges and Property Rates Revenue x 100

Norm

The norm range between **95% and 100%**

Interpretation of Results

A ratio below 95% indicates either a challenge in capacity to implement, ineffective billing and credit control, weakness in compilation of budgets or issues of financial controls and management of the Municipality.

Monitoring

It is important that these indicators are not seen or used in isolation of one another but used in a combined manner so as to provide a holistic picture of the financial status of the municipality or municipal entity. Poor outcomes with relation to these indicators can also point to weaknesses in Institutional and Governance aspects in a municipality that need attention. Therefore, Councillors, Municipal Managers, Chief Financial Officers, Accounting Offices of Municipal Entities, and all financial officials should derive benefits from a deeper understanding of these Ratios and Norms and their implications. The primary responsibility to avoid, identify and resolve financial problems in a municipality rests with the municipality and proper monitoring and use of these indicators, will support decision-makers overcome such challenges.

The use of these Ratios and Norms should assist Municipalities and Municipal Entities to predict, identify, prevent, avoid, and resolve financial problems/crisis timeously and serve as an early warning mechanism. Moreover, this will ensure that Municipalities and Municipal Entities make strategic decisions based on empirical and factual information and analysis for a sustainable outcome. Monitoring and trend analysis of these ratios is critical to ensure that measures are introduced to address areas needing attention and that there is progressive improvements of municipalities own position against the norms. These indicators and their norms, when viewed holistically, provide an overview of the financial position and performance of the Municipalities and Municipal Entities, while recognising institutional differences. Sound and effective financial management practices form the basis for an effective long term sustainable municipality.

The oversight role played by the Municipal Executive, Audit Committee, and Municipal Public Account Committee will also be enhanced with the use of these financial Ratios and Norms through implementation and reporting of financial information. The financial ratios and norms will strengthen financial management and accountability and be used throughout the cycle - integrated development plans (including long term financial plan), budgets, in-year reports for example section 52, 71 and 72 reports, annual financial statements, annual report and oversight reports. Comparison with other municipalities is now possible.

An Excel template has been developed (Annexure 2 of this Circular) to assist municipalities and Municipal Entities to populate relevant financial information, automate calculations, and assist in interpretation thereof.

These Ratios and Norms will be used to assess financial position and performance, quality of budgeting, management, and other characteristics of Municipalities and Municipal Entities, and should holistically provide an overview of the financial health of the Municipality or Municipal Entity, taking the respective and unique circumstances into account. Benchmarking and comparisons between Municipalities and Municipal Entities can also be undertaken, made simpler in future, and will further assist in targeting assistance and support, where needed.

Different institutions including, financial institutions, research organisations, rating agencies, national and provincial government, legislatures, amongst others, can use these uniform set of financial indicators, ratios and norms to monitor the financial position and performance of municipalities.

Implementation

The ratios and norms provided in this Circular and elaborated in the annexures are to be understood in an aspirational context and utilised as soon as possible to enable municipal councils to commence with the process of introducing measures to address areas needing attention. Municipalities and Municipal Entities should take advantage of the transition period, covering the medium term, to allow for progressive improvements of their own status against the ratios and norms.

Conclusion

The variety of financial ratios and norms, over 200, used by various institutions to assess and compare the financial health and performance of Municipalities and Municipal Entities has resulted in confusion across the sector, as users formulate assumptions based on different interpretation of the same financial information.

The Circular creates a uniform categorisation of ratios, standardising formulas and inputs, providing guidance on norms and interpretation of the financial ratio analysis, as applicable to Municipalities and Municipal Entities. There may be other ratios and norms used by analysts that are more appropriate to the financial status of private sector institutions, therefore, the use, differentiation and range described in this Circular should be understood within the context of a public sector institution.

This Circular therefore attempts to address the above challenges and also provide a more structured approach for holistic analysis, taking into cognisance the different type of Municipalities and Municipal Entities. The consistent use of these ratios and norms will assist in reporting accurately the status of municipal finances.

Institutions performing financial ratio analysis for Municipalities and Municipal Entities should therefore refer to this Circular and interpretation therein to ensure uniformity and consistency of application.

It is important that the Municipal Manager ensure that this Circular is brought to the attention of the Municipal Council, Board of Directors of Municipal Entities, relevant oversight structures (Municipal Executive, Audit Committee, and Municipal Public Account) and all other relevant stakeholders. Training providers are also requested to bring this Circular to the attention of trainees.

The introduction and application of these uniform norms, coupled with other financial reforms, will allow for comparisons with different type of municipalities and municipal entities and it is expected that they will replace earlier regulations issued that cover financial ratios and norms as these are based on the latest reforms in financial management.

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Chief Director: MFMA Implementation
17 January 2014

Annexure 1: Summary of the financial ratios, norms, formulae and data sources
Annexure 2: Excel template for calculation of the ratios and interpretation of results

SUMMARY OF UNIFORM FINANCIAL RATIO, FORMULAE, DATA SOURCE AND NORMS

1. FINANCIAL POSITION

A. Asset Management

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value)	Property, Plant and Equipment Impairment + Investment Property Impairment + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) × 100	Statement of Financial Position, Notes to the AFS and AR	0%
3	Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property(Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%

B. Debtors Management

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off /Provision for Bad Debt x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days

C. Liquidity Management

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1

D. Liability Management

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x100	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non Finance Lease Obligation + Short Term Borrowings + Long Term Borrowings) / Total Operating Revenue	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%

E. Sustainability

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest - Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve)	Statement Financial Position, Budget and AR	100%

2. FINANCIAL PERFORMANCE

A. Efficiency

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Assets	= or > 0%
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue × 100	Statement of Financial Performance, Notes to AFS Budget, IDP, In-Year reports and AR	= or > 0%

B. Distribution Losses

RATIO		FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%

C. Revenue Management

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period number of Active Debtor Accounts)/ previous period number of Active Debtor Accounts x 100	Debtors System	None
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI

D. Expenditure Management

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%

E. Grant Dependency

RATIO		FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None
2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None

3. BUDGET IMPLEMENTATION

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%

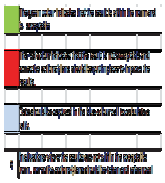
NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results



Template for Calculation of Uniform Financial Ratios and Norms 2018/19 Restated

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						" R 000 "		
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		14%		
					Total Operating Expenditure	1 108 535 945		
					Taxation Expense		*Restated*	
					Total Capital Expenditure	175 109 715		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%		
					PPE, Investment Property and Intangible Impairment	1 444 354		
					PPE at carrying value	3 536 356 939	*Restated*	
					Investment at carrying value	117 432 500		
					Intangible Assets at carrying value	8 596 755		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		6%		Repairs & maintenance compises 19.40% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
					Total Repairs and Maintenance Expenditure	215 024 327		
					PPE at carrying value	3 536 356 939	*Restated*	
					Investment Property at Carrying value	117 432 500		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		98%		
					Gross Debtors closing balance	100 107 596		
					Gross Debtors opeining balance	86 730 701	*Restated*	
					Bad debts written Off	827 584		
					Billed Revenue	881 125 384		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		3%		The norm range appears incorrect
					Consumer Debtors Bad debts written off	827 584	*Restated*	
					Consumer Debtors Current bad debt Provision	26 108 000		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		31 days		
					Gross debtors	100 107 596	*Restated*	
					Bad debts Provision	26 108 000		
					Billed Revenue	881 125 384		
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		7 Month		
					Cash and cash equivalents	123 987 652		
					Unspent Conditional Grants	10 040 875		
					Overdraft		*Restated*	
					Short Term Investments	409 199 854		
					Total Annual Operational Expenditure	959 322 443		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		3.10		
					Current Assets	684 399 435	*Restated*	
					Current Liabilities	220 717 104		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		7%		
					Interest Paid	44 920 621		
					Redemption	33 448 447	*Restated*	
					Total Operating Expenditure	1 108 535 945		
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		44%		
					Total Debt	462 657 608	*Restated*	
					Total Operating Revenue	1 156 425 497		
					Operational Conditional Grants	106 306 078		
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		17777%		
					Cash and cash Equivalents	123 987 652		
					Bank Overdraft			
					Short Term Investment	409 199 854		
					Long Term Investment	50 523 542		
					Unspent Grants	10 040 875	*Restated*	
					Net Assets	3 531 506 158		
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 528 279 205		
2. FINANCIAL PERFORMANCE								
A. Efficiency								

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		4%		
					Total Operating Revenue	1 156 425 497		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*	-	*Restated*	
					Total Operating Expenditure	1 108 535 945		
					Taxation Expense	-		
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		13%		
					Total Electricity Revenue	419 560 383	*Restated*	
					Total Electricity Expenditure	365 115 031		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		16%		
					Total Water Revenue	145 980 226	*Restated*	
					Total Water Expenditure	122 989 424		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		-6%		Aware of the rising costs of refuse removal as well as operation by the district municipalty of the new landfill site - Referred to
					Total Refuse Revenue	76 776 550	*Restated*	
					Total Refuse Expenditure	81 024 260		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		10%		
					Total Sanitation and Water Waste Revenue	110 676 558	*Restated*	
					Total Sanitation and Water Waste Expenditure	99 416 701		
B. Distribution Losses								
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		6%		
					Number of units purchased and/or generated	256 543 041	*Restated*	
					Number of units sold	240 005 798		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		24%		
					Number of kilolitres purchased and/or purified	7 015 091	*Restated*	
					Number of kilolitres sold	5 314 233		
C. Revenue Management								
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		0%		
					Number of Active Debtors Accounts (Previous)	48 637	*Restated*	
					Number of Active Debtors Accounts (Current)	48 613		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		6%		
					CPI	5%	*Restated*	Refer to flactuations in the housing grant (operational vs capital)
					Total Revenue (Previous)	1 141 286 578		
					Total Revenue (Current)	1 215 062 400		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		7%		
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	1 077 023 486	*Restated*	
					Total Revenue Exl.Capital (Current)	1 156 425 497		Refer to flactuations in the housing grant (operational vs capital)
D. Expenditure Management								
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		26 days		
					Trade Creditors	49 950 923		
					Contracted Services	100 574 346		
					Repairs and Maintenance	125 609 636		
					General expenses	49 079 838		
					Bulk Purchases	242 613 624	*Restated*	
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	175 109 715		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		3%		
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	27 970 740		
					Total Operating Expenditure	1 108 535 945	*Restated*	
					Taxation Expense			
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		34%		
					Employee/personnel related cost	368 000 044		
					Councillors Remuneration	10 573 228	*Restated*	
					Total Operating Expenditure	1 108 535 945		
					Taxation Expense			
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		17%		
					Contracted Services	186 336 164	*Restated*	
					Total Operating Expenditure	1 108 535 945		
					Taxation Expense	-		
E. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		47%		
					Internally generated funds	45 612 629	*Restated*	
					Borrowings	36 495 201		
					Total Capital Expenditure	175 109 715		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		26%		
					Internally generated funds	45 612 629	*Restated*	
					Total Capital Expenditure	175 109 715		
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		89%		
					Total Revenue	1 215 062 398		
					Government grant and subsidies	138 257 709	*Restated*	
					Public contributions and Donations	26 685 272		
					Capital Grants	31 951 631		

3. BUDGET IMPLEMENTATION

1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		100%		
					Actual Capital Expenditure	175 109 715	*Restated*	
					Budget Capital Expenditure	174 748 163		
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		96%		
					Actual Operating Expenditure	1 108 535 945	*Restated*	
					Budget Operating Expenditure	1 154 476 388		
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		107%		
					Actual Operating Revenue	1 156 425 497	*Restated*	Not sure why 100% collection should be penalised
					Budget Operating Revenue	1 083 297 864		
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		102%		
					Actual Service Charges and Property Rates Revenue	881 125 384	*Restated*	Not sure why 100% collection should be penalised
					Budget Service Charges and Property Rates Revenue	859 716 500		

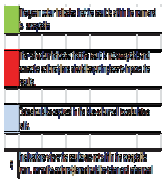
NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results



Template for Calculation of Uniform Financial Ratios and Norms 2019/20 Audited

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						" R 000 "		
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		15%		
					Total Operating Expenditure	1 189 200 193		
					Taxation Expense	-	*Audited*	
					Total Capital Expenditure	211 056 463		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%		
					PPE, Investment Property and Intangible Impairment	1 817 842		
					PPE at carrying value	3 619 625 755	*Audited*	
					Investment at carrying value	123 120 500		
					Intangible Assets at carrying value	9 168 010		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		5%		Repairs & maintenance compises 15.9% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
					Total Repairs and Maintenance Expenditure	188 517 252		
					PPE at carrying value	3 619 625 755	*Audited*	
					Investment Property at Carrying value	123 120 500		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		97%		
					Gross Debtors closing balance	128 964 870		
					Gross Debtors opeining balance	100 107 596	*Audited*	
					Bad debts written Off	658 643		
					Billed Revenue	940 463 033		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		2%		
					Consumer Debtors Bad debts written off	658 643	*Audited*	The norm range appears incorrect
					Consumer Debtors Current bad debt Provision	40 486 177		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		34 days		
					Gross debtors	128 964 870	*Audited*	
					Bad debts Provision	40 486 177		
					Billed Revenue	940 463 033		
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		7 Month		
					Cash and cash equivalents	143 570 238		
					Unspent Conditional Grants	31 132 871		
					Overdraft		*Audited*	
					Short Term Investments	510 242 885		
					Total Annual Operational Expenditure	1 029 823 028		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2.75		
					Current Assets	810 946 819	*Audited*	
					Current Liabilities	294 940 850		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		7%		
					Interest Paid	46 570 200		
					Redemption	39 724 608	*Audited*	
					Total Operating Expenditure	1 189 200 193		
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		41%		
					Total Debt	476 933 000	*Audited*	
					Total Operating Revenue	1 290 275 773		
					Operational Conditional Grants	123 140 482		
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		20736%		
					Cash and cash Equivalents	143 570 238		
					Bank Overdraft			
					Short Term Investment	510 242 885		
					Long Term Investment	46 515 060		
					Unspent Grants	31 132 871		
					Net Assets	3 673 703 364	*Audited*	
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 670 476 200		
2. FINANCIAL PERFORMANCE								
A. Efficiency								

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		8%		
					Total Operating Revenue	1 290 275 773		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*	-	*Audited*	
					Total Operating Expenditure	1 189 200 193		
					Taxation Expense	-		
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		8%		
					Total Electricity Revenue	459 980 208	*Audited*	
					Total Electricity Expenditure	421 063 990		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		16%		
					Total Water Revenue	153 633 169	*Audited*	
					Total Water Expenditure	128 853 890		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		5%		
					Total Refuse Revenue	86 662 024	*Audited*	
					Total Refuse Expenditure	82 343 978		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		-2%		
					Total Sanitation and Water Waste Revenue	103 933 774	*Audited*	
					Total Sanitation and Water Waste Expenditure	106 497 738		
B. Distribution Losses								
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		6%		
					Number of units purchased and/or generated	253 797 658	*Audited*	
					Number of units sold	238 519 039		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		26%		
					Number of kilolitres purchased and/or purified	7 086 457	*Audited*	
					Number of kilolitres sold	5 250 356		
C. Revenue Management								
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		0%		
					Number of Active Debtors Accounts (Previous)	48 613	*Audited*	
					Number of Active Debtors Accounts (Current)	48 755		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		10%		
					CPI	5%	*Audited*	Refer to flactuations in the housing grant (operational vs capital)
					Total Revenue (Previous)	1 215 062 400		
					Total Revenue (Current)	1 331 397 398		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		12%		
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	1 156 425 497	*Audited*	
					Total Revenue Exl.Capital (Current)	1 290 275 773		Refer to flactuations in the housing grant (operational vs capital)
D. Expenditure Management								
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		33 days		
					Trade Creditors	70 710 613		
					Contracted Services	119 745 927		
					Repairs and Maintenance	92 032 858		
					General expenses	74 933 329		
					Bulk Purchases	278 484 673	*Audited*	
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	211 056 463		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		0%		
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	3 780 636	*Audited*	
					Total Operating Expenditure	1 189 200 193		
					Taxation Expense			
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		33%		
					Employee/personnel related cost	382 527 443		
					Councillors Remuneration	11 282 325	*Audited*	
					Total Operating Expenditure	1 189 200 193		
					Taxation Expense			
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		15%		
					Contracted Services	177 913 893	*Audited*	Cost analysis conducted to deliver cost effective services.
					Total Operating Expenditure	1 189 200 193		
					Taxation Expense			
E. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		43%		
					Internally generated funds	39 357 705	*Audited*	
					Borrowings	50 476 397		
					Total Capital Expenditure	211 056 463		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		19%		
					Internally generated funds	39 357 705	*Audited*	
					Total Capital Expenditure	211 056 463		
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		90%		
					Total Revenue	1 331 397 397		
					Government grant and subsidies	160 532 335	*Audited*	
					Public contributions and Donations	3 729 771		
					Capital Grants	37 391 853		
3. BUDGET IMPLEMENTATION								
1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		77%		
					Actual Capital Expenditure	211 056 463	*Audited*	
					Budget Capital Expenditure	275 799 967		
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		91%		
					Actual Operating Expenditure	1 189 200 193	*Audited*	
					Budget Operating Expenditure	1 306 768 048		
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Revenue	1 290 275 773	*Audited*	
					Budget Operating Revenue	1 290 877 415		
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		101%		
					Actual Service Charges and Property Rates Revenue	940 463 033	*Audited*	Not sure why 100% collection should be penalised
					Budget Service Charges and Property Rates Revenue	932 999 816		

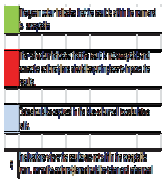
NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results



Template for Calculation of Uniform Financial Ratios and Norms 2020/21 Projected

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						" R 000 "		
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		17%		
					Total Operating Expenditure	1 345 558 620		
					Taxation Expense	-	*2020/21 Projected 5*	
					Total Capital Expenditure	280 086 380		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%		
					PPE, Investment Property and Intangible Impairment	-		
					PPE at carrying value	3 642 574 188	*2020/21 Projected 5*	
					Investment at carrying value	121 846 000		
					Intangible Assets at carrying value	4 753 092		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		6%		Repairs & maintenance compises 16.24% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
					Total Repairs and Maintenance Expenditure	218 460 641		
					PPE at carrying value	3 642 574 188	*2020/21 Projected 5*	
					Investment Property at Carrying value	121 846 000		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		100%		
					Gross Debtors closing balance	125 132 448		
					Gross Debtors opeining balance	128 964 870	*2020/21 Projected 5*	
					Bad debts written Off	740 714		
					Billed Revenue	922 449 769		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		2%		
					Consumer Debtors Bad debts written off	740 714	*2020/21 Projected 5*	The norm range appears incorrect
					Consumer Debtors Current bad debt Provision	40 641 428		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		33 days		Taking into account/providing for the high risk regarding the COVID19 lockdown consequences
					Gross debtors	125 132 448	*2020/21 Projected 5*	
					Bad debts Provision	40 641 428		
					Billed Revenue	922 449 769		
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		5 Month		
					Cash and cash equivalents	118 128 773		
					Unspent Conditional Grants	-		
					Overdraft	-	*2020/21 Projected 5*	
					Short Term Investments	400 000 000		
					Total Annual Operational Expenditure	1 177 418 451		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2.59		
					Current Assets	647 146 937	*2020/21 Projected 5*	
					Current Liabilities	250 271 823		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		7%		
					Interest Paid	51 482 056		
					Redemption	46 263 371	*2020/21 Projected 5*	
					Total Operating Expenditure	1 345 558 620		
					Taxation Expense	-		
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		44%		
					Total Debt	484 357 145		
					Total Operating Revenue	1 253 392 334	*2020/21 Projected 5*	
					Operational Conditional Grants	150 774 203		
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		17118%		
					Cash and cash Equivalents	118 128 773		
					Bank Overdraft			
					Short Term Investment	400 000 000		
					Long Term Investment	54 460 010		
					Unspent Grants	-	*2020/21 Projected 5*	
					Net Assets	3 664 050 154		
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 660 705 154		
2. FINANCIAL PERFORMANCE								
A. Efficiency								

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		-7%	*2020/21 Projected 5*	Refer to flactuations in the housing grant (operational vs capital)
					Total Operating Revenue	1 253 392 334		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*			
					Total Operating Expenditure	1 345 558 620		
					Taxation Expense			
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		5%	*2020/21 Projected 5*	
					Total Electricity Revenue	435 401 292		
					Total Electricity Expenditure	412 253 812		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		7%	*2020/21 Projected 5*	
					Total Water Revenue	152 914 661		
					Total Water Expenditure	142 103 582		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		15%	*2020/21 Projected 5*	
					Total Refuse Revenue	98 986 483		
					Total Refuse Expenditure	84 410 720		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		7%	*2020/21 Projected 5*	
					Total Sanitation and Water Waste Revenue	113 788 563		
					Total Sanitation and Water Waste Expenditure	106 019 118		
B. Distribution Losses								
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		7%	*2020/21 Projected 5*	
					Number of units purchased and/or generated	258 548 205		
					Number of units sold	241 122 056		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		21%	*2020/21 Projected 5*	
					Number of kilolitres purchased and/or purified	7 334 505		
					Number of kilolitres sold	5 816 996		
C. Revenue Management								
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		0%	*2020/21 Projected 5*	
					Number of Active Debtors Accounts (Previous)	48 755		
					Number of Active Debtors Accounts (Current)	48 755		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		-2%	*2020/21 Projected 5*	
					CPI	5%		
					Total Revenue (Previous)	1 331 397 397		
					Total Revenue (Current)	1 300 308 047		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		-3%	*2020/21 Projected 5*	
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	1 290 275 773		
					Total Revenue Exl.Capital (Current)	1 253 392 334		
D. Expenditure Management								
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		27 days	*2020/21 Projected 5*	
					Trade Creditors	67 604 750		
					Contracted Services	145 107 507		
					Repairs and Maintenance	118 403 488		
					General expenses	100 668 433		
					Bulk Purchases	270 260 407		
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	280 086 380		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		0%	*2020/21 Projected 5*	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure			
					Total Operating Expenditure	1 345 558 620		
					Taxation Expense			
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		34%	*2020/21 Projected 5*	
					Employee/personnel related cost	441 241 189		
					Councillors Remuneration	11 896 435		
					Total Operating Expenditure	1 345 558 620		
					Taxation Expense			
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		17%	*2020/21 Projected 5*	Cost analysis conducted to deliver cost effective services.
					Contracted Services	224 808 539		
					Total Operating Expenditure	1 345 558 620		
					Taxation Expense			
E. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		70%	*2020/21 Projected 5*	
					Internally generated funds	120 334 753		
					Borrowings	75 228 311		
					Total Capital Expenditure	280 086 380		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		43%	*2020/21 Projected 5*	
					Internally generated funds	120 334 753		
					Total Capital Expenditure	280 086 380		
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		92%	*2020/21 Projected 5*	
					Total Revenue	1 300 308 047		
					Government grant and subsidies	150 774 203		
					Public contributions and Donations	-		
					Capital Grants	46 915 713		

3. BUDGET IMPLEMENTATION

1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		100%	*2020/21 Projected 5*	
					Actual Capital Expenditure	280 086 380		
					Budget Capital Expenditure	280 086 380		
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%	*2020/21 Projected 5*	
					Actual Operating Expenditure	1 345 558 620		
					Budget Operating Expenditure	1 345 558 620		
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%	*2020/21 Projected 5*	
					Actual Operating Revenue	1 253 392 334		
					Budget Operating Revenue	1 253 392 334		
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%	*2020/21 Projected 5*	
					Actual Service Charges and Property Rates Revenue	922 449 769		
					Budget Service Charges and Property Rates Revenue	922 449 769		

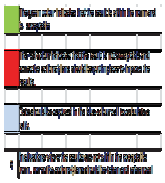
NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results



Template for Calculation of Uniform Financial Ratios and Norms 2021/22 Projected

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						" R 000 "		
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		16%		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense	-	*2021/22 Projected 4*	
					Total Capital Expenditure	274 774 547		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%		
					PPE, Investment Property and Intangible Impairment			
					PPE at carrying value	3 772 076 421	*2021/22 Projected 4*	
					Investment at carrying value	127 346 000		
					Intangible Assets at carrying value	4 362 754		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		7%		
					Total Repairs and Maintenance Expenditure	254 233 151		
					PPE at carrying value	3 772 076 421	*2021/22 Projected 4*	Repairs & maintenance compises 17.01% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
					Investment Property at Carrying value	127 346 000		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		100%		
					Gross Debtors closing balance	126 616 877		
					Gross Debtors opeining balance	125 132 448	*2021/22 Projected 4*	
					Bad debts written Off	500 000		
					Billed Revenue	1 069 494 456		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		1%		
					Consumer Debtors Bad debts written off	500 000	*2021/22 Projected 4*	The norm range appears incorrect
					Consumer Debtors Current bad debt Provision	42 141 428		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		29 days		
					Gross debtors	126 616 877	*2021/22 Projected 4*	Taking into account/providing for the high risk regarding the COVID19 lockdown consequences
					Bad debts Provision	42 141 428		
					Billed Revenue	1 069 494 456		
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		4 Month		
					Cash and cash equivalents	50 829 296		
					Unspent Conditional Grants	-		
					Overdraft		*2021/22 Projected 4*	
					Short Term Investments	400 000 000		
					Total Annual Operational Expenditure	1 327 843 780		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.71		
					Current Assets	583 271 675	*2021/22 Projected 4*	
					Current Liabilities	341 312 153		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		7%		
					Interest Paid	51 803 648		
					Redemption	54 645 960	*2021/22 Projected 4*	
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		38%		
					Total Debt	481 057 758	*2021/22 Projected 4*	
					Total Operating Revenue	1 416 838 555		
					Operational Conditional Grants	139 692 100		
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		15894%		
					Cash and cash Equivalents	50 829 296		
					Bank Overdraft			
					Short Term Investment	400 000 000		
					Long Term Investment	62 164 557		
					Unspent Grants	-	*2021/22 Projected 4*	
					Net Assets	3 681 004 020		
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 677 776 520		
2. FINANCIAL PERFORMANCE								
A. Efficiency								

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		-6%	*2021/22 Projected 4*	Refer to flactuations in the housing grant (operational vs capital)
					Total Operating Revenue	1 416 838 555		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*			
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense			
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		6%	*2021/22 Projected 4*	
					Total Electricity Revenue	538 843 532		
					Total Electricity Expenditure	505 140 622		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		2%	*2021/22 Projected 4*	
					Total Water Revenue	147 445 938		
					Total Water Expenditure	144 040 386		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		0%	*2021/22 Projected 4*	
					Total Refuse Revenue	94 144 886		
					Total Refuse Expenditure	94 017 578		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		7%	*2021/22 Projected 4*	
					Total Sanitation and Water Waste Revenue	106 856 118		
					Total Sanitation and Water Waste Expenditure	99 523 480		
B. Distribution Losses								
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		6%	*2021/22 Projected 4*	
					Number of units purchased and/or generated	250 912 516		
					Number of units sold	235 857 765		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		25%	*2021/22 Projected 4*	
					Number of kilolitres purchased and/or purified	7 720 616		
					Number of kilolitres sold	5 829 065		
C. Revenue Management								
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		0%	*2021/22 Projected 4*	
					Number of Active Debtors Accounts (Previous)	48 755		
					Number of Active Debtors Accounts (Current)	48 755		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		14%	*2021/22 Projected 4*	Refer to flactuations in the housing grant (operational vs capital)
					CPI	5%		
					Total Revenue (Previous)	1 300 308 047		
					Total Revenue (Current)	1 477 435 355		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		13%	*2021/22 Projected 4*	Refer to flactuations in the housing grant (operational vs capital)
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	1 253 392 334		
					Total Revenue Exl.Capital (Current)	1 416 838 555		
D. Expenditure Management								
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		24 days	*2021/22 Projected 4*	
					Trade Creditors	68 000 000		
					Contracted Services	151 568 510		
					Repairs and Maintenance	127 441 648		
					General expenses	130 649 207		
					Bulk Purchases	353 706 800		
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	274 774 547		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		0%	*2021/22 Projected 4*	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	-		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense	-		
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		32%	*2021/22 Projected 4*	
					Employee/personnel related cost	463 803 559		
					Councillors Remuneration	12 400 990		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense			
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		17%	*2021/22 Projected 4*	Cost analysis conducted to deliver cost effective services.
					Contracted Services	247 339 639		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense			
E. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		59%	*2021/22 Projected 4*	
					Internally generated funds	69 153 867		
					Borrowings	94 065 595		
					Total Capital Expenditure	274 774 547		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		25%		
					Internally generated funds	69 153 867	*2021/22 Projected 4*	
					Total Capital Expenditure	274 774 547		

3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		92%		
					Total Revenue	1 477 435 355		
					Government grant and subsidies	139 692 100	*2021/22 Projected 4*	
					Public contributions and Donations	14 242 800		
					Capital Grants	46 354 000		

3. BUDGET IMPLEMENTATION

1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		100%		
					Actual Capital Expenditure	274 774 547	*2021/22 Projected 4*	
					Budget Capital Expenditure	274 774 547		

2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Expenditure	1 495 006 432	*2021/22 Projected 4*	
					Budget Operating Expenditure	1 495 006 432		

3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Revenue	1 416 838 555	*2021/22 Projected 4*	
					Budget Operating Revenue	1 416 838 555		

4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Service Charges and Property Rates Revenue	1 069 494 456	*2021/22 Projected 4*	
					Budget Service Charges and Property Rates Revenue	1 069 494 456		

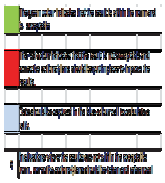
NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results



Template for Calculation of Uniform Financial Ratios and Norms 2022/23 Projected

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						" R 000 "		
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		9%		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense	-	*2022/23 Projected 3*	
					Total Capital Expenditure	142 286 195		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%		
					PPE, Investment Property and Intangible Impairment			
					PPE at carrying value	3 770 523 998	*2022/23 Projected 3*	
					Investment at carrying value	132 846 000		
					Intangible Assets at carrying value	4 154 211		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		7%		Repairs & maintenance compises 17.72% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
					Total Repairs and Maintenance Expenditure	264 927 203		
					PPE at carrying value	3 770 523 998	*2022/23 Projected 3*	
					Investment Property at Carrying value	132 846 000		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		100%		
					Gross Debtors closing balance	129 752 824		
					Gross Debtors opeining balance	126 616 877	*2022/23 Projected 3*	
					Bad debts written Off	500 000		
					Billed Revenue	1 152 018 016		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		1%		
					Consumer Debtors Bad debts written off	500 000	*2022/23 Projected 3*	The norm range appears incorrect
					Consumer Debtors Current bad debt Provision	43 641 428		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		27 days		Taking into account/providing for the high risk regarding the COVID19 lockdown consequences
					Gross debtors	129 752 824	*2022/23 Projected 3*	
					Bad debts Provision	43 641 428		
					Billed Revenue	1 152 018 016		
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		4 Month		
					Cash and cash equivalents	60 615 699		
					Unspent Conditional Grants			
					Overdraft		*2022/23 Projected 3*	
					Short Term Investments	400 000 000		
					Total Annual Operational Expenditure	1 329 459 271		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.58		
					Current Assets	598 108 831	*2022/23 Projected 3*	
					Current Liabilities	378 564 245		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		7%		
					Interest Paid	51 922 504		
					Redemption	49 748 411	*2022/23 Projected 3*	
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		36%		
					Total Debt	481 309 255		
					Total Operating Revenue	1 472 059 618	*2022/23 Projected 3*	
					Operational Conditional Grants	144 977 100		
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		16441%		
					Cash and cash Equivalents	60 615 699		
					Bank Overdraft			
					Short Term Investment	400 000 000		
					Long Term Investment	70 005 332		
					Unspent Grants			
					Net Assets	3 675 101 030	*2022/23 Projected 3*	
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 671 873 530		
2. FINANCIAL PERFORMANCE								
A. Efficiency								

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		-2%	2022/23 Projected 3	Refer to flactuations in the housing grant (operational vs capital)
					Total Operating Revenue	1 472 059 618		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*			
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense			
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		10%	2022/23 Projected 3	
					Total Electricity Revenue	539 847 496		
					Total Electricity Expenditure	487 314 290		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		2%	2022/23 Projected 3	
					Total Water Revenue	153 343 776		
					Total Water Expenditure	149 737 045		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		1%	2022/23 Projected 3	
					Total Refuse Revenue	97 910 681		
					Total Refuse Expenditure	96 823 122		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		7%	2022/23 Projected 3	
					Total Sanitation and Water Waste Revenue	110 922 363		
					Total Sanitation and Water Waste Expenditure	103 421 157		
B. Distribution Losses								
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		6%	2022/23 Projected 3	
					Number of units purchased and/or generated	253 421 633		
					Number of units sold	238 216 335		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		25%	2022/23 Projected 3	
					Number of kilolitres purchased and/or purified	7 797 824		
					Number of kilolitres sold	5 887 357		
C. Revenue Management								
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		0%	2022/23 Projected 3	
					Number of Active Debtors Accounts (Previous)	48 755		
					Number of Active Debtors Accounts (Current)	48 755		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		2%	2022/23 Projected 3	
					CPI	5%		
					Total Revenue (Previous)	1 477 435 355		
					Total Revenue (Current)	1 514 199 650		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		4%	2022/23 Projected 3	
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	1 416 838 555		
					Total Revenue Exl.Capital (Current)	1 472 059 618		
D. Expenditure Management								
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		27 days	2022/23 Projected 3	
					Trade Creditors	68 500 000		
					Contracted Services	154 005 936		
					Repairs and Maintenance	131 867 592		
					General expenses	113 464 549		
					Bulk Purchases	385 186 704		
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	142 286 195		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		0%	2022/23 Projected 3	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	-		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense	-		
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		33%	2022/23 Projected 3	
					Employee/personnel related cost	482 942 386		
					Councillors Remuneration	12 905 071		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense	-		
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		17%	2022/23 Projected 3	Cost analysis conducted to deliver cost effective services.
					Contracted Services	251 831 869		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense			
E. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		46%	2022/23 Projected 3	
					Internally generated funds	15 000 000		
					Borrowings	50 000 000		
					Total Capital Expenditure	142 286 195		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		11%		
					Internally generated funds	15 000 000	*2022/23 Projected 3*	
					Total Capital Expenditure	142 286 195		

3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		93%		
					Total Revenue	1 514 199 650		
					Government grant and subsidies	144 977 100	*2022/23 Projected 3*	
					Public contributions and Donations	1 312 032		
					Capital Grants	40 828 000		

3. BUDGET IMPLEMENTATION

1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		100%		
					Actual Capital Expenditure	142 286 195	*2022/23 Projected 3*	
					Budget Capital Expenditure	142 286 195		

2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Expenditure	1 495 006 432	*2022/23 Projected 3*	
					Budget Operating Expenditure	1 495 006 432		

3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Revenue	1 472 059 618	*2022/23 Projected 3*	
					Budget Operating Revenue	1 472 059 618		

4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Service Charges and Property Rates Revenue	1 152 018 016	*2022/23 Projected 3*	
					Budget Service Charges and Property Rates Revenue	1 152 018 016		

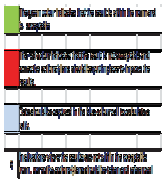
NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results



Template for Calculation of Uniform Financial Ratios and Norms 2023/24 Projected

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						" R 000 "		
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		6%		
					Total Operating Expenditure	1 600 611 666		
					Taxation Expense		*2023/24 Projected 2*	
					Total Capital Expenditure	95 835 000		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%		
					PPE, Investment Property and Intangible Impairment			
					PPE at carrying value	3 723 397 870	*2023/24 Projected 2*	
					Investment at carrying value	138 346 000		
					Intangible Assets at carrying value	3 734 667		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		7%		
					Total Repairs and Maintenance Expenditure	273 999 136		
					PPE at carrying value	3 723 397 870	*2023/24 Projected 2*	Repairs & maintenance compises 17.12% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
					Investment Property at Carrying value	138 346 000		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		100%		
					Gross Debtors closing balance	134 701 782		
					Gross Debtors opeining balance	129 752 824	*2023/24 Projected 2*	
					Bad debts written Off	500 000		
					Billed Revenue	1 242 614 184		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		1%		
					Consumer Debtors Bad debts written off	500 000	*2023/24 Projected 2*	The norm range appears incorrect
					Consumer Debtors Current bad debt Provision	45 141 428		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		26 days		
					Gross debtors	134 701 782		
					Bad debts Provision	45 141 428	*2023/24 Projected 2*	Taking into account/providing for the high risk regarding the COVID19 lockdown consequences
					Billed Revenue	1 242 614 184		
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		4 Month		
					Cash and cash equivalents	113 942 160		
					Unspent Conditional Grants			
					Overdraft		*2023/24 Projected 2*	
					Short Term Investments	400 000 000		
					Total Annual Operational Expenditure	1 435 730 994		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.53		
					Current Assets	658 240 315	*2023/24 Projected 2*	
					Current Liabilities	431 565 409		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		7%		
					Interest Paid	52 179 699		
					Redemption	56 000 101	*2023/24 Projected 2*	
					Total Operating Expenditure	1 600 611 666		
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		35%		
					Total Debt	475 309 154		
					Total Operating Revenue	1 520 293 840	*2023/24 Projected 2*	
					Operational Conditional Grants	148 209 100		
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		18340%		
					Cash and cash Equivalents	113 942 160		
					Bank Overdraft			
					Short Term Investment	400 000 000		
					Long Term Investment	77 989 145		
					Unspent Grants			
					Net Assets	3 645 218 229	*2023/24 Projected 2*	
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 641 990 729		
2. FINANCIAL PERFORMANCE								
A. Efficiency								

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		-5%	*2023/24 Projected 2*	Refer to flactuations in the housing grant (operational vs capital)
					Total Operating Revenue	1 520 293 840		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*			
					Total Operating Expenditure	1 600 611 666		
					Taxation Expense			
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		10%	*2023/24 Projected 2*	
					Total Electricity Revenue	561 441 396		
					Total Electricity Expenditure	506 806 862		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		2%	*2023/24 Projected 2*	
					Total Water Revenue	159 477 527		
					Total Water Expenditure	155 726 527		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		1%	*2023/24 Projected 2*	
					Total Refuse Revenue	101 827 109		
					Total Refuse Expenditure	100 696 047		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		7%	*2023/24 Projected 2*	
					Total Sanitation and Water Waste Revenue	115 359 257		
					Total Sanitation and Water Waste Expenditure	107 558 003		
B. Distribution Losses								
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		6%	*2023/24 Projected 2*	
					Number of units purchased and/or generated	255 955 850		
					Number of units sold	240 598 498		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		25%	*2023/24 Projected 2*	
					Number of kilolitres purchased and/or purified	7 875 800		
					Number of kilolitres sold	5 946 229		
C. Revenue Management								
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		0%	*2023/24 Projected 2*	
					Number of Active Debtors Accounts (Previous)	48 755		
					Number of Active Debtors Accounts (Current)	48 760		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		3%	*2023/24 Projected 2*	
					CPI	5%		
					Total Revenue (Previous)	1 514 199 650		
					Total Revenue (Current)	1 554 185 553		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		3%	*2023/24 Projected 2*	
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	1 472 059 618		
					Total Revenue Exl.Capital (Current)	1 520 293 840		
D. Expenditure Management								
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		27 days	*2023/24 Projected 2*	
					Trade Creditors	69 000 000		
					Contracted Services	169 725 974		
					Repairs and Maintenance	138 246 831		
					General expenses	99 748 241		
					Bulk Purchases	419 468 321		
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	95 835 000		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		0%	*2023/24 Projected 2*	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure			
					Total Operating Expenditure	1 600 611 666		
					Taxation Expense			
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		32%	*2023/24 Projected 2*	
					Employee/personnel related cost	504 312 580		
					Councillors Remuneration	13 431 879		
					Total Operating Expenditure	1 600 611 666		
					Taxation Expense			
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		17%	*2023/24 Projected 2*	Cost analysis conducted to deliver cost effective services.
					Contracted Services	272 717 896		
					Total Operating Expenditure	1 600 611 666		
					Taxation Expense			
E. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		63%	*2023/24 Projected 2*	
					Internally generated funds	10 000 000		
					Borrowings	50 000 000		
					Total Capital Expenditure	95 835 000		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		10%		
					Internally generated funds	10 000 000	*2023/24 Projected 2*	
					Total Capital Expenditure	95 835 000		

3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		92%		
					Total Revenue	1 554 185 553		
					Government grant and subsidies	148 209 100	*2023/24 Projected 2*	
					Public contributions and Donations	1 323 713		
					Capital Grants	32 568 000		

3. BUDGET IMPLEMENTATION

1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		100%		
					Actual Capital Expenditure	95 835 000	*2023/24 Projected 2*	
					Budget Capital Expenditure	95 835 000		

2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Expenditure	1 600 611 666	*2023/24 Projected 2*	
					Budget Operating Expenditure	1 600 611 666		

3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Revenue	1 520 293 840	*2023/24 Projected 2*	
					Budget Operating Revenue	1 520 293 840		

4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Service Charges and Property Rates Revenue	1 242 614 184	*2023/24 Projected 2*	
					Budget Service Charges and Property Rates Revenue	1 242 614 184		

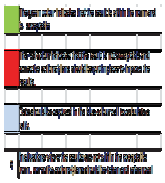
NATIONAL TREASURY

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Interpretation of results



Template for Calculation of Uniform Financial Ratios and Norms 2024/25 Projected

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						" R 000 "		
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		#DIV/0!		
					Total Operating Expenditure		2024/25 Projected 1	
					Taxation Expense			
					Total Capital Expenditure			
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		#DIV/0!		
					PPE, Investment Property and Intangible Impairment		2024/25 Projected 1	
					PPE at carrying value			
					Investment at carrying value			
					Intangible Assets at carrying value			
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		#DIV/0!		
					Total Repairs and Maintenance Expenditure		2024/25 Projected 1	
					PPE at carrying value			
					Investment Property at Carrying value			
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		#DIV/0!		
					Gross Debtors closing balance		2024/25 Projected 1	
					Gross Debtors opeining balance			
					Bad debts written Off			
					Billed Revenue			
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		#DIV/0!		
					Consumer Debtors Bad debts written off		2024/25 Projected 1	
					Consumer Debtors Current bad debt Provision			
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		#DIV/0!		
					Gross debtors		2024/25 Projected 1	
					Bad debts Provision			
					Billed Revenue			
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		#DIV/0!		
					Cash and cash equivalents		2024/25 Projected 1	
					Unspent Conditional Grants			
					Overdraft			
					Short Term Investments			
					Total Annual Operational Expenditure			
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		#DIV/0!		
					Current Assets		2024/25 Projected 1	
					Current Liabilities			
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		#DIV/0!		
					Interest Paid		2024/25 Projected 1	
					Redemption			
					Total Operating Expenditure			
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		#DIV/0!		
					Total Debt		2024/25 Projected 1	
					Total Operating Revenue			
					Operational Conditional Grants			
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		#DIV/0!		
					Cash and cash Equivalents		2024/25 Projected 1	
					Bank Overdraft			
					Short Term Investment			
					Long Term Investment			
					Unspent Grants			
					Net Assets			
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus			
2. FINANCIAL PERFORMANCE								
A. Efficiency								

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		#DIV/0!	
					Total Operating Revenue		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*		*2024/25 Projected 1*
					Total Operating Expenditure		
					Taxation Expense		
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		#DIV/0!	
					Total Electricity Revenue		*2024/25 Projected 1*
					Total Electricity Expenditure		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		#DIV/0!	
					Total Water Revenue		*2024/25 Projected 1*
					Total Water Expenditure		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		#DIV/0!	
					Total Refuse Revenue		*2024/25 Projected 1*
					Total Refuse Expenditure		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		#DIV/0!	
					Total Sanitation and Water Waste Revenue		*2024/25 Projected 1*
					Total Sanitation and Water Waste Expenditure		
B. Distribution Losses							
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		#DIV/0!	
					Number of units purchased and/or generated		*2024/25 Projected 1*
					Number of units sold		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		#DIV/0!	
					Number of kilolitres purchased and/or purified		*2024/25 Projected 1*
					Number of kilolitres sold		
C. Revenue Management							
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		#DIV/0!	
					Number of Active Debtors Accounts (Previous)		*2024/25 Projected 1*
					Number of Active Debtors Accounts (Current)		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		#DIV/0!	
					CPI		*2024/25 Projected 1*
					Total Revenue (Previous)		
					Total Revenue (Current)		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		#DIV/0!	
					CPI		*2024/25 Projected 1*
					Total Revenue Exl.Capital (Previous)		
					Total Revenue Exl.Capital (Current)		
D. Expenditure Management							
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		#DIV/0!	
					Trade Creditors		*2024/25 Projected 1*
					Contracted Services		
					Repairs and Maintenance		
					General expenses		
					Bulk Purchases		
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		#DIV/0!	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure		*2024/25 Projected 1*
					Total Operating Expenditure		
					Taxation Expense		
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		#DIV/0!	
					Employee/personnel related cost		*2024/25 Projected 1*
					Councillors Remuneration		
					Total Operating Expenditure		
					Taxation Expense		
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		#DIV/0!	
					Contracted Services		*2024/25 Projected 1*
					Total Operating Expenditure		
					Taxation Expense		
E. Grant Dependency							
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		#DIV/0!	
					Internally generated funds		*2024/25 Projected 1*
					Borrowings		
					Total Capital Expenditure		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		#DIV/0!		
					Internally generated funds		*2024/25 Projected 1*	
					Total Capital Expenditure			
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		#DIV/0!		
					Total Revenue			
					Government grant and subsidies		*2024/25 Projected 1*	
					Public contributions and Donations			
					Capital Grants			

3. BUDGET IMPLEMENTATION

1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		#DIV/0!		
					Actual Capital Expenditure		*2024/25 Projected 1*	
					Budget Capital Expenditure			
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		#DIV/0!		
					Actual Operating Expenditure		*2024/25 Projected 1*	
					Budget Operating Expenditure			
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		#DIV/0!		
					Actual Operating Revenue		*2024/25 Projected 1*	
					Budget Operating Revenue			
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		#DIV/0!		
					Actual Service Charges and Property Rates Revenue		*2024/25 Projected 1*	
					Budget Service Charges and Property Rates Revenue			

Name Of Municipality

Ratio Analysis Report			Restated	Audited	Projected				
		Norm	2019	2020	2021	2022	2023	2024	2025
FINANCIAL POSITION									
Asset Management/Utilisation									
1	Capital Expenditure to Total Expenditure	10% - 20%	14%	15%	17%	16%	9%	6%	N/A
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	0%	0%	0%	0%	0%	0%	0%	N/A
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	8%	6%	5%	6%	7%	7%	7%	N/A
Debtors Management									
1	Collection Rate	95%	98%	97%	100%	100%	100%	100%	N/A
2	Bad Debts Written-off as % of Provision for Bad Debt	100%	3%	2%	2%	1%	1%	1%	N/A
3	Net Debtors Days	30 days	31 days	34 days	33 days	29 days	27 days	26 days	N/A
Liquidity Management									
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	1 - 3 Months	7 Month	7 Month	5 Month	4 Month	4 Month	4 Month	N/A
2	Current Ratio	1.5 - 2:1	3.10	2.75	2.59	1.71	1.58	1.53	N/A
Liability Management									
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	6% - 8%	7%	7%	7%	7%	7%	7%	N/A
2	Debt (Total Borrowings) / Revenue	45%	44%	41%	44%	38%	36%	35%	N/A
FINANCIAL PERFORMANCE									
Efficiency									
1	Net Operating Surplus Margin	= or > 0%	4%	8%	-7%	-6%	-2%	-5%	N/A
2	Net Surplus /Deficit Electricity	0% - 15%	13%	8%	5%	6%	10%	10%	N/A
3	Net Surplus /Deficit Water	= or > 0%	16%	16%	7%	2%	2%	2%	N/A
4	Net Surplus /Deficit Refuse	= or > 0%	-6%	5%	15%	0%	1%	1%	N/A
5	Net Surplus /Deficit Sanitation and Waste Water	= or > 0%	10%	-2%	7%	7%	7%	7%	N/A
Distribution Losses									
1	Electricity Distribution Losses (Percentage)	7% - 10%	6%	6%	7%	6%	6%	6%	N/A
2	Water Distribution Losses (Percentage)	15% - 30%	24%	26%	21%	25%	25%	25%	N/A
Revenue Management									
1	Growth in Number of Active Consumer Accounts	None	0%	0%	0%	0%	0%	0%	N/A
2	Revenue Growth (%)	= CPI	6%	10%	-2%	14%	2%	3%	N/A
3	Revenue Growth (%) - Excluding capital grants	= CPI	7%	12%	-3%	13%	4%	3%	N/A
Expenditure Management									
1	Creditors Payment Period (Trade Creditors)	30 days	26 days	33 days	27 days	24 days	27 days	27 days	N/A
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	0%	3%	0%	0%	0%	0%	0%	N/A
3	Remuneration as % of Total Operating Expenditure	25% - 40%	34%	33%	34%	32%	33%	32%	N/A
4	Contracted Services % of Total Operating Expenditure	2% - 5%	17%	15%	17%	17%	17%	17%	N/A
Grant Dependency									
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	None	47%	43%	70%	59%	46%	63%	N/A
2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	None	26%	19%	43%	25%	11%	10%	N/A
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	None	89%	90%	92%	92%	93%	92%	N/A
BUDGET IMPLEMENTATION									
1	Capital Expenditure Budget Implementation Indicator	95% - 100%	100%	77%	100%	100%	100%	100%	N/A
2	Operating Expenditure Budget Implementation Indicator	95% - 100%	96%	91%	100%	100%	100%	100%	N/A
3	Operating Revenue Budget Implementation Indicator	95% - 100%	107%	100%	100%	100%	100%	100%	N/A
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	95% - 100%	102%	101%	100%	100%	100%	100%	N/A

ANNEXURE I

mSCOA IMPLEMENTATION

MUNICIPAL REGULATIONS ON A STANDARD CHART OF ACCOUNTS (mSCOA):

POST IMPLEMENTATION STATUS OF mSCOA PROJECT - MAY 2021

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1. Executive Summary

The purpose of this submission to Council is to:

1. Inform Council on specific initiatives to date by National Treasury to enable a full and complete understanding of the scope and extent of the SCOA implementation as applicable to all municipalities and municipal entities;
2. Report to Council on progress made to date with the implementation of mSCOA at the Overstrand Municipality since the previous report to Council.
3. Maintain an on-going awareness of specific mSCOA initiatives in the Overstrand Municipality; and
4. Considerations on the way forward with the core financial system, being Samras Classic, currently in use by the Overstrand Municipality.

A comprehensive supplementary report in this regard, providing the necessary detail with regard to background and historic information over the past number of years for this National Treasury project, was also included up to 31 December 2019, as part of the reporting to Council.

2. Updated status - March 2021 (Quarter 3)

mSCOA Project Governance and Management: Solvem (previously Bytes Systems Integration) and engagements with regard to the Samras Financial System)

It was reported to Council (Dec 2020, Quarter 2) that Overstrand Municipality received correspondence on 31 December 2020 from the service provider (Bytes Systems Integration) for the financial system currently in use (SAMRAS), inclusive of the following notification as corresponded to National Treasury:

"this letter serves to advise that the service provider for the SAMRAS system has changed from Altron TMT (Pty) Ltd to Solvem Consulting (Pty) Ltd. The effective date of the business transfer is the 1 December 2020. The transfer of the resources will be the 1 January 2021. The SAMRAS product and service offerings remain the same. The full resource team transfers in a section 197 process and hence continuity of service will be uninterrupted to our current clients."

It was also confirmed that this development will be closely monitored and any important matters impacting on the Overstrand contract, service rendering levels, etc. will be reported to Council, with the continuation of this quarterly report, due to the process still not leading to a close-out report in the near future.

The most recent SOLVEM SAMRAS Usergroup workshops and meeting took place as virtual sessions on 3 & 4 March 2021 respectively. The feedback provided to municipalities focused on the continuous development of the Web system modules and importantly, efforts currently with regard to the gradual migration of West Coast District

Municipality, Stellenbosch Municipality, and lately George Municipality, in particular to the web modules. Progress with these efforts are currently at various stages, which could not be established as completed migration processes from the classic environment to the web. Other instances of municipalities involved and the extent of these municipal sites where specific web module testing is currently underway, or planning processes could not be established during these workshops and the usergroup meeting on the 4th of March 2021, to provide the necessary evidence and confirmation that the service provider is currently in a position to provide the required resources and detailed project plan for a viable migration process with regard to any substantial module or section of a module, to the web-based platform.

The service provider provided the following feedback in terms of further development of web modules attended to, since the previous usergroup meeting towards the end of 2020, up to the end of February 2021:



The following status as previously reported to Council with regard to the auditing of ERP mSCOA systems as announced by national treasury, is unchanged at this stage (March 2021):
The outcome of the audit of ERP mSCOA Systems by National Treasury, as previously advised by them (scheduled for 2019, subsequently postponed to 2020, currently scheduled for 2021), has not been received up to date.

The mSCOA Committee is currently investigating above-mentioned and awaits detailed information requested from the service provider, in order to consider the appropriate approach in ensuring that the municipality will not be exposed to risk from either an operational- and/or monitary perspective in this regard. The absence of any clear direction from National Treasury in terms of the outcome of systems audits and their envisaged transversal tender process and specifications, are compounding challenges for municipalities in view of the caution expressed in the municipal budget circular no 108 of 8 March 2021, stating as follows:

4.5 Independent Audits on Municipal Financial Systems

All municipalities and municipal entities had to comply with the mSCOA Regulations by 1 July 2017. MFMA Circular No. 80 provided guidance on the minimum business processes and system specifications for all categories of municipality (A, B and C). The Request for Proposal (RFP) issued on 4 March 2016 for the appointment of service providers for an integrated financial management and internal control system for local government (RT25-2016 published

in Tender Bulletin No. 2906), provided further guidance on the requirements applicable to a specific category of municipality.
The National Treasury will conduct independent audits on all municipal financial systems in 2021 to determine to what extent the financial systems that are currently being used by municipalities comply with the minimum business processes and system specifications required in terms of mSCOA. These audits were initially planned for 2020, but due to restrictions on procurement processes and travel in terms of the COVID-19 pandemic it was postponed to 2021. The results of the audits will also inform the new transversal tender for the procurement of municipal financial and internal control systems in 2022. ***Until these audits have been concluded, and the results have been released, municipalities should exercise caution when changing their financial system to avoid purchasing a system that does not comply with the necessary mSCOA functionality requirements****. However, should a municipality need to procure a new financial system, they must follow the processes set out in the MFMA read together with the Municipal Supply Chain Management Regulations and MFMA Budget Circulars No. 93, 98 and mSCOA Circulars No 5 and 6. In addition, National Treasury has not accredited any of the municipal financial systems available in the market and this should therefore not be advertised as a requirement in municipal tender documents.*
It should be emphasised that the onus to ensure compliance with the mSCOA Regulations and minimum system specifications as per MFMA Circular No. 80 and its Annexure B rests with the municipality and not the system vendor. Municipalities must properly manage Service level agreements (SLA) with system vendors. Penalties, including the termination of the SLA in cases of persistent non-compliance, should be imposed if the system vendor does not meet the agreed upon milestones. Likewise, if a system vendor has delivered on the services agreed upon in the SLA, then the municipality should pay all money owing to the system vendor within 30 days of receiving the relevant invoice or statement, as per the requirements of Section 65(2)(e) of the MFMA. Lastly, municipalities must agree on the services that are to be provided by the system vendors and costs thereof in the SLA that is signed by the municipality and system vendor. Municipalities should consider the financial implications thereof and negotiate more favourable terms with the system vendor if necessary before signing the SLA. Once signed, the SLA is legally binding.

4.6 Regulation of Minimum Business Processes and mSCOA System Specifications
National and Provincial Treasuries held extensive engagements with key system providers during which the system functionality on the following were demonstrated: IDP and budget, supply chain management (SCM), asset management, annual financial statements, revenue management, cash flow and period control. These engagements provided National and Provincial Treasuries with an understanding of what functionality is available on each system and what the key system related challenges are.
It was evident from the engagements that municipalities are not using their financial systems optimally. Some of the challenges that were identified in this regard include the following:
• Some municipalities have not purchased all the modules of the core financial system or have not upgraded to the Enterprise Resource Planning (ERP) (mSCOA enabling) version of their financial systems;
• A few municipalities are not paying for the required licences to use system solutions and they are not upgrading and maintaining their servers, hardware and software to become and remain mSCOA compliant and to protect their data;
• Several municipalities are still transacting on their legacy systems that are not mSCOA enabling or they are using excel spreadsheets that are not incorporated in the functionality of their financial systems, while they are paying for maintenance and support for the mSCOA enabling system that was procured. This constitutes fruitless and wasteful expenditure; and
• Other municipalities are not using all the modules of the core financial system (using 3rd party systems) while they have procured these modules. This is once again fruitless and wasteful expenditure.

Municipalities should include the cost of the above in their 2021/22 MTREF budgets.

One of the key objectives of the mSCOA reform is to ensure that municipalities are budgeting, transacting and reporting directly on and from integrated ERP systems to have one version of the truth in terms of the reported financial performance. The manual correction of data strings by municipal officials or system vendors are not allowed in terms of the mSCOA Regulations. National Treasury will expand and regulate the business processes and system specifications communicated in MFMA Circular No. 80 and its Annexure B in the 2021/22 MTREF to ensure that municipalities are using the functionality available on their financial systems. MFMA Circular No. 80 was issued in 2016, and several Regulations and best practises as per the MFMA Circulars have been introduced since then. The expansion of the requirements will accommodate these new developments.

4.7 Non-compliance with mSCOA requirements

If your municipality has not yet achieved the required level of mSCOA implementation, then it must provide a detailed action plan (road map) to the National and the respective provincial treasury to indicate how the municipality will fast track the implementation of mSCOA. The action plan should include the following priority areas, as applicable to the municipality:

• The functionality of the financial system, including the minimum system functionality and business process as per MFMA Circular No. 80 and Annexure B and functionality required in terms of Regulations and MFMA Circulars that was issued after 08 March 2016 (the date on which MFMA Circular No. 80 was issued);

• Integration of 3rd party sub-systems with the mSCOA enabling financial system as required in terms of MFMA Circular No. 80 and Annexure B;

• Change management initiatives to ensure that mSCOA is institutionalised as an organisational reform and not only a financial reform; and

• Training initiatives to ensure that all officials in the organisation are familiar with the mSCOA chart, basic accounting, balance sheet budgeting and movement accounting and the use of the mSCOA enabling financial system.

Importantly, the action plan must be drafted by the municipality and not the system vendor and the progress against it should be carefully monitored by the municipality's mSCOA Project Steering Committee (chaired by the Accounting Officer). Municipalities must present progress against the action plan at the 2020/21 Mid-Year Budget and Performance visits and Budget and Benchmark engagements with the National and the respective provincial treasury.

4.8 Extension and Procuring of Service Level Agreements (SLA) for Financial Systems

At least six (6) months prior to the expiry of the SLA for the support and maintenance of the financial system, the municipality should either:

• Extend the existing SLA with the same system vendor subject to the provisions of Section 33 and 116(3) of the MFMA (read in conjunction with MFMA Circular No. 62); or

• Approach the market to procure services for the support and maintenance of the financial system consistent with the Municipal Supply Chain Management Regulations and municipality's Supply Chain Management Policy.

Importantly, once the SLA has expired, it cannot be extended, and the municipality will have to embark on a new procurement process. In addition, when the contract for the support and maintenance of the financial system comes to an end, it does not mean that the municipality must procure a new financial system. It is only support and maintenance services pertaining to the financial system that needs to be procured. Municipalities need to properly document their systems and the system language used to ensure that system support can be procured in the local market when required.

National Treasury issued the following Circulars and guidance relating to mSCOA from December 2020 to March 2021:

i. *Municipal Budget Circular (No 107) for the 2021/22 MTREF - 04 December 2020;*
ii. *Municipal Budget Circular (No 108) for the 2021/22 MTREF - 08 March 2021:)*

The Draft and Final budgets were compiled according to the latest chart available on the financial system:

mSCOA Segment Detail - (Patch to Final Version 6.5 - 26 Mar 2021) for implementation 2021/22
mSCOA Segment Detail - (Final Version 6.5 - 4 Dec 2020) for implementation 2021/22

It was furthermore now noted in the Circular for this draft budget cycle (No 108), that some municipalities are not transferring their opening balances consistently to the current year of transacting. Opening balances for the previous year must be transferred in the first month (M01) of the current year, and all adjustments made during the preparation of the annual financial statements in period 14 and 15 must be transferred through journals to the opening balances of the current year in the month that it becomes apparent. When municipalities are not doing this correctly and consistently, it compromises the credibility of the mSCOA data strings submitted.
As previously mentioned in the 2020/21 Budget circular, ‘*’challenges to populate the detail of cash payments will be addressed through chart amendments in version 6.5 of the chart”*. Furthermore, we also await the linking relating to cash flow in term of: ‘*’National Treasury will share the linking of A1 Schedule Budget Tables SA30 and A7 to the mSCOA chart items to ensure that the cash flow information is populated correctly with municipalities and system vendors”* *Guidance has now been provided in Circulars 10 & 11*

Municipal SCOA Circular No. 7 - 02 March 2020: Guide on Construction Work in Progress (CWIP)
The principles stated in this circular were implemented during the 2019/2020 General Adjustments Budget, which served before Council on 26 February 2020 and was carried forward into the 2020/2021 Budget Cycle

Municipal SCOA Circular No. 8 - 24 April 2020: Guidance on Virement Policies for Municipalities
The guidance in this circular already forms an integral part of Overstrand municipality’s Virement Policy.

Municipal SCOA Circular No. 9 - 09 June 2020: Reporting on COVID-19 using the mSCOA chart
The principle of Typical Workstream Projects relating to COVID-19 was implemented for the Special Adjustments Budget in June 2020, notwithstanding that is circular was issued on the same day that the Special Adjustments Budget was submitted to be tabled in Council.

Municipal SCOA Circular No. 10 – 14 October 2020: Cash Flow Guidance
This circular is to provide further guidance to municipalities on the correct use of the municipal standard chart of accounts (mSCOA) data strings to populate the cash flows tables in Schedules A, B and C of the Municipal Budget Reporting Regulations (MBRR)To ensure that the MBRR cash flow tables (A7, SA30, B7 and C7) are linked correctly to the mSCOA data strings.

National Treasury corrected the linkages in the segment item: asset and liabilities.

Municipal SCOA Circular No. 11 – 4 December 2020: Guidance on the use of the Fund Segment

The purpose of this circular is to provide guidance to municipalities on the use of the Fund segment.

Following the guidance provided in Circular 10, the following cash flow issues still had to be corrected and/or clarified:

- The recording of unallocated deposits;
- The duplication of capital assets other expenditure (trade and other payables – payables and accruals);
- The linking of construction Work-In-Progress (CWIP) to capital assets in Table A9 of the A1 Schedule;
- The linking of advance payments and retentions to the cash flow tables;
- The distinction of and payment between Inventory, Contracted Services and Other Expenditure line items not specifically listed under Liabilities in the mSCOA chart; and
- The linking of Income tax receivable, Income tax payables, Value Added Tax (VAT) receivable, VAT payable, Accrued interest on receivables to cash flow/payments.

ANNEXURE J

DEMAND MANAGMEMENT PLAN 2021-2022

DEMAND MANAGEMENT PLAN - 2021/2022

DMP REF #	Directorate [R]	Existing Tender Number	Expiry Date of current contract	Contract Director	Contract Owner	Project Name / Tender Description	Project Type Stand alone or Combined /Mulit project	Funding source	Ward	Area	Est. Expenditure as per budget 2021/2022	Est. Expenditure 2022/2023
A	SECTION A: RECURRING PROJECTS ON THE CONTRACT MANAGEMENT SYSTEM											
A01	Community Services	SC1327D/2013	2022/06/30	R Williams	T Steenberg	(EMIS)THE PROVISION OF INFORMATION TECHNOLOGY RELATED SERVICES AND SYSTEMS.	Combined / Multi project	Operational	Overstrand	Overstrand wide	1 166 000.00	2 332 000.00
A02	Community Services	SC1327(iv)/2013	2022/06/30	R Williams	T Steenberg/J van Asperen	BUSINESS SYSTEM THROUGH WHICH THE MAINTENANCE OF ALL PROPERTY AND INFRASTRUCTURE ASSETS IN THE MUNICIPALITY IS DONE LICENSES	Combined / Multi project	Operational	Overstrand	Overstrand wide	1 166 000.00	268 765.25
A03	Community Services	SC1962/2019	2022/06/30	R Williams	T Marx	PRUNING AND FELLING OF TREES IN HERMANUS, KLEINMOND AND STANFORD AREAS FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Hermanus, Kleinmond & Stanford	500 000.00	535 957.00
A04	Community Services	SC1963/2019	2022/06/30	R Williams	T Marx	PROVISION OF GARDEN MAINTENANCE SERVICES IN HERMANUS AREA, FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Ward 3, 8	Hermanus	596 700.00	632 500.00
A05	Community Services	SC1965/2019	2022/06/30	R Williams	T Steenberg	REPAIR OF SMALL PLANT (LAWNMOWERS, WEED EATER, ETC.) FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand wide	1 000 000.00	1 060 000.00
A06	Community Services	SC1966/2019	2022/06/30	R Williams	T Steenberg	CLEANING OF STORMWATER AND SEWERAGE PIPELINES ON AN "AS AND WHEN" REQUIRED FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand wide	3 000 000.00	3 180 000.00
A07	Community Services	SC1980/2019	2022/06/30	R Williams	T Steenberg	SUPPLY, INSTALLATION, MONITORING AND MAINTENANCE OF A VEHICLE ACTIVE TRACKING SYSTEM ON A LEASE BASIS FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand wide	700 000.00	742 000.00
A08	Community Services	SC1987/2019	2022/06/30	R Williams	F Frans	MANAGEMENT OF INFORMAL SETTLEMENTS WITHIN THE OVERSTRAND AREA FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand	-	-
A09	Community Services	SC1995/2019	2022/06/30	R Williams	T Steenberg	REPLACEMENT OF WATER METERS IN THE OVERSTRAND AREA, PHASE 4, FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand wide	3 000 000.00	3 180 000.00
A10	Community Services	SC1999/2019	2022/06/30	R Williams	A Wyngaard	LIFE SAVING SERVICES FOR THE OVERSTRAND AREA FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Surplus	Ward 3, 8	Hermanus, Hawston	1 978 713.00	2 097 436.00
A11	Community Services	SC2033/2019	2022/06/30	R Williams	T Marx	ARBOURICULTURAL CONSULTATION AND THE DEVELOPMENT OF AN URBAN TREE MANAGEMENT SYSTEM FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstraand	Overstraand	200 000.00	212 000.00
A12	Community Services	SC2044/2019	2022/06/30	R Williams	A Wyngaard	PROVISION OF CLEANING SERVICES FOR THE GREATER HERMANUS AND KLEINMOND AREAS	Stand Alone	Surplus	Ward 4,5,6,7,8,12, 13	Hermanus, Sandbaai, Hawston, Onrus/Vermont, Zwelihle Kleinmond	7 806 900.00	8 275 314.00
A13	Community Services	SC2049/2019	2022/06/30	R Williams	T Marx	ARBOURICULTURAL CONSULTATION AND THE DEVELOPMENT OF AN URBAN TREE MANAGEMENT SYSTEM FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstraand	Overstraand	200 000.00	212 000.00
A14	Finance	SC1327(i)/2013	2022/06/30	S Reyneke-Naude/D Arrison	C Roets/J van Asperen	CORE FINANCIAL BUSINESS SYSTEM & LICENSES	Combined / Multi project	Operational	Overstrand	Overstrand wide	1 781 199.91	1 804 025.91
A15	Finance	SC1327(ix)/2013	2022/06/30	S Reyneke-Naude/D Arrison	H Vorster/J van Asperen/L Bucchianeri	HUMAN RESOURCES MANAGEMENT AND PAYROLL BUSINESS SYSTEM & LICENSES	Combined / Multi project	Operating Cash	Overstrand	Overstrand wide	314 848.59	337 136.48
A16	Finance	SC1961/2019	2022/06/30	S Reyneke-Naude	E Hooneberg	PROVISION AND ADMINISTRATION OF AN ELECTRICITY PREPAYMENT VENDING SYSTEM FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Combined / Multi project	Operational	Overstrand	Overstrand wide	5 122 450.00	5 429 797.00
A17	Finance	SCD3219/2020	2022/06/30	S Reyneke-Naude	E Hooneberg	COMPILATION OF SUPPLEMENTARY VALUATION ROLLS	Combined / Multi project	Operational	Overstrand	Overstrand wide	1 330 000.00	10 000 000.00
A18	Infrastructure & Planning	SC 1969/2019	2022/06/30	S Muller	H Blignaut	APPOINTMENT OF CONSULTANTS FOR VARIOUS ENGINEERING AND GROUNDWATER PROJECTS IN THE OVERSTRAND MUNICIPAL AREA FOR A CONTRACT PERIOD ENDING 30 JUNE 2022.	Stand Alone	Overstrand	Overstrand	Unknown	Unknown	Unknown
A19	Infrastructure & Planning	SC1127/2011	2022/05/30	S Muller	L Coetzee	LEASING FOR THE OPERATION OF ILLUMINATED STREET SIGNS IN THE OVERSTRAND MUNICIPAL AREA	Stand Alone	Operational	Overstrand	Overstrand	N/A	N/A
A20	Infrastructure & Planning	SC1327 D /2013	2022/06/30	S Muller	L Coetzee	(BUILDMAN) THE PROVISION OF INFORMANTION TECHNOLOGY RELATED SERVICES AND SYSTEMS.	Combined / Multi project	Operational	Overstrand	Overstrand wide	-	-
A21	Infrastructure & Planning	SC2017/2019	2022/06/30	S Muller	C Mitchell	EDUCATION AWARENESS - PUPPET SHOWS AND LIVE THEATRE FOR SCHOLARS TO CREATE AWARENESS FOR WATER CONSERVATION, WASTE RECYCLING AND ENVIRONMENTAL CONSERVATION	Stand Alone	OPEX	Overstrand	Overstrand	324 000.00	336 000.00

DMP REF #	Directorate [R]	Existing Tender Number	Expiry Date of current contract	Contract Director	Contract Owner	Project Name / Tender Description	Project Type Stand alone or Combined /Mulit project	Funding source	Ward	Area	Est. Expenditure as per budget 2021/2022	Est. Expenditure 2022/2023
A22	Management Services	SC 1970/2019	2022/06/30	D Arrison	N Zweni	PROVISION OF SERVICES TO HOST, MAINTAIN, POSSIBLY RE-DESIGN AND UPRADE THE WEBSITE OF THE OVERSTRAND MUNICIPALITY FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand	-	-
A23	Management Services	SC1327(ii)/2013	2022/06/30	D Arrison	L Bucchianeri/J van Asperen	SOFTWARE USED TO MANAGE TIME AND ATTENDANCE OF EMPLOYESS & LICENSES	Combined / Multi project	Operational	Overstrand	Overstrand wide	206 742.57	226 184.10
A24	Management Services	SC1327(vi)/2013	2022/06/30	D Arrison	R Louw/J van Asperen/L Bucchianeri	SOFTWARE USED TO MANAGE THE INTEGRATED DEVELOPMENT PLAN,THE SERVICE DEVELOPMENT AND BUDGET IMPLEMENTATION PLAN AND INDIVIDUAL PERFORMANCE MANAGEMENT & LICENSES & SLA	Combined / Multi project	Operational	Overstrand	Overstrand wide	538 357.10	588 210.45
A25	Management Services	SC1327(vii)/2013	2022/06/30	D Arrison	H van Tonder/J van Asperen	DOCUMENT ARCHIVING AND AUTOMATED PROCESS AND WORKFLOW BUSINESS SYSTEM & LICENSES	Combined / Multi project	Operational	Overstrand	Overstrand wide	171 232.55	179 794.18
A26	Management Services	SC2043/2020	2022/06/30	D Arrison	C Johnson	UPGRADE, MAINTENANCE OF DIGITAL MOBILE NETWORK AND SUPPLY OF EQUIPMENT	Stand Alone	Capital / Operational	Overstrand	Overstrand	-	-
A27	Management Services	SC2074/2020	2022/06/30	D Arrison	C Johnson	MICROSOFT OFFICE 365: MIGRATE, DESIGN, INSTALL, MAINTAIN AND TRAIN	Stand Alone	Capital / Operational	Overstrand	Overstrand	-	-
A28	Protection Services	SC1990/2019	2022/06/30	N Michaels	R Fraser	PROVISION OF ACCOMMODATION FOR IMPOUNDED CATS AND DOGS IN THE OVERSTRAND AREA FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand	-	-
A29	Protection Services	SC1994/2019	2022/06/30	N Michaels	R Fraser	PROVISION OF TOWING SERVICES IN THE OVERSTRAND AREA FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand	-	-
B	**SECTION B: PROJECTS ON THE CAPITAL BUDGET FOR 2021/2022 AND FIRST HALF OF 2022/2023**											
B01	Management Services	New tender		D Arrison	C Johnson	EMERGENCY AND OPERATIONAL DIGITAL RADIO SYSTEMS	Stand Alone	Surplus	Overstrand	Overstrand	600 000.00	600 000.00
B02	Management Services	New tender		D Arrison	C Johnson	VIDEO CONFERENCE EQUIPMENT	Stand Alone	Surplus	Overstrand	Overstrand	250 000.00	250 000.00
B03	Management Services	New tender		D Arrison	C Johnson	MINOR ASSETS ICT ORGANIZATION WIDE	Stand Alone	Surplus	Overstrand	Overstrand	1 400 000.00	3 750 000.00
B04	Management Services	New tender		D Arrison	C Johnson	UPS REPLACEMENT	Stand Alone	Surplus	Overstrand	Overstrand	300 000.00	300 000.00
B05	Management Services	New tender		D Arrison	C Johnson	DR HOST SERVER WITH ATTACHED STORAGE-REPLACEMENT EOL	Stand Alone	Surplus	Overstrand	Overstrand	250 000.00	250 000.00
B06	Management Services	New tender		D Arrison	C Johnson	DATA CENTRE VIRTUAL SERVER HOST REPLACEMENT EOL	Stand Alone	Surplus	Overstrand	Overstrand	300 000.00	300 000.00
B07	Management Services	New tender		D Arrison	C Johnson	NEW HIGH SITE HAWSTON MOUNTAIN	Stand Alone	Surplus	Overstrand	Overstrand	600 000.00	600 000.00
B08	Finance	New tender		S Reyneke-Naude	S Reyeneke-Naude	MINOR ASSETS FINANCE	Stand Alone	Surplus	Overstrand	Overstrand	60 000.00	60 000.00
B09	Protection Services	New tender		N Michaels	L Smith	RAISING GANSBAAI FIRE STATION ROOF	Stand alone	Surplus -Non tariff	Ward 02	Gansbaai	300 000.00	-
B10	Protection Services	New tender		N Michaels	R Fraser	GREATER HERMANUS TRAFFIC DEPT-REMOVAL OF OBSOLETE OLD ROOFING & CEILING AND REPLACE WITH NEW ROOF&CEILING	Stand Alone	Surplus -Non tariff	Ward 03	Hermanus	1 000 000.00	-
B11	Protection Services	New tender		N Michaels	R Fraser	ESTABLISHING OF A K53 TEST STATION GANSBAAI	Stand Alone	Land Sales -Roll Over	Ward 14	Gansbaai	1 052 060.00	-
B12	Protection Services	New tender		N Michaels	N Micheals	MINOR ASSETS PROTECTION SERVICES	Stand Alone	Surplus	Overstrand	Overstrand	350 000.00	350 000.00

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B13	Protection Services	New tender		R Williams	R Williams	VEHICLES PROTECTION SERVICES	Stand Alone	Surplus	Overstrand	Overstrand	865 652.00	-
B14	Protection Services	New tender		N Michaels	L Smith	CCTV - CAMERAS	Combined / Multi project	Operating Cash-WSP	Ward 03	Hermanus	50 000.00	-
B15	Protection Services	New tender		N Michaels	L Smith	CCTV CAMERAS-MOUNT PLEASANT	Combined / Multi project	Operating Cash-WSP	Ward 04	Hermanus	100 000.00	-
B16	Protection Services	New tender		N Michaels	L Smith	CCTV -FISHERHAVEN	Combined / Multi project	Operating Cash-WSP	Ward 08	Hermanus	40 000.00	-
B17	Protection Services	New tender		N Michaels	L Smith	BETTYS BAY CAMERAS	Combined / Multi project	Operating Cash-WSP	Ward 10	Kleinmond	50 000.00	-
B18	Infrastructure & Planning	New tender		S Muller	S Muller	FERNKLOOF NATURE RESERVE FACILITIES (F1/2)	Combined / Multi project	Surplus -Non tariff	Ward 03	Hermanus	2 000 000.00	-
B19	Infrastructure & Planning	New tender		S Muller	S Muller	FERNKLOOF NATURE RESERVE FACILITIES (F2/2)	Combined / Multi project	Land Sales -Roll Over	Ward 03	Hermanus	2 100 000.00	-
B20	Infrastructure & Planning	SC2166/2021		S Muller	L Coetzee	BUILDING CONTROL OFFICE EXTENSION	Stand Alone	Surplus -Non tariff-R/O	Overstrand	Overstrand	500 000.00	-
B21	Infrastructure & Planning	New tender		S Muller	H Blignaut	ECD CENTRE ESTABLISMENT	Stand Alone	Land Sales -Roll Over	Overstrand	Overstrand	475 000.00	-
B22	Infrastructure & Planning	New tender		S Muller	A Le Roux	HAWSTON "LANG ERWE"TRANSFERS	Stand Alone	Land Sales -Roll Over	Ward 08	Hermanus	147 070.00	-
B23	Community Services	New tender		R Williams	D Lakey	KLEINMOND COMMUNITY PROJECT OLD KCIH	Stand Alone	Surplus	Ward 09	Kleinmond	700 000.00	-
B24	Economic & Social Development & Tourism	New tender		S Madikane	S Madikane	MINOR ASSETS LED	Stand Alone	Surplus	Overstrand	Overstrand	45 000.00	45 000.00
B25	Infrastructure & Planning	New tender		S Muller	S Muller	MINOR ASSETS INFRASTRUCTURE &PLANNING	Stand Alone	Surplus	Overstrand	Overstrand	370 000.00	370 000.00
B26	Community Services	New tender		R Williams	T Steenberg	VEHICLES LED	Stand Alone	Surplus	Overstrand	Overstrand	250 000.00	-
B27	Community Services	New tender		R Williams	D Lakey	UPGRADE OF MUNICIPAL YARD ABLUTIONS	Stand Alone	Surplus -Non tariff	Ward 09	Kleinmond	500 000.00	-
B28	Community Services	New tender		R Williams	D Lakey	OFFICE CONTAINER FOR KLEINMOND SLIPWAY	Stand Alone	Surplus -Non tariff	Ward 09	Kleinmond	145 000.00	-
B29	Community Services	New tender		R Williams	R Williams	MINOR ASSETS COMMUNITY SERVICES	Stand Alone	Surplus	Overstrand	Overstrand	760 000.00	760 000.00
B30	Community Services	New tender		R Williams	T Steenberg	VEHICLES AREA MANAGER KM	Stand Alone	Surplus	Overstrand	Overstrand	347 826.00	-
B31	Community Services	New tender		R Williams	T Marx	ABLUTION FACILITIES ONRUS SWIMMING BEACH PHASE 2 (F1/2)	Stand alone	Surplus-Non tariff-R/O	Ward 13	Hermanus	610 366.00	-
B32	Community Services	New tender		R Williams	T Marx	ABLUTION FACILITIES ONRUS SWIMMING BEACH(F2/2)	Stand Alone	Land Sales -Roll Over	Ward 13	Hermanus	633 476.00	-

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B33	Community Services	New tender		R Williams	T Marx	RESTORATION AND UPGRADE OF BEACH AREA INCLUDING FACILITIES	Stand alone	Operating Cash-WSP	Ward 07	Hermanus	300 000.00	-
B34	Community Services	New tender		R Williams	D Van Rhodie	BUS SHELTERS (MAIN ROAD)	Stand Alone	Operating Cash-WSP	Ward 09	Kleinmond	60 000.00	-
B35	Community Services	New tender		R Williams	D Van Rhodie	UPGRADING OF TOWN HALL	Stand Alone	Operating Cash-WSP	Ward 09	Kleinmond	110 000.00	-
B36	Community Services	New tender		R Williams	D Lakay	MINOR ASSETS(EQUIPMENT FOR TOWN HALL)	Stand Alone	Operating Cash-WSP	Ward 09	Kleinmond	35 000.00	-
B37	Community Services	New tender		R Williams	T Marx	NEW ROOF TRADING: SWARTDAM ROAD	Stand alone	Surplus	Ward 12	Hermanus	875 000.00	-
B38	Community Services	New tender		R Williams	F Myburgh	NEW ROOF MASAKHANE TRADING AT TAXI RANK	Stand Alone	Surplus	Ward 02	Gansbaai	80 000.00	-
B39	Community Services	New tender		R Williams	D Nel	FENCING ZWEHILE TAXI RANK		Surplus	Ward 06	Hermanus	300 000.00	-
B40	Community Services	New tender		R Williams	F Myburgh	UPGRADE OF PUBLIC BOAT LAUNCHING SITE ABLUTIONS-DU TOIT STREET	Stand Alone	Operating Cash-WSP	Ward 01	Stanford	100 000.00	-
B41	Community Services	New tender		R Williams	A Wyngaard	ZWELIHLE LIBRARY	Stand Alone	Surplus(Ins)-R/O	Ward 12	Hermanus	4 373 611.00	-
B42	Community Services	New tender		R Williams	T Marx	DEVELOPMENT OF BMX TRACK & SKATE PARK	Stand Alone	Operating Cash-WSP	Ward 03	Hermanus	100 000.00	-
B43	Infrastructure & Planning	New tender		S Muller	D Hendriks	UPGRADE HAWSTON SPORT COMPLEX (F1/3)	Stand Alone	Surplus-Non tariff-R/O	Ward 08	Hermanus	600 000.00	-
B44	Infrastructure & Planning	New tender		S Muller	D Hendriks	UPGRADE HAWSTON SPORT COMPLEX (F2/3)	Stand Alone	Land Sales -Roll Over	Ward 08	Hermanus	1 138 737.00	-
B45	Infrastructure & Planning	New tender		S Muller	D Hendriks	UPGRADE HAWSTON SPORT COMPLEX (F3/3)	Stand Alone	MIG	Ward 08	Hermanus	2 021 000.00	-
B46	Infrastructure & Planning	New tender		S Muller	D Hendriks	UPGRADE HAWSTON SPORT COMPLEX STADIUM	Combined / Multi project	MIG	Ward 08	Hermanus	-	500 000.00
B47	Infrastructure & Planning	New tender		S Muller	D Hendriks	OVERSTRAND WIDE SPOPRTSTS FACILITIES	Stand Alone	Prov-Sport&Rec	Overstrand	Overstrand	600 000.00	-
B48	Infrastructure & Planning	N/A		S Muller	R Kuchar	HERMANUS SPORT FACILITY- IMPROVEMENT	Stand Alone	Surplus	Ward 03	Hermanus	1 900 000.00	-
B49	Community Services	New tender		R Williams	F Myburgh	STANFORD FENCE: SOCCER & RUGBY CLUBHOUSES	Stand Alone	Surplus	Ward 01	Stanford	400 000.00	-
B50	Community Services	New tender		R Williams	D Nel	MOUNT PLEASANT:UPGRADING OF SPORTSGROUNDS	Stand Alone	Operating Cash-WSP	Ward 04	Hermanus	50 000.00	-
B51	Community Services	New tender	N/A	R Williams	T Marx	RESTORATION AND UPGRADE OF BEACH AREA INCLUDING FACILITIES	Stand Alone	Operating Cash-WSP	Ward 07	Sandbaai	300 000.00	-
B52	Community Services	New tender		R Williams	D Nel	UPGRADING SCHULPHOEK OUTDOOR GYM & FENCING	Combined / Multi project	Operating Cash-WSP	Ward 12	Hermanus	200 000.00	-

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B53	Infrastructure & Planning	SC55/2007		S Muller	D Hendriks	LCH SERVICES CONSTRUCTION CONTRACTS	Stand Alone	Construction Contracts	Overstrand	Overstrand	52 259 085.00	36 458 195.00
B54	Infrastructure & Planning	SC55/2007		S Muller	D Hendriks	HAWSTON NEW HOUSING DEVELOPMENT R43 WALL	Stand Alone	Surplus	Ward 08	Hermanus	2 100 000.00	-
B55	Community Services	New tender		R Williams	R Williams T Steenberg	VEHICLES ROADS	Stand Alone	Surplus	Overstrand	Overstrand	1 306 087.00	3 675 000.00
B56	Community Services	New tender		R Williams	J Solomons	SIDEWALKS	Combined / Multi project	Gansbaai	Ward 02	Gansbaai	200 000.00	-
B57	Community Services	New tender		R Williams	J Solomons	GANSBAAI SIDEWALKS	Combined / Multi project	Gansbaai	Ward 02	Gansbaai	100 000.00	-
B58	Community Services	New tender		R Williams	J Solomons	SIDEWALKS	Combined / Multi project	Gansbaai	Ward 11	Gansbaai	100 000.00	-
B59	Community Services	New tender		R Williams	J Solomons	SIDEWALKS	Combined / Multi project	Gansbaai	Ward 14	Gansbaai	100 000.00	-
B60	Community Services	New tender		R Williams	J Solomons	SIDEWALKS	Combined / Multi project	Gansbaai	Ward 14	Gansbaai	100 000.00	-
B61	Community Services	New tender		R Williams	J Solomons	SIDEWALKS	Combined / Multi project	Gansbaai	Ward 14	Gansbaai	50 000.00	-
B62	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	CONSTRUCTION OF NEW CLIFF PATHS	Combined / Multi project	Operating Cash-WSP	Ward 03	Hermanus	100 000.00	-
B63	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	TRAFFIC CALMING	Combined / Multi project	Operating Cash-WSP	Ward 03	Hermanus	50 000.00	-
B64	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	MOUNT PLEASANT:SPEEDCALMING	Combined / Multi project	Operating Cash-WSP	Ward 04	Hermanus	25 000.00	-
B65	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	MOUNT PLEASANT:SIDEWALKS	Combined / Multi project	Operating Cash-WSP	Ward 04	Hermanus	50 000.00	-
B66	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	UPGRADING OF FRONT AREA OF HUIS LETTIE THERON	Combined / Multi project	Operating Cash-WSP	Ward 04	Hermanus	50 000.00	-
B67	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	WESTCLIFF:SIDEWALKS	Combined / Multi project	Operating Cash-WSP	Ward 04	Hermanus	75 000.00	-
B68	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	VIEWING POINT UPGRADE STILL STREET	Combined / Multi project	Operating Cash-WSP	Ward 04	Hermanus	100 000.00	-
B69	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	WESTCLIFF:SPEEDCALMING	Combined / Multi project	Operating Cash-WSP	Ward 04	Hermanus	50 000.00	-
B70	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	CONSTRUCTION OF SIDEWALKS	Combined / Multi project	Operating Cash-WSP	Ward 06	Hermanus	200 000.00	-
B71	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	CURBING AND TAR/PAVING OF SIDEWALKS	Combined / Multi project	Operating Cash-WSP	Ward 08	Hermanus	180 000.00	-
B72	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	CURBING AND TARRING OF SIDEWALKS-HAWSTON	Combined / Multi project	Operating Cash-WSP	Ward 08	Hermanus	100 000.00	-

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B73	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	TRAFFIC CALMING-HAWSTON	Combined / Multi project	Operating Cash-WSP	Ward 08	Hermanus	50 000.00	-
B74	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	SIDEWALKS AND SPEED CALMING MEASURES	Combined / Multi project	Operating Cash-WSP	Ward 12	Hermanus	150 000.00	-
B75	Community Services	SC1874/2018	2021/06/30	R Williams	D Van Rhodie	PROTEADORP HEIDELAND CRECHE PARKING AREA	Combined / Multi project	Operating Cash-WSP	Ward 9	Kleinmond	65 000.00	-
B76	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	CONSTRUCTION AND UPGRADING OF ATLANTIC DRIVE WALKWAY	Combined / Multi project	Operating Cash-WSP	Ward 13	Hermanus	200 000.00	-
B77	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	CONSTRUCTION AND EXTENSION OF COASTAL PATH	Combined / Multi project	Operating Cash-WSP	Ward 13	Hermanus	200 000.00	-
B78	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	UPGRADING OF MARINE DRIVE COASTAL AREA AT JAN RABIE POOL –STONE WALL ON BOTH SIDES OF ENTRANCE AND EXIT	Combined / Multi project	Operating Cash-WSP	Ward 13	Hermanus	70 000.00	-
B79	Community Services	New tender		R Williams	J Solomons	TRAFFIC CALMING	Combined / Multi project	Operating Cash-WSP	Ward 01	Stanford	50 000.00	-
B80	Community Services	New tender		R Williams	J Solomons	TRAFFIC CALMING	Combined / Multi project	Operating Cash-WSP	Ward 11	Gansbaai	50 000.00	-
B81	Community Services	New tender		R Williams	J Solomons	TRAFFIC CALMING	Combined / Multi project	Gansbaai	Ward 11	Gansbaai	50 000.00	-
B82	Community Services	New tender		R Williams	T Marx	SIDEWALKS AND SPEED CALMING MEASURES	Combined / Multi project	Operating Cash-WSP	Ward 12	Hermanus	150 000.00	-
B83	Community Services	New tender		R Williams	T Marx	CONSTRUCTION AND UPGRADING OF ATLANTIC DRIVE WALKWAY	Combined / Multi project	Operating Cash-WSP	Ward 13	Hermanus	200 000.00	-
B84	Community Services	New tender		R Williams	T Marx	CONSTRUCTION AND EXTENSION OF COASTAL PATH	Combined / Multi project	Operating Cash-WSP	Ward 13	Hermanus	200 000.00	-
B85	Community Services	New tender		R Williams	T Marx	UPGRADING OF MARINE DRIVE COASTAL AREA AT JAN RABIE POOL –STONE WALL ON BOTH SIDES OF ENTRANCE AND EXIT	Combined / Multi project	Operating Cash-WSP	Ward 13	Hermanus	70 000.00	-
B86	Community Services	New tender		R Williams	F Myburgh	REVITALISATION OF CBD	Stand Alone	Operating Cash-WSP	Ward 01	Stanford	200 000.00	-
B87	Community Services	New tender		R Williams	F Myburgh	REVITALISATION OF CBD	Stand Alone	Surplus -Non tariff	Ward 01	Stanford	400 000.00	-
B88	Infrastructure & Planning	New tender		S Muller	D Hendriks	BLOMPARK HOUSING PROJECT BUS ROUTE	Stand Alone	MIG	Ward 14	Gansbaai	5 583 000.00	5 000 000.00
B89	Infrastructure & Planning	New tender		S Muller	D Hendriks	STANFORD HOUSING PROJECT BUS ROUTE	Stand Alone	MIG	Ward 01	Stanford	-	4 000 000.00
B90	Infrastructure & Planning	New tender		S Muller	D Hendriks	MASAKHANE HOUSING PROJECT BUS ROUTE	Stand Alone	MIG	Ward 02	Gansbaai	-	4 000 000.00
B91	Infrastructure & Planning	New tender		S Muller	D Maree	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F1/4)	Stand Alone	EL22/23/24	Multi-ward Gb Area	Gansbaai	17 000 000.00	2 100 000.00
B92	Infrastructure & Planning	New tender		S Muller	D Maree	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F2/4)	Stand Alone	DBSA-Public Cont	Multi-ward Gb Area	Gansbaai	11 900 000.00	-

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B93	Infrastructure & Planning	New tender		S Muller	D Maree	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F3/4)	Stand Alone	BICL	Multi-ward Gb Area	Gansbaai	6 500 000.00	-
B94	Community Services	New tender		S Muller	D Maree	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F4/4)	Stand Alone	INEP	Multi-ward Gb Area	Gansbaai	15 000 000.00	-
B95	Infrastructure & Planning	New tender		S Muller	K d Plessis	ELECTRIFICATION OF LOW COST HOUSING AREAS (INEP)	Stand Alone	INEP	Overstrand	Overstrand	3 519 000.00	7 000 000.00
B96	Community Services	New tender		R Williams	D Lakey	POWER CABLE TO KLEINMOND SLIPWAY FACILITIES	Stand Alone	Surplus -Non tariff	Ward 09	Kleinmond	115 000.00	-
B97	Infrastructure & Planning	New tender		S Muller	K d Plessis	ELECTRIFICATION OF LOW COST HOUSING AREAS	Stand Alone	Surplus -Non tariff	Overstrand	Overstrand	2 500 000.00	-
B98	Infrastructure & Planning	New tender		S Muller	K d Plessis	HERMANUS:MV & LV UPGRADE/REPLACEMENT (F1/2)	Combined / Multi project	EL22/23/24	Ward 03	Hermanus	-	3 000 000.00
B99	Infrastructure & Planning	New tender		S Muller	K d Plessis	HERMANUS MV LV UPGRADE REPLACEMENT (F2/2)	Combined / Multi project	EL22/23/24	Ward 03	Hermanus	-	3 000 000.00
B100	Infrastructure & Planning	New tender		S Muller	K d Plessis	KLEINMOND MV LV NETWORK UPGRADE	Combined / Multi project	EL22/23/24	Ward 09	Kleinmond	-	2 000 000.00
B101	Infrastructure & Planning	New tender		S Muller	K d Plessis	HAWSTON MV LV UPGRADE REPLACEMENT	Combined / Multi project	EL22/23/24	Ward 08	Hermanus	-	2 000 000.00
B102	Community Services	New tender		R Williams	T Steenberg	VEHICLES ELECTRICITY DISTRIBUTION HM		Surplus	Overstrand	Overstrand	2 230 435.00	-
B103	Infrastructure & Planning	New tender		S Muller	K d Plessis	STREET LIGHTS	Combined / Multi project	Operating Cash-WSP	Ward 07	Hermanus	100 000.00	-
B104	Infrastructure & Planning	New tender		S Muller	K d Plessis	STREET LIGHTS	Combined / Multi project	Operating Cash-WSP	Ward 08	Hermanus	30 000.00	-
B105	Infrastructure & Planning	New tender		S Muller	K d Plessis	STREET LIGHTS	Combined / Multi project	Operating Cash-WSP	Ward 13	Hermanus	30 000.00	-
B106	Infrastructure & Planning	New tender		S Muller	S Muller	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CONTINGENCY	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	1 000 000.00	-
B107	Infrastructure & Planning	SC 1890/2018	2033/12/07	S Muller	H Blignaut	REFURBISHMENT OF BULK WATER PIPELINES	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	3 000 000.00	2 000 000.00
B108	Infrastructure & Planning	SC 1890/2018	2033/12/07	S Muller	H Blignaut	FENCING AT WATER INSTALLATIONS	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	700 000.00	500 000.00
B109	Infrastructure & Planning	SC 2108/2020	2022/06/30	S Muller	H Blignaut	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/2)	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	10 000 000.00	10 000 000.00
B110	Infrastructure & Planning	SC 2192/2021	To be awarded	S Muller	H Blignaut	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/2)	Combined / Multi project	EL21-INFRA LEVY-R/O	Overstrand	Overstrand	8 000 000.00	-
B111	Infrastructure & Planning	SC 1890/2018	2033/12/07	S Muller	H Blignaut	WATER FACILITIES CONTINGENCY	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	400 000.00	500 000.00
B112	Infrastructure & Planning	New tender		S Muller	H Blignaut	REFURBISHMENT OF KLEINMOND BUFFELS RIVER WTW	Combined / Multi project	EL22/23/24	Multi-ward Kleinmond Area	Kleinmond	-	6 000 000.00

DMP REF #	Directorate [R]	Existing Tender Number	Expiry Date of current contract	Contract Director	Contract Owner	Project Name / Tender Description	Project Type Stand alone or Combined /Mulit project	Funding source	Ward	Area	Est. Expenditure as per budget 2021/2022	Est. Expenditure 2022/2023
B113	Infrastructure & Planning	SC 1890/2018	2033/12/07	S Muller	H Blignaut	ACCESS ROADS TO KLEINMOND BUFFELS RIVER WTW UPGRADE	Combined / Multi project	EL22/23/24	Multi-ward Kleinmond Area	Kleinmond	2 000 000.00	-
B114	Infrastructure & Planning	New tender		S Muller	H Blignaut	NEW VOORBERG BOOSTER PUMP STATION	Combined / Multi project	EL22/23/24	Ward 10	Kleinmond	-	3 000 000.00
B115	Infrastructure & Planning	SC 1938/2018	2021/06/30	S Muller	H Blignaut	UPGRADE HERMANUS WELL FIELDS PHASE 2	Combined / Multi project	EL21 -Roll over	Multi-ward Hermanus Area	Hermanus	2 000 000.00	-
B116	Infrastructure & Planning	New tender	N/A	S Muller	D Hendriks	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VALVES	Combined / Multi project	MIG	Ward 02	Gansbaai	4 000 000.00	3 900 000.00
B117	Infrastructure & Planning	New tender	N/A	S Muller	D Hendriks	UPGRADE BULK WATER	Combined / Multi project	MIG	Ward 01	Stanford	5 615 000.00	-
B121	Infrastructure & Planning	SC 1890/2018	2033/12/07	S Muller	H Blignaut	SEWERAGE FACILITIES CONTINGENCY	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	650 000.00	700 000.00
B122	Infrastructure & Planning	SC 2159/2020	Tender to be cancelled	S Muller	H Blignaut	KLEINMOND SEWER NETWORK EXTENSION	Combined / Multi project	EL22/23/24	Ward 09	Kleinmond	-	4 000 000.00
B123	Infrastructure & Planning	New tender		S Muller	H Blignaut	KLEINMOND WWTW REFURBISH UPGRADE (F1/2)	Combined / Multi project	EL22/23/24	Multi-ward Kleinmond Area	Kleinmond	3 450 000.00	8 000 000.00
B124	Infrastructure & Planning	New tender		S Muller	H Blignaut	KLEINMOND WWTW REFURBISH UPGRADE (F2/2)	Combined / Multi project	MIG	Multi-ward Kleinmond Area	Kleinmond	-	2 000 000.00
B125	Infrastructure & Planning	SC 2185/2021	2022/06/30	S Muller	H Blignaut	GANSBAAI CBD SEWER NETWORK EXTENSION (F1/2)	Combined / Multi project	EL22/23/24	Ward 02	Gansbaai	4 000 000.00	-
B126	Infrastructure & Planning	SC 2185/2021		S Muller	H Blignaut	GANSBAAI CBD SEWER NETWORK EXTENSION (F2/2)	Combined / Multi project	EL21-INFRA LEVY-R/O	Ward 02	Gansbaai	2 250 000.00	-
B127	Infrastructure & Planning	SC 1890/2018	2033/12/07	S Muller	H Blignaut	FENCING AT SEWERAGE INSTALLATIONS	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	800 000.00	-
B128	Infrastructure & Planning	SC 2171/2020	2023/06/30	S Muller	H Blignaut	UPGRADING OF PUMPSTATIONS RISING MAINS (F1/3)	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	4 000 000.00	5 000 000.00
B129	Infrastructure & Planning	SC 2171/2020	2023/06/30	S Muller	H Blignaut	UPGRADING OF PUMPSTATIONS RISING MAINS (F2/3)	Combined / Multi project	EL21-Roll over	Overstrand	Overstrand	5 000 000.00	-
B130	Infrastructure & Planning	SC 2171/2020	2023/06/30	S Muller	H Blignaut	UPGRADING OF PUMPSTATIONS RISING MAINS (F3/3)	Combined / Multi project	WSIG	Overstrand	Overstrand	5 182 000.00	9 200 000.00
B131	Infrastructure & Planning	New tender		S Muller	H Blignaut	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE DEWATERING	Combined / Multi project	EL22/23/24	Multi-ward Hermanus Area	Hermanus	3 000 000.00	-
B132	Infrastructure & Planning	New tender	N/A	S Muller	D Hendriks	UPGRADE BULK SEWER SUPPLY AREA A&B	Combined / Multi project	MIG	Ward 02	Gansbaai	4 834 000.00	5 228 000.00
B133	Infrastructure & Planning	SC 1890/2018	2033/12/07	S Muller	H Blignaut	FENCING AT SEWERAGE INSTALLATIONS	Combined / Multi project	Surplus -Non tariff	Overstrand	Overstrand	1 200 000.00	-
B134	Infrastructure & Planning	New tender		S Muller	H Blignaut	REFURBISH HERMANUS WWTW TREATED EFFLUENT IRRIGATION PIPELINE	Combined / Multi project	EL22/23/24	Multi-ward Hermanus Area	Hermanus		1 200 000.00
B135	Community Services	New tender		R Williams	J Solomons	STORMWATER AD-HOC	Stand Alone	Gansbaai	Ward 11	Gansbaai	1 500 000.00	-

DMP REF #	Directorate [R]	Existing Tender Number	Expiry Date of current contract	Contract Director	Contract Owner	Project Name / Tender Description	Project Type Stand alone or Combined /Mulit project	Funding source	Ward	Area	Est. Expenditure as per budget 2021/2022	Est. Expenditure 2022/2023
B136	Community Services	SC1874/2018	2021/06/30	R Williams	D Van Rhodie	STORMWATER NETWORK	Stand Alone	Surplus -Non tariff	Ward 10	Kleinmond	1 000 000.00	-
B137	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	STORMWATER NETWORK	Combined / Multi project	Surplus -Non tariff	Ward 05	Hermanus	1 000 000.00	-
B138	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	SANDBAAI BOULEVARD STORMWATER PROJECT	Combined / Multi project	Land Sales	Ward 07		1 250 000.00	-
B139	Community Services	New tender		R Williams	J Solomons	STORMWATER(AD-HOC)	Combined / Multi project	Stanford	Ward 01	Stanford	50 000.00	-
B140	Community Services	New tender		R Williams	J Solomons	STORMWATER(AD-HOC)	Combined / Multi project	Stanford	Ward 01	Stanford	50 000.00	-
B141	Community Services	New tender		R Williams	J Solomons	STORMWATER	Combined / Multi project	Gansbaai	Ward 02	Gansbaai	100 000.00	-
B142	Community Services	New tender		R Williams	J Solomons	STORMWATER(AD-HOC)	Combined / Multi project	Gansbaai	Ward 02	Gansbaai	100 000.00	-
B143	Community Services	New tender		R Williams	J Solomons	STORMWATER(AD-HOC)	Combined / Multi project	Gansbaai	Ward 11	Gansbaai	100 000.00	-
B144	Community Services	New tender		R Williams	J Solomons	STORMWATER(AD-HOC)	Combined / Multi project	Gansbaai	Ward 11	Gansbaai	50 000.00	-
B145	Community Services	New tender		R Williams	J Solomons	STORMWATER(AD-HOC)	Combined / Multi project	Gansbaai	Ward 11	Gansbaai	50 000.00	-
B146	Community Services	New tender		R Williams	J Solomons	STORMWATER(AD-HOC)	Combined / Multi project	Gansbaai	Ward 11	Gansbaai	100 000.00	-
B147	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	STORM WATER DRAINS	Combined / Multi project	Operating Cash-WSP	Ward 05	Hermanus	300 000.00	-
B148	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	SUBSOIL DRAINAGE	Combined / Multi project	Operating Cash-WSP	Ward 05	Hermanus	200 000.00	-
B149	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	INSTALLATION OF SUBSOIL DRAINAGE	Combined / Multi project	Operating Cash-WSP	Ward 06	Hermanus	200 000.00	-
B150	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	STORMWATER AND TARRING OF CIRCLES-HAWSTON	Combined / Multi project	Operating Cash-WSP	Ward 08	Hermanus	100 000.00	-
B151	Community Services	SC2132/2020	2023/06/30	R Williams	D Van Rhodie	STORMWATER	Combined / Multi project	Operating Cash-WSP	Ward 10	Rooiels	30 000.00	-
B152	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	STORMWATER DRAINS	Combined / Multi project	Operating Cash-WSP	Ward 12	Hermanus	150 000.00	-
B153	Community Services	New tender		R Williams	D Nel	HERMANUS TRANSFER STATION NEW BOUNDARY WALL (F1/2)	Combined / Multi project	Hermanus	Hermanus	Hermanus	1 250 000.00	-
B154	Community Services	New tender		R Williams	D Nel	HERMANUS TRANSFER STATION NEW BOUNDARY WALL (F2/2)	Combined / Multi project	Hermanus	Hermanus	Hermanus	770 260.00	-
B155	Protection Services	New tender		N Michaels	L Smith	CHANGE OF KLEINMOND FIRE STATION	Stand Alone	Capital	Kleinmond	Kleinmond	300 000.00	-

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B156	Protection Services	New tender		N Michaels	L Smith	MAINTENANCE OF EQUIPMENT AND BUILDINGS	Stand Alone	Operating Cash - WSP	Overstrand	Overstrand	206 671.00	-
B157	Infrastructure & Planning	New tender		S Muller	C Mitchell	VOELKLIP DROP OFF & MINI DROP OFF -ELECTRIC FENCING	Stand Alone	EL22/23/24	Multi-ward Hermanus Area	Hermanus	90 000.00	-
C	**SECTION C: PROJECTS FUNDED FROM OPERATIONAL BUDGET**											
C01	Community Services	N/A	N/A	R Williams	B Plaatjies	ONRUS CARAVAN PARK: REPAIRS AND MAINTENANCE OF ABLUTION BLOCKS	Stand Alone	Operating Cash-WSP	13	Onrus	800 000.00	-
C02	Community Services	N/A	N/A	R Williams	B Plaatjies	ZWELIHLE COMMUNITY HALL: REPAIRS AND MAINTENANCE	Stand Alone	Operating Cash-WSP	6	Zwelihle	400 000.00	-
C03	Community Services	N/A	N/A	R Williams	B Plaatjies	MUNICIPAL OFFICE BUILDING: ALTERATIONS AND RENOVATIONS FOR DISABLE TOILET AND STORAGE	Stand Alone	Operating Cash-WSP	3	Hermanus	300 000.00	-
C04	Community Services	N/A	N/A	R Williams	B Plaatjies	HERMANUS AREA: LATTE SHADE PORTS	Stand Alone	Operating Cash-WSP	3,4,5,6,7,8,12,13	Hermanus,Zwelihle	200 000.00	-
C05	Community Services	N/A	N/A	R Williams	B Plaatjies	MAINTENANCE OF HAWSTON ABALONE HALL	Stand Alone	Operating Cash	8	Hawston	300 000.00	-
C06	Community Services	N/A	N/A	R Williams	B Plaatjies	UPGRADING OF HAWSTON SWIMMING POOL	Stand Alone	Operating Cash	8	Hawston	400 000.00	-
C07	Community Services	N/A	N/A	R Williams	D Nel	MUNICIPAL OFFICES: ROOF MAINTENANCE	Stand Alone	Overstrand	Overstrand	Overstrand	200 000.00	-
C08	Community Services	N/A	N/A	R Williams	T Marx	MUNICIPAL OFFICES: AIRCONDITIONERS	Stand Alone	Overstrand	Overstrand	Overstrand	200 000.00	-
C09	Community Services	N/A	N/A	R Williams	D Nel	MUNICIPAL YARD: WATER AND SANITIZING DEPARTMENT: ALTERATIONS AND BUILDING MAINTENANCE	Stand Alone	Overstrand	Overstrand	Overstrand	1 700 000.00	-
C10	Community Services	N/A	N/A	R Williams	D Nel	DAVIES TIDAL POOL: ALTERATIONS AND BUILDING MAINTENANCE	Stand Alone	Overstrand	Overstrand	Overstrand	350 000.00	-
C11	Community Services	N/A	N/A	R Williams	D Nel	BEACH ABLUTION FACILITIES: ALTERATIONS AND BUILDING MAINTENANCE	Stand Alone	Overstrand	Overstrand	Overstrand	300 000.00	-
D	**SECTION D: LAND SALES / LEASING**											
D1	Community Services	N/A	N/A	R Williams	A Wyngaard	HERMANUS AREA: BEACH STALLS RENTAL	Stand Alone	Income Generating	Ward 3, 7, 8	Hermanus, Sandbaai, Hawston		

	DIRECTORATE	Total number of projects	Value of total projects	% of total value of projects
1	COMMUNITY SERVICES	101	106 659 855.25	**19.70%**
2	ECONOMIC DEVELOPMENT & TOURISM	1	135 000.00	**0.02%**
3	FINANCE	5	35 737 695.25	**6.60%**
4	INFRASTRUCTURE & PLANNING SERVICES	62	378 448 757.00	**69.89%**
5	MANAGEMENT SERVICES	13	15 457 135.57	**2.85%**
6	PROTECTION & SECURITY SERVICES	13	5 022 649.84	**0.93%**
	TOTAL PROJECTS LISTED ON DMP	**195**	**541 461 092.91**	**100%**

Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
3 498 000.00	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
4 352 637.25	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
568 114.00	Tender	Yes	2022/07/01	36	2025/06/30	2021/09/17		2021/09/28		2021/10/07		2021/11/08		90	2021/11/22		2021/11/29			2021/11/29	
670 500.00	Tender	Yes	2022/07/01	36	2025/06/30	2021/09/17		2021/09/28		2021/10/07		2021/11/08		90	2021/11/22		2021/11/29			2021/11/29	
3 180 000.00	Tender	Yes	2022/07/01	36	2025/06/30	2022/02/28		2022/03/15		2022/03/22		2022/04/22		90	2022/05/06		2022/05/13			2022/05/13	
9 540 000.00	Tender	Yes	2022/07/01	36	2025/06/30	2022/02/28		2022/03/15		2022/03/22		2022/04/22		90	2022/05/06		2022/05/13			2022/05/13	
2 226 000.00	Tender	Yes	2022/07/01	36	2025/06/30	2022/02/28		2022/03/15		2022/03/22		2022/04/22		90	2022/05/06		2022/05/13			2022/05/13	
-	Tender	Yes	2022/07/01	36	2025/06/30	2021/11/01		2021/11/08		2021/11/14		2021/12/14		90	2022/01/28		2022/02/08			2022/02/08	
9 540 000.00	Tender	Yes	2022/07/01	36	2025/06/30	2022/02/28		2022/03/15		2022/03/22		2022/04/22		90	2022/05/06		2022/05/13			2022/05/13	
4 076 149.00	Tender	Yes	2022/07/01	36	2025/06/30	2021/07/12		2021/07/14		2021/07/15		2021/08/13		90	2021/09/09		2021/09/17			2021/09/20	
224 720.00	Tender	Yes	2022/07/01	36	2025/06/30	2021/10/04		2021/10/12		2021/10/29		2021/12/03		90	2022/01/14		2022/01/27			2022/01/31	
16 082 214.00	Tender		2022/07/01	36	2025/06/30	2021/08/02		2021/08/04		2021/08/05		2021/08/27		90	2021/10/21		2021/10/29			2021/11/01	
224 720.00	Tender		2022/07/01	36	2025/06/30	2021/10/04		2021/10/12		2021/10/29		2021/12/03		90	2022/01/14		2022/01/27			2022/01/31	
5 687 191.67	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
942 871.76	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
16 307 831.82	Tender	Yes	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
12 739 800.00	Tender	Yes	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
Unknown	Tender	Yes	2022/07/01	36	2025/06/30	2022/02/02		2022/02/09		2022/02/25		2022/04/01		90	2022/05/19		2022/05/27			2022/05/27	
N/A	Tender	Yes	2022/06/01	119	2032/04/30	2021/10/01		2021/11/08		2021/11/14		2021/12/14		90	2022/01/28		2022/02/08			2022/02/08	
-	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
1 010 000.00	Tender	Yes	2022/07/01	36	2025/06/30	2022/03/02		2022/03/09		2022/03/25		2022/04/20		90	2022/05/19		2022/05/27			2022/05/27	

Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
-	Tender	Yes	2022/07/01	36	2025/06/30	2021/09/01		2021/10/08		2021/10/14		2021/11/14		90	2022/01/28		2022/02/08			2022/02/08	
513 766.86	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
1 126 567.55	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		08/10/2021		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
566 801.16	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
-	Tender	Yes	2022/07/01	36	2025/06/30	2021/01/08		2021/01/14		2021/01/21		2021/02/25		90	2021/04/01		2021/04/08			2021/04/08	
-	Tender	Yes	2022/07/01	36	2025/06/30	2021/01/08		2021/01/14		2021/01/21		2021/02/25		90	2021/04/01		2021/04/08			2021/04/08	
-	Tender	Yes	2022/07/01	36	2025/06/30	2022/01/12		2022/01/18		2022/02/02		2022/03/03		90	2022/04/28		2022/05/08			2022/05/08	
-	Tender	Yes	2022/07/01	36	2025/06/30	2022/01/12		2022/01/18		2022/02/02		2022/03/03		90	2022/04/28		2022/05/08			2022/05/08	
1 800 000.00	Tender	Yes	2021/09/01	22	2023/06/30	2021/07/01		2021/07/08		2021/07/21		2021/08/21		90	2021/09/21		2021/09/28			2021/09/28	
750 000.00	Tender	Yes	2021/10/01	21	2023/06/30	2021/08/01		2021/08/08		2021/08/21		2021/09/21		90	2021/10/21		2021/10/21			2021/10/21	
6 350 000.00	Tender	Yes	2021/09/01	22	2023/06/30	2021/07/01		2021/07/08		2021/07/21		2021/08/21		90	2021/09/21		2021/09/28			2021/09/28	
900 000.00	Tender	Yes	2021/09/01	22	2023/06/30	2021/07/01		2021/07/08		2021/07/21		2021/08/21		90	2021/09/21		2021/09/28			2021/09/28	
750 000.00	Tender	Yes	2021/09/01	22	2023/06/30	2021/07/11		2021/07/18		2021/07/28		2021/08/29		90	2021/09/29		2021/10/07			2021/10/14	
900 000.00	Tender	Yes	2021/09/01	22	2023/06/30	2021/07/11		2021/07/18		2021/07/28		2021/08/29		90	2021/09/29		2021/10/07			2021/10/14	
1 800 000.00	Tender	Yes	2021/09/01	22	2023/06/30	2021/07/11		2021/07/18		2021/07/28		2021/08/29		90	2021/09/29		2021/10/07			2021/10/14	
180 000.00	Formal Quotation	No	2021/09/15	12	2022/06/30	2021/07/20		2021/07/27		2021/07/30		2021/08/14		90	2021/09/14		2021/09/14			2021/09/14	
300 000.00	Tender	Yes	2022/01/17	6	2022/06/30	2021/10/04		2021/10/12		2021/10/21		2021/11/11		90	2021/11/25		2021/12/10		2022/02/10		2021/12/31
1 000 000.00	Tender	Yes	2021/08/01	11	2022/06/30	2021/05/01		2021/05/08		2021/05/21		2021/06/21		90	2021/07/21		2021/07/28			2021/07/28	
1 052 060.00	Tender	Yes	2021/08/01	11	2022/06/30	2021/05/01		2021/05/08		2021/05/21		2021/06/21		90	2021/07/21		2021/07/28			2021/07/28	
1 050 000.00	Tender	Yes	2021/09/01	22	2023/06/30	2021/07/01		2021/07/08		2021/07/21		2021/08/21		90	2021/09/21		2021/09/28			2021/09/28	

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Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
865 652.00	Tender	Yes	2021/09/01	10	2022/06/30	2021/07/11		2021/07/18		2021/07/28		2021/08/29		90	2021/09/29		2021/10/07			2021/10/14	
50 000.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/08/01		2021/08/09		2021/08/24		2021/09/24		90	2021/10/24		2021/11/04			2021/11/04	
100 000.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/08/01		2021/08/09		2021/08/24		2021/09/24		90	2021/10/24		2021/11/04			2021/11/04	
40 000.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/08/01		2021/08/09		2021/08/24		2021/09/24		90	2021/10/24		2021/11/04			2021/11/04	
50 000.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/08/01		2021/08/09		2021/08/24		2021/09/24		90	2021/10/24		2021/11/04			2021/11/04	
2 000 000.00	Tender	Yes	2021/07/01	7	2022/06/30	2021/03/25		2021/03/29		2021/04/14		2021/05/14		90	2021/06/14		2021/06/21			2021/06/21	
2 100 000.00	Tender	Yes	2021/07/01	7	2022/06/30	2021/03/25		2021/03/29		2021/04/14		2021/05/15		90	2021/06/14		2021/06/21			2021/06/21	
500 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
475 000.00	Existing Contract	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
147 070.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
700 000.00	Tender	No	2022/04/01	3	2022/06/30	2021/12/01		2021/12/15		2022/01/14		2022/01/28		90	2022/02/15		2022/02/25			2022/02/25	
135 000.00	Formal Quotation	No	2022/04/01	12	2023/03/31	2022/01/14		2021/01/21		2021/01/29		2021/02/14		90	2021/03/14		2021/03/14			2021/03/14	
1 110 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
250 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
500 000.00	Tender	No	2022/02/01	3	2022/04/30	2021/08/03		2021/08/17		2021/08/27		2021/09/10		90	2021/10/07		2021/10/22			2021/10/22	
145 000.00	Formal Quotation	No	2021/11/01	1	2021/12/01	2021/08/03		2021/08/17		2021/08/27		2021/09/10		90	2021/10/07				2021/12/10	2021/10/15	
2 280 000.00	Tender	Yes	2021/08/01	23	30 06 2023	2021/05/01		2021/05/08		2021/05/21		2021/06/21		90	2021/07/21		2021/07/28			2021/07/28	
347 826.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
610 366.00	Tender		2021/10/01	10 months	2022/06/30	2021/08/01		2021/08/05		2021/08/12		2021/08/26		90	2021/09/15		2021/09/22			2021/09/22	
633 476.00	Tender		2021/10/01	10 months	2022/06/30	2021/08/01		2021/08/05		2021/08/12		2021/08/26		90	2021/09/15		2021/09/22			2021/09/22	

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Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
300 000.00	Tender		2021/10/01	10 months	2022/06/30	2021/08/01		2021/08/05		2021/08/12		2021/08/26		90	2021/09/15		2021/09/22			2021/09/22	
60 000.00	Formal Quotation	No	2021/11/01	1	2021/12/01	2021/08/03		2021/08/17		2021/08/27		2021/09/10		90	2021/10/07				10/12/2021	15/10/2021	
110 000.00	Formal Quotation	No	2022/02/01	2	2022/03/31	2021/11/01		2021/11/09		2021/11/19		2021/12/03		90	2022/01/17				03/03/2022	24/01/2022	
35 000.00	Formal Quotation	Yes	2021/10/01	9	2022/06/30	2021/08/01		2021/08/08		2021/08/14		2021/08/28		90	2021/09/28		2021/09/28			2021/09/28	
875 000.00	Tender		2021/10/01	10 months	2022/06/30	2021/08/01		2021/08/05		2021/08/12		2021/08/26		90	2021/09/15		2021/09/22			2021/09/22	
80 000.00	Formal Quotation		2021/08/01	2	2021/09/30	2021/07/19		2021/08/02		2021/08/10		2021/08/26		90	2021/09/09				2021/10/08	2021/09/17	
300 000.00	Tender		2021/07/01	12 months	2022/06/30	2021/08/01		2021/04/25		2021/03/26		2021/04/01		90	2021/04/08		2021/04/15			2021/04/15	
100 000.00	Formal Quotation		2021/08/01	2	2021/09/30	2021/07/19		2021/08/02		2021/08/10		2021/08/26		90	2021/09/09		2021/09/16		2021/10/08	2021/09/17	
4 373 611.00	Tender	Yes	2021/07/01	12	2022/06/30	2021/03/01		2021/03/28		2021/04/10		2021/05/10		90	2021/06/01		2021/06/08			2021/06/08	
100 000.00	Formal Quotation	Yes	2022/01/01	6	2022/06/30	2021/10/01		2021/10/08		2021/10/14		2021/10/28		90	2021/11/28		2021/11/28			2021/11/28	
600 000.00	Tender	No	2022/01/21	5	2022/06/30	2021/10/01		2021/10/06		2021/10/15		2021/11/19		90	2021/12/09		2021/12/17		2022/01/13	2021/12/17	
1 138 737.00	Tender	No	2022/01/21	5	2022/06/30	2021/10/01		2021/10/06		2021/10/15		2021/11/19		90	2021/12/09		2021/12/17		2022/01/13	2021/12/17	
2 021 000.00	Tender	No	2022/01/21	5	2022/06/30	2021/10/01		2021/10/06		2021/10/15		2021/11/19		90	2021/12/09		2021/12/17		2022/01/13	2021/12/17	
5 500 000.00	Tender	Yes	2021/11/01	18	2023/06/30	2021/07/01		2021/07/08		2021/07/14		2021/08/14		90	2021/09/14		2021/09/24			2021/09/24	
600 000.00	Tender	Yes	2022/03/01	4	2022/06/30	2021/07/01		2021/07/08		2021/07/14		2021/08/14		90	2021/09/14		2021/09/24			2021/09/24	
1 900 000.00	Tender	Yes	2021/10/01	9 months	2022/06/30	2021/07/01		2021/07/08		2021/07/22		2021/08/27		90	2021/08/26		2021/09/03			2021/09/03	
400 000.00	Tender		2021/08/01	6	2021/12/30	2021/08/02		2021/08/10		2021/08/26		2021/10/01		90	2021/10/19		2021/10/29		2021/11/26	2021/11/30	
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
300 000.00	Tender	Yes	2022/03/01	4	2022/06/30	2021/07/01		2021/07/08		2021/07/14		2021/08/14		90	2021/09/14		2021/09/24			2021/09/24	
200 000.00	Formal Quotation	Yes	2021/07/01	12	2022/06/30	2021/04/25		2021/04/25		2021/03/26		2021/04/01		90	2021/04/08		2021/04/15			2021/04/15	

Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
88 717 280.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7 431 087.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
180 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
65 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
70 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150 000.00	Formal Quotation	Yes	2022/02/01	5	2022/06/30	2021/10/01		2021/10/08		2021/10/19		2021/11/19		90	2021/12/15		2021/01/19			2021/01/19	
200 000.00	Tender	Yes	2022/02/01	5	2022/06/30	2021/10/01		2021/10/08		2021/10/19		2021/11/19		90	2021/12/15		2021/01/19			2021/01/19	
200 000.00	Tender	Yes	2022/03/01	4	2022/06/30	2021/11/01		2021/11/08		2021/11/19		2021/12/19		90	2021/01/19		2021/01/25			2021/01/25	
70 000.00	Formal Quotation	No	2022/03/01	4	2022/06/30	2021/11/02		2021/11/08		2021/1119		2021/12/19		90	2021/01/19		2021/01/25			2021/01/25	
200 000.00	Tender		2021/08/01	6	2021/12/30	2021/08/02		2021/08/10		2021/08/26		2021/10/01		90	2021/10/19		2021/10/29		2021/11/26	2021/11/30	
400 000.00	Tender		2021/08/01	6	2021/12/30	2021/08/02		2021/08/10		2021/08/26		2021/10/01		90	2021/10/19		2021/10/29		2021/11/26	2021/11/30	
10 583 000.00	Tender	No	2021/09/17	18	2023/06/30	2021/05/31		2021/06/04		2021/06/11		2021/07/16		90	2021/08/05		2021/08/13		2021/10/14	2021/08/13	
4 000 000.00	Tender	No	2022/07/01	18	2024/06/30	2022/03/04		2022/03/10		2022/03/17		2022/04/22		90	2022/05/12		2022/05/20		2022/07/21	2022/05/20	
6 000 000.00	Tender	No	2022/07/01	18	2024/06/30	2022/03/04		2022/03/10		2022/03/17		2022/04/22		90	2022/05/12		2022/05/20		2022/07/21	2022/05/20	
24 100 000.00	Tender	No	2021/09/01	24	2023/08/31	2021/04/16		2021/05/07		2021/05/21		2021/06/18		90	2021/07/21		2021/08/04		2021/09/16	2021/08/27	
11 900 000.00	Tender	No	2021/09/01	24	2023/08/31	2021/04/16		2021/05/07		2021/05/21		2021/06/18		90	2021/07/21		2021/08/04		2021/09/16	2021/08/27	

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Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
6 500 000.00	Tender	No	2021/09/01	24	2023/08/31	2021/04/16		2021/05/07		2021/05/21		2021/06/18		90	2021/07/21		2021/08/04		2021/09/16	2021/08/27	
15 000 000.00	Tender	No	2021/09/01	24	2023/08/31	2021/04/16		2021/05/07		2021/05/21		2021/06/18		90	2021/07/21		2021/08/04		2021/09/16	2021/08/27	
21 275 400.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/07/30		2021/08/06		2021/08/20		2021/09/30		90	2021/10/28		2021/11/05		2021/11/19	2021/11/22	
115 000.00	Formal Quotation	No	2022/02/01	2	2022/03/31	2021/11/01		2021/11/09		2021/11/19		2021/12/03		90	2022/01/17				2022/03/03	2022/01/24	
2 500 000.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/07/30		2021/08/06		2021/08/20		2021/09/30		90	2021/10/28		2021/11/05		2021/11/19	2021/11/22	
9 000 000.00	Tender	Yes	2021/11/01	20	2023/06/30	2021/07/01		2021/07/08		2021/07/08		2021/08/08		90	2021/09/09		2021/09/14			2021/09/14	
3 000 000.00	Tender	Yes	2021/11/01	20	2023/06/30	2021/07/01		2021/07/08		2021/07/08		2021/08/08		90	2021/09/09		2021/09/14			2021/09/14	
4 000 000.00	Tender	Yes	2021/12/01	19	2023/06/30	2021//08/01		2021/08/08		2021/08/08		2021/09/08		90	2021/10/08		2021/10/15			2021/10/15	
4 000 000.00	Tender	Yes	2021/01/01	18	2023/06/30	2021/08/01		2021/08/08		2021/08/08		2021/09/08		90	2021/10/08		2021/10/15			2021/10/15	
2 230 435.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Formal Quotation	Yes	2022/02/02	5	2022/06/30	2021/09/01		2021/09/08		2021/09/08		2021/10/08		90	2021/11/08		2021/11/15			2021/11/15	
30 000.00	Formal Quotation	Yes	2022/02/02	5	2022/06/30	2021/09/01		2021/09/08		2021/09/08		2021/10/08		90	2021/11/08		2021/11/15			2021/11/15	
30 000.00	Tender	Yes	2022/02/02	5	2022/06/30	2021/09/01		2021/09/08		2021/09/08		2021/10/08		90	2021/11/08		2021/11/15			2021/11/15	
1 000 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6 500 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
750 000.00	Existing Contract	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27 000 000.00	Tender	Yes	2022/09/30	21	2024/06/30	2022/04/15		2022/04/30		2022/05/15		2022/06/30		90	2022/08/20		2022/08/30			2022/08/30	
-	Existing Contract	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 400 000.00	Existing Contract	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
20 000 000.00	Tender	Yes	2022/09/30	21	2024/06/30	2022/04/15		2022/04/30		2022/05/15		2022/06/30		90	2022/08/20		2022/08/30			2022/08/30	

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Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
-	Existing Contract	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3 000 000.00	Tender	Yes	2023/01/15	5	2023/06/30	2022/08/01		2022/08/10		2022/08/24		2022/10/05		90	2022/11/25		2022/12/05			2022/12/05	
2 000 000.00	Tender	Yes	2021/10/01	33	2024/06/30	2021/04/12		2021/04/21		2021/05/07		2021/06/11		90	2021/07/29		2021/08/06			2021/08/06	
7 900 000.00	Tender	No	2021/09/17	18	2023/06/30	2021/05/31		2021/06/04		2021/06/11		2021/07/16		90	2021/08/05		2021/08/13		2021/10/14	2021/08/13	
-	Tender	No	2021/09/17	9	2022/06/30	2021/05/31		2021/06/04		2021/06/11		2021/07/16		90	2021/08/05		2021/08/13		2021/10/14	2021/08/13	
2 050 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7 300 000.00	Tender	Yes	2022/01/17	18	2023/06/30	2021/08/10		2021/08/20		2021/09/03		2021/10/08		90	2021/11/25		2021/12/03			2021/12/03	
14 450 000.00	Tender	Yes	2022/05/01	26	2024/06/30	2021/10/11		2021/10/20		2021/10/29		2021/12/03		90	2022/01/27		2022/02/05			2022/02/05	
3 538 000.00	Tender	Yes	2022/07/01	12	2023/06/30	2021/11/01		2021/11/08		2021/11/14		2021/12/14		90	2021/01/19		2021/01/25			2021/01/25	
4 000 000.00	Tender	Yes	2021/06/01	13	2022/06/30	2021/02/03	2021/02/03	2021/02/17	2021/02/17	2021/02/26	2021/02/26	2021/04/01	2021/04/01	90	2021/05/20		2021/05/28		2021/06/30	2021/05/28	
2 250 000.00	Tender	Yes	2022/07/01	12	2023/06/30	2021/11/01		2021/11/08		2021/11/14		2021/12/14		90	2021/01/19		2021/01/25			2021/01/25	
800 000.00	Existing Contract	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13 000 000.00	Tender	Yes	2021/06/01	25	2023/06/30	2021/01/06	2021/01/06	2021/01/12	2021/01/12	2021/01/15	2021/01/15	2021/02/19	2021/02/19	90	2021/04/22		2021/04/30			2021/04/30	
5 000 000.00	Tender	Yes	2022/03/01		2022/06/30	2022/10/01		2022/10/08		2022/10/19		2022/11/19		90	2022/01/09		2022/01/28			2022/01/28	
14 382 000.00	Tender	Yes	2022/03/01		2022/06/30	2022/10/01		2022/10/08		2022/10/19		2022/11/19		90	2022/01/09		2022/01/28			2022/01/28	
3 000 000.00	Tender	Yes	2022/01/17	5	2022/06/30	2021/08/10		2021/08/20		2021/09/03		2021/10/08		90	2021/11/18		2021/11/26			2021/11/26	
20 592 000.00	Tender	No	2021/11/01	27	2024/06/30	2021/07/09		2021/07/15		2021/07/23		2021/08/27		90	2021/09/16		2021/09/24		2021/11/25	2021/09/24	
1 200 000.00	Existing Contract	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 200 000.00	Tender	Yes	2023/01/15	5	2023/06/30	2022/08/11		2022/08/21		2022/09/04		2022/10/09		90	2022/11/19		2022/11/27			2022/11/27	
1 500 000.00	Tender	Yes	2021/03/30	5	2022/06/30	2021/08/02		2021/08/10		2021/08/24		2021/08/20		90	2021/09/20		2021/10/01			2021/10/01	

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Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
1 000 000.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/08/01		2021/08/14		2021/09/05		2021/10/05			2021/11/05		2021/11/18			2021/11/18	
1 000 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 250 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
300 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30 000.00	Formal Quotation	No			2022/06/30	2022/01/25		2022/02/01		2022/02/14		2022/02/28		90	2022/03/28		2022/03/28			2022/03/28	
150 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
-	Tender	Yes	2021/07/01	12 months	2022/06/30	2022/04/25		2022/04/25		2022/03/26		2022/04/01		90	2022/04/08		2022/04/15			2022/04/15	
-	Tender	Yes	2021/07/01	12 months	2021/06/30	2021/04/25		2021/04/25		2021/03/26		2021/04/01		90	2021/04/08		2021/04/15			2021/04/15	
300 000.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/08/01		2021/08/14		2021/09/05		2021/10/05		90	2021/11/05		2021/11/18			2021/11/18	

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Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
214 937.84	Tender	Yes	2021/12/01	7	2022/06/30	2021/08/01		2021/08/14		2021/09/05		2021/10/05		90	2021/11/05		2021/11/18			2021/11/18	
90 000.00	Tender	no	2021/11/01	1	2021/11/30	2021/07/02		2021/07/09		2021/07/23		2021/08/13		90	2021/09/17		2021/09/23		2021/11/12	2021/09/23	
800 000.00	Tender		2022/01/01	6	2022/06/30	2021/10/01		2021/10/14		2021/10/21		2021/11/15		90	2021/12/09		2021/12/17			2021/12/17	
400 000.00	Tender		2021/11/01	3	2022/02/28	2021/08/01		2021/08/12		2021/08/19		2021/09/10		90	2021/10/07		2021/10/15			2021/10/15	
300 000.00	Tender		2021/08/01	3	2021/10/30	2021/07/01		2021/07/15		2021/07/22		2021/09/17		90	2021/09/23		2021/09/30			2021/09/30	
200 000.00	Formal Quotation		2021/07/01	2	2021/09/01	2021/07/01		2021/07/08		2021/07/15		2021/08/13		90	2021/09/09		2021/09/16			2021/09/16	
300 000.00	Tender		2021/07/30	2	2021/09/01	2021/07/30		2021/08/13		2021/08/13		2021/08/13		90	2021/09/09		2021/09/16			2021/09/16	
400 000.00	Tender		2021/08/01	3	2021/10/30	2021/07/01		2021/07/15		2021/07/22		2021/09/17		90	2021/09/23		2021/09/30			2021/09/30	
200 000.00	Tender		2021/10/01	3	2021/12/31	2021/08/01		2021/08/20		2021/09/01		2021/09/06		90							
200 000.00	Existing Contract		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 700 000.00	Tender		2021/07/01	3	2021/09/01	2021/03/01		2021/03/04		2021/05/01		2021/05/10		90	2021/06/30		2021/07/07			2021/07/07	
350 000.00	Tender		2021/07/01	2	2021/11/01	2021/07/01		2021/07/20		2021/08/01		2021/05/10		90	2021/06/30		2021/07/07			2021/07/07	
300 000.00	Tender		2021/07/01	2	2021/11/01	2021/07/01		2021/07/20		2021/08/01		2021/05/10		90	2021/06/30		2021/07/07			2021/07/07	
-	Formal Quotation		2021/12/01	5 month	2022/04/30	2021/08/16		2021/08/18		2021/09/02		2021/09/17		90	2021/10/07		2021/10/15			2021/10/18	
542 746 822.91																					

ANNEXURE K

COMMENTS ON THE DRAFT BUDGET & RESPONSES

PUBLIC COMMENTS ON DRAFT 2021/2022 BUDGET

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	WATER & ELEC	SEWER	REFUSE	RATES	REMUNERATION	OTHER (SPECIFIED, COMBINED)	DIRECTORATE RESPONSE
1	**Franskraal Belastingbetalers & Inwonersvereniging**	**Edward de Kock**	01-Apr-21	Graag wil ons versoek watter elektrisiteit tarief vasstelling metode gebruik was om die verniging van 15.36% te regverdig as bogenoemde in aggeneem word'					Met die uitsondering van Elektrisiteit is ons te vrede met die voorgestelde verhogings maar voel ons tog met die huidige voorspelbare groei en werkloosheid in sekere sektore wat deur die ekonome voorspelword, dat u moontlik in die gees daarvan heroonveging gee aan die begrote uitgawes en tariewe om dit ook vir die inwoners meer bekostigbaar te maak in hierdie tyd van dalende en/of geen inkomste. **Refer to actual comment for details.**	The National Energy Regulator of South Africa (NERSA) approved a Municipal Tariff Guideline increase ('Guideline increase') for the 2021/22 financial year,of 14.59%, applicable to consumers of the municipalty, for of electricity. The municipality however, must provide for an increase of 17.8% on the monthly account for bulk electricity purchases of the municipality from Eskom. Taking into account that 70.8% of the Revenue for Electricity Service Charges will be spend on expenditure for the Bulk Purchases payable to Eskom, excluding maintenance costs of an extensive Electricity Infrastructure of billions, and all other overheads and operational costs, it is clear that tariff increase is realistic, aiming to maintain this critical service to the benefit of the Overstrand community.
2	**Ward 1 Committee Member**	**André Wagener**	12-Apr-21						Franskraal and Uilenkraalsmond Stormwater Upgrading The purpose of this project, as stated in the Engineering and Impact Assessment Reports, is to alleviate the occasional flooding of Uilenkraalsmond Holiday Resort, (UKM). The problem is that UKM is situated outside of Overstrand Municipal boundaries. It is leased by the Overberg District Municipality from the Department of Public Works. It is State property. To transfer this problem to the account of the Overstrand ratepayers without any benefits to them, would not only be irregular, but probably unconstitutional and unethical. A ratepayer should not fund the State. **Refer to actual comment for details**.	Stormwater flows from the Franskraal,which is a municipal area to the Uilenkraalsmond area. It must be noted that the area was flooded in the past.The Common Law indicates that the lower laying erven must accommodate free flowing stormwater from the higher laying erven, unless it is not concentrated. The stormwater is concentrated at this point through Uilenkraalsmond and the municipality is required to minimise the impact of the stormwater towards Uilenkraalsmond to avoid possible damage in the future. The project consist of a retention pond as well as a stormwater pipe drilled through the dune. Environmental authorisation was obtained for the project and a public participation process was done during this process.
3	**Individual**	**Mike Botha**	14-Apr-21	The tariff increase for bulk electricity is 15, 6% while the growth in revenue from service charges is 24, 01%.			Property rates will increase by 14% over the next 3 years to cover general community and support services. What services are covered here?	Employee related cost (cost to company) goes further than Basic Salaries and Wages.	List of QUESTIONS: BUDGET 2021/2022 – 14th APRIL 2021 Revenue ito capital grants will decline in future years (-16.7%; -39%; - 32.6% = - 88% over 3 years). It was noted that the implementation of the mSCOA web- system - project is slow, not effective and therefore poses a governance risk on the administration. **Refer to actual comment for details**.	Responses on multiple questions attached. (IDP & Budget related)

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	WATER & ELEC	SEWER	REFUSE	RATES	REMUNERATION	OTHER (SPECIFIED, COMBINED)	DIRECTORATE RESPONSE
4	**PRINGLE BAY RATEPAYERS' ASSOCIATION**	**AW Vorster**	19-Apr-21						Roads, we find no evidence that the recommendations contained in our report regarding Routine Maintenance, Corrective Maintenance or Rehabilitation of gravel streets are taken into consideration in the budget. Page 3: Stormwater, we find no evidence that the recommendations contained in our report regarding the requirement to upgrade stormwater drainage along our gravel streets are taken into consideration in the budget. We have identified the lack of proper stormwater drainage as the primary problem causing the deterioration of our streets. Ward Specific Projects, we find no evidence that any of 3(a) or 3(b) above are addressed in this part of the budget. **Refer to actual comment for details.**	We have not started with Corrective Maintenance or Rehabilitation of roads since the report submitted, due to a lack of gravel material. Some routine maintenance have been done. Stormwater channels will also be addressed once Corrective or Rehabilitation is being done
5	**Individual**	**Peter Berrisford**	19-Apr-21						Concern about the threat of fires in our municipality and especially in Betty's Bay The Cape Town fire is a wake up call! Imagine a meeting after a fire has totally devastated our area! A 100 million rand of damages. Small fires Plot clearing Special Container Reserve Fund **Refer to actual comment for details.**	The municipality had it's final Budget Steering Committee meeting on 6 May 2021, where approval was granted for the budget provision for clearing of alien vegetation and fire breaks to be increased.
6	**Individual**	**Alette Rousseau**	20-Apr-21					I was just sorry to hear that the salaries have been raised with 4 1/2% in spite of a request not to raise salaries this year. This brings the budget into a deficit which could be avoided.	I appreciate the excellent work of our Municipality to keep our area well run and beautiful.	The municipality was also dissapointed to learn that the mandate of zero percent general annual increase, as indicated by the municipalities in the Western Cape through SALGA, did not influence the initial proposals related to salary negotiations. The municipality is however obliged to estimate and provide for expenditure in accordance with information available.
7	**Individual**	**Alfred Faku**	23-Apr-21						Objection of the Zwelihle Budget 2021/2022 The Capital Budget was not clear and confirmed at the Budget roadshow. The meeting was not properly organised. Ward meeting should have been seperated. Not all agenda points were dealth with. The closure of the meeting was supposed to be by the mayor as per agenda,however it did not happen. **Refer to actual comment for details.**	The Mayor corresponded with Mr Faku in clarifying the arrangements to present the budget to the community (letter attached).

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	WATER & ELEC	SEWER	REFUSE	RATES	REMUNERATION	OTHER (SPECIFIED, COMBINED)	DIRECTORATE RESPONSE
8	**BETTY'S BAY RATEPAYERS ASSOCIATION (BBRA)**	**Werner Zybrands**	28-Apr-21	The proposed across the board tariff increases at 4% are reasonable but in most cases there is a further marginal increase due to VAT at 15% (property rates excluded).				Staff expenditure	The bulk of the proposed operating expenditure cannot be faulted but is qualified in the following respects: **Operating Expenditure:** Baboon management Road maintenance **Capital Expenditure:** Water network Camera project Sub Fire station Clarence Drive (R44) **Refer to actual comment for details.**	The actual comment calls for more dust control on gravel roads - For the past three (3) years we receive an allocation of R1 000 000 for Dust Control and this needs to be split between Betty's Bay and Pringle Bay.
9	**Bettys Bay Conservancy**	**Pete Oxford**	29-Apr-21						Municipal public waste bins should be fully baboon/animal proofed. There is NOT A SINGLE such bin in Bettys Bay, yet is a requirement to the Strategic Baboon Management Plan.`The few rotary type Fernwood bins are NOT baboon proof nor very practical. Attractive road signage advertising the fact that Bettys Bay is a proud member of the Kogelberg Biosphere Reserve. We need to protect the wetlands WITHIN the urban area. Environmental education **Refer to actual comment for details**.	We agree with the comment that the municipal public bins in problem animal declared areas need to comply with the By-law and be animal proofed. The bins previously used in the area as Baboon / animal proof bins were polywood rotary bins that Mr Oxford referred to. (These bins have proven to be problematic, as the only have a small disposal opening and therefore cannot accept bulkier wastes which are then often either placed on top of or next to the bin.) At the beaches in the area open top swing bins have historically been used to date and these will need to be lidded or replaced as they do not comply with the By-law. A trial locking lid was added to one of the open bins at the Bettys Bay main beach and a second different design was trailed at Grotto braai area in Hermanus the last time I went past both them they were still working quite well and either of these two trail options could be implemented on a larger scale to address the non-compliance with regards to the swing bins
10	**Individual**	**J H BRIERS**	29-Apr-21	The unite electricity charge of about 16% that can be attributed to "attributed to the substantial increase in the cost of bulk electricity from Eskom " is supported. The increases of fixed cost or service charge for electricity the same as that of the price per unit used, namely about 16% is irrational. The Availability fee / fixed cost charge per electricity meter, namely R 385.64, must be reduced or remain unchanged and a way find to further reduce this cost in future. This cost should rather be included in the unit cost.					The budget must take cognisant of the continuing decreasing income of the Overstrand ratepayers. Activities such as parks management, road verges, alien Invasive tree control, block burning, road maintenance and possibly a number of other activities are done without specific Park- or Fire- management plans. The VAT rate on fixed cost or availability fees should be 0%. That the loss of income due to the abovementioned proposals be off-set by: • Freezing all vacant positions in principle and only filling those positions that would ensure basic service delivery; • Ensuring that all staff performances are carefully aligned to ensure maximum efficiency and value for money efficacy; and • Work should be done in accordance with clear Management Plans. • Reduce of water distribution loss. **Refer to actual comment for details.**	Road maintenance is being dictated by the available funding.

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	WATER & ELEC	SEWER	REFUSE	RATES	REMUNERATION	OTHER (SPECIFIED, COMBINED)	DIRECTORATE RESPONSE
11		**Councillor Orban**	30-Apr-21						Request for Ward 13 Capital projects to be completed 1. Atlantic drive walkway completion (+/- R600 0000 2. Paving of Davies Pool parking area (+/- R300 000) 3. Sidewalks with cycle lane in Onrus main road 4. Completion of Dog park - Wall along the R43 5. Shearwater stormwater canal completing 6. Speed calming measures throughout the ward (+/- R150 000	1. Project will proceed (Draft WSP - R200 000) 2. Not on Draft WSP 3. Not on Draft WSP 4. Funds to be rolled over. 5. Not on Draft WSP 6. Not on Draft WSP

FRANSKRAAL BELASTINGBETALERS- EN -INWONERSVERENIGING

Mnr Dean O'Niell
Munisipale Bestuurder
Overstrand Munisipaliteit
Posbus 20
Hermanus
7200

01 April 2021

Geagte Mnr

2021/2022 VOORLOPIGE BERGROTING KOMMENTAAR

Graag wil ek namens die Franskraal Belastingbetalers- en Inwonersvereniging van die geleentheid gebruik maak om u Raad geluk te wens met die samestelling van die voorlopige 2021/2022 begroting wat op sigself 'n moeilike taak moes gewees het.

Maar soos dit met enige begroting gaan sal daar altyd 'n paar onduidelikhede en bekommernisse wees en wil ons graag die volgende kommentaar lewer ten opsigte van die voorgestelde begroting.

Met die uitsondering van Elektrisiteit is ons te vrede met die voorgestelde verhogings maar voel ons tog met die huidige voorspelbare groei en werkloosheid in sekere sektore wat deur die ekonome voorspel word, dat u moontlik in die gees daarvan heroorweging gee aan die begrote uitgawes en tariewe om dit ook vir die inwoners meer bekostigbaar te maak in hierdie tyd van dalende en/of geen inkomste.

1. Elektrisiteit

Gedurende die OMAF vergadering was aangedui dat die Munisipaliteit vir 15.36% Grootmaat Aankope vanaf Eskom voorsiening gemaak het in die begroting, maar ook in dieselfde tyd aangedui dat die Huishoudelike tarief ook as gevolg van dié verhoging ook met 15.36% verhoog word wat nie heeltemal sin maak.

As inagegemeen word dat dat die munisipaliteit se grootmaat aankope ongeveer 66% van die elektristeit begroting uitgawe verteenwoordig, is die 15.36% verhoging dan net van toepassing op die gedeelte van die begroting en ander 35% is onderhewig aan heelwat laer verhoging soos voorgeskryf deur Nasionale Tesourie in hul begrotings omskrywe.

Volgens die voorlopige begroting vir 2021/22 was die wins voorsiening die vorige twee jaar +/- 3% en word daar vir die 2021/22 amper 10% voorsien. Gesien in die lig van huidige swak ekonomiese vooruitsigte word die vraag gevra of dit werklik geregverdig is vir 'n wins grens van 10%. Hoewel dit as die norm aanvaar word dat die wins grens vir elektrisiteits

dienste 10% behoort te wees wil ons verneem of die Raad dit kan oorweeg om die styging van 7% oor 'n periode infasseer.

Graag wil ons versoek watter elektrisiteit tarief vasstelling metode gebruik was om die verhoging van 15.36% te regverdig as bogenoemde in aggeneem word.

U goedgunstige oorweging van ons versoek word hoog op prys gestel en indien moontlik ons u antwoord kan verwag voor Woensdag 7 April 2021 se Publieke Vergadering wat in Gansbaai sal plaasvind.

Die uwe

Edward de Kock
Begroting,Bywette,Stad&Hersonering
Franskraal Belastingbetalers en Inwoners Vereniging
Kontak No: 083 441 1978
e-Pos: james.dekock8@gmail.com

B King

From: Mayor
Sent: Monday, 12 April 2021 10:27
To: CFO
Cc: Dean O'Neill
Subject: FW: Draft Budget 2021/22: Franskraal and Uilenkraalsmond Stormwater Upgrading

Dear CFO

The email below for your kind attention.

Groete / Regards,

Ald / Rdh Dudley Coetzee
Executive Mayor / Uitvoerende Burgemeester / Usodolophu Olawulayo
Overstrand Municipality / Munisipaliteit / Umasipala
M: +27 (0) 82 574 4404 | **T: +**27 (0) 28 313 8011
E: mayor@overstrand.gov.za

From: Andre en Susan Wagener <susandrewagener@gmail.com>
Sent: Thursday, 08 April 2021 13:39
To: Mayor <mayor@overstrand.gov.za>
Subject: Draft Budget 2021/22: Franskraal and Uilenkraalsmond Stormwater Upgrading

Sir,

Thank you for inviting me to raise my concerns about this project to you in writing. It was such a pleasure to attend such a well organized and congenial Draft Budget meeting online, yesterday.

The purpose of this project, as stated in the Engineering and Impact Assessment Reports, is to alleviate the occasional flooding of Uilenkraalsmond Holiday Resort, (UKM).

The problem is that UKM is situated outside of Overstrand Municipal boundaries. It is leased by the Overberg District Municipality from the Department of Public Works. It is State property.

To transfer this problem to the account of the Overstrand ratepayers without any benefits to them, would not only be irregular, but probably unconstitutional and unethical. A ratepayer should not fund the State.

There is also no legal compulsion for our Municipality to address this issue at our cost, since one of the oldest Common Law principles renders us not legally responsible for our stormwater runoff. Keep in mind as well that the flooding occurred in 2013, and never again in the past 7/8 years.

I have no doubt that this project was initiated in good faith and in the spirit of Overstrand Municipality's exemplary service delivery ethos, but the ownership of UKM was not common knowledge then and the Impact Assessment and Engineering Reports did not exercise this due dilligence.

Now the facts are on the table though, and it is obvious that further spending on this project would be highly controversial and contentious, which could impact on a future clean audit.

In conclusion I must point out that the Franskraal Ratepayers Association stated their opposition to this project in writing, to the Municipal Manager on 09/09/2020. To date they have not received a reply. Their Chairman, Mr Mitchell did not mention it again at the above meeting, as I had brought it up before he was given a speaking opportunity.

In the light of the above, this project does not merit inclusion in Overstrand Municipality's Budget.

Please be assured of my wholehearted and loyal support and admiration for the professional and enthusiastic service delivery of Overstrand Municipality.

Yours Faithfully
André Wagener
Ward 1 Committee Member

QUESTIONS: BUDGET 2021/2022 – 14th APRIL 2021

Die begroting is n omvattende dokument en dit ontlok vrae by die belastingbetalers wat poog om te verstaan hoe kostes hul huishoudings sal raak. Dankie vir hierdie uitnodiging om vrae te stel wat kwel. Ons hoop op n goeie antwoord.

1. The following questions were asked at the meeting of the Advisory Forum and although the Mayor promised to respond, he neglected to do so. This unacceptable conduct was discussed in the Overstrand Herald. It confirms the perception that public meetings and public participation sessions are of no value to the Democratic Party.
   The questions were:

   1.1 More clarity is needed in terms of the municipality's performance to date in terms of the "top layer" IDP criteria.

   1.2 Performance management remains a grey area and much refinement is required. It is difficult to understand how project proposals can take up to 5 years to be implemented?

   1.3 How is the performance of the municipality linked to performance bonuses (R317m?) of employees?

   1.4 Employee related cost (cost to company) goes further than Basic Salaries and Wages. It should be explained in the context of the expenditure budget. It seems as if more and more functions / tasks (roads, electricity, water, sanitation, refuse,) are not performed by employees while the salaries budget is growing (4, 5% +1, 9%). A previous proposal to restructure the organisation to become more effective and efficient was ignored. In general, the implementation of the mSCOA puts, emphasis on good governance, administration/accounts rather than on effective systems for basic service delivery).

   The total number for personnel increased (1, 2 %) from 1 081 to the current 1211 while the "headcount is 1 186. Please explaine?

   What % of the Operational Expenditure Budget goes to:

   1.4.1 Employee Related Cost (all benefits included – 32, 7%)
   1.4.2 Salaries and Wages
   1.4.3 Councillors
   1.4.4 Contractors (R97 644)
   1.4.5 Outsourced contracted services (Total of R239 915 on p100, compared to total of R249 on p21, 6m – please clarify?) norm 2% to 5%
   1.4.6 Consultants and Professional services (R38 471)
   1.4.7 Repairs and Maintenance (norm 8%)

   1.5 Salaries of people in key positions should be comparable to the broad market. It became evident that 30% of municipal officials in managerial positions don't have the required qualifications or experience and are not subject to strict performance criteria. What is the position at the OM?

2. The tariff increase for bulk electricity is 15, 6% while the growth in revenue from service charges is **24, 01%.** Please clarify? There is no increase in service tariffs for water infrastructure and the same rule should be applicable to electricity infrastructure.
    - What is the OM's position ito the installation of private solar systems? How will reduced consumption impact on the cost of service charges?
    - Is service charges on the availability of the network / grid is the main source of revenue! Availability and not consumption became the most important source of income (R479 055 m)? What is the increase % and is this approach sustainable?
    - Will independent providers of electricity be charged with an additional rate for the use of the grid? See SALGA'S proposal and ESKOM's view that municipalities cannot claim exclusive rights for the distribution of electricity. Please clarify?
    - What are the OM's plan for the generation of solar/wind energy by IPP's?
    - What % of electricity bought is lost out of the system due to: theft, not metered, system (norm 7% - 10%)? What is the value of loss in Rc?
    - How many households pay a flat rate for services and how much is it? And how many households receive free basic services?
    - What % of water is lost out of the system due to: bursts,theft, not metered, system (norm 15% - 30%) ? What is the value of loss in Rc?
    -
3. Revenue ito capital grants will decline in future years (-16.7%; -39%; - 32.6% = - 88% over 3 years). How will drastic decline ito the capital programme impact on related segments of the budget? Please clarify the increase in operational expenditure of 7, 9 %?
4. Property rates will increase by 14% over the next 3 years to cover general community and support services. What services are covered here?
5. Stakeholders advised that the desperate economic and financial realities, plus the impact of Covid, should be taken in consideration by the budget because numerous households cannot afford more expenses. Why was the plea to the OM for <u>1) zero per cent increases and 2) reduction in expenditure,</u> ignored?
6. It was noted that the implementation of the mSCOA web- system - project is slow, not effective and therefore poses a <u>governance risk</u> on the administration. (Poor guidance from national dept., weak service provider, no monitoring and auditing of outputs). Kindly provide a <u>risk assessment statement</u> on this serious matter?

Regards.

Mike.

PRINGLE BAY RATEPAYERS' ASSOCIATION
PRINGLEBAAI BELASTINGBETALERSVERENIGING

SARS Reg. 9101/138/16/3
NPO Reg. 214-205
www.pringlebayratepayers.co.za
P O Box 409, Pringle Bay, 7196 / Posbus 409, Pringlebaai, 7196
Chairman / Voorsitter: chairman@pringlebayratepayers.co.za / Tel: 083 556 3345

19 April 2021

THE HONORABLE MAYOR

OVERSTRAND MUNICIPALITY

HERMANUS

7200

PER EMAIL: mayor@overstrand.gov.sa

OBSERVATIONS AND COMMENTS: DRAFT 2021/2022 IDP REVIEW AND BUDGET.

1. ORGANISATION

The Pringle Bay Ratepayers' Association (PBRA) was started in the late 1960's by the first residents of Pringle Bay to represent the interests of ratepayers and residents. Today, as you may well be aware off, we are a registered Non-profit, Public Benefit Organisation.

Our primary functions are to liaise with the Overstrand Municipality, with whom we enjoy a close relationship, and to support local environmental conservation. We represent the community on the local Ward Committee and other consultative bodies. We maintain a close contact with local authorities and service providers, particularly on matters affecting ratepayers and residents.

We are grateful for the frank and cordial manner in which have been able to cooperate with you and your esteemed collogues in a quest to fulfill the wishes and expectations of our residents.

2. PURPOSE OF THIS COMMUNICATION

In accordance with our mandate outlined above and against the background of your widely published invitation to the public and other interested parties to consider and comment on the proposed DRAFT 2021/22 IDP REVIEW & BUDGET, we wish to submit comments for your consideration.

Prior to highlighting our comments, we wish to draw your attention to, and put on record, the following communications in one or the other format with Overstrand Municipality and which we consider of specific relevance:

a) Meeting between Pringle Bay Rate Payers Ass Chairperson: Ms. Strydom, Pringle Bay Rate Payers Ass Vice Chairperson: Mr. Vorster, and your Mr. Lackey (OM), Mr. Van Rohde (OM) on 5 March 2020 during which we have offered our assistance to compile documentation that could be used by the relevant officials to prepare appropriate budgets, in particular for the improvement of the streets in Pringle Bay.

b) Our subsequent email dated 8 July 2020 to Councillor Krige submitting our report: PRINGLE BAY GRAVEL STREETS: CONDITION SURVEY AND RESULTS. The report was also in the same email submitted to your Messrs. Lackey and Van Rhode

c) The above-mentioned report was again emailed on 20 July 2020 to the same recipients as an updated version including some corrections.

d) Minutes of Meeting dated 18 August 2020 reflecting discussion that took place a meeting between PBRA, Councillor Krige and several officials of the Overstrand Municipality. At this meeting the Report mentioned in (c) above was discussed. OM officials requested an updated report reflecting updated requirements.

e) The Updated Report mentioned in (d) above was submitted per email on 21 August 2020 to Councillor Krige, Mr van Rohde and Mr Baadjies. (a copy of this report is attached hereto for your records and information).

f) On 21 September 2020 we requested feedback.

g) Following a meeting we had on 19 October 2020 with amongst others yourselves, the report was forwarded to your Mr T Steenberg on 20 October 2020 as was decided on the mentioned meeting..

h) On 18 February 2021 we again requested updated progress. On 23 February 2021 we received feedback which included an undated implementation schedule.

i) Several Ward Meetings attended by PBRA Chairperson. The above mentioned subject was raised on more than one occasion during some of these Ward Meetings.

3. DRAFT 2021/2022 IDP REVIEW AND BUDGET: OUR COMMENTS

Taking cognizance of the above-mentioned and having inspected the DRAFT 2021/2022 IDP REVIEW AND BUDGET: 2021/22 TO 2023/24 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS as published on the Overstrand Municipality Webpage, we wish to comment as follows:

a) Referring to Annexure E of the referenced document, Page 2: Roads, we find no evidence that the recommendations contained in our report regarding Routine Maintenance, Corrective Maintenance or Rehabilitation of gravel streets are taken into consideration in the budget. Nor do we find any evidence regarding the streets identified for upgrading to control dust pollution.

b) Referring to Annexure E of the referenced document, Page 3: Stormwater, we find no evidence that the recommendations contained in our report regarding the requirement to upgrade stormwater drainage along our gravel streets are taken into consideration in the budget. We have identified the lack of proper stormwater drainage as the primary problem causing the deterioration of our streets.

c) Referring to Annexure E of the referenced document, Ward Specific Projects, we find no evidence that any of 3(a) or 3(b) above are addressed in this part of the budget.

Against the above-mentioned background, we sincerely request that you re-consider the budget and make the necessary adjustments in the budget to allocation sufficient funds for the implementation of our recommendations as contained in our report attached hereto.

We are once again looking forward to your cooperation in this regard.

Best Wishes



AW Vorster (Pr. Eng.)
Vice Chairman: PRINGLE BAY RATEPAYERS' ASSOCIATION.

CC: Mr. Stephen Muller (smuller@overstrand.gov.za)
Chairperson PBRA: (chairman@pringlebayratepayers.co.za)
Secretary PBRA: (secretary@pringlebayratepayers.co.za)

PRINGLE BAY RATEPAYERS

PRINGLE BAY GRAVEL STREETS

CONDITION SURVEY
AND
RESULTS

AUGUST 2020
(REV 3)

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ANNEXURE B: FIELD DATA SURVEY FORM

ANNEXURE C: ELECTRONIC INPUT FORM

ANNEXURE D: PRINGLE BAY STREET MAP

ANNEXURE E: MAP SHOWING MAINTENANCE REQUIREMENTS TOGETHER WITH UNFILTERED PROCESSED DATA PRINGLE BAY STREET MAP

LIST OF ABREVIATIONS and DEFINITIONS

CSIR	Council for Scientific and Industrial Research
OM	Overstrand Municipality
PAVEMENT	In the context of this document "Pavement" refers to the structural composition of a gravel street, more specifically describing the type and extent of the various layers below the surface of a gravel street. It does not refer to the "sidewalk" which is located next to the street.
PBGSCS	Pringle Bay Gravel Street Condition Survey
PBGSPMS	Pringle Bay Gravel Street Pavement Management System
PBRA	Pringle Bay Ratepayers Association
PBSW	Pringle Bay Street Watch

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ACKNOWLEDGEMENTS

The Project Manager and Pringle Bay Ratepayers Association wishes to acknowledge:

1) Pringle Bay Street Watch in particular the Sector Heads.

2) Me. CM Vorster whom on a Pro Bono basis, kindly assisted in developing the Electronic Input Form.

1. BACKGROUND

The Pringle Bay Ratepayers Association (PBRA), as one of their strategic objectives, reached out to the Overstrand Municipality (OM) to offer expertise, capacity and assistance where possible and where and when required.

Following a meeting between PBRA representatives and OM Officials on 5 March 2020, amongst others, the OM Maintenance Program for the upkeeping of the gravel streets in Pringle Bay was jointly identified as one of the key responsibility areas of the OM where significant and valuable input and assistance from the Pringle Bay community could be offered.

PBRA subsequently offered to assist in undertaking a condition survey of the gravel streets in Pringle Bay with a view to prioritise the streets requiring attention of some sort to ensure acceptable trafficability and driver comfort.

The OM Municipal Area Manager and his assistant responsible for roads and streets in Pringle Bay accepted the offer.

The PBRA proceeded to compile a project framework and methodology to guide a project team to perform the condition survey. It was decided to make use of the Pringle Bay Street Watch (PBSW) Sector Heads to assist in the survey focusing on the streets in their respective Street Watch Sectors. Six field workers were sourced to assist with data capturing.

A Field Survey Manual was compiled to assist and guide field workers when performing the Pringle Bay Gravel Street Condition Survey (PBGSCS). The Condition Survey is entirely based on the visual assessment and driving comfort of a street taking cognisance of a number of gravel street design and construction criteria. (Refer to Annexure A).

Based on the Field Survey Manual, a data capturing Survey Form was designed (Refer to Annexure B).

To streamline the data capturing exercise, a real-time on-line data capturing input form was developed which field workers could access via a tablet or a mobile phone while on the move. Data capturing thus became available to the project manager in real time to analyse and verify the input received from the field workers (refer to Annexure C for a description of the electronic input form).

The data was analysed and an Condition Index was determined which was used to determine the required level of maintenance applicable to the particular section of street.

The approach, methodology, analysis and results of the Condition Survey are discussed in the following paragraphs.

2. INTRODUCTION

Gravel roads as implemented in Pringle Bay, have the following purposes:

a) To ensure safe and reliable access to properties and facilities, not only by the general public but also, and equally important, by emergency services;

b) To ensure mobility at a speed not exceeding 40km/h.

c) To create a Country style or rural type atmosphere, something the majority of residence cherish and consider to be one of the main reason for settling in Pringle Bay.

Gravel streets are thus an important element defining the character of Pringle Bay and should be protected and treated with the necessary attention and respect.

Gravel streets (or for that matter any street or road) have several important aspects that define the functional efficiency thereof. These are, amongst others, the following:

- **Riding quality**: primarily defined by the condition of the road surface (driver comfort).
- **Dust pollution**: primarily defined by the composition of the wearing course and design speed of the street.
- **Traffic Safety**: primarily defined by the alignment of the road including safe stop-sight-distances.
- **Road-side Furniture**: primarily defined by the presence of pedestrian facilities (sidewalks) and traffic signs.
- **Stormwater drainage**: primarily defined by the presence of formal drainage structures and the shape of the street.

Collectively the above-mentioned aspects are inter-dependant in defining the functional efficiency of the road. Ensuring that one of these is at all times in accordance with expectations but ignoring or neglecting the others or only one of the remaining ones, will, without doubt, cause the street to fail in terms of functional efficiency. Maintaining the one is as important as maintaining the other.

This initiative however addresses only one of the above-mentioned aspects, namely **Riding quality**. The other aspects will be addressed with the same vigour and interest in the weeks and months to come.

The Approach to and Methodology followed with the Pringle Bay Gravel Street Condition Survey and the subsequent analysis if data, are discussed in the following paragraphs.

2.1. Survey Approach

The condition of streets in Pringle Bay, although judged to be generally in an acceptable condition, is often criticised by residents as being poor, blaming the OM of negligence and ignorance, in some cases justifiable but mostly not justifiable. Purely because these

accusations are mostly based on emotional outcries and perception rather than science and fact. The former is not quantifiable whereas the latter is quantifiable.

It is thus important to steer away from emotion and perception and to rather focus on gravel street performance criteria through evaluating applicable design and construction parameters within a scientifically based framework.

The Transportec division of the Council for Scientific and Industrial Research (CSIR) in the year 2000 compiled a document titled "*Draft TMH12: Pavement Management Systems: Standard Visual Assessment: Manual for Unsealed Roads Version 1",* which was used as basis for the compilation of the "PRINGLE BAY GRAVEL STREET CONDITION SURVEY: A PRACTICAL MANUAL".

The Field Workers studied the Manual prior to engaging in executing the survey. The Field Workers were continuously guided and assisted by the Project Manager (a qualified Professional Civil, Traffic & Transportation Engineer) to, as far as practically possible, ensure consistency in interpretation of the visual assessments of the parameter's particular condition.

It was planned to undertake several dry runs with the Field Workers team to ensure consistent interpretation of the evaluation criteria prior to performing the actual surveys. However, the event of COVID-19 and the associated Lockdown that commenced end of March 2020 and which is still enforced albeit at a different level, made it illegal for people to be outside their residences and furthermore to congregate or work in a group. Consistency in interpretation thus largely depends on the Project Managers guidance and photographic evidence/examples to individual Field Workers' enquiry or them expressing uncertainty of a particular situation. The outcome of this approach yielded surprisingly consistent results.

Given the limitations imposed by COVID-19 on the free movement of people, the surveys could actually only commenced during June 2020. The five Field Workers were briefed by the Project Manager on using the "App" (nothing more than an electronic data capturing form accessible from any mobile or tablet) to capture field data. Once they were familiar with and comfortable using the "App", and bearing in mind the arrival of our annual rain and storm season, surveying started in all earnest mid-June and was completed early July 2020.

Field Workers performed the survey by logging the condition (degree) of several parameters while driving along the various streets. In some instances data capturing were also performed while walking along the streets.

Captured Data became visible to the Project Manager in real time as and when it was captured, making it possible to telephonically discuss some inputs when considered necessary. Adjustments and/or corrections could then be performed immediately, thus effectively eliminating inconsistency and the necessity of re-runs of certain sections of street.

2.2. Survey Methodology

As was mentioned earlier, the principle of "Science and Fact" is preferred to "emotion and perception". Based in the referenced CSIR's Draft TMH-12 document, a **Level 1** visual survey is adopted to gather the required data to ultimately classify the condition of the gravel streets. It is the very most basic approach to a survey conforming to scientific and factual methodologies.

The following parameters/characteristics are considered in evaluating the condition of the streets based on the **visual** assessment of same:

- General performance
- Moisture condition
- Gravel quantity/layer thickness
- Road profile/shape as an assessment of water shedding capacity
- Road drainage in terms of removal of water from the road surface
- Road drainage in terms of accepting water from elsewhere and drained along the road
- Riding quality and influencing factors
- Dust
- Trafficability
- Isolated problems

These characteristics are judged in terms of a five point classification systems based on the following flow diagram:

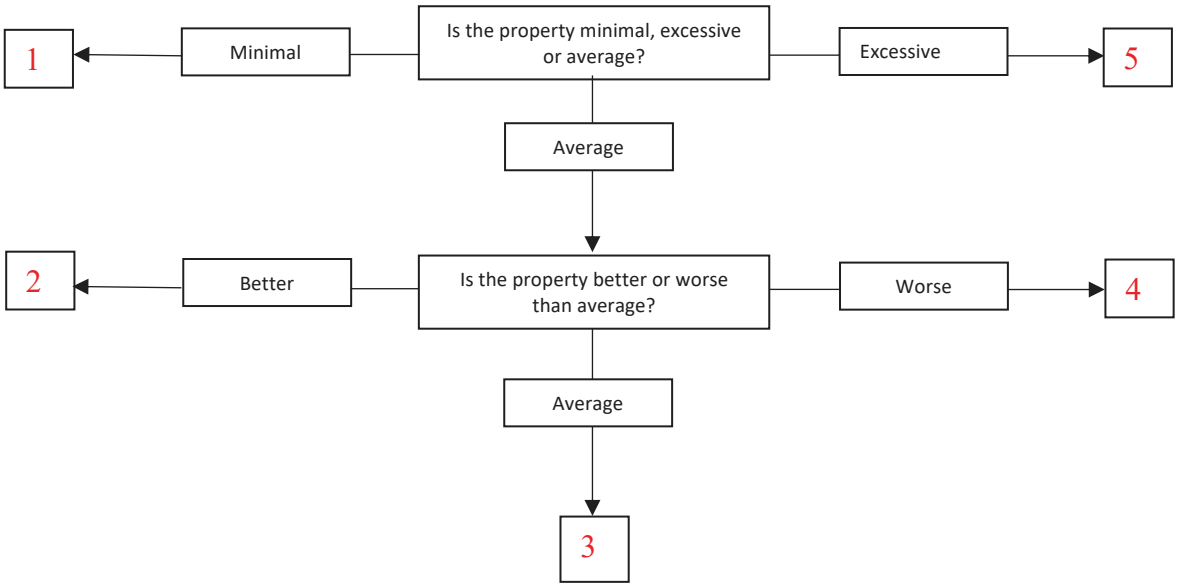


FIGURE 1: Flow diagram – five point classification system

For more detail and description of the above-mentioned methodology, please refer to Annexure A & B.

Field Workers were guided to identify sections on a street with particular collective good or poor performing characteristics allowing a street to be segmented in terms of

the conditions thereof. Due to the absence of chainage markers along streets, it was decided to use Street Numbers as the reference points to define sections along a street (Refer to Annexure D: Pringle Bay Street Map). For purposes of defining the sections, all streets were considered to be one-way streets, thus defining a section from an even street number to an uneven street number is no different than defining the same section from an even number to an even number or alternatively an uneven number to an uneven number.

Field workers used the electronic input form accessible from any mobile or tablet to capture data by judging the degree of all the parameters/characteristics listed above (refer to Annexure A for definition of "Degree").

The condition for the street section is then defined by the Condition Index which is calculated as the cumulative sum of the degrees allocated to each of the characteristics. The streets are then, according to the Condition Index, categorised to be in the **Slight, Warning** or **Severe zones** of maintenance requirements. These categories are then classified in accordance with the suggested Maintenance requirements as either requiring **Routine Maintenance, Corrective Maintenance or Rehabilitation**. Refer to paragraph 5 for a description of the interpretation of the results.

Finally, for each Maintenance Requirement, streets are **prioritised** from High to the Low taking into consideration ONLY the Condition Index score. It remains the prerogative of the OM Officials to also consider social aspects such as the number of households served by the particular street and the importance thereof in a broader mobility sense.

The results are discussed in Paragraph 5.

3. SURVEY

The actual survey started on 17 June 2020 and was concluded on 6 July 2020. Some streets were surveyed during dry conditions and some were surveyed while wet conditions prevailed.

Each Field Worker has a clearly demarcated area to survey.

Once a Field Worker has completed his survey, the Project Manager went out to that area to perform spot checks with a view to make sure that consistency across areas prevail. Very little tweaking was required, the raw data showed a very good correlation in the interpretation of adjudicating the degrees of the various characteristics.

The data will continue to be updated after 6 July 2020. This will allow us to monitor implementation of proposed remedial measures as well as to monitor the performance of improvements over time. It will also signal the deterioration of streets over time.

The intention is to submit to the OM on a quarterly basis updated Condition Indices for each street thus providing the OM with valuable planning data and information.

In total, 131 records were captured representing 77 streets across eight Street Watch sectors.

4. RESULTS

The results of the survey can be presented as follows:

a) Per Street Watch Sector (generally also related to each Field Worker)

b) Per Street showing the various sections along the street.

c) Per Maintenance Category (Routine, Corrective or Rehabilitation).

d) Priorities per Maintenance Category.

For purposes of visual presentation, the Maintenance categories are also shown on the Pringle Bay Street Map (Refer to Annexure E: Pringle Bay Gravel Street Maintenance Requirements).

4.1. Interpretation of Results

Based on the criteria described in paragraph 2.2, the worst condition of a street results in an Index Score of 58, representing 100%.

Streets with an Index Score less than 24 (±40%) are considered to be in good condition and requires only scheduled **Routine Maintenance**.

Streets with an Index Score of more than 38 (±66%) are considered to be in a poor condition and requires substantial **Rehabilitation** works.

Streets with an Index score between 24 and 38 are considered to be in need of urgent **Corrective Maintenance** otherwise they will soon enter the Rehabilitation Zone

4.2. Maintenance Measures

Routine Maintenance as defined above is suggested to consist of scheduled grading (or surface treatment) to improve riding quality including patching of potholes and ruts. It is expected that limited material importation is required. If Routine Maintenance is not performed in accordance with the requirements of the Gravel Street Pavement Management System's criteria, the street will rapidly deteriorate to a point where Corrective Maintenance or even Rehabilitation measures will be the only remedy to save the asset and ensure "fit for purpose" functionality.

Corrective Maintenance as defined above is suggested to consist of importing material to re-construct a new wearing course of about 150 mm of compacted selected gravel, including appropriate shaping to achieve a 4% crossfall with a well-defined crown ensuring proper drainage from the road surface. Maintenance and/or upgrading of longitudinal drainage structures forms an essential part of Corrective Maintenance.

Rehabilitation as defined above is suggested to consist of major road improvement works including vertical re-alignment to accommodate storm water runoff, the provision of appropriate longitudinal drainage structures, associated imported wearing course selected material, shaping to achieve a 4% crossfall with a well-defined crown ensuring proper drainage from the road surface.

In order to ensure maximum value for money, streets that are identified for dust pollution control, are excluded from the gravel street lists as are roads that already are categorised as sealed roads such as Buffels and Central Roads for instance. Streets identified for dust pollution control are mainly streets leading to or serving public areas such as parking areas at beach accesses or streets in and around the business area of Pringle Bay.

The survey results can be summarised as following:

a) From the 144 recorded street sections, 12 street section are categorised as requiring Rehabilitation (refer to Table 1).

b) From the 144 recorded street sections, 83 street section are categorised as requiring Corrective Maintenance (refer to Table 2).

c) From the 144 recorded street sections, 44 street section are categorised as requiring Routine Maintenance (refer to Table 3).

d) From the 144 recorded street sections, 5 street section are categorised as streets requiring Dust Pollution Control (refer to Table 4).

5. CONCLUSIONS AND RECOMMENDATIONS

It is concluded that the following streets, in order of degree of deterioration, taking cognisance of ONLY the Condition Index, requires urgent attention. The priorities are:

PRINGE BAY GRAVEL STREET CONDITION SURVEY RESULTS

STREETS REQUIRING REHABILITATION

Priority	Assessment Date	Street Name	From Street number:	To Street Number	Index	Score	Factors	Length (m)
1	6/19/2020 11:02:10	Elizabeth Road	1	14	44	75.90%	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion	223
2	6/20/2020 13:54:52	Midway Street	1	4	42	72.40%	Loose Material, Stoniness, Potholes, Erosion	127
3	6/22/2020 14:31:15	High Level Road	9	1	42	72.40%	Stoniness, Ruts, Erosion	266
4	6/24/2020 12:02:18	Zandra Road	1	3	41	70.70%	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion	138
5	6/19/2020 10:59:59	Ursula Road	3	8	40	69.00%	Potholes, Ruts, Erosion	123
6	7/2/2020 13:20:20	Dennys Road	1	34	40	69.00%	Loose Material, Stoniness, Potholes, Ruts, Erosion	441
7	6/18/2020 15:09:08	Elizabeth Road	14	51	39	67.20%	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion	385
8	7/3/2020 16:40:55	Carla Road	35	57	39	67.20%	Potholes, Ruts, Erosion	179
9	7/3/2020 17:12:35	Gerald Road	23	34	39	67.20%	Ruts, Erosion	194
10	7/5/2020 16:27:26	Hilton Circle	1	33	39	67.20%	Stoniness, Potholes, Erosion	364
11	7/5/2020 16:37:36	Hilton Circle	53	83	39	67.20%	Stoniness, Potholes, Erosion	385
12	7/5/2020 16:45:13	Hilda Circle	17	20	39	67.20%	Potholes, Ruts, Erosion	195

TABLE 1: Streets requiring REHABILITATION
(in order of priority based ONLY on Condition Index: 13 from 13 records)

PRINGE BAY GRAVEL STREET CONDITION SURVEY RESULTS

STREETS REQUIRING CORRECTIVE MAINTENANCE (first approximate 4km)

Priority	Assessment Date	Street Name	From Street number:	To Street Number	Index	Score	Factors	Length (m)
1	6/22/2020 14:47:46	Clarence Road	20	38	38	65.50%	Corrugation, Potholes, Erosion	514
2	7/3/2020 17:20:00	Oliver Road	1	17	38	65.50%	Potholes, Erosion	220
3	7/3/2020 17:36:33	Gully Road	1	9	38	65.50%	Stoniness, Potholes, Erosion	280
4	7/5/2020 15:33:50	Jally Road	39	43	38	65.50%	Stoniness, Potholes, Erosion	191
5	6/22/2020 14:04:19	Beach View Road	2	7	37	63.80%	Stoniness, Potholes, Erosion	234
6	7/2/2020 13:24:26	Diane Road	1	12	37	63.80%	Potholes, Ruts, Erosion	170
7	6/18/2020 14:28:45	George Road	69	1	36	62.10%	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion	761
8	6/19/2020 10:58:10	George Road	64	71	36	62.10%	Potholes, Ruts, Erosion	Incl in 7
9	6/20/2020 14:09:16	High Level Road	43	59	36	62.10%	Corrugation, Stoniness, Potholes	290
10	6/27/2020 11:59:13	Bobbie Road	2	4	36	62.10%	Potholes	119
11	7/3/2020 16:45:54	Glen Road	1	6	36	62.10%	Ruts, Erosion	70
12	7/3/2020 16:57:01	Denise Road	1	6	36	62.10%	Stoniness, Erosion	71
13	7/5/2020 15:36:18	Susan Road	31	23	36	62.10%	Stoniness, Potholes, Ruts, Erosion	154
14	7/5/2020 15:53:58	Jally Road	2	6	36	62.10%	Stoniness, Potholes, Erosion	75
15	6/18/2020 15:40:37	Rita Road	1	2	35	60.30%	Loose Material, Stoniness, Potholes, Erosion	40
16	7/2/2020 13:22:37	Dennys Road	39	51	35	60.30%	Potholes, Erosion	96
17	7/3/2020 17:06:47	Oliver Road	16	26	35	60.30%	Ruts, Erosion	153
18	7/5/2020 16:34:16	Hilton Circle	41	53	34	58.60%	Potholes, Erosion	155
19	6/17/2020 16:52:09	Albatross Road	26	42	33	56.90%	Potholes	320
20	7/3/2020 16:36:18	Carla Road	15	29	33	56.90%	Stoniness, Potholes, Erosion	178
21	7/3/2020 17:14:15	Gerald Road	34	40	33	56.90%	Stoniness, Ruts, Erosion	86
TOTAL								**4174**

TABLE 2: Streets requiring CORRECTIVE MAINTENANCE
(in order of priority based ONLY on Condition Index: 10 from 91 records)

PRINGE BAY GRAVEL STREET CONDITION SURVEY RESULTS

STREETS REQUIRING ROUTINE MAINTENANCE

Priority	Assessment Date	Street Name	From Street number:	To Street Number	Index	Score	Factors
1	6/17/2020 16:47:06	Marine Drive	1	13	22	37.90%	Potholes
2	6/22/2020 14:07:01	Beach View Road	7	13	22	37.90%	Stoniness
3	6/23/2020 16:17:11	Threeways Road	2	28	22	37.90%	Stoniness, Potholes, Erosion
4	6/23/2020 16:20:57	Threeways Road	16	16	22	37.90%	Stoniness, Erosion
5	7/2/2020 13:27:44	Henry Street	1	2	22	37.90%	Potholes
6	6/18/2020 15:12:05	Albatross Road	1	12	21	36.20%	Potholes
7	6/22/2020 14:49:55	Clarence Road	38	46	21	36.20%	Stoniness
8	6/23/2020 16:34:24	Stream Road	16	18	21	36.20%	Erosion
9	7/5/2020 16:08:56	Boundary Road	20	40	21	36.20%	Potholes
10	7/5/2020 16:30:30	Hilton Circle	33	39	21	36.20%	Stoniness
11	6/17/2020 16:48:55	Marine Drive	13	19	20	34.50%	Erosion
12	6/17/2020 16:50:18	South Road	2	12	20	34.50%	Erosion
13	6/18/2020 14:31:20	Valerie Road	3	9	20	34.50%	Loose Material, Stoniness, Erosion
14	6/20/2020 13:47:34	Flat Road	1	10	20	34.50%	Corrugation, Stoniness, Potholes
15	6/23/2020 16:29:26	Stream Road	24	26	20	34.50%	Loose Material, Erosion
16	7/3/2020 16:38:19	Carla Road	29	35	20	34.50%	Stoniness
17	7/3/2020 17:38:41	Boundary Road	19	27	20	34.50%	Stoniness, Potholes
18	7/5/2020 15:44:56	Freda Street	1	9	20	34.50%	Potholes
19	6/20/2020 13:49:47	Surf Road	2	6	19	32.80%	Corrugation, Potholes
20	6/22/2020 15:01:13	High Level Road	10	33	19	32.80%	
21	6/23/2020 16:31:40	Stream Road	20	22	19	32.80%	Erosion
22	6/17/2020 16:54:59	Gull Street	11	23	18	31.00%	
23	6/18/2020 15:10:45	Ted Road	3	4	18	31.00%	Corrugation, Loose Material, Stoniness, Erosion
24	7/3/2020 16:43:32	Caeser Road	89	101	18	31.00%	Potholes
25	7/3/2020 16:48:28	Edward Road	39	54	17	29.30%	Potholes
26	7/3/2020 16:53:06	Caspar Road	6	47	17	29.30%	Potholes
27	6/18/2020 14:35:05	Penguin Road	1	8	16	27.60%	Erosion
28	6/17/2020 16:53:38	Albatross Road	14	24	15	25.90%	
29	6/17/2020 16:56:11	Gull Street	1	11	15	25.90%	Potholes
30	6/18/2020 14:41:31	Promontory Road	1	7	15	25.90%	

TABLE 3: Streets requiring ROUTINE MAINTENANCE
(in order of priority based ONLY on Condition Index: 30 from 45 records)

PRINGLE BAY GRAVEL STREET CONDITION SURVEY RESULTS

STREETS IDENTIFIED FOR DUST POLUTION CONTROL

Priority	Street Name	From Street number:	To Street Number:	Length (m)
1	Crescent Road	10	16	182
2	Boundary Road	37	58	140
3	False Bay Road	2	19	356
4	Beach Road	1	16	277
5	Anne Road	31	67	580

TABLE 4: Streets identified for DUST POLLUTION CONTROL
(in order of priority based ONLY on Condition Index: 5 from 5 records)

Over and above the results shown above, it is evident that stormwater drainage (or rather the lack thereof), is the single most important cause for the deterioration of the streets, especially when one considers the state of the streets at various intersections and junctions.

It is also evident that where channels are actually provided along the roads to accommodate longitudinal runoff, these channels tend to favour runoff from the adjacent plots and not so much the run-off from the streets. The main reason for this seems to be the piling of the excavated material on the road edge side resulting in the street being formed as a channel. In most cases, if attention is given to the grading of the streets to shape the surface to feed into the road side channel and rather place the excess material on the plot side of the channel, a much better transverse drainage regime will be achieved.

Based on the above mentioned conclusions, it is recommended to:

A. Include the above-mentioned priorities in the Overstrand Municipality's Pringle Bay Gravel Street Pavement Management Plan if it exist, otherwise to engage in an initiative to compile such a plan.

B. Allocate existing approved finance to focus on the priority street sections listed in Tables 2 and 3. We suggest to focus effort and resources as follows:

   i. Of the remaining budget for the current financial year, approximately 300m of streets can be rehabilitated. Referring to Table 1, we suggest to proceed with Midway Street and Hilda Circle totalling approximately 322m. Alternatively, Midway Street and Zandra Road should be rehabilitated totalling 265m.

   ii. Of the remaining budget for the current financial year, approximately 4,000m of roads can be addressed for Corrective Maintenance. Table 2 contains the priority list for Corrective Maintenance totalling approximately 4,174m of gravel streets.

C. Include streets listed in Table 1 (if not already budgeted for) in the following adjusted budget cycle.

D. Include in the 2021/2022 budget the estimated maintenance cost of the remaining streets including those that could follow in the updated quarterly Gravel Street Condition Survey Report.

ANNEXURE A

Refer to separate document titled:

"PRINGLE BAY GRAVEL STREET CONDITION SURVEY: A PRACTICAL MANUAL"

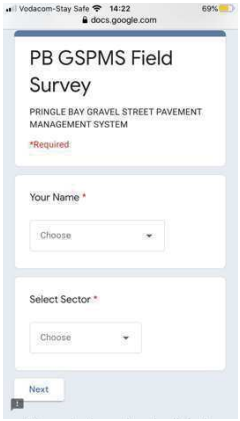
ANNEXURE B: (FIELD DATA SURVEY FORM)

PRINGLE BAY GRAVEL STREET CONDITION SURVEY												
EVALUATOR						**DATE**	dd:		mm:		yy:	
STREET NAME					**SECTION**							
GENERAL PERFORMANCE	1	2	3	4	5	**MOISTURE CONTENT**	Wet		Dry			
GRAVEL QUANTITY	Plenty	1	Sufficient	2	Isolated Exposure	3	Extensive Exposure	4	None	5		
ROAD PROFILE/SHAPE	Very Good (4%)	1	Good (2%)	2	Flat	3	Uneven	4	Very Uneven	5		
DRAINAGE FROM THE ROAD	Well Above Ground	1	Slightly Above	2	Level with Ground	3	Slightly Below	4	Canal	5		
DRAINAGE ALONG THE ROAD	Well defined shaped canal	1	Natural canal	2	Visible signs of Erosion	3	Severe Erosion on side of road	4	Dangerous Erosion / Donga on side of road	5		
RIDING QUALITY / SAFETY	Very Good (35-40km/h)	1	Good (30-35km/h)	2	Average (25-30km/h)	3	Poor (20-25km/h)	4	Very Poor (<20km/h)	5		
INFLUENCING FACTORS	Corrugation		Loose Material		Stoniness		Potholes		Ruts		Erosion	
ISOLATED PROBLEMS	Potholes		Corrugation		Transverse Erosion		Longitudinal Erosion		Rough patches		Slipperiness	
DUST	Acceptable				Unacceptable							
TRAFFICABILITY	Acceptable				Unacceptable							
COMMENTS												

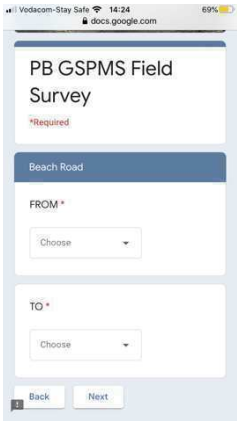
ANNEXURE C

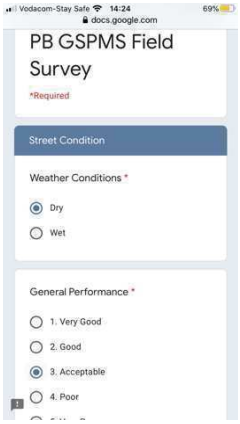
ELECTRONIC INPUT FORM

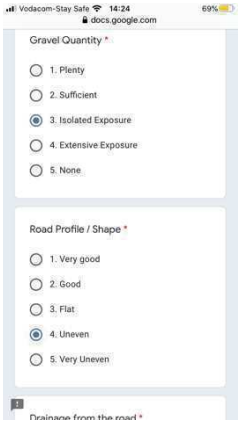


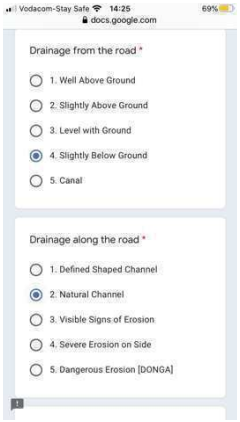


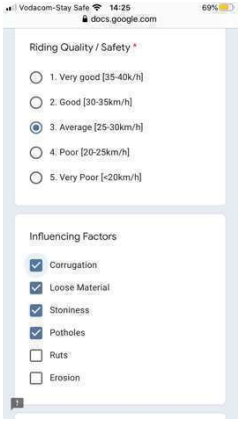


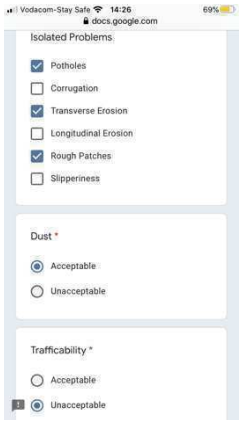


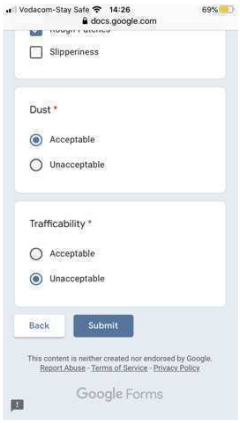




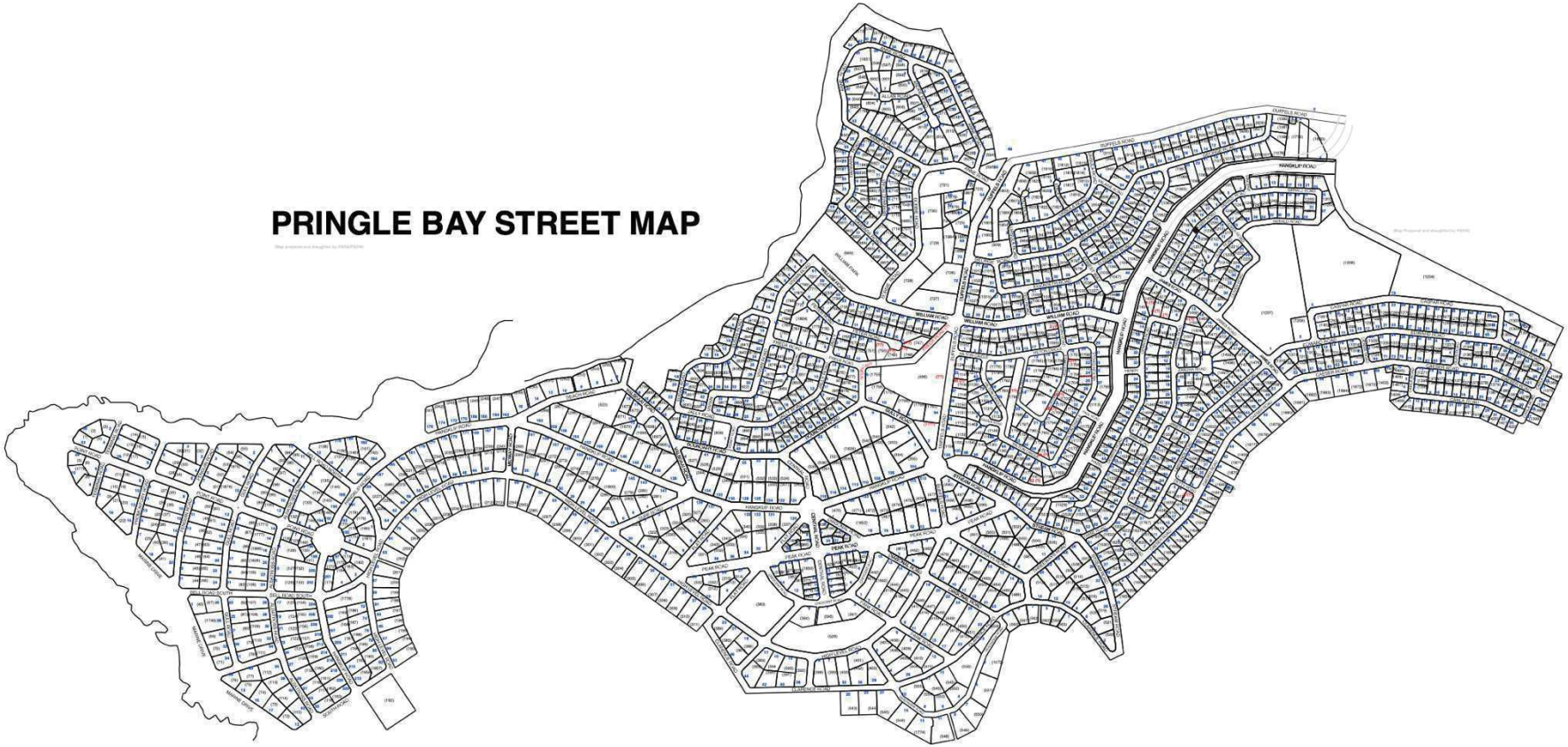






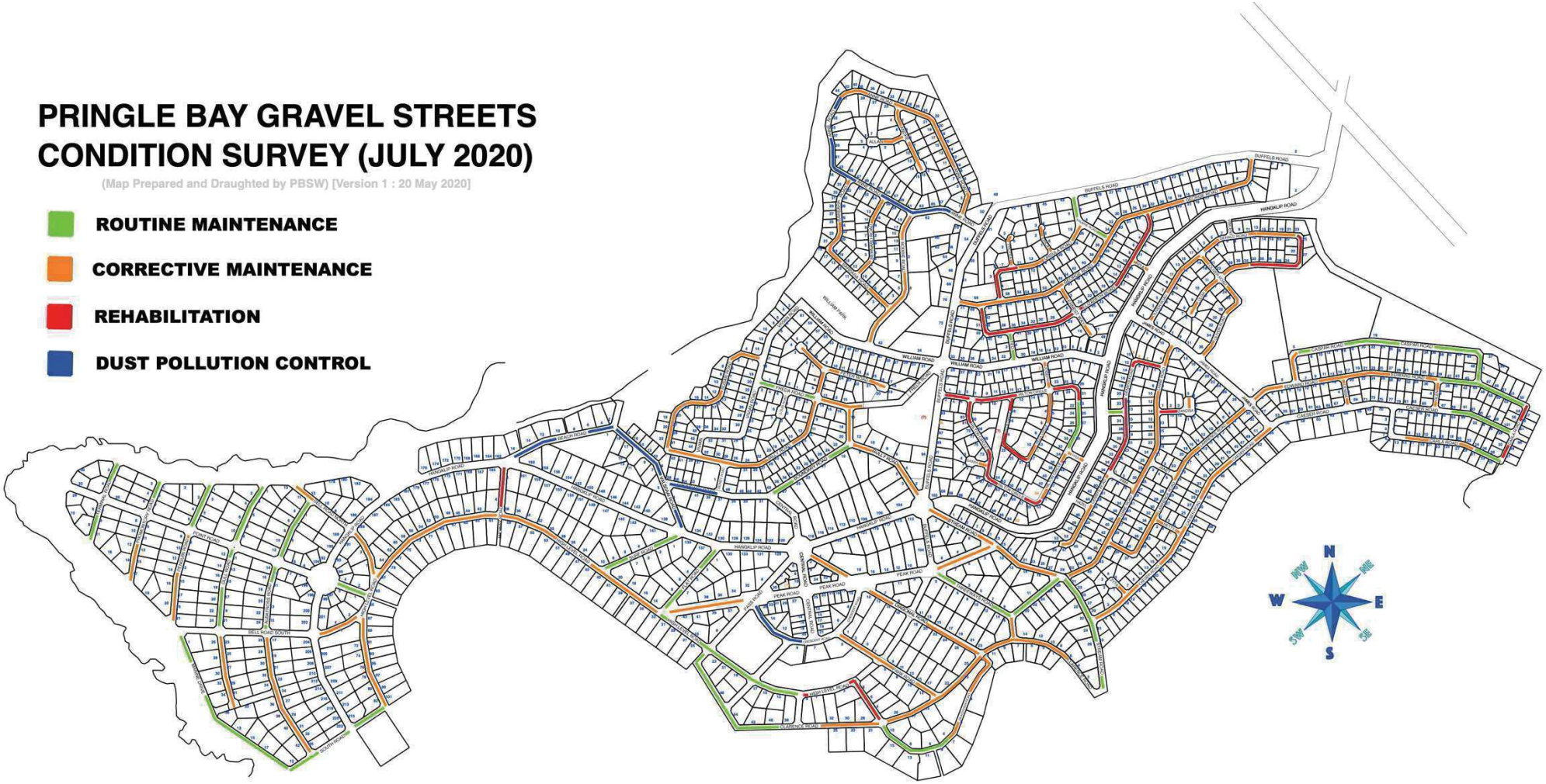


ANNEXURE D



ANNEXURE E

MAP SHOWING MAINTENANCE REQUIREMENTS TOGETHER WITH UNFILTERED PROCESSED DATA



PRINGE BAY GRAVEL STREET CONDITION SURVEY RESULTS

ABBREVIATED SUMMARY OF RECORDED DATA

Timestamp	Street Name	From #	To #	INDEX	SCORE	MAINTENANCE	Influencing Factors
6/17/2020 15:06:37	Gull Street	23	31	26	44.80%	Corrective	Potholes, Erosion
6/17/2020 16:47:06	Marine Drive	1	13	22	37.90%	Routine	Potholes
6/17/2020 16:48:55	Marine Drive	13	19	20	34.50%	Routine	Erosion
6/17/2020 16:50:18	South Road	2	12	20	34.50%	Routine	Erosion
6/17/2020 16:52:09	Albatross Road	26	42	33	56.90%	Corrective	Potholes
6/17/2020 16:53:38	Albatross Road	14	24	15	25.90%	Routine	
6/17/2020 16:54:59	Gull Street	11	23	18	31.00%	Routine	
6/17/2020 16:56:11	Gull Street	1	11	15	25.90%	Routine	Potholes
6/17/2020 22:42:42	Beach Road	1	1	29	50.00%	Corrective	Stoniness
6/18/2020 14:28:45	George Road	69	1	36	62.10%	Corrective	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion
6/18/2020 14:31:20	Valerie Road	3	9	20	34.50%	Routine	Loose Material, Stoniness, Erosion
6/18/2020 14:32:53	Penguin Road	21	9	28	48.30%	Corrective	Corrugation, Potholes
6/18/2020 14:35:05	Penguin Road	1	8	16	27.60%	Routine	Erosion
6/18/2020 14:38:52	Promontory Road	17	8	26	44.80%	Corrective	Corrugation, Potholes
6/18/2020 14:41:31	Promontory Road	1	7	15	25.90%	Routine	
6/18/2020 14:45:49	Ursula Road	3	26	29	50.00%	Corrective	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion
6/18/2020 14:46:06	Terminal Road	1	11	15	25.90%	Routine	
6/18/2020 14:47:58	Erica Road	1	3	31	53.40%	Corrective	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion

6/18/2020 14:56:05	Ernest Way	3	11	26	44.80%	Corrective	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion
6/18/2020 14:58:38	Midway Street	1	3	33	56.90%	Corrective	Potholes, Ruts, Erosion
6/18/2020 15:00:01	Bell Road North	1	14	24	41.40%	Corrective	Potholes, Erosion
6/18/2020 15:08:38	High Level Road	61	83	24	41.40%	Corrective	Potholes
6/18/2020 15:09:08	Elizabeth Road	3	51	39	67.20%	Rehab	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion
6/18/2020 15:09:47	High Level Road	84	101	25	43.10%	Corrective	Potholes, Erosion
6/18/2020 15:10:45	Ted Road	3	4	18	31.00%	Routine	Corrugation, Loose Material, Stoniness, Erosion
6/18/2020 15:11:10	Point Road	1	32	15	25.90%	Routine	Potholes
6/18/2020 15:12:05	Albatross Road	1	12	21	36.20%	Routine	Potholes
6/18/2020 15:13:28	South Road	2	6	26	44.80%	Corrective	Loose Material, Erosion
6/18/2020 15:40:37	Rita Road	1	2	35	60.30%	Corrective	Loose Material, Stoniness, Potholes, Erosion
6/18/2020 17:05:20	Anne Road	41	61	30	51.70%	Corrective	Stoniness
6/18/2020 17:08:17	Andre Road	1	16	24	41.40%	Corrective	Stoniness
6/18/2020 17:13:08	Barbara Road	1	19	29	50.00%	Corrective	Loose Material
6/18/2020 17:14:52	Barbara Road	21	35	31	53.40%	Corrective	Loose Material
6/18/2020 17:16:53	Bernard Road	1	18	25	43.10%	Corrective	Loose Material
6/18/2020 17:20:55	Bobbie Road	1	19	24	41.40%	Corrective	Loose Material
6/18/2020 17:23:02	Allan Road	1	5	31	53.40%	Corrective	Loose Material, Stoniness
6/18/2020 17:26:54	Anne Road	1	39	27	46.60%	Corrective	Loose Material, Stoniness
6/19/2020 10:58:10	George Road	64	71	36	62.10%	Corrective	Potholes, Ruts, Erosion
6/19/2020 10:59:59	Ursula Road	3	8	40	69.00%	Rehab	Potholes, Ruts, Erosion
6/19/2020 11:02:10	Elizabeth Road	6	14	44	75.90%	Rehab	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion

6/19/2020 11:06:11	Elizabeth Road	5	11	35	60.30%	Corrective	Loose Material, Stoniness, Potholes, Erosion
6/20/2020 13:44:49	Peak Road	32	43	29	50.00%	Corrective	Stoniness, Potholes, Erosion
6/20/2020 13:47:34	Flat Road	1	10	20	34.50%	Routine	Corrugation, Stoniness, Potholes
6/20/2020 13:49:47	Surf Road	2	6	19	32.80%	Routine	Corrugation, Potholes
6/20/2020 13:51:03	Surf Road	6	10	8	13.80%	Routine	
6/20/2020 13:54:52	Midway Street	1	4	42	72.40%	Rehab	Loose Material, Stoniness, Potholes, Erosion
6/20/2020 13:58:28	Beach Road	1	16	24	41.40%	Corrective	Corrugation, Potholes, Erosion
6/20/2020 14:01:31	False Bay Road	1	19	43	74.10%	Rehab	Corrugation, Stoniness, Potholes, Erosion
6/20/2020 14:09:16	High Level Road	22	38	36	62.10%	Corrective	Corrugation, Stoniness, Potholes
6/22/2020 13:57:45	Diagonal Road	10	18	23	39.70%	Corrective	Potholes, Ruts
6/22/2020 13:59:53	Diagonal Road	18	28	26	44.80%	Corrective	Stoniness, Ruts, Erosion
6/22/2020 14:04:19	Beach View Road	2	7	37	63.80%	Corrective	Stoniness, Potholes, Erosion
6/22/2020 14:07:01	Beach View Road	7	13	22	37.90%	Routine	Stoniness
6/22/2020 14:08:09	Beach View Road	13	17	8	13.80%	Routine	
6/22/2020 14:29:12	High Level Road	23	9	25	43.10%	Corrective	Corrugation, Potholes
6/22/2020 14:31:15	High Level Road	9	1	42	72.40%	Rehab	Stoniness, Ruts, Erosion
6/22/2020 14:39:31	Clarence Road	20	22	33	56.90%	Corrective	Corrugation, Stoniness, Potholes
6/22/2020 14:43:10	Clarence Road	15	26	25	43.10%	Corrective	Corrugation, Potholes
6/22/2020 14:47:46	Clarence Road	26	38	38	65.50%	Corrective	Corrugation, Potholes, Erosion
6/22/2020 14:49:55	Clarence Road	38	46	21	36.20%	Routine	Stoniness
6/22/2020 14:50:57	Clarence Road	46	50	8	13.80%	Routine	
6/22/2020 14:55:45	Park Road	19	7	32	55.20%	Corrective	Loose Material, Stoniness, Ruts, Erosion
6/22/2020 14:57:18	Park Road	7	1	23	39.70%	Corrective	Stoniness, Potholes
6/22/2020 15:01:13	High Level Road	10	33	19	32.80%	Routine	
6/22/2020 15:03:47	High Level Road	33	20	25	43.10%	Corrective	Stoniness, Potholes

6/23/2020 10:17:16	Peak Road	3	7	33	56.90%	Corrective	Potholes
6/23/2020 16:17:11	Threeways Road	2	28	22	37.90%	Routine	Stoniness, Potholes, Erosion
6/23/2020 16:20:57	Threeways Road	16	16	22	37.90%	Routine	Stoniness, Erosion
6/23/2020 16:29:26	Stream Road	24	26	20	34.50%	Routine	Loose Material, Erosion
6/23/2020 16:31:40	Stream Road	20	22	19	32.80%	Routine	Erosion
6/23/2020 16:34:24	Stream Road	16	18	21	36.20%	Routine	Erosion
6/23/2020 16:37:34	Stream Road	10	16	25	43.10%	Corrective	Potholes, Erosion
6/23/2020 16:40:01	Stream Road	2	8	28	48.30%	Corrective	Potholes, Erosion
6/24/2020 11:58:13	Stream Road	1	43	32	55.20%	Corrective	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion
6/24/2020 11:59:55	Zyta Road	1	6	28	48.30%	Corrective	Corrugation, Loose Material, Stoniness
6/24/2020 12:02:18	Zandra Road	1	3	41	70.70%	Rehab	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion
6/24/2020 12:04:09	Zandra Road	4	12	32	55.20%	Corrective	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion
6/24/2020 12:06:03	Caeser Road	1	54	27	46.60%	Corrective	Corrugation, Loose Material, Potholes, Ruts, Erosion
6/27/2020 11:59:13	Bobbie Road	2	4	36	62.10%	Corrective	Potholes
6/30/2020 17:47:01	Betty Road	1	6	23	39.70%	Corrective	Loose Material, Erosion
6/30/2020 17:50:22	Lawrence Road	1	44	27	46.60%	Corrective	Potholes, Erosion
7/2/2020 13:20:20	Dennys Road	1	34	40	69.00%	Rehab	Loose Material, Stoniness, Potholes, Ruts, Erosion
7/2/2020 13:22:37	Dennys Road	39	51	35	60.30%	Corrective	Potholes, Erosion
7/2/2020 13:24:26	Diane Road	1	12	37	63.80%	Corrective	Potholes, Ruts, Erosion
7/2/2020 13:26:19	Diane Road	13	52	26	44.80%	Corrective	Potholes, Ruts, Erosion
7/2/2020 13:27:44	Henry Street	1	2	22	37.90%	Routine	Potholes
7/3/2020 16:36:18	Carla Road	15	29	33	56.90%	Corrective	Stoniness, Potholes, Erosion

7/3/2020 16:38:19	Carla Road	29	35	20	34.50%	Routine	Stoniness
7/3/2020 16:40:55	Carla Road	35	57	39	67.20%	Rehab	Potholes, Ruts, Erosion
7/3/2020 16:43:32	Caeser Road	89	101	18	31.00%	Routine	Potholes
7/3/2020 16:45:54	Glen Road	1	6	36	62.10%	Corrective	Ruts, Erosion
7/3/2020 16:48:28	Edward Road	39	54	17	29.30%	Routine	Potholes
7/3/2020 16:53:06	Caspar Road	6	47	17	29.30%	Routine	Potholes
7/3/2020 16:54:51	Caspar Road	1	6	32	55.20%	Corrective	Potholes, Erosion
7/3/2020 16:57:01	Denise Road	1	6	36	62.10%	Corrective	Stoniness, Erosion
7/3/2020 17:01:05	Edward Road	1	37	23	39.70%	Corrective	Corrugation, Stoniness, Potholes
7/3/2020 17:04:17	Oliver Road	26	36	23	39.70%	Corrective	Stoniness, Potholes
7/3/2020 17:06:47	Oliver Road	16	26	35	60.30%	Corrective	Ruts, Erosion
7/3/2020 17:09:47	Gerald Road	1	23	25	43.10%	Corrective	Stoniness, Potholes
7/3/2020 17:12:35	Gerald Road	23	34	39	67.20%	Rehab	Ruts, Erosion
7/3/2020 17:14:15	Gerald Road	34	40	33	56.90%	Corrective	Stoniness, Ruts, Erosion
7/3/2020 17:16:35	Olga Road	1	6	28	48.30%	Corrective	Stoniness, Ruts, Erosion
7/3/2020 17:20:00	Oliver Road	1	17	38	65.50%	Corrective	Potholes, Erosion
7/3/2020 17:31:08	Clarence Road	2	18	25	43.10%	Corrective	Potholes, Erosion
7/3/2020 17:36:33	Gully Road	1	9	38	65.50%	Corrective	Stoniness, Potholes, Erosion
7/3/2020 17:38:41	Boundary Road	19	27	20	34.50%	Routine	Stoniness, Potholes
7/5/2020 14:22:00	Boundary Road	50	58	31	53.40%	Corrective	Potholes, Erosion
7/5/2020 15:33:50	Jally Road	39	43	38	65.50%	Corrective	Stoniness, Potholes, Erosion
7/5/2020 15:36:18	Susan Road	31	23	36	62.10%	Corrective	Stoniness, Potholes, Ruts, Erosion
7/5/2020 15:38:43	Susan Road	23	3	25	43.10%	Corrective	Stoniness, Erosion
7/5/2020 15:39:56	Susan Road	3	1	23	39.70%	Corrective	Stoniness, Erosion
7/5/2020 15:44:56	Freda Street	1	9	20	34.50%	Routine	Potholes
7/5/2020 15:47:08	Freda Street	9	17	31	53.40%	Corrective	Stoniness, Potholes, Erosion

7/5/2020 15:50:16	Boundary Road	16	20	31	53.40%	Corrective	Loose Material, Stoniness, Erosion
7/5/2020 15:53:58	Jally Road	2	6	36	62.10%	Corrective	Stoniness, Potholes, Erosion
7/5/2020 15:56:40	Peter Road	5	9	25	43.10%	Corrective	Potholes, Erosion
7/5/2020 15:59:40	Peter Road	9	17	26	44.80%	Corrective	Potholes, Erosion
7/5/2020 16:03:03	Jally Road	8	18	24	41.40%	Corrective	Erosion
7/5/2020 16:05:27	Jally Road	18	26	26	44.80%	Corrective	Potholes, Erosion
7/5/2020 16:08:56	Boundary Road	20	40	21	36.20%	Routine	Potholes
7/5/2020 16:11:40	Gully Road	2	12	36	62.10%	Corrective	Corrugation, Potholes, Erosion
7/5/2020 16:27:26	Hilton Circle	1	33	39	67.20%	Rehab	Stoniness, Potholes, Erosion
7/5/2020 16:30:30	Hilton Circle	33	39	21	36.20%	Routine	Stoniness
7/5/2020 16:32:00	Paul Road	1	2	28	48.30%	Corrective	Stoniness, Ruts
7/5/2020 16:34:16	Hilton Circle	41	53	34	58.60%	Corrective	Potholes, Erosion
7/5/2020 16:37:36	Hilton Circle	53	83	39	67.20%	Rehab	Stoniness, Potholes, Erosion
7/5/2020 16:38:35	Bassia Street	1	4	24	41.40%	Corrective	Stoniness, Potholes
7/5/2020 16:42:13	Hilda Circle	1	17	27	46.60%	Corrective	Potholes, Erosion
7/5/2020 16:45:13	Hilda Circle	17	20	39	67.20%	Rehab	Potholes, Ruts, Erosion
7/5/2020 16:47:20	Joseph Road	1	5	24	41.40%	Corrective	Stoniness, Ruts, Erosion
7/6/2020 16:57:08	Protea Road	2	3	24	41.40%	Corrective	Loose Material, Potholes, Erosion

B King

From: Peter Berrisford <peterb5424@gmail.com>
Sent: Tuesday, 20 April 2021 10:24
To: CFO; sdkrige@gmail.com; Lester Smith; Mayor; Dean O'Neill; L de Villiers; D Lakey; R Louw; S Muller; Neville Michaels; R Williams
Cc: B King; G Bucchianeri; K Jeptha; L Tait
Subject: RE: Firestorm

Well done Santie-Reyneke!

Can I add a few points please?

Small fires

Firstly, "a small fire is a big fire until it is completely extinguished". So fire outbreak **response time** is of the essence.

Plot clearing

Clearing plots to reduce fire risk is a formidable exercise. I suggest a more targeted response policy. EG.

"When you clear plots, make it a priority to clear a 15m(?) space round buildings. Ensure roof gutters are free of combustible material such as leaves. Pay particular attention to any **significant** stands of combustible vegetation. Only then, tackle the rest of the plot."

Special Container

I know the authorities pay much attention to the fire risk. But it seems to me that a special purpose container, mounted on a trailer, equipped with a complete set of fire-fighting equipment, should be established. This will minimise delays when a fire alert is sounded.. It should be situated centrally.

Reserve Fund

The potential loss of any large fire is so huge, so that too much concentration on the costs of preparation for fire-fighting is possibly delusional. Prepare a financial reserve fund now, so
that costs can be spread out over the long term.

In all humility

Peter Berrisford

From: CFO <CFO@overstrand.gov.za>
Sent: Tuesday, 20 April 2021 00:43
To: sdkrige@gmail.com; Lester Smith <lestersmith@overstrand.gov.za>; Mayor <mayor@overstrand.gov.za>; Dean O'Neill <mm@overstrand.gov.za>; L de Villiers <ldevilliers@overstrand.gov.za>; D Lakey <dlakey@overstrand.gov.za>; R Louw <rlouw@overstrand.gov.za>; S Muller <smuller@overstrand.gov.za>; Neville Michaels <nmichaels@overstrand.gov.za>; R Williams <rwilliams@overstrand.gov.za>
Cc: Peter Berrisford <peterb5424@gmail.com>; B King <bking@overstrand.gov.za>; G Bucchianeri <gbucchianeri@overstrand.gov.za>; K Jeptha <kjeptha@overstrand.gov.za>; L Tait <ltait@overstrand.gov.za>
Subject: RE: Firestorm
Importance: High

Dear Colleagues Roderick, Stephen and Neville,

Please provide relevant comment in terms of respective areas under the control/responsibility of your directorate.

Please include the Mayor, the MM, myself and Budget Office (Bernard, Georgia) with your response.

Vriendelike groete / Kind regards,

Santie Reyneke-Naude
Director: Finance
Finance Directorate
Overstrand Municipality

M: +27 (0) 82 551 4499 T: +27 (0)28 313 8040 F: +27 (0) 28 313 8128
E: cfo@overstrand.gov.za

From: Fanie Krige <sdkrige@gmail.com>
Sent: Monday, April 19, 2021 10:22 AM
To: Lester Smith <lestersmith@overstrand.gov.za>; Mayor <mayor@overstrand.gov.za>; Dean O'Neill <mm@overstrand.gov.za>; L de Villiers <ldevilliers@overstrand.gov.za>; D Lakey <dlakey@overstrand.gov.za>; R Louw <rlouw@overstrand.gov.za>; CFO <CFO@overstrand.gov.za>
Cc: Peter Berrisford <peterb5424@gmail.com>
Subject: Fwd: Firestorm

Dear colleagues

Below you will find an important input from Mr Peter Berrisford, who on several occasions expressed his concern about the threat of fires in our municipality and especially in Betty's Bay. I propose that we make this letter part of the public participation process regarding our Draft Budget and IDP Review for 2021/22.

Regards

FANIE KRIGE
COUNCILLOR: WARD 10

---------- Forwarded message ---------
Van: **Peter Berrisford** <peterb5424@gmail.com>
Date: Ma. 19 Apr. 2021 om 09:30
Subject: Firestorm
To: <sdkrige@gmail.com>

Hi Fanie

The Cape Town fire is a wake up call! Imagine a meeting after a fire has totally devastated our area! A 100 million rand of damages.

We don't want to be saying, " of course we knew about the excessive growth of bush in our area, but we were so busy." Alternately, "we should have cut fire-breaks along all the roads, but we were weighing up the quotes for this exercise, and this takes a long time." Alternately, " we did not budget for more expenditure on fire fighting.' Alternately, "it was Covid!"

Fanie, we rely on you to keep the pressure up. We definitely need a follow up meeting like the one you chaired in Kleinmond, (still no minutes!!! This is awful considering how serious this matter is.)

Many of our politicians excel at planning to do something. Action is what counts. I know much has been done but I am really frightened about the constant risk. We cannot afford not to devote funds in a big way to fire-fighting, the most serious risk to our community.

Please circulate this email to the Mayor, the Fire Chief, the Environmental Department and Desmond Lakey. And any others including those at our meeting.

And confirm to me that you have done this by return. Failing this, reluctantly, I guess all the newspapers would be a last resort.

I am not unaware that so many folk are actually handling this problem and working hard at this. But the Cape Town fire is massive reminder. A wake up event.

Peter

Virus-free. www.avast.com

Overstrand Municipality
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Vision Statement: "*To be a centre of excellence for the community*"

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Please consider the environment before printing this correspondence.

B King

From: B King
Sent: Tuesday, 20 April 2021 10:17
To: Aletta Rousseau
Cc: CFO; R le Roux; G Bucchianeri; K Jeptha
Subject: RE: Budget

Dear Aletta,

We acknowledge receipt of your comment regarding the Draft Budget and wish to inform you that said comment will be included in the consideration of comments received during the draft budget public participation process.

Kind regards

BA King
Senior Manager: Financial Services
Overstrand Municipality

T: +27 (0) 28 313 8154
E: bking@overstrand.gov.za

From: Aletta Rousseau [mailto:alettarousseau@gmail.com]
Sent: Tuesday, 20 April 2021 10:01
To: B King <bking@overstrand.gov.za>
Subject: Budget

Dear Mr King,
I appreciate the excellent work of our Municipality to keep our area well run and beautiful.
I was just sorry to hear that the salaries have been raised with 4 1/2% in spite of a request not to raise salaries this year. This brings the budget into a deficit which could be avoided.
Kind regards,
Alette Rousseau

598 Phosisa Street
ZWELIHLE
HERMANUS
7200

22 APRIL 2021

OVERSTRAND MUNICIPALITY
P.O. BOX 20
HERMANUS
7200



Honorable Mayor Mr Dudley Coetzee

RE: OBJECTION OF ZWELIHLE BUDGET 2021/22

We wish to express our dissatisfaction of the draft IDP review 2021/22 Ward 5; 6; and 12 Budget presented to our community on the 21 April 2021 due to the following:

1. The Capital budget to be spend in Zwelihle is not clear and was not confirmed at the meeting
2. The meeting was not properly organized as the presentation was not audible and clear. Hence the meeting ended so late.
3. We believe that the Ward meeting should have been separated, so as to deal with specific Ward needs.
4. Lastly item 3.2; 3.3; and 4 of the AGENDA was not dealt with or covered at the meeting. The Agenda point were very important but our community was give half of that.
5. The closure was supposed to be made by the Mayor as per AGENDA, however that did not happen.

Your urgent attention will be appreciated

Yours sincerely

ALFRED FAKU
0837236085
mafaku9@gmail.com

BBRA COMMENTS ON 2021-22 BUDGET and IDP Review

1. Introduction

The draft budget is well prepared and based on sound principles and departure points.

The reviewed IDP is a logical continuation of the existing 5 year IDP.

2. Revenue

The proposed across the board tariff increases at 4% are reasonable but in most cases there is a further marginal increase due to VAT at 15% (property rates excluded). Although termed reasonable it is still above the current and projected inflation rate and also above the estimated growth rate in the economy. These increases will also exacerbate the financial burden on many residents already hard hit by COVID-19.

3. Operating expenditure

The bulk of the proposed operating expenditure cannot be faulted but is qualified in the following respects:

3.1 Baboon management

The active implementation of the baboon management programme by the Municipality through its service provider, Human Wildlife Solutions, is appreciated especially as this has become more problematic due to rogue baboons causing extensive damage to properties. It is thus essential that there should be sustainable funding of this project until the problem has been resolved.

3.2. **Road maintenance**

The extensive gravel road network in Betty's Bay results in regular (but still inadequate) roads and stormwater maintenance. There should be a more permanent approach by applying dust control sealant on more graded and compacted roads.

3.3 Staff expenditure

The BBRA is in general very satisfied with municipal service delivery and is indeed privileged to experience excellent standards in many respects. Nonetheless there is concern that there are pockets of overstaffing and/or underperformance. This is especially the case with certain maintenance work.

On the other hand there are instances of understaffing leading to reduced service delivery standards. A case in point is the building inspectorate for the Hangklip area where only

one incumbent has to deal with one of the most active areas in the whole of the Overstrand. This matter has been previously raised and Mr Stephen Muller as well as the MM are aware of this problem.

The wage bill percentage of 31% plus is debatable but more important is the proposed adjustment. The notch increases can be supported but not SALGA's proposal of 2,8% and even less so the other demands of trade unions.

4 Capital Expenditure

4.3 Water network

The continued funding of this project is appreciated and supported. Preference should be given:

- To areas where no hydrants exist and/or where the water supply is inadequate to use existing hydrants;
- To sections where the reticulation is subject to continuous breaks as this leads to significant water losses and on-going repair costs.

4.4 Camera project

The provision of R50 000 is appreciated but might be inadequate to ensure successful implementation. The BBRA out of its own funds (community contributions) is also making more than R50 000 available. Safety and security is a high priority especially as illegal poaching and other concomitant criminal activities are rife.

4.5 Sub Fire station

This is referred to in the ward councillor's list but without any funding. Erf 2688 is currently being considered by the Municipality. The present small building is not only impractical but also an illegally erected structure. After the devastating January 2011 fire and with the western part of Betty's Bay posing the highest current fire risk in the Municipality funds for at least the basic planning and design work should be placed on the budget as well as for a first response vehicle.

The seriousness of this matter for the community is reflected in the fact that it has already collected more than R100 000 as a contribution towards the establishment thereof.

4.6 Clarence Drive (R44)

Although this is a provincial road the inherent dangers affect the local community. It deserves to be incorporated into the IDP as an inter-governmental activity. The three most dangerous areas are at Porter west, Porter east and the area between Waterfall and Cliff roads. (A preliminary study has been done in respect of Porter east).

It can be expected that the Municipality would also have to contribute towards the desired solutions.

There is an existing request that reflective and very visible pole mounted street name signs be provided at already identified key intersections. This especially warranted as there are no streetlights in Betty's Bay.

The R44 has a speed limit of 80km/h which is regularly exceeded causing serious accidents. (A municipal vacuum tanker was recently involved in a serious accident due to a speeding motorist). No speeding law enforcement is taking place apparently due to the absence of a calibrated sped checking device. The length of the R44 (about 12km), the traffic volumes and the high prevailing speeds warrant the purchase of a dedicated speed checking device.

4. Conclusion

The BBRA as a representative body of the Betty's Bay area realises that needs will always exceed available resources. To prioritise those needs and to achieve a degree of consensus will always an indication of good governance and an appreciative community.

B King

From: CFO
Sent: Friday, 30 April 2021 10:08
To: B King; G Bucchianeri; K Jeptha; L Tait; V allen
Subject: Verdere kommentaar! FW: Attn for Comments on OM Draft Budget

Ook vir insluiting asb kollegas,

From: Dean O'Neill <mm@overstrand.gov.za>
Sent: Friday, April 30, 2021 7:35 AM
To: Pete Oxford <pete@peteoxford.com>
Cc: Bettys Bay Conservancy <bettysbayconservancy@gmail.com>; CFO <CFO@overstrand.gov.za>
Subject: RE: Attn for Comments on OM Draft Budget

Dear Mr Oxford,

Receipt of your e-mail below is herewith acknowledged and the content noted for consideration by the budget steering committee.

Kind Regards

Dean O'Neill
Municipal Manager | Munisipale Bestuurder | Umphathi Kamasipala
Overstrand Municipality | Munisipaliteit | Umasipala

T: 028-313-8003 | **M**: 076-911-6497 | **E**: mm@overstrand.gov.za

---

From: Pete Oxford <pete@peteoxford.com>
Sent: Thursday, 29 April 2021 15:08
To: Dean O'Neill <mm@overstrand.gov.za>
Cc: Bettys Bay Conservancy <bettysbayconservancy@gmail.com>
Subject: Attn for Comments on OM Draft Budget

As a full-time Bettys Bay resident and on the Executive Committee of the Bettys Bay Conservancy I would like to request that sufficient funds for the upcoming budget be allocated to the following:

1. Municipal public waste bins should be fully baboon/animal proofed. There is NOT A SINGLE such bin in Bettys Bay, yet is a requirement to the Strategic Baboon Management Plan.`The few rotary type Fernwood bins are NOT baboon proof nor very practical.

2. Attractive road signage advertising the fact that Bettys Bay is a proud member of the Kogelberg Biosphere Reserve.
Ie 'Welcome to Bettys Bay - a proud member of the Kogelberg Biosphere Reserve'. We have to be cognizant of the very special place, of global significance, where we live. There is no signage to date. We need to build a pride campaign.

3. We need to protect the wetlands WITHIN the urban area. They are critical frog habitat, including the Critically Endangered micro frog, endemic to the fynbos of the south western Cape of which Bettys Bay is perhaps its most important refuge.

4. Environmental education. This work could perhaps be channeled through the Bettys Bay Conservancy.

We are in an extremely special biome yet the importance of its conservation and protection is not being fully recognized by the Municipality, despite using the KBR name to promote the area.

Sincerely, Pete Oxford

B King

From: CFO
Sent: Friday, 30 April 2021 10:07
To: B King; G Bucchianeri; K Jeptha; L Tait; V allen
Subject: Another Input for Comments Sheet FW: Input into Draft Budget - Notice 53/2021

Importance: High

Beste Kollegas,

Nog enetjie ontvang, sien hieronder.

Vriendelike groete / Kind regards,

Santie Reyneke-Naude
Director: Finance
Finance Directorate
Overstrand Municipality

M: +27 (0) 82 551 4499 T: +27 (0)28 313 8040 F: +27 (0) 28 313 8128
E: cfo@overstrand.gov.za

From: Dean O'Neill <mm@overstrand.gov.za>
Sent: Friday, April 30, 2021 7:59 AM
To: Jan Briers <janbecol@gmail.com>
Cc: CFO <CFO@overstrand.gov.za>
Subject: RE: Input into Draft Budget - Notice 53/2021

Dear Mr Briers

Receipt of your e-mail below is herewith acknowledged and the contents noted for consideration by the budget steering committee.

Kidn Regards

Dean O'Neill
Municipal Manager | Munisipale Bestuurder | Umphathi Kamasipala
Overstrand Municipality | Munisipaliteit | Umasipala

T: 028-313-8003 | **M**: 076-911-6497 | **E**: mm@overstrand.gov.za

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From: Jan Briers <janbecol@gmail.com>
Sent: Thursday, 29 April 2021 14:37
To: Dean O'Neill <mm@overstrand.gov.za>
Subject: Input into Draft Budget - Notice 53/2021

INPUT ON AMENDED OVERSTRAND DRAFT MUNICIPAL BUDGET: 2021/22
Notice 53/2021 - BY Mr J H BRIERS

1. **BACKGROUND**

The budget must take cognisant of the **continuing decreasing income of the Overstrand ratepayers**.

Council has endeavoured to keep the rate increases to the absolute minimum required to maintain service delivery levels at an acceptable standard as well as to ensure continued maintenance and upgrading of infrastructure.

Therefore, municipalities must consider the following when compiling budgets: • improving the effectiveness of revenue management processes and procedures; • paying special attention to cost containment measures; • ensuring value for money through the procurement process; • the affordability of providing free basic services to all households; and • curbing consumption of water and electricity. The Overstand Municipality is therefore urged to (i) **deceasing posts** and (ii) putting the process in motion to **stop previously negotiated salary increase**s as it was negotiated under totally different circumstances. It is noted that the mayor acknowledge that "Wage increases for municipal staff that have exceeded headline consumer inflation in the past".

2. QUERIES, OBSERVATIONS, COMMENTS AND NOTES REGARDING THE BUDGET

2.1 The unite electricity charge of about 16% that can be attributed to "*attributed to the substantial increase in the cost of bulk electricity from Eskom* " is supported. **The increases of fixed cost or service charge for electricity the same as that of the price per unit used, namely about 16% is irrational.** The Basic or **Monthly charge per meter** is a fixed cost and to use the above reason for the proposed 15% increase borders on dishonesty as this is not linked to Escom increase at all. Fixed cost are hurting all those people that try to reduce consumption to still manage with a fixed or declining income. This is fundamentally in conflict with sustainable development principals committed to in the IDP and SDF. The %-contribution of Fixed Costs should be reduce to decrease the pressure on natural resources and the environment to discourage wastage and incentivise efficiency.

2.2 I have personally observed more than 25 **pipe bursts** in less than 3 years living in Betty's bay (more than all observed in my life) causing a waste of water, labour and equipment and this cost will rapidly increase.

2.3 Activities such as parks management, road verges, alien Invasive tree control, block burning, road maintenance and possibly a number of other activities are done without specific Park- or Fire- management plans. Only with proper **Management Plans can efficiency be measured and improved on** as well as staff and contractors be effectively managed and held accountable.

3. BUDGET PROPOSALS:

(1) **The Availability fee / fixed cost charge per electricity meter, namely R 385.64, must be reduced or remain unchanged and a way find to further reduce this cost in future. This cost should rather be included in the unit cost.**

(2) **The VAT rate on fixed cost or availability fees should be 0%.**

(3) That the loss of income due to the abovementioned proposals be off-set by:

- Freezing all vacant positions in principle and only filling those positions that would ensure **basic service delivery**;
- Ensuring that all staff performances are carefully aligned to ensure maximum **efficiency** and value for money efficacy; and
- Work should be done in accordance with clear **Management Plans**.
- **Reduce of water distribution loss**.

JH Briers
Ratepayer

B King

From: CFO
Sent: Friday, 30 April 2021 14:09
To: B King; G Bucchianeri; K Jeptha; L Tait; V allen
Subject: FW: Comment on Draft Budget - rdl Orban

Beste Kollegas,

Nog een!

Vriendelike groete / Kind regards,

Santie Reyneke-Naude
Director: Finance
Finance Directorate
Overstrand Municipality

M: +27 (0) 82 551 4499 T: +27 (0)28 313 8040 F: +27 (0) 28 313 8128
E: cfo@overstrand.gov.za

From: Dean O'Neill <mm@overstrand.gov.za>
Sent: Friday, April 30, 2021 1:28 PM
To: J Orban <jorban@overstrand.gov.za>; CFO <CFO@overstrand.gov.za>
Cc: 'Chairman O.R.R.A.- O.B.B.V. Voorsitter' <onrusratepayers@gmail.com>; Anne Droomer <drooms@yebo.co.za>; Ann Bown <annbown@telkomsa.net>; onruspharmacy@hermanus.co.za; Caroline Gabb <caroline@biogrow.co.za>; Johan Prinsloo <prinslooj@sonicmail.co.za>; Duncan Heard <duncanheard@telkomsa.net>; Thys Sutherland <thyssutherland@telkomsa.net>; Deon van der Kooi <dvdkooi07@gmail.com>
Subject: RE: Comment on Draft Budget

Dear Cllr Orban

Receipt of your input below is herewith acknowledged and the content noted for consideration by the budget steering committee in preparation of the final budget.

Kind Regards

Dean O'Neill
Municipal Manager | Munisipale Bestuurder | Umphathi Kamasipala
Overstrand Municipality | Munisipaliteit | Umasipala

T: 028-313-8003 | **M**: 076-911-6497 | **E**: mm@overstrand.gov.za

---

From: J Orban <jorban@overstrand.gov.za>
Sent: Friday, 30 April 2021 11:57
To: Dean O'Neill <mm@overstrand.gov.za>
Cc: 'Chairman O.R.R.A.- O.B.B.V. Voorsitter' <onrusratepayers@gmail.com>; Anne Droomer <drooms@yebo.co.za>; Ann Bown <annbown@telkomsa.net>; onruspharmacy@hermanus.co.za; Caroline Gabb <caroline@biogrow.co.za>; Johan Prinsloo <prinslooj@sonicmail.co.za>; Duncan Heard <duncanheard@telkomsa.net>; Thys Sutherland <thyssutherland@telkomsa.net>; Deon van der Kooi <dvdkooi07@gmail.com>
Subject: Comment on Draft Budget

Dear MM,

I have cc'd members of my ward committee in this email aswell. As a community, the Municipality has not spent enough capital in our area in the past 5 years, when compared to the other Greater Hermanus wards.

We have a couple of projects that we would dearly like to see completed as they are taking a large portion of our ward specific funding:

1. Atlantic drive walkway completion (+/- R600 0000
2. Paving of Davies Pool parking area (+/- R300 000)
3. Sidewalks with cycle lane in Onrus main road
4. Completion of Dog park - Wall along the R43
5. Shearwater stormwater canal completing
6. Speed calming measures throughout the ward (+/- R150 000

Many of these projects are already being addressed by our ward specific funding, this proves that it is very important to our community. This is vitally important to our ratepayers that our fair share of budget gets allocated.

Kind Regards,
Cllr Jean Orban
0729552986

ANNEXURE L

SIME: LG MTEC
PT INTEGRATED PLANNING AND BUDGETING ASSESSMENT, PT PRESENTATION & OVERSTRAND RESPONSE

Western Cape Government

OVERSTRAND MUNICIPALITY

INTEGRATED PLANNING AND BUDGETING ASSESSMENT:

ANALYSIS OF MUNICIPAL IDP, SDF AND BUDGET

Western Cape Government

APRIL/MAY 2021

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LIST OF ACRONYMS

AQMP	Air Quality Management Plan
BESP	Built Environment Support Programme
CBD	Central Business District
CBA	Critical Biodiversity Areas
CMP	Coastal Management Programme
CSIR	Council for Scientific and Industrial Research
DCAS	Department of Cultural Affairs and Sport
DEA&DP	Department of Environmental Affairs and Development Planning
DHS/DOHS	Department of Human Settlements
DM	District Municipality
DLG	Department of Local Government
DWA	Department of Water Affairs
EPWP	Expanded Public Works Programme
FBE	Free Basic Electricity
HSP	Human Settlement Plan
IDP	Integrated Development Plan
IGP	Infrastructure Growth Plan
IIAMP	Integrated Infrastructure Asset Management Plan
IIF	Infrastructure Investment Framework
ITP	Integrated Transport Plan
ISDF	Integrated Strategic Development Framework
IYM	In-year Monitoring
IWMP	Integrated Waste Management Plan
JOC	Joint Operations Centre
Kl	kilolitre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt hour (1000-watt hours)
LED	Local Economic Development
LUPA	Land Use Planning Act
MBRR	Municipal Budget and Reporting Regulations
MDG	Millennium Development Goal
MI	Municipal Infrastructure
MIG	Municipal Infrastructure Grant

MIP	Municipal Infrastructure Plan
MMP	Maintenance Management Plan
MVA	Megavolt Amperes (1 Million-volt amperes)
MWh	Megawatt hour (1 Million-watt hours)
NRW	Non-revenue Water
NDHS	National Department of Human Settlements
O&M	Operations and Maintenance
PMS	Performance Management Systems
RMP	Road Management Plan
SDBIP	Service Delivery Budget Implementation Plan
SDF	Spatial Development Framework
SOP	Standard Operating Procedure
SWMP	Stormwater Management Plan
WDM	Water Demand Management
WSDP	Water Service Development Plan
WTW	Water Treatment Works
WWTW	Wastewater Treatment Works

SECTION 1: INTRODUCTION

The 2021/22 MTREF planning and budgeting documents are drafted at an unprecedented time. An already weakened economy has been exacerbated by the impact of the COVID-19 pandemic and state spending is placed under severe pressure. It is therefore crucial that planning and budgeting are '*Responsive*' to the current reality facing municipalities and their citizens. The revenue of municipalities revenue is under downward pressure as a result of the COVID-19 related restrictions and its impact on the income of citizens, while the demand for municipal services is on the rise. Municipalities therefore have to be '*Resilient*' against these pressures until the economic crisis has subdued. As per the 2020 Western Cape Recovery Plan, municipalities cannot only focus on responding to the pandemic, but there is also a need to look forward and make provision for economic and financial '*Recovery*' over the medium-term. The 2021 municipal integrated development plans and budgets will therefore be assessed by the Provincial Government against the principles of '*Responsiveness, Resilience and Recovery*'.

The importance of the integrated planning and budgeting assessment is stipulated in Chapter 5 of the Local Government Municipal Systems Act 32 of 2000 (MSA), the MSA Regulations and the Local Government Municipal Finance Management Act 56 of 2003 (MFMA). These annual provincial assessments afford the provincial sphere of government an opportunity to exercise its monitoring and support role to municipalities as stipulated by the Constitution. In addition, the assessments provide an indication of the ability and readiness of municipalities to deliver on their legislative and constitutional mandates.

This report encapsulates comments by the Western Cape Provincial Government on the draft 2021/22 MTREF Budget, 2021/22 reviewed Integrated Development Plan (IDP) and Spatial Development Framework (SDF).

The assessment covers the following key areas:

- Conformance with the MFMA, MSA & Municipal Budget and Reporting Regulations (MBRR);
- Responsiveness of the draft budget, IDP and SDF; and
- Credibility and sustainability of the Budget.

The MBRR A-Schedules, budget documentation, IDP and SDF submitted by the Municipality are the primary sources for the analysis. The quality of this assessment report therefore depends on the credibility of the information contained in the documents submitted by the Municipality.

The Provincial Government plans to meet the executives of your Municipality on **Monday, 10 May 2021** where the key findings and recommendations of this report will be presented and deliberated upon. The planned engagement will contextualise the Municipality's challenges and responses as taken up in the draft budget, IDP, LED, SDF and various other strategies and plans.

All the information related to the assessment and analysis of the annual budget, IDP and SDF are found in the report below.

SECTION 2: PUBLIC VALUE CREATION

2.1 Integrated Planning

2.1.1 Introduction

An Integrated Development Plan (IDP) is the principal strategic planning instrument which guides and informs all planning and development, and all decisions with regard to planning, management and development in a municipality. An IDP provides the strategic direction for all the activities of a municipality over five years linked to the council term of office.

Each municipal council must annually review and may amend the IDP of the Municipality. Should the review process determine that an amendment is required, a municipality should follow the process as stipulated in Regulation 3 of the Local Government: Municipal Planning and Performance Management Regulations of 2001.

The 2021/22 review of the IDP of the Overstrand Municipality (the Municipality) is the fourth and last review of the 2017 - 2022 IDP. The 2021/22 IDP review approach took into consideration an assessment of the performance measurements of the Municipality and the extent that changing circumstances so demand.

Based on the review of the tabled IDP at the end of March 2021, the Municipality intends to adopt a review of the IDP in May 2021.

2.2 Integrated Planning Analysis

2.2.1 IDP Overview

Based on the contextual analysis undertaken, the 2021/22 IDP review reflects that the vision and mission of the Municipality, which is aimed at determining the strategic direction, remains unchanged. The 2021/22 IDP Review reflects a high-level strategy of the Municipality which includes an alignment of the Municipality's 5 strategic objectives to the Constitutional objectives of Local Government, National Development Plan as well as the National Key Performance Areas of local government.

The Municipality has a Public Participation Policy that was approved in September 2016 and is aimed at establishing appropriate mechanisms, processes and procedures for public participation in Overstrand. The 2021/22 IDP Review reflects that public engagements took place from August to November 2020 with respective ward communities, in order to review their ward priorities.

According to the 2020 Municipal Economic Review and Outlook (MERO), the Overstrand municipal area is the smallest municipal area in the Overberg in terms of geographical spread, covering 1 675 square kilometres (13.7 per cent), but is the second largest economy in the District. The Overstrand municipal area's economy was valued at R6.4 billion (current prices) in 2018 and the municipal area employed 36 966 people. Estimates for 2019 indicated that although the municipal area's economy increased by 0.3 per cent to R6.6 billion, the economy shed 298 jobs.

The MERO also emphasizes the effect of the COVID-19 pandemic that is expected to have a significant negative impact on economic growth in the Overstrand municipal area. It was estimated that the economy of the municipal area would contract by 8.1 per cent in 2020 before recovering somewhat by 4 per cent. Towns highlighted as potential risks in the MERO includes Stanford, Hawston and Kleinmond that have been identified as being economically vulnerable. The economies of Stanford and Kleinmond are largely influenced by the sizable retired population in the area. Furthermore, Stanford is also a popular town for holiday homes, and economic activity is thus largely influenced by holiday seasonality.

The 2021/22 IDP Review reflects that the significant contraction in the economy, as mentioned in the MERO has resulted in multiple job losses in the Overstrand municipal area. Along with the increasing

unemployment rate, the associated reduction in household income would also increase the demand for public sector support and an increase in the number of indigent households due to COVID-19. It is therefore inevitable that additional pressure will be placed on the Municipality, as revenue collection may be hampered, despite the fact that the same level of services would still be required.

The 2021/22 IDP Review emphasizes the significant impact the COVID -19 pandemic had on the socio-economic conditions in the Overstrand. Tourism, seen as a key economic sector in the Overstrand, has been severely affected. Job losses in this sector will increase unemployment and poverty. It should also be remembered that the second wave, which nullified the potential holiday boost traditionally associated with the December holiday season, is only subsiding now. It is therefore crucial that the Municipality find more resilient, methods/strategies that will ensure that the risks/hazards been posed by COVID-19 be dealt with timeously considering that a third wave is predicted.

2.2.2 **IDP process**

In terms of Sections 28 and 29 of the Municipal Systems Act 32 of 2000 (MSA), a municipality must follow a prescribed process when reviewing and/or amending an IDP. Furthermore, key activities and deadlines for the process must be set out in a Time Schedule adopted in terms of Section 21 of the Municipal Finance Management Act 56 of 2003 (MFMA).

The MSA and Municipal Planning and Performance Management Regulations requires that a district municipality must consult with the local municipalities when intending to review and/or amend their IDP. Similarly, local municipalities are required to consult the district municipality.

The 2017 – 2022 IDP of the Municipality highlights the requirement to adopt a process plan in terms of section 28 of the MSA. The 2017 – 2022 IDP contains a summary of the steps followed by the Municipality to adopt the IDP Process Plan, as well as the Time Schedule, which sets out the key deadlines, the stakeholders involved in the process, the mechanisms used to communicate the progress made in developing the IDP and the five-year cycle of the IDP involving annual review.

The 2017 – 2022 IDP reflects that the Process Plan was approved by Council on 20 August 2020. In addition, the 2020/21 Time Schedule as approved on 26 August 2020, and reflects the tabling of the Budget and the Service Delivery and Budget Implementation Plan (SDBIP) to Council in March 2021.

2.2.3 **IDP compliance**

Section 26 of the MSA refers to the core components of an IDP and states that an IDP *must reflect* –

- the municipal council's vision for the long-term development of the Municipality;
- an assessment of the existing level of development in the Municipality;
- the council's development priorities and objectives for its elected term;
- the council's development strategies which must be aligned with any national or provincial sectoral plans and planning requirements binding on the Municipality in terms of legislation;
- a Spatial Development Framework;
- the council's operational strategies;
- applicable disaster management plans;
- a financial plan; and

- the key performance indicators, and performance targets determined in terms of section 41 of the MSA.

As per the above, the Municipality has met the requirements stipulated in Section 26 of the MSA.

2.2.4 IDP alignment

Section 32 of the MSA state that the MEC may within 30 days of receiving a copy of an IDP, or within such reasonable period as may be approved by the Minister request a municipality to adjust the plan or amendment in accordance with the MECs proposal if it is in conflict with or is not aligned with or negates any of the development strategies of other affected municipalities or organs of state. Section 26 of the MSA further requires that IDPs must be aligned with and not negate the national and provincial development plans and planning requirements binding on the Municipality in terms of legislation.

To ensure alignment between the 2021/22 IDP Review and national, provincial plans, various sector departments formed part of the assessment as found below.

Economic Development

The Local Economic Development (LED) Strategy was initially adopted in 2007 and is incorporated to form part of and align with the Spatial Development Framework and the Growth Management Strategy. The 2021/22 IDP Review reflects that the LED Strategy was reviewed in 2017/18 financial year.

In response to the COVID-19 pandemic, the Municipality introduced an Economic Response Plan also referred to as a recovery strategy, which mainly focusses on stimulating the economy by supporting entrepreneurial efforts and bringing back people to work so as to nudge the economy upward. The recovery strategy links with the LED strategy through the implementation of LED programmes and provides relief to local businesses to continue growing the local economy. The 2021/22 IDP Review reflects that currently the Municipality created over 1500 jobs and provided over 400 permits to the Informal Sector.

Human Settlements and Transport

The 2021/22 IDP Review reflects that the Municipality has aligned its vision with that of the Western Cape Provincial Government (WCG) which promotes the development of integrated and sustainable human settlements with access to social and economic opportunities for all its citizens. In addition, the Municipality has compiled a comprehensive Five-Year Human Settlement Strategy and pipeline to improve integrated human settlement development and delivery within the Municipality.

The Municipality indicated that the current housing delivery model cannot address the current and future need for housing, as the growing demand continues to exceed supply. Much of this demand consists of families living in informal structures in informal settlements and backyards. The 2021/22 IDP Review also reflects that there is no reliable information available on the number of backyard dwellers, making it increasingly difficult to accurately plan for future housing needs in the Overstrand area. Another key challenge to the development of sustainable human settlements is the limited availability of well-located land, if a site and service delivery model is followed.

The 2021/22 IDP Review also reflects on a Socio-Economic Study that was undertaken by the Department of Human Settlements (DHS) in conjunction with the Municipality to determine and gain a better understanding of the demand and need for low cost- as well as affordable housing.

The Integrated Transport Plan (ITP) is summarised in Chapter 8 of the 2021/22 IDP Review and is currently being reviewed. The Overstrand Transport Plan Volume 1 which was developed by the Department of Transport and Public Works, will serve along with the Integrated Transport Plan (ITP) as the Road Transport Plan for the Overstrand Municipality. The Municipality's main planning documents for roads are reflected

in the 2021/22 IDP Review as the Integrated Transport Plan; the Pavement Management System; and the Roads Asset Register. Based on these documents, an assessment was made of the roads infrastructure requirements for the next 10 years (i.e. 2020-2030).

Health, Social Services and Amenities

The Municipality has a shortage of ordinary public schools (primary and secondary) in the municipal area, which was confirmed by the Western Cape Education Department. However, the five-year Education Infrastructure Intervention Programme, which was updated in March 2021, indicates how additional learning spaces will be catered for in the various areas within the Municipality, including two new schools planned to commence with construction within the next 5 years (Hermanus Technical High School and Hermanus Primary School for the Zwelihle area).

Safe and Cohesive Communities

The 2021/22 Review IDP reflects that the Municipality's Safety Plan is reviewed on a three-year cycle in conjunction with all the relevant role players and is due for review October 2021. The Overstrand Municipal Safety Plan focuses on integrated increased visible patrols to prevent crime in all communities in an effort to deter Bylaw related offenses that have an impact on the quality of life of residents.

The Municipality has an operational K9 unit and its purpose is to expand the capability of Law Enforcement in dealing effectively with public safety crimes such as poaching and drugs while monitoring and reporting on these crimes.

2.2.5 IDP Implementation

The 2021/22 IDP Review constitutes the fourth and last annual review cycle of the 2017 – 2022 IDP and therefore an important milestone to assess whether the Municipality might be at risk of not achieving its strategic objectives.

The Key Performance Indicators (KPIs) per strategic objective as contained within the Top-layer SDBIP of the 2017-2022 IDP was compared to the 2021/22 IDP Review to determine whether the KPIs have changed and the progress against the set targets. The analysis reflects that the 2021/22 IDP Review contains the same number of KPIs as the 2017 – 2022 IDP.

The 2019/20 Annual Report of the Municipality reflects that the Municipality met 298, 74 per cent of a total number of 403 KPIs for the period 01 July 2019 – 30 June 2020. The 2019/20 Annual Report also reflects that 77, 19.11 per cent of KPIs were almost met and 28, 6.95 per cent of the indicators were, for good and valid reasons not met. The Annual Report highlights the fact that service delivery was severely challenged during the 4th quarter of the 2019/20 financial year due to the nationwide lockdown imposed as result of the COVID-19 pandemic.

As per the 2020/21 Technical Integrated Management Engagement (TIME) report of the mid-year non-financial performance per strategic objective, the Municipality has achieved 76.6 per cent of its target during the first half of the financial year. This reflects a variance of more than 20 per cent between planned and actual targets for the period 1 July 2020 to 31 December 2020. However, the TIME report indicated that corrective measures will be implemented, where targets were not met as planned.

2.2.6 Outstanding areas for improvement

The Municipality adequately responded to the identified areas for further improvement.

2.3 Environmental and Planning Analysis

Compliance, Performance, Implementation and Changing Circumstances

The MSDF contains the beginnings of a Capital Expenditure Framework. The Draft IDP also contains a chapter on the Capital Expenditure Framework as contained in the SDF. A chapter on the MSDF is contained within the IDP. This chapter includes the Spatial Proposals for each area. It is noted that the Overstand SDF does not contain detailed projects and programmes as these are supposed to be included in the Overstand Growth Management Strategy (OGMS). The OGMS was due to be updated with the SDF in 2020, but it seems that this did not happen. The last OGMS was approved by the Council in 2011. Chapter 4 of the Draft IDP lists numerous services/infrastructure projects which are planned for the short and medium term, for the most part the need for these services/infrastructure projects are reflected in the SDF (although not in any detail.)

The MSDF does not provide clear guidance as to exactly which projects require Provincial, National and SOE investments. The IDP does however contain Table 81 which lists what one assumes are Provincial Departments, and the amounts of money required from each of these Departments over the medium term, as well as a table which lists Provincial Infrastructure Investment Projects between 2021 to 2024.

The MSDF does not have a Monitoring and Evaluation Framework and Implementation table against which progress in relation to the implementation of the SDF can be determined. It is therefore difficult to determine the extent to which the budget is aligned to the SDF. The need for the budget to be aligned with the CEF/SDF is critical given that the IDP states that the total requirement for infrastructure over the next 10 years is R3, 113 billion at 2019 prices. Given the need vs what is affordable, it is very important that whatever money is spent, is spent in spatial locations that will have the greatest positive impact.

Since 2022 will be the start of a new IDP cycle, the Municipality will be required to draft a new IDP. This does not however mean that a new SDF needs to be drafted simultaneously, if it is felt that the current SDF remains valid. The decision as to whether to redraft, amend or continue using the current SDF should be made based on a performance review of the current SDF. Following this performance review, if it is found that there are numerous gaps in the current SDF, or circumstances have changed significantly since the SDF was drafted this would indicate the need for an SDF redraft or at the very least an amendment. Whether the SDF is redrafted, amended or simply reviewed in terms of performance, it will need to be adopted together with the IDP at the start of the new IDP terms of office.

A weakness of the MSDF is that it does not contain a comprehensive Capital Expenditure Framework. A more comprehensive CEF will ensure that the spatial direction provided in the SDF can ultimately be implemented through the correct budget allocations in the IDP. Together with a CEF a Monitoring and Evaluation Framework needs to be prepared as part of the SDF.

In the next iteration of the MSDF, Overstrand Municipality should:

- Include the designation of areas for the application of an inclusionary housing policy,
- Include areas within the Municipality where incremental upgrading approaches to development and regulation will be applicable,
- Identify areas where shortened land use development procedures may be applicable.
- Indicate areas of priority intervention and spending for the next 5 years
- Outline specific arrangements for prioritising, mobilising, sequencing and implementing public and private infrastructural and land development investment in priority spatial structuring areas.

O/S Comments - Overstrand intentionally did not further develop its CEF as the Municipality is part of a program instituted by the Provincial Government in conjunction with the Development Bank of South Africa to draft a Capital Expenditure Program.

The biodiversity unit within the Overstrand Municipality (OM) is developing Alien Clearing Management Plans for the municipal reserves and open spaces. The municipal IDP reflects that alien clearing is done. The budget for alien vegetation management for 2020/2021 was R500 000. However, due to COVID-19 lockdown regulations, only R5 400 of the allocated budget was spent as contractors were not allowed to work in the field for a large period of the 2020/21 financial year. Further to this, no vegetation clearing figures were reported on. The Municipal SDF does correctly assign Spatial Planning Categories as per the Western Cape Biodiversity Spatial Plan (BSP), and the BSP has been incorporated into the IDP and SDF.

In terms of Climate Change, it should firstly be noted that this IDP review has taken on a new set of questions to determine the performance of municipalities in terms of climate change responsiveness. Given the increasing emergency in relation to the climate change threats to our society and economy, the level of preparedness and systems change needs to upscale rapidly. This questions in this IDP review assess this maturation of the province to prepare for climate change. Although there are aspects of climate change response that are legislated for municipalities such as climate change adaptation as part of the Disaster Management Amendment Act and the Spatial Planning and Land Use Management Act, amongst others, there is no stand-alone climate change legislation, in place. A Climate Change Bill in under development and this will place specific requirements on municipalities to respond to climate change. The Overstrand municipality was involved in the development of the Overberg Climate Change Strategy and is working on mainstreaming climate change into their own operations. Climate change is already, and will continue to impact on the municipality, in the form of water scarcity, sea-level rise and an increase in extreme events. These and other considerations, including energy security, will need to be included in strategic planning in both the short and the long term. There is however, very little evidence of the inclusion of the climate change in the budgeting documentation accompanying the IDP, although the IDP states that climate change impacts are incorporated into relevant master plans and project specifications. There is also no evidence of systematic plans to reduce spending in locations of activities that are exposed to climate change impacts.

During the review process of Overstrand's Spatial Development Framework (SDF) it was found that the Coastal Management Lines (CML) have been included in this municipality's SDF. DEA&DP has concluded a Coastal Access Audit for the Overberg and is continuing to support the implementation of the Coastal Access Pilot Project for Middlevlei. The review of the Overstrand Coastal Management Programme (CMP) was concluded in the previous financial year and implementation will only happen as budget allows. The Municipality have PLS sites within their jurisdiction, there are draft operational plans for the PLS sites. The current PLS list is in the review process. The Municipality has requested for the delisting of some of the PLS and the listing of Hawston launch site, these requests will be considered during the review. The DEA&DP is assisting with the development of operational plans for all PLS within the municipal jurisdiction. The Draft EMPs are available for the estuaries with the Municipality and there is a need to conclude the Implementation Protocol for the RMA function with this municipality. The DEA&DP will be consulting with the Municipality in the new financial year.

From a Waste Management and Planning perspective, the Municipality has a designated Waste Management Officer to oversee waste management matters. The Municipality's IWMP was recently reviewed and submitted to the Department for assessment and endorsement. The Municipality must provide updated current information on basic and free basic services. The Overstrand Municipality has 3 waste management facilities registered on IPWIS (Integrated Pollutant and Waste Information System), namely Gansbaai Landfill Site, Overstrand Municipality Garden Waste Chipping Gansbaai and Overstrand Municipality Recovery and Recycling Gansbaai. The Municipality submitted 6/6 waste management reports from January to February 2021. Through IPWIS report submissions the Municipality achieved a

compliancy score of 100% within this period. 1 608 tonnes of waste were disposed to landfills and 2 618 tonnes of waste was diverted from landfills. Thus, achieving a diversion rate of 63.2 per cent for this period. The Overstrand Municipality has an Integrated Waste Management By-law, published in July 2013, which is aligned to the National Environmental Management: Waste Act. The Municipality supports a buy-back centre in Hermanus and swop shops by collecting the waste and doing regular awareness at swop shop centres. The Municipality's split bag system has been affected by the destruction of the MRF and other infrastructure due to service delivery protests. Organic waste is diverted through chipping and composting. Furthermore, the Municipality disposes C&D waste in landfill as cover. The Municipality conducts a variety of awareness campaigns which includes waste puppet road shows, Paddavlei clean-ups held on World Environment Day and school programmes which involve tours for learners to the Karwyderskraal landfill facility. Furthermore, the Municipality creates awareness through the local Scout programme and makes use of the Facebook platform, newspaper articles such as Overstrand Bulletin, conducts presentations with the community organisations and schools. Video interviews and pamphlets are also used to raise awareness. The Gansbaai Waste Disposal Facility (WDF) is well managed and maintained and receives a high compliant rating from Departmental Audits conducted. The Municipality submits all internal and external audit reports for all operational Facilities, as well as for the historical closed Facilities. Action plans are submitted to the Department when required. The Municipality recently registered for the N&S for their new Materials Recovery Facility (MRF) and Drop of Facility (DOF) located in Hermanus. The Municipality is currently in the process of developing an Organic Waste Diversion Plan.

In terms of Air Quality, Section 14(3) and Section 15(2) of the National Environmental Management: Air Quality Act (NEM: AQA), a Municipality must designate an Air Quality Officer and adopt an Air Quality Management Plan (AQMP) within its jurisdiction. To ensure that a budget is allocated for air quality management, each municipality must include in its Integrated Development Plan (IDP), an AQMP. The Overstrand Municipality has designated an Air Quality Officer and has adopted an AQMP, as per the NEM: AQA. However, the Municipality must allocate funding to implement the AQMP, particularly in terms of monitoring ambient air quality to manage potential air pollution that may result from increased urbanisation.

SECTION 3: ECONOMIC SUSTAINABILITY

3.1 Introduction

This section examines to what extent the tabled 2021/22 MTREF Budget is responsive from a socio-economic perspective as well as the Municipality's ability to meet the community expectations for services from its limited resources to contribute towards achieving economic recovery and maximising benefits for its residents.

Firstly, the socio-economic reality and needs within the community is examined to gain an understanding of the implications thereof. This is followed by an analysis of the budgetary allocations to the strategic objectives and the municipal and provincial expenditure to determine their respective responsiveness to the socio-economic reality of the George municipal area.

3.2 Socio-Economic Context

3.2.1 Socio-economic Overview

Table 1 Socio-Economic indicator analysis

Socio-economic Indicator		NDP Goal	Local context	District Average	WC Average
Population	**Population Growth**	0.5 -1% p.a.	3.1%	0.8%	1.8%
Access to basic services	**Formal housing**	-	78.1%	80.3%	79.1%
	Water	100%	98.5%	97.3%	96.6%
	Electricity	95%	89.2%	90.3%	93.7%
	Sanitation	-	93.1%	88.8%	90.9%
	Refuse	-	94.1%	82.8%	94.0%
Crime	**Murder (per 100 000)**	-	63	46	57
	Residential Burglaries	-	1 613	1 021	515
Economy	**Unemployment Rate**	14% by 2020	14.4%	10.4%	19.4%
	GDP growth (2019e)	4.5% per annum	0.3%	0.4%	0.3%
Human Development	**Human Development Index**	-	0.751	0.764	0.757

Source: Overstrand Municipality's 2020 Socio-economic Profile (SEP-LG)

The IDP Review references the population figures as they appear in the 2020 MERO and SEP-LG Profile i.e. that the population will grow from an estimated 104 748 people in 2020 to 118 316 by 2024 which equates to a 3.1 per cent average annual growth rate. Budget schedule SA9 however indicates that the Municipality will have a population of approximately 114 000 in 2021/22 which is estimated to grow to 117 000 in 2023/23, a 1.4 per cent average annual growth. Provincial Treasury must caution the Municipality to not underestimate its population figures which could result in budget shortfalls and an increase in the backlog.

O/S Comments:

We take note of treasury's cautionary note. However, it needs to be pointed out that the figures for 2019/20 (105901) and 2020/21 (109925) are both higher than Treasury's projection / estimation of Overstrand's population as provided in the *2020 Socio-economic profile (SEP): Overstrand Municipality* which was 104 748 for 2020. The outer year projection of 117 290 is for 2023/24. With another average increase of 1.4

percent, the projections will give Overstrand and estimated population of 118 932 for 2024/23, which is in line with Treasury's projection for 2024 of 118 316 provided in the 2020 SEP. There is a slight difference between the Municipality's own backlog estimates and the service delivery access levels outlined above. The IDP Review indicates that all formal and informal settlements within the municipal area enjoy access to water, sanitation and refuse removal services, but that there is still an electivity backlog. Budget schedule A10 does however not reflect this electricity backlog.

Although residents of the municipal area overall enjoy a high quality of life and well-being, the Municipality's HDI score is the lowest in the Districts and also notably lower than the Provincial average.

Sexual offence, drug-related offences and residential burglaries have been on the decline within the municipal area since 2018/19 which is testament to not only effective policing and law enforcement efforts, but a potential improvement in socio-economic conditions. The decline in criminal activity will encourage economic investment in Overstrand, improve consumer and business confidence and promote the perception of the municipal area as a desirable place to live, work and play. There has however been a sharp increase in the murder rate.

Economic growth has overall been subdued as a result of the constraining fiscal environment. Although the Municipality's growth rate is on par with that of the District and the Province, the general expectation is that the economic constraints will impact significantly on the average consumer. As disposable income dwindles and poverty intensifies, the Municipality can expect a notable increase in the demand for free basic services as more households will apply for indigent support. Stunted growth will have a negative impact on the Municipality's growth potential.

3.2.2 Community Needs Analysis

The Municipality and community have highlighted needs and risks facing the municipal area. These are reflected in the table below:

Table 2 Community Needs Analysis

Themes	Challenges
Economic	● Economic contraction and subsequent job losses, decline in business turnover and household income which will increase overall levels of poverty. ● Stunted economic growth, overall skill levels. ● Financial viability and sustainability and impact thereof on basic service delivery. ● Unconducive environment for ease of doing business.
Social	● Poverty and income inequality. ● Limited employment opportunities. ● Social ills associated with substance abuse and linkages to other societal challenges such as domestic abuse and contact crimes. ● Learner retention rate. ● Protest action and civil unrest. ● Economic opportunities. ● Population growth and impact thereof on basic service delivery.

Themes	Challenges
Service Delivery	● Maintenance of ageing Infrastructure. ● Ageing and deteriorating fleet and small plant and equipment. ● Vandalism and theft. ● Effects of climate change on natural environment and infrastructure. ● Limited water resources. ● Storm water infiltration into sewer networks and inappropriate objects in sewer lines that cause blockages and additional maintenance of sewer lines. ● Water pipe replacements. ● Drought. ● Illegal dumping. ● Deterioration of Eskom infrastructure, limited Eskom capacity. ● Funding constraints. ● Inadequate stormwater network. ● State of gravel roads. ● Wildfires and urban fires. ● Alien invasive species

Source: Overstrand Municipality's 2021/22 IDP Review

3.3 Municipal and Provincial Budget analysis

This section analyses the responsiveness of the budget and strategic objectives to the socio-economic reality of the Municipality.

3.3.1 Key budget priorities in terms of IDP Strategic Objectives

The 2021/22 MTREF budget breakdown in terms of the strategic objectives is indicated in the table below. Overstrand Municipality budgeted for a total operating expenditure budget of R358.3 million and a total capital budget of R50.0 million in the 2021/22 financial year.

Table 3 Strategic Objectives for the 2021/22 Medium Term Revenue & Expenditure Framework

Overstrand Supporting Table SA5 & SA6 Reconciliation of IDP Strategic Objectives and Budget (Operating and Capital Expenditure)								
Strategic Objective	2021/22 Medium Term Revenue & Expenditure Framework OPEX				2021/22 Medium Term Revenue & Expenditure Framework CAPEX			
R thousand	Budget Year 2021/22	Budget Year 2022/23	Budget Year 2023/24	Average Annual Growth	Budget Year 2021/22	Budget Year 2022/23	Budget Year 2023/24	Average Annual Growth
The provision of democratic, accountable and ethical governance	284 355	295 732	315 195	5.3%	3 775	6 125	3 575	-2.7%
The provision and maintenance of municipal services	727 084	763 678	805 413	5.2%	138 446	81 003	78 018	-24.9%
The encouragement of structured community participation in the matters of the Municipality	1 125			-100.0%	5 875			-100.0%
The creation and maintenance of a safe and healthy environment	190 501	199 046	207 552	4.4%	20 048	1 610	6 110	-44.8%
The promotion of tourism, economic and social development.	247 470	235 000	219 747	-5.8%	65 300	53 548	8 132	-64.7%
Total Expenditure	1 450 536	1 493 455	1 547 908	3.3%	233 444	142 286	95 835	-35.9%

Source: Overstrand Municipality, A-Schedules

The largest share of the operating budget (R727.1 million; 50.1 per cent) will be directed towards Strategic Objective (SO) 2: *The provision and maintenance of municipal services*. This allocation equates to a 13.0 per cent increase compared to the 202021 full-year forecast and is anticipated to on average grow by 5.2 per cent annually across the MTEF. The 2021/22 allocation bodes well to accommodate inflationary based increases, efforts to uphold existing service standards while simultaneously making progress to eradicate perceived backlogs. The average annual increase across the MTEF does however appear relatively low to keep pace with the anticipated increase in the demand for basic services (including indigent support) amidst a constraint fiscal environment.

Strategic allocations towards SO 1: *The provision of democratic, accountable and ethical governance* will contribute towards strengthening the Municipality's already sound institutional arrangements and relationship with the public.

Sizeable allocations towards Strategic allocations towards SO 5: The promotion of tourism, economic and social development will greatly assist to unlock the municipal areas' growth and developmental potential while prioritising the overall quality of life of the most vulnerable members of society. This allocation therefore aligns particularly well to the WCG Economic Recovery plan that places a strong emphasis on job creation and the promotion of societal well-being.

The Municipality has a total capital budget of R233.4 million for 2021/22 of which R138.5 million (59.3 per cent) has been allocated towards SO 2: *The provision and maintenance of municipal services*. The allocation decreases significantly (13.9 per cent) when compared to the 2020/21 full-year forecast and is anticipated to on average decline by 24.9 per cent which is concerning given the need to expand the network to accommodate future population growth. The decrease can however be attributed to the end of an asset prioritisation cycle whereby a strategic emphasis was placed on bulk water and sanitation infrastructure.

The IDP Review clearly illustrates alignment between the Municipality's strategic objectives and the District, Provincial and National Strategies, objectives and outcomes.

3.3.2 **Municipal and Provincial Expenditure**

Overstrand Municipality and the Western Cape Government (WCG) will in 2021/22 collectively spend R470.7 million on infrastructure expansions across the municipal area. The Municipality will in turn channel R1.451 billion in operating budget allocations towards the provision of services.

Table 4 Comparison of Provincial and Estimated Municipal Expenditure: 2021/22 (R'000)

Type	2021/22		
	Provincial Infrastructure Spend	Municipal Infrastructure Spend	Municipal Operating Spend
Economic Expenditure	***120 000***	**16 816**	***184 894***
Road transport and Public Works	*120 000*	*10 229*	*116 106*
Planning and Development	*-*	*6 587*	*51 199*
Environmental Services	*-*	*-*	*17 589*
Social Expenditure	**117 264**	***74 407***	***254 202***
Education	*2 000*	*-*	*-*
Health	*6 264*	*-*	*-*
Social Development	*-*	*8 830*	*19 086*
Housing	*109 000*	*54 359*	*63 700*
Sports and Recreation	*-*	*7 410*	*56 315*
Public Safety	*-*	*3 808*	*115 101*
Trading Services	**-**	***138 446***	***723 499***
Electricity	*-*	*59 924*	*407 010*
Water	*-*	*35 715*	*129 752*
Waste Water Management	*-*	*40 696*	*102 566*
Waste Management	*-*	*2 110*	*84 171*
Other	**-**	***3 775***	***287 941***
Total Expenditure	**237 264**	***233 444***	**1 450 536**

Source: 2020 Western Cape EPRE (Provincial spend), National Treasury Database (Municipal spend)

3.3.2.1 Economic Expenditure Analysis

Broadly speaking, allocations towards this category refer to expenditure on economic infrastructure i.e. assets and facilities that support the development of other sectors within the economy.

Road transport and Public Works

The Municipality's general road maintenance efforts will in 2021/22 be supported through a R116.1 million allocation from the operating budget. The allocation responds particularly well to the function's biggest challenge, namely to provide for the timeous and regular upkeep of municipal roads. The allocation increases at 6.8 per cent from the 2020/21 full-year forecast which is cost-reflective and inflation-based, but could arguable have been higher to support proactive attempts to maintain the current asset base which is prone to deterioration. Provincial Treasury is however well aware of the funding constraints in this regard.

Funding challenges aside, the overall the operating budget towards the *Roads* function is responsive. The allocation for regular road maintenance, upkeep, rehabilitation and renewal will have several positive economic and social spin-offs i.e. enhancing the longevity of current assets will ensure sustainable access to economic opportunities which will significantly improve the economic and social standing of businesses and private citizens alike. The allocation towards road transport will further serve as a catalyst for development by unlocking the municipal area's high growth potential.

The IDP Review indicates that the public participation process on the Public Transport Improvement Plan was delayed as a result of COVID-19 and due to a lack of funding. The Municipality is requested to clarify whether the 2021/22 operating budget will allow for any action in this regard. The capital budget towards road transport decrease by 54.7 per cent and will amount to R10.2 million in 2021/22. The decrease can mostly be attributed to the completion of large new asset projects prioritized in 2020/21. The single largest capital project for road transport will be a R5.6 million allocations for the construction of the Blompark Bus Route. Although this allocation bodes well to improve access to economic opportunities for those living within vulnerable communities and compliments new housing developments within this area, the IDP Review does not reflect how this project links to the Municipality's Integrated Transport Plan.

It does not appear that the current budget makes provision for further non-motorised transport initiatives across the MTEF. Non-motorised transport (NMT) initiatives (dedicated walk-ways, sidewalks and bike paths) have a wide range of social (more time with family, less traffic-induced stress, healthier lifestyles), economic (cost-effective and less time consuming, improving productivity) and environmental (reduced carbon emissions) benefits. Various other social ills will however impact negatively on the public's willingness to make use of such facilities, most notably every increasing crime rates and the general dangerous nature of South African roads resulting in substantial annual road-user deaths. These factors contribute to the fact that South Africa does not in general have a bicycle commuting culture. The Municipality is to this extent urged to invest in information campaigns to raise awareness on the benefits of NMT initiatives. The possibility also exists for the Municipality to link the promotion of NMT to cycling tourism initiatives.

O/S Comments - The road project form part of the Blompark housing project provision has been made for non-motorised transport (NMT) as part of this project. The road project will also link up the Blompark Housing Development with economic opportunities. The WCG's allocation towards road transport infrastructure in 2021/22 will be R120.0 million to rehabilitate, renovate and refurbish the main road linking Hermanus to Gansbaai. This is a multi-year project which will significantly increase the road's mobility function by allowing for future traffic growth while increasing the shoulder distance. Expanding the road's current capacity will improve access to major tourist destinations, agricultural land and nature conservancies while simultaneously allowing for future commercial and industrial presence. This project will link very well to future endeavors to by-pass the Hermanus CBD (Provincial initiative).

3.3.2.2 **Social Expenditure Analysis**

Housing

The Municipality currently gives effect to the objectives of its Housing Strategy through the *Housing* function that delivers an extensive range of services pertaining to the upgrade of informal settlements, provision of integrated human settlements, the roll-out of economic and social facilities within new developments, provision of social housing opportunities, emergency housing and institutional subsidies. The IDP Review contains a detailed schedule outlining how the Municipality prioritises allocations (grant funding permitted) to these programmes and initiatives across the MTEF and beyond.

One of the key objectives of the Municipality's housing function is to mainstream basic service delivery to informal settlements and backyard dwellers (backlog) which includes efforts to roll-out services as well as to formalize these settlements. Efforts in this regard will in 2021/22 be supported by a R63.7 million operating budget allocation which equates to a 49.6 per cent increase on the 2020/21 full-year forecast. This allocation is anticipated to increase by 10.2 per cent across the MTEF. Accelerated spending in this regard has specifically been made possible through the acknowledgment (which has subsequently given rise to a new policy direction by national and provincial government alike) that the provision of formal brick and mortar housing solutions is no longer a sustainable delivery model. To this end, the Municipality should clarify why no functional allocations have been made towards Informal Settlements in budget schedule A2A.

The capital budget allocation towards the Housing function will in 2021/22 increase by 26.6 per cent to R54.4 million, but decline on average by 75.5 annually. Support schedule SA36 indicates that the bulk of this amount will be applied toward "LCH services construction contracts". Budget schedule A9 furthermore indicates that the capital budget for *Housing* will almost exclusively be applied toward the construction of new assets. Provincial Treasury was however not able to link the budget allocations to the human settlement projects planned for 2021/22 as outlined on pages 165 – 166 of the IDP Review. A minor allocation of R2.1 million has been set aside for the Hawston housing development.

The Housing Strategy Implementation Schedule (pages 168 – 179 of the IDP Review) should more clearly distinguish between operational and capital related costs.

O/S Comments - Noted

The WCG will in 2021/22 direct R109.0 million towards Housing projects within the municipal area. Most notable projects include the provision of service site and top structures in Masakhane (R33.4 million), Zwelihle (R18.2 million) and Mount Pleasant (R18.9 million). These projects link very well to the Municipality's Housing Strategy Implementation Schedule indicating the Municipality, in collaboration with the WCG, is prioritizing allocations towards the vulnerable communities to promote social inclusion and to improve access to economic opportunities, jobs and public amenities. Allocations are strategic and targeted giving full effect to the notion of co-planning, co-budgeting and co-implementation.

Health

The Municipality does not perform health functions and has as such not made any allocations towards this area.

The WCG will direct R6.3 million towards the *Health* function in 2021/22 which will mostly be applied towards upgrades and additions at the Gansbaai Clinic (R4.7 million). Minor allocations are also directed towards health technology at the Gansbaai Clinic (R400 000) and the Pearly Beach Satellite Clinic (R600 000). These allocations are referenced in the IDP Review.

Social Development

Investment towards social development is of the utmost importance to improve the overall well-being of citizens to such an extent that they are able to reach their full potential within society. This notion rings particularly true within communities outside of the urban centre where poverty and limited job opportunities often give rise to associated socials ills such as substance abuse, gender-based violence and food insecurity. Although the Municipality is not directly mandated to address these challenges, it does have a dedicated community and social services component concerned with the provision of library service, the upkeep of community halls and facilities. The Municipality further plays a key social development role by facilitating access to services for vulnerable groups of society (children, elderly, disabled etc.)

The operating budget towards libraries and archives increase by 5.2 per cent while annually increasing by 13.0 per cent throughout the MTEF. The 2021/22 allocation will ensure that service standards are upheld whereas the notable average annual increase in the outer years will allow for the Municipality to expand its scope of service by the roll-out of extramural initiatives such as outreach and awareness campaigns and afterschool reading programmes. The Municipality's efforts to allocated sizeable amounts to libraries (amidst existing funding constraints) is commended given the availability of these facilities can improve access to information that translates to economic, social and cultural advancement of particularly the youth.

The Municipality's capital budget towards the *Community and Social Services* function decreases by 51.2 per cent in 2021/22 and will almost be reduced to zero throughout the MTREF. Most of the funding in

2021/22 will be applied towards upgrades and additions to community halls and facilities. Having such assets in good standing contributes notably towards fostering a sense of belonging by providing a safe space for community members to socialise, learn, play and access services. The capital budget makes provision for the construction of a new library in Zwelihle in 2021/22.

The Municipality is requested to provide more information regarding the approval of a cemetery policy and accompanying by-law.

O/S Comments –

Purpose of the Policy and by-law are to:

Regulate burials, prohibit disintegration, destruction and damages of graves, to regulate disturbance, removal and reinternment of bodies, etc. Mentioned draft documentation have been advertised for public comment and implementation is envisaged for January 2022. The Municipality is commended for the extensive manner in which the impact of COVID-19 on the local community has been covered in the IDP Review. A detailed overview has also been provided of the Municipality's efforts through the Community and Social Services directorate to provide relief to vulnerable communities.

Safety and Security

The Municipality's safety and security component fulfils activities associated with traffic and law enforcement (by-laws) as well as fire and disaster management. As safety and security in the broader sense is essentially an unfunded mandate, money to improve service delivery towards this end remains limited. Notable challenges experienced by the function include capacity constraints (staff shortages, especially during festive periods), vagrancy and illegal occupations, adherence to movement restrictions by the public during lockdown as well as upskilling of existing staff compliment.

An amount of R115.1 million in operating budget funding will be directed towards the *Public Safety* function in 2021/22 which constitutes a 6.0 per cent decrease when compared to the 2020/21 full-year forecast. Allocations will however increase by an average annual estimated 4.3 per cent across the MTEF. It is unclear what the underlying assumptions are behind the decrease for 2021/22. The allocation will arguably not suffice to accommodate inflationary increases associated with consumables, provide for additional staff and/or training (improved capacity), allow the function to improve its visible policing efforts or to expand the current K9 unit (albeit that this function will be cross-subsidised from tariffs). Provincial Treasury does however take cognisanse of the anticipated decrease in fine income which does contribute notably towards the functions revenue streams.

It could not be ascertained what contributed to the notable increase towards Civil Defence i.e. from R4.6 million in 2020/21 to R15.2 million in 2021.

- **O/S Comments - The variance is attributed to the re-alignment/restructuring of salary budgets in the protection services directorate. The Civil Defense should be seen in conjunction with other sub-functions for Public Safety as shown in the table below**

R thousand	Current Year 2020/21	Budget Year 2021/22
Public safety	122 500	115 101
Civil Defence	4 562	15 237
Control of Public Nuisances	26 017	19 258
Fire Fighting and Protection	33 953	30 180
Police Forces, Traffic and Street	57 967	50 426

Page 275 of the IDP Review contains a table showing the operating budget for Fire & Disaster Management and Safety and Security as part of Vote 8. The figures in this table does not align to budget schedule A3A.

O/S Comments - The reference to "Vote 8" should be "Vote 6" and has been communicated with the Senior Manager: Strategic Services for correction The capital budget allocation for *Public Safety* is limited to R3.8 million to mostly replace the roof of the Hermanus Traffic Department, to establish a K53 test station in Gansbaai and to procure vehicles. These projects all appear on the ward-specific demand list in the IDP.

Job creation

Although job creation is not a direct mandate of local government, the Municipality does facilitate work opportunities through the roll-out of infrastructure projects. The notable increase in the capital expenditure budget for 2021/22 is anticipated to directly benefit local workers and contractors.

The Municipality was able to create 1 060 Extended Public Works Programme (EPWP) job opportunities in 2019/20 through 57 initiatives such as the Abalone Shell and Library Reading projects. Both these projects have a strong skills development/transfer focus. EPWP personnel are also appointed as permanent Cadet Firefighters.

It is unclear whether any EPWP opportunities will be created as part of the Working for the Coast initiative in 2021/22.

O/S Comments - There is no EPWP initiative for the coast for 2021/22,through the Department of Forestry, Fisheries and Environment with the Municipalities on the coastal districts there are engagements on the implementation of the Source of Sea programme as part of the Presidential Employment Stimulus Initiative the project is expected to roll out in July or August 2021. The Municipality's EPWP national key performance indicator (NKPI) target (number of temporary work opportunities create through EPWP) in the draft SDBIP remains unchanged at 1 018 job opportunities in 2021/22.

The IDP Review does not reflect on the specific skills training and development initiatives and associated cost implications planned for external parties (not municipal workforce) in 2021/22.

3.3.2.3 **Trading Services Infrastructure Analysis**

The Municipality's operating budget for trading services increase by 12.5 per cent and will continue to increase annually by 5.3 per cent across the MTEF. These increases bode well to uphold service standards; provide for the increased demand for services stemming from population growth and to formalise services within informal settlements.

It is at face value unclear how the Municipality intends to ensure the timeous and effective upkeep of existing assets (renewal and upgrades) while proactively expanding the basic services network towards new developments and informal settlements with a 13.9 per cent decrease in the capital budget towards trading services.

Grants and transfers, as a percentage of the overall capital budget, increase notably due to the reduction in cash surpluses (own revenue) being made available for infrastructure investment.

Electricity

Although the Municipality does not have any electricity backlogs, its service standards are under pressure amidst ongoing theft and vandalism, ageing infrastructure and the intermittent Eskom supply which has a direct impact on the region's economic growth prospects.

The operating budget for electricity services is estimated to increase by 14.5 per cent when compared to the 2020/21 full-year forecast. Although the allocation does bode well to accommodate the NERSA price increase (and to provide for inflationary increases in the cost of consumables), it is unclear whether it will suffice to uphold existing service standards while simultaneously providing for new service connections stemming from population growth. The budget report does however indicate that operating expenditure increases were made taking into consideration the urgent need to maintain its current assets. The operating budget allocation for repairs and maintenance of electricity infrastructure is anticipated to increase by 3.1 per cent in 2021/22. The capital budget allocation towards the electricity function will significantly increase by 213.4 per cent. This allocation responds particularly well to give effect to the electrical infrastructure requirements for the next ten years as informed by the Municipality's Electricity Master Plan, Electrical Asset Register as well as the housing plan. The 2021/22 capital budget allocation will almost exclusively be applied towards the construction of new assets. The substantial investment in electricity infrastructure will not only serve as a catalyst for industrial growth and development, but bodes well to accommodate new housing developments. The allocation does however on average decrease by 36.1 per cent annually across the MTEF which does draw into question the sustainability of these efforts.

Budget schedule A10 reflects a 0.4 per cent increase in the number of households to receive electricity services above the minimum standard. The number of households is expected to decrease by 0.3 per cent. The Municipality is requested to clarify the relatively small increase given the above average population growth and anticipated increase in the demand for basic services.

O/S Comments - The Birkenhead 66kV Substation will make out the biggest part of the capital expenditure within the next few years. Currently the electricity supply is constrained which is inhibiting the development of the agricultural sector, in particular the Abalone farming which is energy intensive. In addition the existing fish processing plants are also prevented from expansion. The project's main aim is to unlock the agriculture and industrial industry in the Gansbaai area which is in desperate need for growth in employment.

Overstrand has standardized on the installation of pre-payment meters for all domestic consumers. Due to the conversion from credit to prepaid installations, there is an annual decline in the number of credit meters and an increase in the number of prepaid meters. These are indicated on the Budget schedule A10 as Electricity (at least min. service level) and Electricity-prepaid (min. service level). According to Overstrand's Electricity Supply By-law as promulgated in the Gazette on 21 October 2016, Overstrand only supplies one meter per property. The increase in the number of service connections thus does not increase exponentially with the population growth as many families tend to stay together on one property.

Water

The Municipality will in 2021/22 increase its general water consumption tariff by 4.0 per cent which is cost-effective given the associated increase in the operating budget allocation towards the water function (3.5 per cent). The Municipality is commended for the manner in which it keeps this service affordable through a modest prince increase.

The increase does however appear relatively low taking into consideration inflationary increases and the need to provide for an anticipated increase in the demand for water services. Budget schedule A10 indicates that the Municipality will in 2021/22 provide 2.3 per cent more households with access to water services above the minimum standard. This figure is expected to annually increase by 3.7 per cent on average across the MTEF.

The most pressing challenges facing the water function however relate to the need for bulk infrastructure expansions which would necessitate sizeable capital budget allocations. It does therefore come at a surprise that the capital budget allocation decrease by 28.6 per cent in 2021/22 and will continue to decrease by an average annual 21.5 per cent across the MTEF. Although this decrease does at face value appear concerning, the current network is stable and is able to meet the existing demand in a sustainable manner through a well-diversified mix of ground and surface water sources. The current decrease will therefore not compromise the timeous expansion of the network (storage, distribution as well as treatment capacity) over the medium term.

Sanitation

The IDP Review document lists several challenges experienced by the Municipality in providing adequate waste-water services. These include, but are not limited to, ageing bulk infrastructure, extending the waterborne sewer network, the provision of sufficient treatment capacity in all areas, sludge handling according to legislation, lack of consumer knowledge, sewer blockages as well as the use of conservancy tank services. All of the Municipality's current waste-water treatment plants have adequate capacity to accommodate a demand increase. These challenges necessitate both operational and capital expenditure allocations.

The operating expenditure budget will in 2021/22 increase by 15.1 per cent and will on average increase by 3.5 per cent annually across the MTEF. The 2021/22 increase is notably above the 4.0 per cent sanitation tariff increase which means that the Municipality is proactively directing additional funding towards the function to, what is assumed, be applied towards increased repairs and maintenance efforts. The budget report (page 22) however indicates that expenditure on repairs and maintenance for the *Sanitation* function decreases by 12.8 per cent.

The capital budget decrease of 41.6 per cent in 2021/22 appears excessive, but can be attributed to the completion of the 3-year water and sewerage infrastructure upgrading and expansion strategy which draws to a close at the end of the current (2020/21) financial year. The total capital budget allocation of R40.7 million towards waste-water management still serves as a proactive attempt to expand the current network's ability (both distribution and treatment capacity) to accommodate new housing developments in future.

The IDP Review/annual report indicates that Betties Bay, Pringle Bay, Rooi-Els, Baardskeerdersbos and Buffeljagsbaai all still rely on the sewerage tanker truck system. The annual report specifically indicates that the Municipality will over time eliminate the tanker system as it gradually upgrades and expand the sewer system, but that more tankers are required in the interim. It does not appear that the capital budget makes provision for such tankers or for network expansions in above mentioned areas which falls within Ward 10.

Refuse Removal

The 2019/20 draft annual report (page 229) refers to the "new Materials Recovery and Public Drop-off Facility" as well as the "Hermanus Material Recovery Facility". The former project is currently being constructed and is scheduled to be completed before the start of the new financial year. The annual report indicates that the Municipality is busy appointing an operator for the latter project. It is unclear whether this is the same project or two different initiatives. Irrespective, the Municipality is requested to update the IDP Review to reflect the cost implications of this facility/facilities for the new financial year.

O/S Comments - The reporting on IPWIS is done on a monthly basis as required and currently includes the tons recycled at the Gansbaai MRF, information on tons recycled at the new Hermanus MRF will be added on the IPWIS system once the MRF starts to operate.Two different projects the first is for construction of the facility and drop off.The second is for operation of the facility

The annual report further indicates that the contract for private contractors for area and street cleaning will again be put out to tender. The IDP Review does not specifically refer to this function (situation update) and as such does not indicate what the operating budget implications will be.

Included in the operational budget and is an ongoing activity, (replaces previous completed tender)

The IDP Review lists several landfill sites that must be rehabilitated at an estimates cost of R70.0 million. The Municipality is however looking at alternative ways to use these sites to save costs. Consideration of support schedule SA3 indicates that the Municipality is making provision for the rehabilitation of these sites as a non-current item i.e. the potential rehabilitation costs are not cash backed. The Municipality is requested to provide more clarity regarding the alternative options being considered to bring the costs down. The Municipality must ensure that its refuse removal tariffs are cost-reflective to accommodate the rehabilitation costs, should alternative cost-saving mechanisms not materialise.

O/S Comments - The Municipality has a current tender with a service provider to create waste recycling awareness amongst the scholars Overstrand wide (i.e. covers all areas) via puppet and live theatre shows. There are also privately run swop shops operating in Zwelihle, Stanford Masekhane and Exloweni which also helps to encourages the recycling of materials from these informal areas.Three of the closed sites were or are planned to be removed instead of rehabilitating them as it is more cost effective to do that and also then the land can be made available for other uses.
The Pearly beach landfill was removed and a wastewater treatment works constructed on the site.
The Hawston Landfill removed to Karwyderskraal instead of rehabilitating.
We are currently busy with the waste surrendering process for these two.
The Fisherhaven is the last one still to be removed under our current plan.

The specific operating budget allocation for recycling did not change throughout 2020/21 (R258 000) despite the annual report indicating that the contractor had to reduce activities amidst the COVID-19 pandemic. It is unclear whether there were any cost-implications for the Municipality as a result of this situation. The allocation does also not increase (budget schedule A2A) for 2021/22.

O/S Comments - The R258 00 is only the maintenance portion of recycling which was kept the same. The operating budget should actually also include the recycling operational numbers which are in B Key 20200630034789 Outsourced Services :Refuse Removal R443400 in 2010/21and this did increase in 2021/22

This was referring to the Gansbaai MRF operations and that operational costs of that MRF form part of the Gansbaai landfill ops tender

The operating budget (with an increase of 14.7 per cent) does at face value make provision for the immediate increase in operational activities associated with the solid waste function.

The capital budget decreases quite dramatically in 2021/22 which is attributed to the completion of the new Hermanus Transfer Station. The limited capital budget allocation of R2.1 million for 2021/22 will mostly be applied to complete minor work at the facility (fencing costs).

The annual report indicates that the Stanford drop-off site experiences regular vandalism and that funding was requested to provide surveillance cameras in 2020/21.

3.4 Utilising Procurement as a Lever to Enhance Local Economic Development

The impact that the pandemic has had on the economy and the fiscus requires that a post-disaster recovery strategy is enabled to utilise procurement as a lever for recovery that supports not only the creation of jobs but enables provincial priorities such as safety and well-being through purchasing.

Key lessons and learnings will be customised for municipal requirements considering capabilities, capacity and maturity of the municipal sphere through the following key focus areas which have been identified as priorities for the implementation of the SCM strategy through the following Local Government initiatives in the future.

- e-Procurement and Supplier Evidence Bank.
- Procurement Planning Toolkits.
- District Transversal Contracts (Upfront Participation and collaboration keeping in mind regulation 32 and 36 challenges).
- Asset Management Capacitation and Development Programmes.

These initiatives will be driven through the four-pronged SCM approach namely, SCM Governance, SCM Capacitation and Training, Strategic Procurement and SCM Technology.

3.4.1 SCM Technology

The intent of this report is to provide performance information in terms of Supply Chain Management (SCM) to accounting officers in order to improve planning and decision-making processes as well as to measure results or outcomes that has been achieved by municipalities in terms of suppliers registered on CSD, conflict of interest, monitoring the implementation of the Preferential Procurement Policy Framework Regulations, 2017 (PPPFR) by analyzing awards to designated BEEE groupings and COVID-19 Emergency expenditure.

The ultimate purpose is to drive good governance through compliance that builds business confidence and trust which can be used as an enabler to attract capital investment towards the George **municipal area**.

Analytical Trends

The analysis identified the following challenge with municipal data in that there is no standardised allocation methodology for transactions that categorise goods and/or services-:

- Certain transaction could not be matched to a specific commodity, due to incorrect allocation.
- Items that have been procured could not be matched to certain projects or determined whether certain expense forms part of operational cost.
- The system that does not make provision for demographic reporting.

Improvement Initiatives

- A workgroup to be established to assist municipalities on how to use data as an enabler in making strategic decisions for future procurement.
- Municipalities to prioritise correct system usage as this is the main enabler for meaningful and reliable reporting.
- Provincial Treasury is committed to continuously assist and guide the Municipality in this regard.

3.4.2 **Strategic Procurement**

The assessment of municipal procurement plans is to provide a diagnostic analysis of planned expenditure in order to provide technical support to municipalities in keeping with the resolutions taken at the LED-SCM Indaba 2019. The procurement analysis focus on municipal infrastructure spend as a theme to Public Value Creation and Economic Sustainability as investments in infrastructure are vital to the municipal region's economic development and prosperity. Infrastructure connect various supply chains and is the catalyst for the efficient movement of goods and services across borders and regional boundaries. Infrastructure also connects households across metropolitan areas to higher quality opportunities for employment, healthcare and education:

Analytical Trends

Data integrity issues that relate to incorrect linkages, inconsistent capturing, dual language capturing and in a format that is difficult to analyse

Improvement Initiatives

- Local Economic Development: Empowerment focused initiatives; relooking at and reconsidering the economic focus on post disaster recovery initiates to stimulate the market differently; and supplier development and linkages to Strategic Sourcing
- Framework Agreements and Transversal Contracting: Use opportunities for alternative strategic sourcing initiatives that leverages on economies of scale, SMME and job creation focus as opportunities
- Consideration could be given towards an alternative "Sourcing Business Model" to strengthen strategic supplier relationships where the aim is to leverage against productivity driven improvements that requires a more flexible contractual relationship e.g. Preferred Provider, Performance Based Managed Services, Vested Relationship etc.

3.4.3 **Strategic Procurement & SCM Technology**

Key outcomes of the Municipal Districts assisted with SCM & Asset Management Business Practices to Continuously improve Maturity Levels Analysis

Asset Management is an integrated discipline between accounting, engineering, project management, supply chain management, governance & risk management and financial management which impacts on municipal sustainability, economical cost saving, reliable service delivery and the performance of a Municipality as whole.

Modern society is heavily reliant on physical assets in order to function effectively:

- The managing of assets provides services now, and into the future.
- Is a core part of the local economy, providing the platform for local investment and job creation.
- Asset Management is about extracting value more than what you invest into assets.

- It's about using assets to deliver public value and achieve the municipality`s business objectives.

Generic Trends in Expenditure on Repairs & Maintenance post COVID-19

The aftermath of COVID-19 and the downturn in the economy caused some municipalities to postpone maintenance activities, a practice commonly known as Deferred Maintenance in order to save costs, meet budget funding levels, or to realign available budget monies when revenue collection is low. Others have shifted to a reliance on Corrective Maintenance as an alternative strategy

Improvement Initiatives

a) **Deferred Maintenance**

Deferred Maintenance should only be used in the short-term as long-term exposure of limited to no maintenance could result in costly entire system failure that would put a strain on the Municipality`s financial resources, completely wiping out the savings the Municipality hoped to achieve through the deferred strategy. Long-term exposure to this strategy has the following risk attached to it:

- Safety and Health Risks to occupants within the region if waste system shuts down (e.g. pollution)
- Possible fines from a regulatory agency
- Possible protest action for non-delivery of essential services
- The escalation of crime within the area (Vandalism of Municipal Property.)

b) **Corrective Maintenance**

Municipalities to explore an autonomous Strategy instead of a one-dimensional corrective maintenance strategy as this increases the maintenance backlogs that is currently experienced at many Municipalities. The risks associated with this:

- Increased long-term costs due to unplanned equipment downtime will put an additional burden on the already constraint finances of a Municipality
- Possible secondary equipment or process damage also known as "Collateral Damage"/Entire system failure
- Decreased reliability due to neglect of assets that in long run could lead to decreased reliability due to equipment downtime
- Increased Unpredictability – Can lead to a backlog of maintenance work orders
- Increased cost of Maintenance – deteriorating parts may not be detected and found as quickly as under condition assessment

3.5 Revenue Envelope, Own Revenue and Intergovernmental Revenue Trends

3.5.1 Own Revenue Assessment: Tariff Analysis and Overview for the Four Trading Services

MFMA Circular No. 108 (March 2021) encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between – the affordability to poorer households and other customers while ensuring the Municipality's financial sustainability. National Treasury advocates that the trading services tariffs should at least be cost reflective. Cost reflective tariff setting is a requirement as per Section 74(2) of the Municipal Systems Act, 2000 (Act No.32 of 2000) highlighting that tariffs must reflect the

costs reasonably associated with rendering a municipal service. The MFMA Circular requires that funded budgets for the 2021/22 MTREF are based on realistically anticipated revenue collection.

The Overstrand Municipality acknowledges that the expenditure required to address the current challenges will inevitably always exceed available funding, hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues. The Municipality states that its Tariff Policy is based on the key principles, namely affordability, financial sustainability and cost efficiency. These principles guide the exercise of power given under section 75A of Municipal Systems Act to levy and recover fees, charges or tariffs in respect of any function or service.

Brief commentary provided in terms of the Municipality's Tariff Policy and Tariff Schedule is provided below.

Table 5 Summary of Trading Services Tariffs

Service	Tariff Structure	Propose % increase	Changes/Comments
Electricity	Single phase two-part tariff for domestic users	15.6%	Two-part tariff (For credit meters up to 60 Amp). Basic charge and IBT
Water	Basic charge and metered consumption	4%	Municipality states that this in line with the approach of the NT directive, that the level and structure of water tariffs are cost reflective. At present the cost of providing water is around R25.19 per kl (excluding VAT)
Sanitation	Flat tariff	4%	Sanitation charges are calculated according to the percentage water discharged
Refuse	Flat rate	4%	1 collection per week (Wheelie bin is a unit or 5 bags amount to a unit)

Source: Overstrand Municipality 2021/22 Tabled Budget

Tariff Analysis

The following CPI forecasts were published in the MFMA circular 108 for consideration when preparing the 2021/22 MTREF.

Table 6 CPI Performance and Projections, 2019 - 2023

Fiscal Year	2019/20	2020/21	2021/22	2022/23	2023/24
	Actual	Estimate	Forecast		
CPI Inflation	4.1%	3.3%	3.9%	4.2%	4.4%

Source: MFMA Circular No. 108, March 2021

Essentially on par with the National Treasury inflationary figures, the principles underpinning the municipal tariff structure are to ensure efficiencies in spend; in conjunction with the striving for effectiveness in order meet development objectives. The emphasis is placed on enhancing processes, technology and systems, whilst minimising costs.

The Municipality took a pro-active approach some years ago by firstly implementing a water conservation and demand management program, and secondly diversifying its sources. Currently more than 30 per cent of the water demand of the Greater Hermanus area is supplied from groundwater sources. As a result of water conservation and demand management programme, an actual reduction in the Municipality's total annual bulk water demand by 22.5 per cent from 2008/09 to 2019/20, despite a rapidly growing population. Furthermore, the volume of water losses was reduced by 31 per cent over the same period.

With specific reference to creating awareness for responsible use of water as an example, a billboard at the Gateway intersection in Hermanus which illustrates the level of the De Bos Dam and the average water consumption for the previous week, with weekly updates conducted. At present, each consumer receives a 24-month moving graph of water consumption at his/her property with their monthly accounts

Bearing in mind that in March 2020, NERSA approved a municipal tariff increase of 6.9 per cent effective 1 July 2020 (1.2 per cent lower than the tariff increase in Multi-Year Price Determination (MYPD), the period due to differences in municipal and national financial years).

Electricity

The Overstrand Municipality is responsible for electricity distribution and reticulation in the Greater Hermanus area, Hawston, Greater Gansbaai area, Kleinmond and Stanford. All other areas are supplied by Eskom.

For the 2021/22 financial year, the NERSA process in determining the Municipal Tariffs was slightly amended due to the court proceedings that the energy regulator and the power supplier were embroiled in. The total approved allowable revenue for energy producer in the upcoming financial year is R245.709 billion. This was approved by the national energy regulator on the 5th March 2021, after receiving the Eskom Retail Tariff Structural Adjustment which was submitted on the 22nd February 2021. This has resulted in an increase of 15.6 per cent to Eskom and a bulk purchase increase of 17.8 per cent for municipalities. The specified rate of 14.59 per cent falls within the NERSA Guideline. This is due to the difference between the SoE and municipal financial years, with the power supplier having to collect the estimated revenue from municipalities over a 9-month period.

Even though the electricity tariff is NERSA approved, it is important to mention that the tariff structure was influenced by a recent assessment regarding the electrical infrastructure requirements for the next 10 years (i.e. 2020-2030). The needs in terms of bulk and internal requirements were taken into consideration which included the following initiatives:

- The replacement/refurbishment of current electrical infrastructure (Mini-sub and Medium/Low Volt Upgrades in Gansbaai, Stanford, Kleinmond and Hawston).
- The addressing of electricity-related requirements for various housing projects in various areas (like Kleinmond)

The information below provides the quantum of the anticipated initiatives and projects:

Table 7 Anticipated Cost to implement the 10-year Electricity Master Plan

Cost to implement the 10-year Electricity Master Plan (Rm)			
Services	**New and upgrades**	**Refurbishment and replacement**	**Total**
Electricity	R474	R269	R743

Source: Overstrand Municipality 2021/22 Tabled IDP Review

The issue of Eskom to supply extra capacity for growing electricity demand is identified as a risk going forward[1]. The current situation exposed Eskom's inability to supply uninterrupted electricity, resulting in load-shedding, unavailability of extra capacity and unplanned outages on Eskom networks. It is noted that the Overstrand Municipality aims to expand the business hub/industrial area, with current work involving

[1]. A major concern for Overstrand relates to the limited Eskom network capacity puts a constraint on development in key areas as Eskom cannot provide the applicable capacity requirements without having to do a full network upgrade. The various 66/11kV Eskom infrastructure that supplies the Overstrand area is in a deteriorating state and causes multiple unplanned/prolonged outages in all municipal areas on a regular basis.

the building of facilities for small business entrepreneurs in Franskraal, including the electrifying of ward 12 Informal Settlement (Zwelihle).

The expansion of renewable energy or alternative energy solutions as outlined within the renewable energy plan is envisaged over the 2021/22 MTREF. The energy efficiency projects and interventions with specific focus on electricity distribution.

Water and Sanitation

It is noted that the Municipality has 8 water schemes, supplying the 11 towns and villages with water. In addition, the Municipality has 6 wastewater schemes for the treatment of waste water from the 11 towns and villages. The above water resources are all considered to be adequate for the projected population and demand growth until at least 2030 – except for the Greater Hermanus system where additional sources will have to be developed within the next 5 years to satisfy the growing demand. The Municipality emphasises that treatment capacity and bulk conveyance capacity will have to be upgraded at some of the water schemes over the next 10 years (long-term planning).

The assessment which was made of the water infrastructure requirement for the next 10 years (i.e. 2020-2030) was crucial in determining the tariff structure. Based on this assessment, it was determined that bulk water provisioning required address, for example the replacement of current infrastructure that is in a poor or very poor condition in conjunction with the enhancing of the water treatment.

Table 8 Anticipated Cost to implement the 10-year Water Master Plan

Cost to implement the 10-year Water Master Plan (Rm)			
Services	**New and upgrades**	**Refurbishment and replacement**	**Total**
Water	R419	R239	R658

Source: Overstrand Municipality 2021/22 Tabled IDP Review

The Overstrand Municipality highlighted the need to extend the waterborne sewerage drainage networks in Kleinmond, Greater Gansbaai, Greater Hermanus, Hawston and Pearly Beach. Water provisioning upgrade was also envisaged; bearing in mind that fact that the entire towns of Betties Bay, Pringle Bay, Rooi-Els, Baardskeerdersbos, and Buffeljagsbaai are still dependent on the sewerage tanker truck service. It was also noted that several sewerage pump stations are in need of upgrading and/or refurbishment, including at the Hermanus WWTW inlet works and at Zwinglers Corner in Hermanus, and some of the bulk sewer rising main pipelines need to be refurbished. Thus the tariff increase for sanitation needed to factor in these in the long-term needs.

Table 9 Anticipated Cost to implement the 10-year Sewerage Master Plan

Cost to implement the 10-year Sewerage Plan (Rm)			
Services	**New and upgrades**	**Refurbishment and replacement**	**Total**
Waste Water	R856	R150	R1 006

Source: Overstrand Municipality 2021/22 Tabled IDP Review

It is also important to note that the Municipality took a 3-year infrastructure external loan was taken up for implementation of specific water and sewerage projects from 2018/19, highlighted the financial responsibility of the Municipality in this regard. The funds were spent on the upgrades and replacement of aging bulk water and water reticulation infrastructure. In the pipeline, project planning has been initiated for the upgrading of wastewater treatment works and sewerage pumpstations in areas such as Kleinmond, Hawston, Buffels River as well as Stanford.

It is noted that additional major water services projects have been planned for the short to medium term, which include the construction of new reservoirs (Sandbaai, Pringle Bay and Gansbaai); the phased replacement and upgrade of the bulk and reticulation water systems; the expansion of the well fields in Hermanus; borehole commissioning as well as the implementation of a potential transfer scheme from Theewaterskloof Dam for Hermanus and Kleinmond. Furthermore, a feasibility study has been completed on seawater desalination as water augmentation option for Hermanus. Increasing emphasis is being placed on substantially improving water demand and water conservation management.

Solid Waste Management

As an entry point with reference to the tariff structure, it is noted that all the urban and informal areas of Overstrand Municipality have access to at least a basic refuse removal service. No refuse removal service exists in the rural areas and farming communities, but all the rural areas have access to drop off facilities and landfill sites, at the applicable tariffs.

The Overstrand Municipality has specifically highlighted the inherent challenge with regard to the cost of licensing and rehabilitating landfill sites. Overstrand has seven un-rehabilitated landfill sites. All seven sites (Pearly Beach, Stanford, Hermanus, Voëlklip, Onrus, Hawston, and Fisherhaven) have closure licenses. All of the abovementioned sites must be rehabilitated and the estimated cost for the seven sites is R70 million (VAT excluded). Overstrand Municipality is exploring alternative ways to use these sites in order to minimise the rehabilitation costs. As a result, the construction of the new Hermanus Drop-off/Transfer and Material Recovery Facility (MRF) is under way and it is aimed to have the MRF and two bag system operational again from July 2021. From a legislative perspective, the Municipality highlights that failure to comply with licence conditions and legal requirements for the removal and safe disposal of solid waste – can potentially result in municipal officials being criminally charged in conjunction with the Municipality being placed under administration.

Strengthening the waste minimisation or recycling within the Overstrand Municipality is a key priority, which is also geared to promote local economic development, including the diversion of waste from landfill sites. The Municipality has also drawn attention to the costing implications to implement recycling and other alternative options for diversion of waste from landfill. The costs involved with addressing illegal dumping is substantial, hence one option adopted by the Municipality was to provide refuse skips or swing bins (for example areas such as Kleinmond and Hangklip).

The Hermanus Transfer Station and the Material Recovery facility (MRF) were badly damaged in the riots of March and June 2018. An attempt was made to rebuild the MRF after the first riots, but it was again damaged during the riots in June 2018. Walker Bay Recycling's sheds were also burned down resulting in an abrupt halt of recycling, including the two-bag waste collection system in the Hermanus and Kleinmond areas.

A general point made by the Municipality acknowledges that the vandalism of municipal infrastructure remains a massive problem, especially in informal areas with ablution resulting in the regular maintenance of toilets and taps. For example, the putting in place of Improved security fencing and alarm systems were installed at several water installations to address the risk of theft and vandalism. In addition, the recent protest action as a result of the socio-economic conditions in Overstrand and the inability of government (local, district, provincial and national) to fulfil the basic needs of the community, has increasingly become a significant challenge. This hamper or limits the municipal ability to deliver specific services, often exacerbated by the destruction of municipal infrastructure.

3.5.2 **Cost Reflective Tariffs**

Bearing in mind the National Treasury stance on maintain tariff increases, municipalities are still required to justify all increases in excess of the projected inflation target for 2021/22 in their budget narratives and pay

careful attention to tariff increases across all consumer groups. Municipalities should include detail of their revenue growth assumptions for the different service charges in the budget narrative (Municipal Budget Circular No. 107).

This section will assess the cost reflectiveness of the trading services, i.e. electricity, water, sanitation and refuse. According to National Treasury, these services should at least be cost reflective. In theory, trading services are services which can, in principle, run as separate businesses, because tariffs can in theory be set in such a way as to yield a trading surplus. Consumers receive a direct quid pro quo for the tariffs paid.

For this section the revenue of budget table A4 will be used as this is the revenue generated from the service less all subsidies provided by the Municipality. In addition to this, budget table A2 provides the expenditure information less the National Treasury allocation for each of the trading services as it is already exempted on the revenue side. The reasoning behind this is that theoretically for cost reflectiveness the revenue generated from the service should be able to cover the full cost of the service before transfers. This may become crucial going forward given the low economic growth, under-collection of tax revenue and shifts in governments priorities.

The methodology does not provide the full view on the cost reflectiveness of the set tariff. This is largely due to the absence of the secondary costs associated with the provision of these services.

Decisions about accepting profits or losses on services can only be made by looking at all services together and ensuring that in balance a municipality will fully recover costs. Tariff revenue losses will be made on some services. These must be balanced against tariff revenue profits on other services, as well as other income sources such as assessment rates and subsidies. Getting the balance right is one of the most difficult parts of tariff setting.

Two scenarios using the methodology of cost reflectiveness are discussed below.

Scenario 1

In the first scenario, data from the LGES formula, as calculated by National Treasury is used to account for the transfer revenue that subsidises tariffs. As municipalities tend to not use the full allocations for free basic services from the LGES for the subsidy of services, this is likely to over-estimate the cost reflectiveness of tariffs. It is apparent from the information illustrated that surplus is generally generated by water, sanitation and refuse services.

There is general consistency in the MTSF figures from the 2018/19 financial year, in line with evidence of a decrease in the cost coverage for water and sanitation services.

Table 10 Trading Services Revenue and Expenditure (Scenario 1)

R'000	2017/18	2018/19	2019/20	2020/21	2021/22
	Audited	Audited	Audited	Current Year	Current Year
Schedule A4 Revenue:	**590 112**	**648 033**	**699 549**	**663 209**	**773 598**
Service charges - electricity revenue	349 298	378 693	415 947	386 294	479 057
Service charges - water revenue	110 932	129 858	133 628	128 520	132 168
Service charges - sanitation revenue	72 106	77 719	80 871	78 913	87 631
Service charges - refuse revenue	57 775	61 763	69 102	69 482	74 741
Schedule A2 Expenditure:	**490 339**	**576 651**	**641 935**	**643 219**	**723 499**
Energy sources (Electricity)	295 386	313 606	366 823	355 355	407 010
Water management	66 052	107 916	112 899	125 367	129 752
Waste water management	64 937	84 120	90 406	89 138	102 566
Waste management	63 964	71 009	71 808	73 358	84 171
NT LGES Basic Component Allocation:	**71 202**	**82 320**	**91 603**	**101 404**	**107 037**
Electricity	15 099	17 537	19 610	21 833	23 222
Water management	23 135	26 955	30 236	33 767	36 227
Sanitation (Waste water management)	17 934	20 578	22 715	24 917	25 887
Refuse (Waste management)	15 034	17 250	19 042	20 888	21 700
Surplus/ Deficit:	**170 974**	**153 701**	**149 216**	**121 394**	**157 136**
Electricity	69 010	82 624	68 734	52 771	95 269
Water management	68 014	48 896	50 965	36 920	38 643
Sanitation	25 104	14 177	13 181	14 692	10 953
Refuse	8 846	8 005	16 336	17 011	12 271
Surplus/ Deficit as % of spending	**35%**	**27%**	**23%**	**19%**	**22%**
Electricity	**23%**	**26%**	**19%**	**15%**	**23%**
Water management	**103%**	**45%**	**45%**	**29%**	**30%**
Sanitation (Waste water management)	**39%**	**17%**	**15%**	**16%**	**11%**
Refuse (Waste management)	**14%**	**11%**	**23%**	**23%**	**15%**

Source: Overstrand Municipality 2021/22 Tabled Budget - Municipal A Schedules and National Treasury LGES Breakdown

Based on the data generated within the table above, it is concluded that surpluses are generally reflected for the multiple financial years. In essence, the Municipality is generally covering the primary costs associated with the provision of these services in the municipal area – which entails covering the costs of service provision and reflecting a surplus value as outlined. It is noted that the generation of surplus (as percentage of expenditure) reflect fluctuating trends:

- Water management reflects quite a substantial decrease in cost coverage and surplus since thee 2071/18 financial year.
- Electricity averages approximately 21 per cent surplus as percentage of spend over the five-year period.
- Sanitation reflects a significant decrease in the 2018/19 financial year (17 per cent) from the preceding year 2017/18 from 39 per cent surplus, with a moderation stable percent evident from 2018/19 onwards.

Scenario 2

From the below trading services performance table, it is noted that only two of the four municipal trading services is maintaining operating surpluses over the MTREF period. These trading services surpluses are required to fund future capital infrastructure and the maintenance on assets. In this regard 2 trading services are projecting deficits over the MTREF period of an aggregated amount of R15.26 million and R10.43 million, respectively. The cost of free basic services was not completed in SA1 and therefore excluded in the calculation impacting the accuracy of the surplus/deficit calculation.

Table 11 Trading Services Revenue and Expenditure link - Trading and Economic Services

Description	2017/18	2018/19	2019/20	Current Year 2020/21	Budget Year 2021/22	Budget Year 2022/23	Budget Year 2023/24
R thousand	Audited Outcome	Audited Outcome	Audited Outcome				
Revenue:A4	**590 112**	**648 033**	**699 549**	**663 209**	**773 598**	**842 725**	**919 199**
Service charges - Energy sources	349 298	378 693	415 947	386 294	479 057	536 403	600 624
Service charges - Water management	110 932	129 858	133 628	128 520	132 168	137 455	142 953
Service charges - Waste water management	72 106	77 719	80 871	78 913	87 631	91 137	94 782
Service charges - Waste management	57 775	61 763	69 102	69 482	74 741	77 731	80 840
Expenditure: A2	**490 339**	**576 651**	**641 935**	**643 219**	**723 499**	**760 299**	**801 936**
Energy sources	295 386	313 606	366 823	355 355	407 010	437 921	469 523
Water management	66 052	107 916	112 899	125 367	129 752	127 206	130 416
Waste water management	64 937	84 120	90 406	89 138	102 566	106 785	109 968
Waste management	63 964	71 009	71 808	73 358	84 171	88 388	92 030
Surplus/Deficit	**99 772**	**72 478**	**57 613**	**19 990**	**50 099**	**82 427**	**117 263**
Energy sources	53 912	65 087	49 124	30 939	72 047	98 482	131 102
Water management	44 880	22 720	20 729	3 153	2 416	10 249	12 538
Waste water management	7 169	(6 083)	(9 534)	(10 225)	(14 934)	(15 648)	(15 186)
Waste management	(6 188)	(9 246)	(2 706)	(3 877)	(9 430)	(10 657)	(11 190)
Surplus/Deficit	**17%**	**11%**	**8%**	**3%**	**6%**	**10%**	**13%**
Energy sources	15%	17%	12%	8%	15%	18%	22%
Water management	40%	17%	16%	2%	2%	7%	9%
Waste water management	10%	-8%	-12%	-13%	-17%	-17%	-16%
Waste management	-11%	-15%	-4%	-6%	-13%	-14%	-14%

Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The Municipality anticipates maintaining a 99 per cent collection rate over the MTREF leading towards a sustainable cash flow position. As guided in MFMA Circular No. 107, cognisance should be taken of the increasing unemployment and growth in the number of persons per household means that the revenue foregone in respect of free basic services will likely increase, and it will become even more difficult to collect revenue.

The current (as at 28 February 2021) outstanding debtors amounted to R129.67 million of which R111.14 million is owed by Households. Debtors owed for more than 90 days represent 39 per cent and reflects an annual increase of 30.7 per cent and debtors in excess of 90 days have a negative impact towards the revenue recovery from trading services.

3.5.3 Intergovernmental Revenue Overview

Given the minimum service level as set out by national government – the Municipality conforms to the set standards. Free basic services are allocated based on the municipal indigent register. National Treasury annually updates the minimum threshold for FBS which is double the amount of a state pension, in addition the factor cost per service and the number of Households are also updated annually.

As indicated in MFMA Circular No. 108, there were changes made to the LGES and this is detailed in the Annexure in the Division of Revenue Bill. As of the 2021/22 Financial year, the LGES will no longer be fully covered.

From the table below it is revealed that there are some differences regarding what is funded by the Overstrand Municipality compared to what is funded by the National Treasury (with the Municipality's contribution slightly higher for energy, sanitation and refuse in respect of basic services provisioning. However the quantum of indigent households as determined by National Treasury is higher than the number provided by the Municipality.

Table 12 Indigent Population Comparison

Service	National Guidelines	Quantum	FBS factor cost per service	NT allocation per service (R'000)	Municipal allocation for Basic Service Component (R'000)	NT estimate of Indigent HH	Indigent Numbers (as per Table A10 of Municipality)
Energy	50 kWh	50 kWh	99.83	23 222	25 881	40 294	7 595
Water	6 kl	6 kl	155.73	36 227	34 402		7 595
Sanitation	15 l/day	Free	111.28	25 886	34 520		7 595
Refuse	1 collection per week	Free	93.28	21 700	34 367		7 595

Source: Overstrand Municipality MTREF Budget 2021/22 - Schedules A2

SECTION 4: FINANCIAL SUSTAINABILITY

4.1 Review of the Historical Information

Table 13 Financial ratios and norms

Financial ratios and norms		2016 Audited	2017 Audited	2018 Audited	2019 Audited	2020 Audited	CAGR*	Projection based on historical trend	Comments	Overall assessment
Asset Management										
1	Capital Expenditure to Total Expenditure: 10% - 20%	8.98%	8.52%	9.55%	13.48%	15.07%	**13.84%**	**17.16%**	The ratio results reflect year-on-year improvement from 2017 to 2020 financial year. In the 2019/20 FY capex increased by R69.9 million, causing the ratio result to sharply increase from 13.64% to 15.07%. The ratio result is within the acceptable NT norm of 10-20%.	
2	Capital Expenditure Budget Implementation Indicator: 95 – 100%	92.17%	106.49%	90.25%	98.87%	76.53%	**-4.54%**	**73.05%**	The ratio results reflect a fluctuating trend. In the 2019/20 financial year the Municipality under spent its capital expenditure budget (R0.362 million). The ratio result sharply decreased in the 2019/20 financial year. The ratio result is outside the acceptable NT norm of 95% - 100%.	
3	Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value): 0%	0.02%	0.21%	0.14%	0.04%	0.05%	**25.31%**	**0.06%**	The ratio results fluctuated year-on-year. The ratio result of 0.05% in the 2019/20 financial year is slightly outside the acceptable NT norm of 0.00%.	

Financial ratios and norms		2016 Audited	2017 Audited	2018 Audited	2019 Audited	2020 Audited	CAGR*	Projection based on historical trend	Comments	Overall assessment
4	Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value): 8%	0.00%	3.30%	4.63%	6.10%	5.22%	**12.12%**	**5.85%**	The ratio results fluctuated year-on-year, it however remains below the acceptable NT norm of 8.0%. The ratio result indicates insufficient funds has been spent on repairs and maintenance, and this might be due to the new assets acquired over the past two years which does not necessary require repairs and maintenance.	
5	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure :(None)	34.7%	52.96%	38.95%	81.51%	82.28%	**24.02%**	**102.04%**	Fluctuating trend over the period under review. 56.7% of the capital expenditure was funded from internal funds; 25.6% of capital expenditure is financed through borrowings; 17.7% is financed through capital grants. The ratio result indicates that a substantial amount that financed Capital expenditure is from internal generated funds.	
6	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure: (None)	2.5%	14.3%	10.4%	50.3%	56.7%	**117.6%**	**123.4%**	The ratio results reflect a fluctuating trend over the period under review. The ratio result increased from 50.3% in 2018/19 financial year to 56.7% in the 2019/20 financial year. The ratio result indicates that the Municipality is not heavily dependent on borrowings and Capital grants to finance its capital expenditure.	
Revenue, Debtors and Liquidity Management (cash availability)										
7	Net debtor's days: ≤ 30 days	25 days	30 days	29 days	51 days	53 days	**0.2%**	**64 days**	The ratio results indicate a fluctuating trend over the 5-year period under review. The result indicates that in the past two financial years, the Municipality is experiencing challenges in the collection of outstanding amounts due and a significant amount of potential cash is tied up in consumer debtors. The ratio result is within the acceptable NT norm of 30 days.	

Financial ratios and norms		2016 Audited	2017 Audited	2018 Audited	2019 Audited	2020 Audited	CAGR*	Projection based on historical trend	Comments	Overall assessment
8	Bad Debts Written-off as % of Provision for Bad Debt: 100%	3.9%	5.4%	3.7%	1.6%	0.9%	**31.3%**	**0.6%**	The ratio results indicate a fluctuating trend over the period under review, and the Municipality generally overestimated the bad debts to be written off. In the 2019/20 financial year the bad debts written-off amount to R653 643 (0.86%) of the provision for bad debts which amounted to R76.18 million. Bad debts written off averages at 3.08% of the bad debt provision over the 5-year period under review, which is far below the envisaged write-off of 100.0% of provision for bad debts.	
9	Operating Revenue Budget Implementation Indicator: 95% - 100%	102.4%	99.9%	98.2%	103.1%	96.4%	**-1.5%**	**95.0%**	The ratio results fluctuated year-on year. The ratio is within the acceptable NT norm of 95 - 100%.	
10	Service Charges and Property Rates Revenue Budget: 95% - 100%	100.9%	96.5%	100.6%	102.5%	100.8%	**-0.0%**	**100.8%**	The ratio results fluctuated year-on-year over the 5-year period under review. The ratio result is slightly outside the acceptable NT norm of 95-100%.	
11	Revenue Growth (%) - Excluding capital grants: = CPI	25.5% 6.3%	7.1% 5.1%	8.1% 4.6%	9.9% 4.5%	9.4% 2.2%	**-22.2%**	**7.3%**	The revenue growth excluding capital grants fluctuated year-on-year, but is consistently above the CPI rates for the 5-year period under review.	
12	Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants): 1 - 3 months	3 Months	4 Months	6 Months	7 Months	7 Months	**29.25%**	**9 Months**	The ratio results improved year-on-year, but remain constant in 2019/20 financial year and exceeded the norm across the 5 years. It appears that the Municipality has sufficient funds to meet its monthly fixed operating commitments without collecting any other additional revenue.	

Financial ratios and norms		2016 Audited	2017 Audited	2018 Audited	2019 Audited	2020 Audited	CAGR*	Projection based on historical trend	Comments	Overall assessment
13	Current Ratio: 1.5 - 2:1	1.84:1	2.25:1	2.82:1	3.10:1	2.75:1	**10.49%**	**3.04:1**	The ratio results reflect an upward trend for the past four years, and a decline in the 2019/20 financial year. The ratio decreased from 3.10:1 in 2018/19 to 2.75:1 in the 2019/20 financial year, but remains within the acceptable NT norm of 1.5-2:1. The ratio results indicate that the Municipality has sufficient current assets to cover its short-term obligations.	
Liability Management										
14	Debt (Total Borrowings)/Revenue: 45%	3.2%	49.8%	46.0%	43.0%	40.7%	**89.0%**	**77.0%**	The ratio results fluctuated year-on-year over the 5 year period under review, and ratio result in 2019/20 financial year is within the acceptable NT norm of 45%.	
15	Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure: 6% - 8%	7.2%	7.3%	7.6%	7.1%	7.3%	**0.2%**	**7.3%**	The ratio results indicates a fluctuating trend for the past 5-year period. Capital costs as a percentage of total operating expenditure appears to be affordable for the period under review. The ratio results are within the acceptable NT norm of 6% - 8%.	
16	Creditors Payment Period (Trade Creditors):30 days	28 days	27 days	36 days	26 days	35 days	**5.98%**	**37 days**	The ratio results fluctuated year-on-year over the past five years. The ratio result in 2019/20 financial year is slightly outside the acceptable NT norm of 30 days. The National Lockdown might be the reason for the late payment of Creditors as the Municipality has been complying with the Municipal Finance Management Act (MFMA) requirements for the past four years under review.	

Financial ratios and norms		2016 Audited	2017 Audited	2018 Audited	2019 Audited	2020 Audited	CAGR*	Projection based on historical trend	Comments	Overall assessment
Expenditure Management										
17	Operating Expenditure Budget Implementation Indicator: 95% - 100%	95.3%	92.7%	94.8%	96.0%	93.3%	**-0.5%**	**92.8%**	The ratio results fluctuated year-on year. The ratio result in 2019/20 is not within the acceptable NT norm of 95% - 100%. The deterioration of the ratio result is mainly due to Lease rentals on operating lease, contracted services and general expenses which were less than budget and cost savings and the impact of National Lockdown during March 2020.	
18	Remuneration as a % of Total Operating Expenditure: 25% - 40%	29.9%	31.3%	30.8%	34.2%	33.1%	**2.6%**	**34.0%**	The ratio results fluctuated year-on-year, but remains within the acceptable NT norm of 25% - 40%.	
19	Contracted Services as a % of Total Operating Expenditure: 2% - 5%	11.9%	15.7%	16.8%	16.8%	15.0%	**5.9%**	**15.8%**	The ratio results increased year-on-year over the period under review, but slightly decreased in 2019/20 financial year. The ratio results are above the acceptable NT norm of 2% - 5%.	
20	Irregular, Fruitless and Wasteful and Unauthorised Expenditure/Total Operating Expenditure: 0%	0.0%	0.6%	0.00%	2.5%	0.3%	**64.7%**	**0.5%**	The ratio results indicate a fluctuating trend over the period under review, and a sharp decline (R24.19 million) in the Irregular, Fruitless and Wasteful and Unauthorised Expenditure as a percentage of Total Operating Expenditure in the 2019/20 financial year, which is an improvement. The ratio results over the period under review are not within the acceptable NT norm of 0.00%.	
Grant Dependency										
21	Own Source Revenue to Total Operating Revenue (Including Agency Revenue): None	88.8%	87.6%	88.7%	88.8%	90.2%	**0.4%**	**90.6%**	The trend analysis indicates year-on-year fluctuation over the period under review. The analysis reveals that the Municipality is not dependent on grants and public donations for its day to day operations.	

Financial ratios and norms		2016 Audited	2017 Audited	2018 Audited	2019 Audited	2020 Audited	CAGR*	Projection based on historical trend	Comments	Overall assessment
Net Asset Position (Going Concern)										
22	Total Liabilities to Total Assets: <50%	19.7%	19.7%	19.6%	19.7%	20.3%	**0.7%**	**20.4%**	The ratio results fluctuated slightly year-on-year as further illustrated by the CAGR over the period. The ratio results are within the acceptable NT norm over the 5-year period under review. The Municipality's liquidity position is sound, as the Municipality is able to pay its long-term and short-term liabilities as they become due.	

** CAGR = Compound annual growth rate is a business and investing specific term for the geometric progression ratio that provides a constant rate of return over the time period. CAGR = [(End Value/Beginning Value) ^1/number of years of growth] – 1*

4.1.1 Asset Management

Capital Expenditure Budget Implementation Indicator: The ratio result reflects a fluctuating trend over the 5-year period under review. The ratio results deteriorated from 98.9 per cent in 2018/19 to 76.5 per cent in 2019/20 financial year. In the 2019/20 financial year the Municipality under-spent its capital expenditure budget by 23.5 per cent (R64.74 million). The ratio result is not within the National Treasury norm of 100.00 per cent. The under-spending is mainly due to capital expenditure not realised as planned and roll over to the next financial year and the influence of the National Lockdown during March 2020. The Municipality should adhere to its budgetary commitment in order to ensure that services are delivered to the communities as per the budget.

Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value): The ratio result reflects a fluctuating trend over the 5-year period under review. At 30th June 2020 the Municipality conducted an impairment assessment of assets as required by the Standard of GRAP (GRAP 21 & 26) to alert management on the condition of assets and an amount of R1.82 million was recognised as the impairment loss on PPE in the statement of financial performance. The Impairment has increase from R1.44 million in 2018/19 financial year to R1.82 million in the 2019/20 financial year, and the carrying value of property, plant and equipment, investment property, and Intangible assets has also increased from R3.531 billion in 2018/19 to 3.621 billion in the 2019.20 financial year.

Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value): The ratio results reflect a year-on-year increase for the past 4-years and slight decline in the 2019/20 financial year from 6.1 per cent to 5.2 per cent which is below the acceptable NT norm. In the 2019/20 financial year repairs and maintenance decreased by 12.0 per cent, whilst the carrying amount of assets increased by 2.5 per cent. New assets acquired over the past two years represent 4.4 per cent of the carrying value of property, plant and equipment, and investment which do not require repairs and maintenance; however the ratio should be improved as it may affect the pace of service delivery.

4.1.2 Revenue, Debtors and Liquidity Management (cash availability)

Net debtor's days: The table above reflect year-on-year fluctuations of debtor's collection period after impairment over the years of assessment. In the 2019/20 financial year the Municipality took 53 days to collect revenue from debtors and the ratio is not within the acceptable NT norm of 30 days. In the 2019/20 financial year, the net consumer debtors increased by 10.3 per cent (R12.63 million) as the consumer debtors' collection decreased due to the debt relief given during the National Lockdown period, whilst actual billed revenue increased by 6.7 per cent (R59.34 million). Furthermore, Bad debts written off amounts to R76.18 million. The result indicates that the Municipality is experiencing challenges in the collection of outstanding amounts due and a significant amount of potential cash is tied up in consumer debtors. The Municipality should continue in implementing effectively its credit control policy. This will have a positive impact on the financial sustainability of the Municipality.

Bad Debts Written-off as % of Provision for Bad Debt: The trend analysis indicates that the ratio results fluctuated year-on-year over the period under review. In the 2019/20 financial year the ratio result declined from 1.6 per cent in 2018/19 to 0.9 per cent in 2019/20 financial year. The CAGR and projection indicates that the ratios result will decline further in the next financial year. The ratio result is not within the National Treasury norm of 100 per cent. Consumer Debtors Current bad debt Provision amount to R76.18 million in the 2019/20 financial year, and the Municipality only wrote off R bad debt written off R658 643 of the bad debt provision. It is imperative for the Municipality to sufficiently provide for its doubtful debts in order to reports accurately figures in the financial statements.

4.1.3 **Liability Management**

Creditors Payment Period (Trade Creditors): Creditors Payment Period (Trade Creditors): The ratio results fluctuated year-on-year over the 5-year period under review. The Municipality took 35 days to pay its creditors in the 2019/20 financial year, and this might due to the National Lockdown during March 2020. The ratio results are outside the acceptable NT norm of 30 days. The analysis of the Statement of Financial Position reveals that Trade Creditors increased by R20.76 million (41.6%) from R49.95 million in 2018/19 to R70.71 million. These ratio results indicate that effective controls are not in place to ensure prompt payments of creditors as the Municipality has sufficient funds to cover its monthly operating expenditure as they become due. This is non-compliance with Municipal Finance Management Act (MFMA) regulation which requires the Municipality to pay its creditors with 30 days from the date of receipt of an invoice.

O/S Comments -

- **The ratio is purely based on the formula for calculating Accounts Payable Days which is: (Accounts Payable / Cost of Goods Sold) x Number of Days In Year.**
- **Hard lock-down for COVID-19 impacted on expenditure as the bulk thereof was delayed towards the end of the financial year, resulting in higher value of transactions processed over the year-end period.**
- **For the financial year July 2019 – June 2020, on average, 98,87% of trade creditors were paid within 30 days after receipt of a valid tax invoice and statement. The remaining 1,13% were mainly due to price or quantity disputes with the suppliers.**

4.1.4 **Expenditure Management**

Operating Expenditure Budget Implementation Indicator: Operating Expenditure Budget: The trend analysis indicates that the ratio results fluctuated over the 5-year period under review. The ratio result deteriorated from 96.0 per cent in 2018/19 to 93.3 per cent in 2019/20 financial year. The ratio result is not within the acceptable NT norm of 95 - 100 per cent. In the 2019/20 financial year the Municipality underspent its operating expenditure budget by 6.7 per cent (R85.87 million), mainly due to Lease rentals on operating lease, contracted services and general expenses which were less than budget and cost savings and National Lockdown during March 2020.

Contracted Services as a % of Total Operating Expenditure: The results of the ratio indicate an upward trend over the past 4-years, and slight decline from 16.8 per cent in 2018/19 financial year to 15.0 per cent in the 2019/20 financial year, but remains not within the acceptable NT norm. These results indicate that the Municipality outsource some of the functions to consultants. It is recommended that the senior official of the Municipality should monitor the transfer of skills and knowledge to the responsible municipal officials. Included in the service level agreement should be a clause regarding the transfer of skills from the service provider to the Municipality's employees. This could reduce the use of consultants.

Irregular, Fruitless and Wasteful and Unauthorised Expenditure/Total Operating Expenditure: The results of the ratio after the condonement fluctuated year-on-year and a sharp decreased by 87.3 per cent from 2.5 per cent in 2018/19 to 0.3 per cent in the 2019/20 financial year. The Municipality reported in the note 48 of the 2019/20 audited AFS the amount incurred for irregular expenditure was R3.75 million. With regard to the unauthorised, irregular, fruitless and wasteful expenditure, the Municipality should continue to take measures to prevent, identify, investigate and respond appropriately according to the MFMA, and ensure that officials are held accountable.

4.2 Credibility of Funded Budget

Table 14 Budgeted Performance against Audited Performance and current year

WC032 Overstrand - Table A1 Budget Summary	2017/18			2018/19			2019/20			Current Year 2020/21			
R thousands	Adjusted Budget	Audited Outcome	Diff %	Adjusted Budget	Audited Outcome	Diff %	Adjusted Budget	Audited Outcome	Diff %	Original Budget	Adjusted Budget	Difference	Diff %
Financial Performance													
Property rates	214 752	215 763	0.5	234 998	233 093	-0.8	259 241	240 914	-7.1	262 551	259 241	(3 310)	-1.3
Service charges	586 148	590 112	0.7	624 718	648 033	3.7	663 209	699 549	5.5	663 209	663 209	–	-
Investment revenue	19 462	30 320	55.8	29 201	41 767	43.0	26 400	48 146	82.4	31 400	26 400	(5 000)	-15.9
Transfers recognised - operational	129 217	116 458	-9.9	118 186	106 306	-10.1	148 458	122 922	-17.2	131 840	148 458	16 618	12.6
Other own revenue	98 062	124 371	26.8	76 194	127 227	67.0	153 768	183 283	19.2	166 185	153 768	(12 417)	-7.5
Total Revenue (excluding capital transfers and contributions)	1 047 640	1 077 023	2.8	1 083 298	1 156 425	6.8	1 251 076	1 294 815	3.5	1 255 185	1 251 076	(4 109)	-0.3
Employee costs	329 165	296 682	-9.9	374 114	368 000	-1.6	440 972	380 730	-13.7	435 325	440 972	5 647	1.3
Remuneration of councillors	10 253	10 138	-1.1	10 972	10 573	-3.6	11 896	11 282	-5.2	11 896	11 896	–	-
Depreciation & asset impairment	130 287	134 846	3.5	130 362	131 114	0.6	141 877	134 556	-5.2	141 877	141 877	–	-
Finance charges	47 440	46 129	-2.8	47 834	44 921	-6.1	51 482	46 570	-9.5	51 482	51 482	–	-
Materials and bulk purchases	273 537	266 744	-2.5	290 619	277 663	-4.5	321 066	320 849	-0.1	317 828	321 066	3 239	1.0
Transfers and grants	1 778	1 800	1.2	500	486	-2.8	8 300	500	-94.0	11 610	8 300	(3 310)	-28.5
Other expenditure	259 737	240 817	-7.3	300 074	275 779	-8.1	368 529	305 125	-17.2	371 993	368 529	(3 464)	-0.9
Total Expenditure	1 052 197	997 156	-5.2	1 154 476	1 108 536	-4.0	1 344 123	1 199 612	-10.8	1 342 010	1 344 123	2 112	0.2
Surplus/(Deficit)	(4 556)	79 868	#######	(71 179)	47 890	-167.3	(93 046)	95 203	-202.3	(86 825)	(93 046)	(6 222)	7.2
Capital expenditure & funds sources													
Capital expenditure	116 620	105 255	-9.7	174 748	175 110	0.2	280 086	211 056	-24.6	303 738	280 086	(23 652)	-7.8
Transfers recognised - capital	73 436	68 677	-6.5	66 072	93 002	40.8	84 523	117 493	39.0	86 516	84 523	(1 992)	-2.3
Public contributions & donations	-	–	-	100	–	-		3 730	-	–	–	–	-
Borrowing	23 200	19 199	-17.2	53 624	36 495	-31.9	75 228	50 476	-32.9	92 949	75 228	(17 721)	-19.1
Internally generated funds	19 983	17 379	-13.0	54 952	45 613	-17.0	120 335	39 358	-67.3	124 274	120 335	(3 939)	-3.2
Total sources of capital funds	116 620	105 255	-9.7	174 748	175 110	0.2	280 086	211 056	-24.6	303 738	280 086	(23 652)	-7.8

Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The above table sets out the past and current performance of the municipality's operating and capital budget. Over the past 3 audited years, the Municipality recovered 102.8 per cent in 2017/18, 106.8 per cent in 2018/19 and 103.5 per cent in 2019/20 against the planned operating revenue, which is within the National Treasury norm of 95- 100 per cent.

It is observed that all own revenue streams in the current financial year of 2020/21, showed a downwards adjustment amounting to a total of R4.11 million or 0.3 per cent adjustment. This can be attributable by the impact of COVID-19 and the disaster management restriction. The total year- to- date performance of the Municipality indicates R884.04 million or 70.7 per cent against the adjusted budget as at the end of February 2021 representing an over recovery of 8.9 per cent.

The implementation of the operating expenditure budget was 94.5 per cent, 96 per cent and 88.5 in the 2017/18, 2018/19 and 2019/20 financial years. In the current year, the total expenditure budget increased by R2.11 million or 0.2 per cent due to upward adjustments in Employee costs together with Materials and Bulk purchases.

In terms of the capital budget performance, the Municipality underspent by 9.7 per cent in 2017/18, overspent by 0.2 per cent in 2018/19 and underspent in 2019/20 by 24.6 per cent as reflected in the above table. For the current financial year as at 28 February 2021, the capital expenditure was reported at 36.8 per cent against the adjusted budget, which is an underperformance of 18.3 per cent.

The on-going effects of COVID-19 and disaster lockdown restrictions will still have a negative impact in all spheres of government including municipalities. The persistent lockdown restrictions will affect the capital spending as well as the operating expenditure spending where Municipalities are funding expenditures

that are not within their mandate and additional provision of municipal basic services. Therefore, the Municipality is reminded to limit its expenditures to mandatory functions such as water, sanitation, refuse and electricity as encapsulated in the Constitution.

It is also advisable that the Municipality follows a conservative approach when projecting revenue and eliminate any waste and unnecessary expenditure during the 2021/22 MTREF.

In view of the above findings it is recommended that the Municipality consider current and past revenue and expenditure trends which set the baseline and therefore have an impact on future budgetary provisions.

Sound financial management principles applied in the past should be built on in order to achieve improved revenue generation, greater savings, more efficient and effective spending and increased contributions to capital investment which will ensure sustainable service delivery.

4.3 Review of the New (2020/21) MTREF

4.3.1 Review of the Budget Assumptions

The budget assumptions listed in the budget document are used as benchmark in predicting the expected operating revenues and expenditures as well as the capital expenditure given the current realities facing the Municipality and its ability to manage its financial administration. These include amongst others policy decisions of different spheres of government affecting municipal operations, external factors influencing municipal revenue and expenditure patterns and the management of internal factors to minimise the impact on both the Municipality and its clients that they serve.

The overall budget assumptions are credible and aligned to the prescribed regulatory framework as contemplated by the Municipal Budget and Reporting Regulations (MBRR). The Municipality is commended for taking into consideration the strategic guidance given in National Treasury's MFMA Circular No. 107 & 108 in the planning and prioritisation process.

Economic development and growth remain a strategic focus area of the Municipality and the impact of uncertainty in the current global, regional and local government outlook remains a concern as the effects of the pandemic is far reaching. These factors were amongst other considerations in the Overstrand MTREF budget planning which provides a backdrop for revenue and expenditure projections.

Attracting capital investment from external investors as well as other spheres of government should remain a key focus by ensuring own capital investments and operations create an enabling environment for further growth.

Increases in tariffs are set at 4 per cent in the next financial year and collection rates are based on 99 per cent. The revenue base of the Municipality is made up of several industries, business and households and careful consideration must be given to the funding of expenditure pressures in the context of the afore-mentioned external challenges.

The main fiscal challenge remains to elicit enough economic growth in order to expand the current revenue base to be able to finance increasing expenditures. An increase in salaries of 4.5 per cent and a notch increase of 1.9 per cent are budgeted. Prudent financial decisions must be made regarding available resources.

4.3.2 **Budget Overview**

Table 15 Budget Overview

WC032- Overstrand	CURRENT YEAR			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK						ASSUMPTIONS & CALCULATIONS		
Description	2020/21	2020/21	2020/21	2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2021/22	2022/23	2023/24
R thousand	Original Budget	Adjusted Budget	Treasury Calculation	Budget Year +0	Treasury Calculation	Budget Year +1	Treasury Calculation	Budget Year +2	Treasury Calculation	% Change	% Change	% Change
Total Revenue (excluding capital transfers and contributions)	1 255 185	1 251 076	1 251 077	1 397 079	1 397 079	1 449 929	1 449 929	1 495 508	1 495 508	11.7%	3.8%	3.1%
Total Expenditure	1 342 010	1 344 123	1 360 215	1 450 536	1 472 963	1 493 455	1 518 401	1 547 908	1 575 564	7.9%	3.0%	3.6%
Surplus/(Deficit)	(86 825)	(93 046)	(109 138)	(53 457)	(75 884)	(43 526)	(68 472)	(52 400)	(80 056)	-42.5%	-18.6%	20.4%
Depreciation and asset impairment	141 877	141 877	141 877	145 663	145 663	144 047	144 047	143 381	143 381	2.7%	-1.1%	-0.5%
Restated Surplus/Deficit	229 758	229 758	229 758	229 758	229 758	229 758	229 758	229 758	229 758	0.0%	0.0%	0.0%
Total Capital Expenditure - Functional	303 738	280 086	280 086	233 444	233 444	142 286	142 286	95 835	95 835	-16.7%	-39.0%	-32.6%
Funded by												
Transfers recognised - capital	86 516	84 523	84 523	110 513	110 513	77 286	77 286	35 835	35 835	30.7%	-30.1%	-53.6%
Borrowing	92 949	75 228	75 228	67 250	67 250	50 000	50 000	50 000	50 000	-10.6%	-25.7%	0.0%
Internally generated funds	124 274	120 335	120 335	55 681	55 681	15 000	15 000	10 000	10 000	-53.7%	-73.1%	-33.3%
Total Capital Funding	303 738	280 086	280 086	233 444	233 444	142 286	142 286	95 835	95 835	-16.7%	-39.0%	-32.6%
Cash/cash equivalents at the year end:	799 803	828 383	479 518	476 829	468 973	22 145	466 904	117 618	468 764	-42.4%	-95.4%	431.1%
Surplus(shortfall)	853 294	883 646	444 005	588 747	415 409	39 379	415 485	137 485	430 304	-33.4%	-93.3%	249.1%

Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The Municipality tabled operational deficit budgets over the entire 2021/22 MTREF due to the depreciation that is not fully cash backed. This has a negative impact on contributions towards the cash backed reserves and funding of future capital investments, particularly the own funded projects. The reasons regarding the revaluation of assets are noted, however the Municipality is encouraged to strategically move towards tabling budgets that yields operating surpluses.

The budget is reflected as funded without any threats of going concern and sustainability over the 2020/21 MTREF. This is supported by table A8 and SA10 which is in accordance with section 18 of the MFMA.

The Municipality is commended for its steady cash flow balances maintained over the past few years and over the 2021/22 MTREF. The application of this results in a funded budget given high cash and cash equivalent balances to fund all current provisions.

4.3.3 Operating Revenue Budget

Table 16 Operating Revenue

WC032 - Overstrand	CURRENT YEAR			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK						ASSUMPTIONS & CALCULATIONS				
Description	2020/21	2020/21	2020/21	2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2020/21	2020/21	2021/22	2022/23	2023/24
R thousand	Original Budget	Adjusted Budget	Treasury Calculation	Budget Year +0	Treasury Calculation	Budget Year +1	Treasury Calculation	Budget Year +2	Treasury Calculation	% Change	% Change Org/B vs Adj/B	% Change	% Change	% Change
Revenue By Source														
Property rates	262 551	259 241	259 241	275 637	275 637	286 662	286 662	298 129	298 129	7.6%	-1.3%	6.3%	4.0%	4.0%
Service charges - electricity revenue	386 294	386 294	386 294	479 057	479 057	536 403	536 403	600 624	600 624	-7.1%	0.0%	24.0%	12.0%	12.0%
Service charges - water revenue	128 520	128 520	128 520	132 168	132 168	137 455	137 455	142 953	142 953	-3.8%	0.0%	2.8%	4.0%	4.0%
Service charges - sanitation revenue	78 913	78 913	78 913	87 631	87 631	91 137	91 137	94 782	94 782	-2.4%	0.0%	11.0%	4.0%	4.0%
Service charges - refuse revenue	69 482	69 482	69 482	74 741	74 741	77 731	77 731	80 840	80 840	0.5%	0.0%	7.6%	4.0%	4.0%
		–	–	–	–							-		
Rental of facilities and equipment	3 627	3 627	3 627	3 440	3 440	3 148	3 148	3 273	3 273	5.9%	0.0%	-5.2%	-8.5%	4.0%
Interest earned - external investments	31 400	26 400	26 400	27 456	27 456	28 554	28 554	29 697	29 697	-45.2%	-15.9%	4.0%	4.0%	4.0%
Interest earned - outstanding debtors	4 673	4 650	4 650	4 681	4 681	4 868	4 868	5 062	5 062	-7.7%	-0.5%	0.7%	4.0%	4.0%
Dividends received	–	–	–	–	–	–	–	–	–	-	-	-	-	-
Fines, penalties and forfeits	29 564	29 564	29 564	28 223	28 223	29 348	29 348	30 519	30 519	62.3%	0.0%	-4.5%	4.0%	4.0%
Licences and permits	2 385	2 385	2 385	2 039	2 039	2 097	2 097	2 164	2 164	20.8%	0.0%	-14.5%	2.9%	3.2%
Agency services	4 938	6 438	6 438	6 680	6 680	6 930	6 930	7 189	7 189	45.9%	30.4%	3.8%	3.7%	3.7%
Transfers and subsidies	131 840	148 458	131 840	139 692	139 692	144 977	144 977	148 209	148 209	20.8%	12.6%	-5.9%	3.8%	2.2%
Other revenue	113 998	96 604	96 604	127 409	127 409	92 259	92 259	43 563	43 563	-29.5%	-15.3%	31.9%	-27.6%	-52.8%
Gains	7 000	10 500	10 500	8 225	8 225	8 361	8 361	8 504	8 504	-20.4%	50.0%	-21.7%	1.7%	1.7%
Total Revenue (excluding capital transfers and contributions)	**1 255 185**	**1 251 076**	**1 234 458**	**1 397 079**	**1 397 079**	**1 449 929**	**1 449 929**	**1 495 508**	**1 495 508**	**-3.4%**	**-0.3%**	11.7%	3.8%	3.1%

Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The operating revenue budget is R1.4 billion, R1.45 billion and R1.49 billion in the 2021/22, 2022/23 and 2023/24 financial years, which shows a gradual increase over the MTREF period. The Municipality anticipates to realise an average increase in total operating revenue of 6.2 per cent for the entire 2021/22 MTREF period which represents minimal real growth patterns when discounted against inflation, but at a small margin.

Although the aggregated overall increase is 6.2 per cent, the revenue growth for the 2021/22 financial year is 11.7 per cent and tariff increase remained to be within the CPI of between 3 to 6 per cent. The overall 11.7 per cent increase on revenue is attributable by Service Charges Electricity (24 per cent), other revenue (31.9 per cent), and Service Charges Sanitation (11 per cent) which have substantial increases. These increases were also casted on the current municipal revenue performance of 2020/21 which were exceeding the year to date budget as at 28 February 2021. This also confirms that some revenues streams reflect a realistically anticipated revenue as stipulated in section 17 of the MFMA.

Service charges and property rates account for approximately 75.1 per cent of the Municipality's total operating revenue budget, which is evident that the Municipality heavily rely on these revenue streams to fund most of their operating expenditures. Therefore, it is critical that the Municipality continue to put workable strategies in place to recover and optimize these revenues and continue to strengthen the revenue. Any changes to consumption patterns as a measure of savings by the consumers will affect the revenue generation and the projected revenue as well the further contributions to any reserves that will be generated from the surpluses.

Although service charges indicate real growth from the previous financial year it should be noted that pressure will be exerted on surplus margins due to budgetary increases. The Coronavirus (COVID-19) will further exacerbate pressure on expenditure and can affect the Municipality's ability to collect its revenue.

Property Rates is the second largest revenue sources contributing 19.7 per cent of the total operating revenue budget for 2021/22 budget. Property rates will increase by 6.3 per cent which do not correlate with the tariff increase of 4 per cent. A decline in the number of residential properties is noted on SA12b and should be reviewed with SA11 indicating no change in the number of properties.

O/S Comments - It is important to remember that Overstrand is a developing area. Vacant plots are being developed which raises the valuation and thus increases the rates collection to more than 4%The Municipality is commended for the regular reconciliations between the valuation roll and financial system and should ensure regular comparisons to deeds register is done to ensure all revenue due to the Municipality is recovered.

Balance sheet budgeting as per mSCOA Circular No. 10 and 11 were applied however some consideration should be given to the following technical mSCOA matters for updating in the final budget:

- It is noted that the total Revenue: Non-exchange Revenue: Property Rates of R275.64 million aligns to the Assets: Current Assets: Receivables from Non-exchange Transactions: Property Rates (A6).
- Alignment is further noted in respect of the Assets: Current Assets: Receivables from Non-exchange Transactions: Property Rates: Collections mSCOA item segment and the cash flow budget in respect of Fund: Operational: Revenue: General Revenue :Taxes: Property Rates: Levies amounting to R268.65 million.
- In cross-checking the correctness of the total Debt Impairment amount of R300 000, in respect of Property rates, it was determined that the debt impairment amount is not based on the 99 per cent collection rate.

Transfers and subsidies amount to an average of 10.1 per cent of the total operating budget indicating the Municipality is self-supporting with no significant reliance on operating grants.

Electricity services remains the largest contributor to the operating revenue budget. The Municipality's growth increase on electricity revenue is reflected as 24 per cent in 2021/21 and the tariff increase is projected at 15.6 per cent and the final tariff for electricity must be considered in terms of the NERSA tariff guidelines for 2021/22. Although Municipalities have no control over these increases, it might have affordability challenges to the consumers that will in turn lead to a decline in revenue due to reduced consumption. Surpluses of 18.3 per cent over the MTREF are planned but these surpluses must be viewed in line with technical and non- technical electricity losses that were reported as 5.00 per cent and 1.02 per cent, respectively during the 2019/20 financial year. Although it is within the NT norm of 7 - 10 per cent (as stipulated in Circular No. 71 issued January 2014), the Municipality is encouraged to continue driving the reduction of the distribution loses.

Significant increases in electricity bulk purchases and the planned load shedding over the next 4 to 5 years may exert pressure on consumers to explore alternative off the grid options impacting on consumption and growth patterns.

The Municipality remains heavily reliant on electricity profit margins however with increasing pressures to provide a sustainable service, the Municipality should regularly review underlying assumptions to ensure all factors are considered over the medium to long term to inform its long-term funding model.

Over the MTREF period the Municipality will spend R95.79 million in electricity infrastructure of which R77.79 million is on new infrastructure. The Municipality is encouraged to maintain the current capital outlay requirements, while also considering the strategic supporting initiatives by the Western Cape Government to ensure a sustainable service over the long term. The Municipality is also engaging with the province on the Municipal Energy Resilience project that will support municipalities in procuring or generating electricity independently from Eskom.

The Water Service Charges budget is projected at R132.17 million constituting 9.5 per cent of the total operating revenue budget in 2021/22. An average increase of 3.6 per cent over the MTREF has been projected which indicates a marginal growth over the MTREF period. The Municipality projected a water sales revenue of 2.8 per cent in 2021/22 budget year. On the other hand, the tariff increase is projected at 4 per cent in 2021/22 budget year, yielding a marginal profit when compared to previous year's growth. Therefore, the Municipality should carefully monitor the performance of the in-year trends on this revenue stream. Water losses amounted to 25.9 per cent which is a slight increase from the previous year of 24.3 per cent. This ratio is within upper band of the NT norm of 15-30 per cent and measures must be implemented to reduce these losses. The total outstanding debtors in respect of water as at 28 February 2021 amounted to R28.3 million which represents a year-on-year increase of R6.03 million or 27 per cent from an amount of R22.3 million as 28 February 2020. This remains a scarce resource and is key to manage the spread of the coronavirus and measures must be implemented to curb consumption to those that can't pay for the services.

The Municipality projected revenue growth of 11 per cent on sanitation and a tariff increase of 4 per cent which is based on inflationary increases. This revenue source will contribute R87.6 million or 6.3 in revenue for the 2021/22 financial year however the sanitation trading service is operating at a deficit projected at 17 per cent, on average, over the MTREF period. Therefore, the Municipality should revisit the revenue generated from sanitation services to ensure that cross subsidisation of municipal services is effective and implemented according to the strategy.

The Municipality proposed a refuse removal tariff increase of 4 per cent to cover the costs of the services, whilst expected revenue growth will be 7.6 per cent for the 2020/21 budget year and 4 per cent in the outer years. Refuse removal contribute 5.4 per cent to the operating revenue but is operating at a deficit which is projected at 13 per cent, on average, over the MTREF period. The Municipality is reminded of the provisions as set out in Section 74(2) of the Municipal Systems Act (2000) which provides that the setting of cost-reflective tariffs is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. Furthermore, the Municipality should revisit the revenue generated from sanitation services to ensure profit are yielded. The current cross subsidisation of municipal services and overall funding model should be in line with the municipal funding strategy.

TABB Service charges segment analysis

It is noted that the total Assets: Current Assets: Trade and other Receivables from Exchange Transactions: (Collections) do not align with the cash flow budget in respect of Fund: Operational: Revenue: General Revenue: Service Charges (A7). **It therefore means that balance sheet budgeting was not correctly applied by the Municipality.**

It is also noted that the total Revenue: Exchange Revenue: Service Charges(A4) amount do not align with the balance sheet amount of Assets: Current Assets: Trade and other Receivables from Exchange Transactions: Trading Service and Customer Service Debtors (A6). **Cash flow budgeting for service charges was not applied correctly by the municipality.**

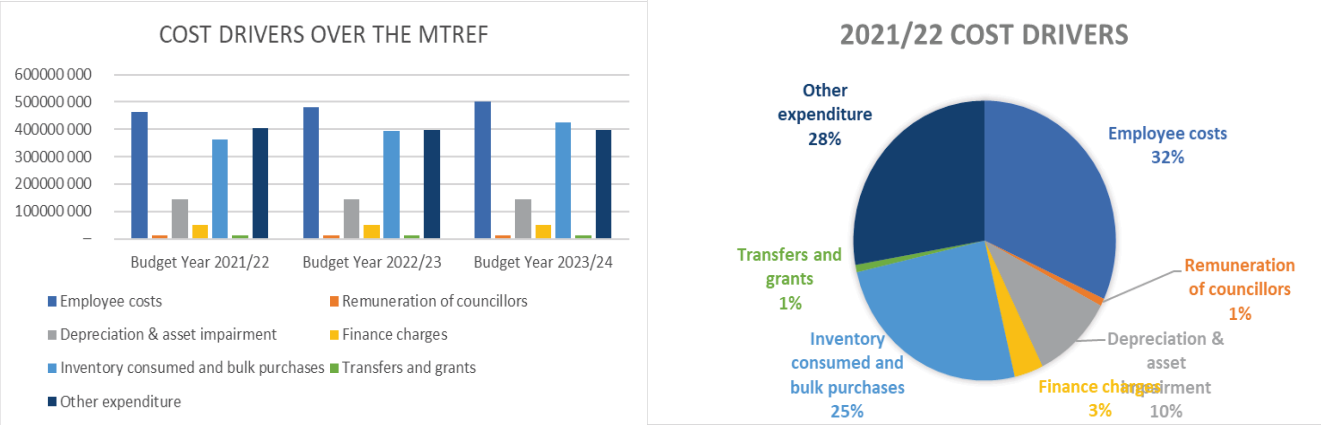
- **O/S Comments -**
- **Isn't this supposed to be the cash flow budgeting?**
- **The misalignment is due to the total movement in the consumer debtors as a whole. We are already looking into this for the final budget.**

In cross-checking the correctness of the total Debt Impairment amount for Service charges (R1.2 million) it was determined that the amount is not accurately projected.

4.3.4 Operating Expenditure Budget

The Municipality's planned operating expenditure is R4,49 billion over the entire 2021/22 MTREF period and increases in expenditure is projected at 7.9 per cent, 3.0 per cent and 3.6 per cent in 2021/22, 2022/23 and 2023/24 respectively.

Figure 1 Operating Expenditure Cost Drivers



Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

Employee related cost for the 2021/22 budget year amounts to R461.74 million which represent an increase of 6.1 per cent. The South African Local Government Bargaining Council (SALGBC) has not finalized the salary negotiations on the wage increases as per the MFMA Budget Circular 107 and municipalities are advised to consider their financial sustainability when considering salary increases. Overstrand municipality budgeted for an increase of 4.5 per cent for salaries and an average notch increase of 1.9 per cent.

This wage bill over the total operating expenditure represents 31.8 per cent for 2021/22 and slightly increases to 32.2 per cent and 32.4 per cent in the outer years and remains to be within the NT norm of 25 to 40 per cent.

The **contracted services** amounted to R239.92 million or 17 per cent of the total operating budget and remains higher than the NT norm of 2-5 per cent. The average increases in Expenditure: Contracted Services: Outsourced Services: represented 6 per cent over the MTREF mainly influenced by the following contractors.

- Sewerage Services
- Mini Dumping Site
- Litter Picking and Street Cleaning

Cost benefit analysis should be performed regularly to ensure outsourcing is the best value for money option to the municipality.

Repairs and Maintenance remains a key factor to the overall sustainability of service delivery and can be achieved by maintaining assets in line with maintenance plans. The Municipality's repairs and maintenance as a percentage of the value of PPE is 6.7 per cent which is below the 8 per cent norm prescribed by National Treasury. Measures must be implemented to improve this ratio to ensure an overall sustainable service delivery.

Bulk Purchases is a significant cost driver contributing 22.0 per cent of the operating budget, amounting to R270.3 million and is projected to substantially increase by 17.9 per cent and 8.9 per cent in the two outer years. Minimal control can be exercised over these increases; however, the impact of growing costs must

be absorbed by internal efficiencies identified. These include effective asset maintenance towards reducing water and electricity losses even further.

Water Inventory was not correctly budgeted for as per the recent circular provided as no budget is allocated under consumed inventory.

- **O/S Comments –**
- **Is this the expenditure part or the balance sheet part, either way, we kept the amount the same as the previous year for the draft budget so there won't be an expenditure item.**
- **As for the balance sheet part:**
- **We don't buy our water so this will be quite an undertaking to get all the information aligned per the SCOA chart. We have bulk amounts that SCOA wants split up into quite a few different categories.**
- **My main concern is that this account does not take into account the amount of water in the pipes at year end to determine the water inventory. When you treat your own water, the difference between the water supplied and the water consumed is not the water left over to determine the water inventory, this difference is to determine the water losses. Here is an example of our data:**

Overstrand Municipality Water Distribution Losses 2019/2020 per Distribution Area

Water Scheme	Bulk Water per Town and Scheme Kℓ	Water Metered Kℓ	Grey Water & Raw Water (Fin) Kl	Water Metered excl Grey&Raw Water Kl	Losses per Town Kℓ	Operational Losses Kl	Water Metered plus Operational Losses Kℓ	Non-Technical Water Losses Kℓ	Cost per Kℓ Purified R	Cost of Non-Tech Water Losses R	Cost of Tech Water Losses R	Cost of Gen Water Losses R	Total Cost of Bulk Water R
Overstrand Totals	7,084,354	5,503,956	255,703	5,248,253	1,836,101	203,612	5,451,865	1,632,489		R 2,189,013.46	R 239,695.91	R 2,428,709.37	R 8,443,289.63

Water supplied

Water consumed

Difference between supplied and consumed = losses

Overstrand Municipality: Water Inventory @ 30 June 2020					
1 Treatment Plants:	Scheme:	Capacity (kl)	Volume on 30 Jun 2020 (kl)	Unit cost (R/kl) excl. VAT	Total Value (Rand) on 30 Jun 2020
Total for treatment plants on 30 June 2020:			59025		R 65,275.00
2 Reservoirs:	Scheme:	Capacity (kl)	Volume on 30 Jun 2020 (kl)	Unit cost (R/kl) excl. VAT	Total Value (Rand) on 30 Jun 2020
Totals for storage reservoirs on 30 June 2020:			49,363		R 59,322.42
3 Pipelines: diameter (mm)	Scheme:	Length (m)	Volume on 30 June 2020 (kl)	Unit cost (R/kl) excl. VAT	Total Value (Rand) on 30 June 2020
Totals for pipe networks on 30 June 2020:		821,148	13,379.1		R 17,750.81
Total Water Inventory for Overstrand Municipality (OM) on 30 June 2020:			121,767		R 142,348.23

Total water at year end left and used for the water inventory calculation – As can be seen, this differs quite a bit to the above table

We are currently looking into this, to see how we can make it work.

Also note above O/S Info as part of the comments

Finance charges contribute to only 3.6 per cent of the total operating expenditure. These costs should be considered in the context of the expected interest rates charged for bank charges as well as for the interest and redemption for the borrowings to be taken over the MTREF period. Furthermore, the budget should

also take cognizance of the timeframes when borrowings and the drawn downs are anticipated in a financial year, which will have an impact on credible prediction as and when these expenditures will be incurred. The gearing ratio of borrowing to revenue is expected to below 40% for 2021/22, which is within the norm of National Treasury and the Municipality is commended for driving down this ratio.

The above analysis notes that the Municipality employed a concerted effort to reduce many expenditure items, however, to attain an affordable and sustainable budget, expenditure must be contained within realistic revenue collections. Municipal resources should thus be used effectively, efficiently and economically.

4.3.5 Capital Budget

Table 17 2021/22 MTREF Capital Expenditure Budget

Vote Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework			Growth over the 2021/22 Medium Term Revenue & Expenditure Framework			Average Growth
R thousand	Original Budget	Adjusted Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Budget Year 2021/22	Budget Year 2022/23	Budget Year 2023/24	
Capital Expenditure - Functional									
Municipal governance and administration	**3 075**	**3 536**	**3 775**	**6 125**	**3 575**	6.8%	62.3%	-41.6%	9.1%
Executive and council	5	466	5	5	5	-98.9%	0.0%	0.0%	-33.0%
Finance and administration	3 070	3 070	3 770	6 120	3 570	22.8%	62.3%	-41.7%	14.5%
Internal audit									
Community and public safety	**93 694**	**82 780**	**74 407**	**38 068**	**9 377**	**-10.1%**	**-48.8%**	**-75.4%**	-44.8%
Community and social services	18 638	18 084	8 830	760	760	-51.2%	-91.4%	0.0%	-47.5%
Sport and recreation	12 731	8 588	7 410	500	5 000	-13.7%	-93.3%	900.0%	264.3%
Public safety	14 181	13 168	3 808	350	350	-71.1%	-90.8%	0.0%	-54.0%
Housing	48 144	42 940	54 359	36 458	3 267	26.6%	-32.9%	-91.0%	-32.5%
Health									
Economic and environmental services	**33 589**	**32 958**	**16 816**	**17 090**	**4 865**	**-49.0%**	**1.6%**	**-71.5%**	-39.6%
Planning and development	13 594	10 372	6 587	415	415	-36.5%	-93.7%	0.0%	-43.4%
Road transport	19 995	22 586	10 229	16 675	4 450	-54.7%	63.0%	-73.3%	-21.7%
Environmental protection									
Trading services	**173 381**	**160 813**	**138 446**	**81 003**	**78 018**	**-13.9%**	**-41.5%**	**-3.7%**	-19.7%
Energy sources	21 119	19 119	59 924	19 775	24 450	213.4%	-67.0%	23.6%	56.7%
Water management	52 606	50 036	35 715	25 900	22 000	-28.6%	-27.5%	-15.1%	-23.7%
Waste water management	77 217	69 635	40 696	35 328	31 568	-41.6%	-13.2%	-10.6%	-21.8%
Waste management	22 439	22 024	2 110			-90.4%	-100.0%		-63.5%
Other									
Total Capital Expenditure - Functional	**303 738**	**280 086**	**233 444**	**142 286**	**95 835**	**-16.7%**	**-39.0%**	**-32.6%**	**-29.4%**
Funded by:									
National Government	37 369	35 100	45 754	40 828	32 568	30.4%	-10.8%	-20.2%	-0.2%
Provincial Government	2 840	2 127	600			-71.8%	-100.0%	0.0%	0.0%
District Municipality									
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	46 306	47 296	64 159	36 458	3 267	35.7%	-43.2%	-91.0%	-32.9%
Transfers recognised - capital	**86 516**	**84 523**	**110 513**	**77 286**	**35 835**	30.7%	-30.1%	-53.6%	-17.7%
Public contributions & donations									
Borrowing	92 949	75 228	67 250	50 000	50 000	-10.6%	-25.7%	0.0%	-12.1%
Internally generated funds	124 274	120 335	55 681	15 000	10 000	-53.7%	-73.1%	-33.3%	-53.4%
Total Capital Funding	**303 738**	**280 086**	**233 444**	**142 286**	**95 835**	**-16.7%**	**-39.0%**	**-32.6%**	**-29.4%**

Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The Municipality indicated that the capital programme is largely reliant on borrowings contributing 59.4 per cent to the capital programme. The capital programme is prioritised towards wastewater management contributing 36.8 per cent, water management at 20.3 per cent and energy sources at 16.4 per cent.

The Municipality for the 2021/22 financial year appropriated an amount of R138.45 million for the development of basic services infrastructure which represents 59.3 per cent of the total 2021/22 capital budget of R233.4 million. An amount of R81.0 million and R78.02 million is earmarked for the 2022/23 and 2023/24 MTREF years, respectively for the same.

Included in the basic services infrastructure developments are wastewater infrastructure development (R40.7 million), water management (R35.72 million), waste management (R2.1 million) with the electricity trading service appropriated the highest amount of R59.9 million or 43.2 per cent of the total budgeted amount.

The Municipality does incorporate Section 16(3) of the MFMA into the budgeting process, which allows for the appropriation of large capital projects over multi years, enabling municipalities to improve planning and spending.

MBRR section 13 (footnote 7), read together with MFMA Section 19 stipulates that where the total projected cost of a capital project is above R50 million, these values must be approved individually by the council in terms of MFMA section 19(1)(b) of the MFMA. The following projects in SA36 indicate a total value above R50 million:

- Low cost housing construction contracts (R52,26 million)
- F.kraal substation project (R50.4 million)

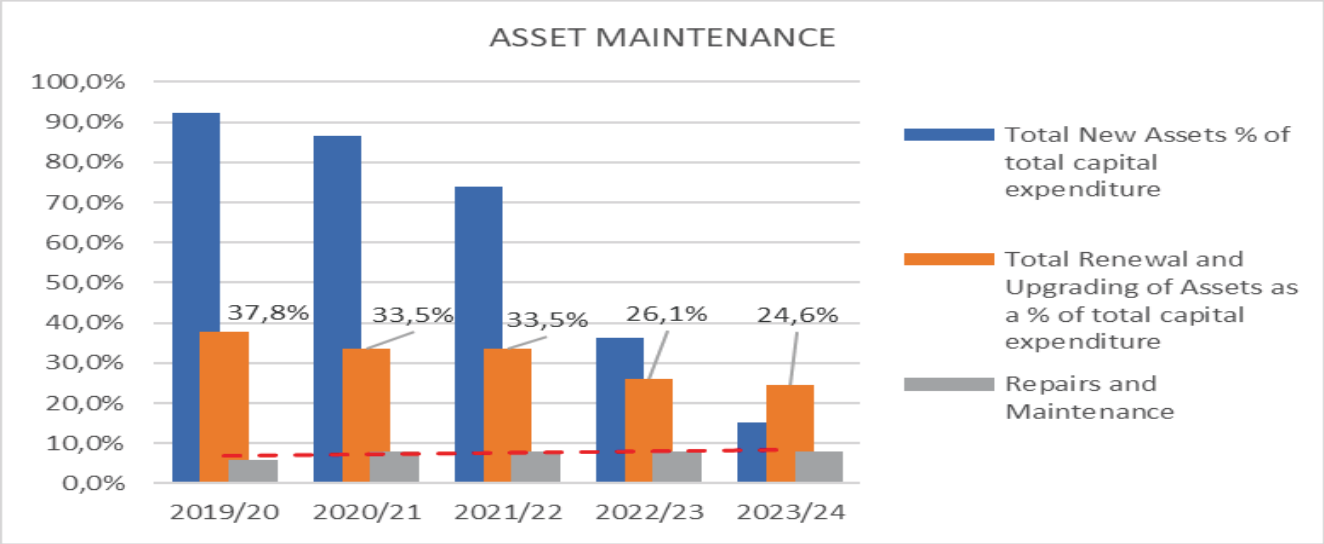
The following conditions must be considered as prescribed in section 19 (1(b) and section 19(2)(a)(b):

- Section 33 has been complied with to the extent that this section may be applicable to the project,
- The projected cost covering all financial years until the project is operational, and
- The future operational costs and revenue on the project, including municipal tax and tariff implications.

The Municipality must ensure adherence to the MBRR and MFMA and effectively and efficiently budget for all costs affecting future operational budgets. Schedule SA33 must further be completed to present a transparent budget.

Provincial Treasury encourages the Municipality to continuously monitor the implementation strategies with the management of the capital budget and apply project management principles to adhere to the procurement plan and avoid escalation of costs.

Figure 2 Asses Management

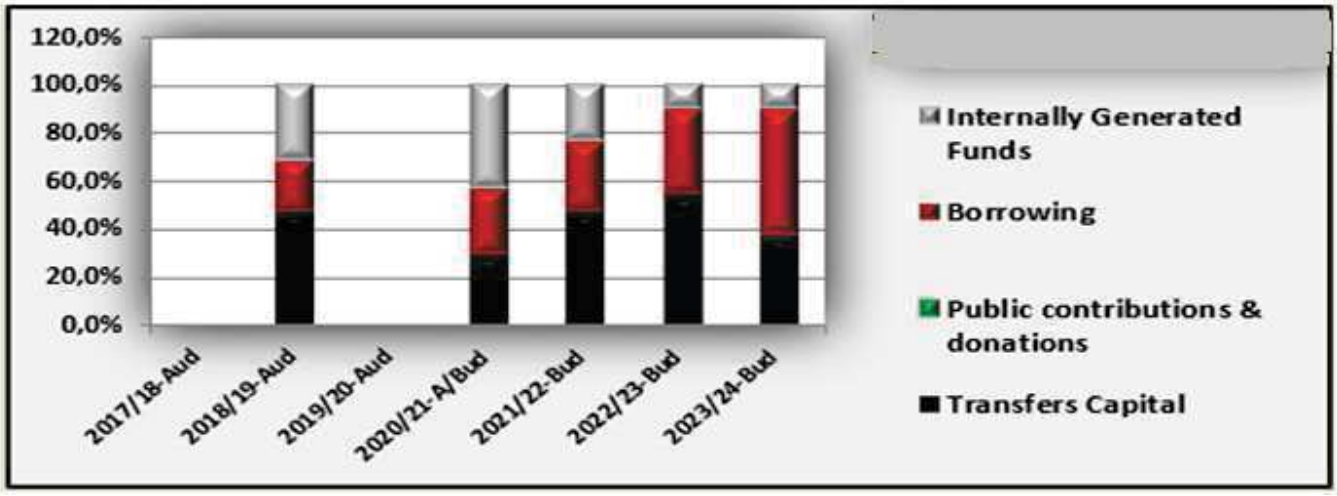


Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The Municipality intends to use R172.40 million (73.9 per cent) of the total capital funding for new capital assets and R23.05 million (9.9 per cent) for renewal of existing properties while R37.99 million (16.3 per cent) will be for upgrading of Existing Assets which remains below the norm of 40 per cent. Renewing and upgrading of assets is an integral part of the delivering of a sustainable service and therefore must be prioritised.

The Municipality should safeguard assets by ensuring assets are maintained, upgraded and renewed as per asset replacement and management plans.

Figure 3 Capital Budget Funding Mix



Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The 2021/22 Capital funding mix consists of R45.75 million (19.6%) from National grants, R600 thousand (0.3 per cent) from Provincial grants, R64.16 million (27.5%) from Transfers and subsidies – capital, R67.25 million (28.8 per cent) from borrowings and R55.68 million (23.9%) from internally generated funds, indicating a higher reliance on borrowings and internally generated funds.

The Municipality spent 54.5 per cent of its capital grants at the end of February 202 and is cautioned against a slow spending rate as it will result in either rollover grants or the repayment of grants should they not be fully spent by 30 June 2021.

Over the past 3 audited financial years the Municipality maintained a total surplus net cash balance R393.99 million which indicates sufficient cash towards the CRR. The current year however indicates a nett cash deficit of R68.18 million and gradually improves over the MTREF period towards positive nett cash balances. Prudent management of current available resources is required pertaining to the type of assets it funds to stimulate economic growth opportunities and further revenue generation.

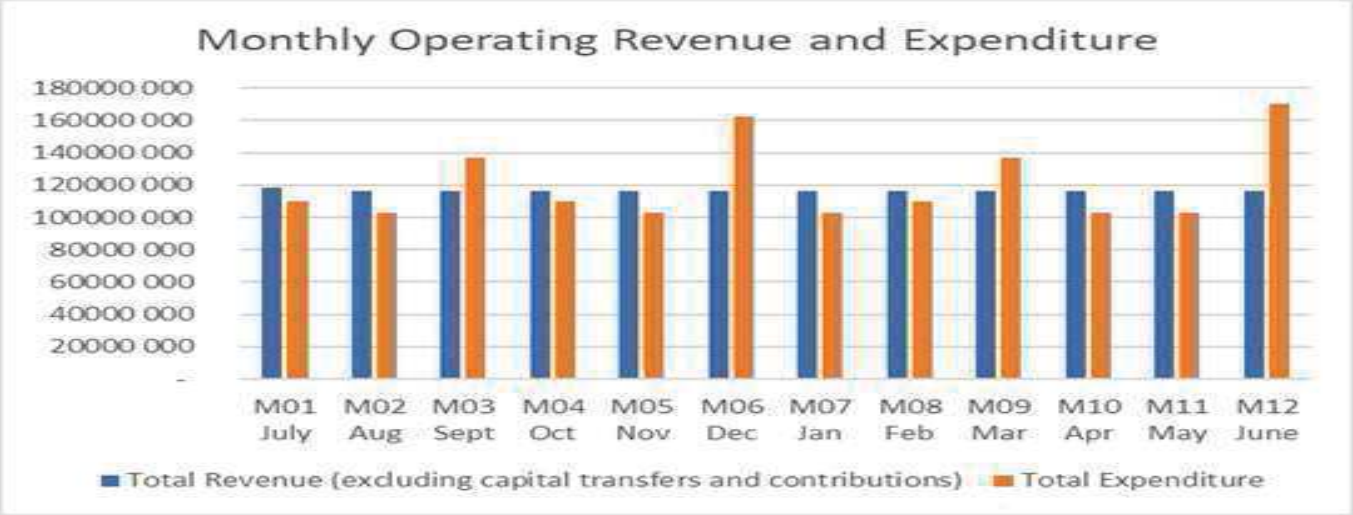
Borrowing remains an important element of the funding model and will ensure that the user pay for use of infrastructure over the lifetime of the asset whilst leveraging its healthy capital replacement reserve for smoothing over the medium to long term.

Municipality is encouraged to enhance the quality of capital infrastructure to unlock future economic investment by maintaining operating surpluses to contribute to reserves.

Multi-year Budgeting

On assessment of supporting Tables SA25 to SA30 it is evident that the Municipality has considered seasonal fluctuations as evidenced by the below graphs.

Figure 4 Monthly Operating Revenue and Expenditure



Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

On assessment of supporting Tables SA25 to SA27 it is evident that Overstrand Municipality used seasonal projections to project its spending to operating revenue except in line items like employee related costs, which are constant monthly.

Figure 5 Total Capital Expenditure Functional



Source: Overstrand Municipality 2021/22 MTREF Draft Budget Data strings

The capital expenditure of supporting Tables SA28 to SA29 starts up lower and progressively increasing over the months and shows a slower expenditure at year end, which is a sign of adequate planning.

Capital spending in accordance with procurement plans should be strictly implemented.

4.3.6 Financial Position – Budget Schedule A6

The analysis of the A6 (Budgeted Financial Position) data strings and budget submitted by the Municipality indicated that the Municipality forecasted a positive working capital after taking the short-term obligations of the Municipality into account for the 2021/22, 2022/23 and 2023/24 MTREF years. The data strings and the budget submitted by the Municipality is consistent for the 2021/22 MTREF year, however it is noted it is not consistent for the 2022/23 and 2023/24 year. Variances have been identified for the 2022/23 and 2023/24 years.

Current Ratio

The Municipality shows a trend analysis where the Municipality's current ratio is fluctuating from 2.24:1(2021/22), 2.23:1 (2022/23) and 2.33:1 2023/24) over the MTREF years when using the data strings. The budget submitted by the Municipality indicated a trend analysis of 2.34:1(2021/22), 2.23:1(2022/23) and 2.33:1(2023/2024). The outcome of the ratios indicate that the Municipality do have adequate financial resources to settle its short-term debts as the outcome of the ratios are all above the national Treasury recommended norm of 1.5-2:1.

Liquidity Ratio

The anticipated liquidity ratios reported to be 1.71:1(2021/22), 1.22:1(2022/23) and 2.77:1(2023/24) when using the data strings. This depicts that the Municipality is anticipating that it should have adequate financial resources to settle its short-term debts immediately without collecting additional revenue from outstanding debtors. The data strings for cash and cash equivalents are understated during the 2022/23 and 2023/24 MTREF years and are reported as R15.91 million and R84.94 million respectively when comparing it to the budget of R462.21(2022/23) and R547.16(2023/24) submitted by the Municipality. Furthermore, it is noted that the budget submitted by the Municipality ratio calculations is more than the 1:1 national treasury recommended norm for the MTREF years 2021/22 to 2023/24 and is reported as 1.76:1, 1.68:1 and 1.79:1 respectively.

Cost Coverage Ratio

The data strings forecasted outcome of the cost coverage ratio appears to be above the national treasury recommended norm of 4.17 months for the 2021/22 year and below the norm of zero months for the outer MTREF years, 2022/23 and 2023/24. Furthermore, it is observed that the outcome of the cash coverage ratio for the budget submitted by the Municipality is reported as more than 4 months indicating that the Municipality can meet its monthly fixed operating expenditure.

Debt to total Operating Revenue

It is noted that the debt to total Operating Revenue ratio is reported as ratios ranging between negative 2.3-31 per cent for the data strings and budget submitted by the Municipality.

The short-term portion of long-term borrowings for the 2021/22 year are similar in amount whereas the outer MTREF years are reported as R4.07 million (2022/23) and negative R11.61 million (2023;24). With reference to the long-term portion the 2022/23 year reported the amount as negative R37.06 million and the 2023/24 year is reported as R55.63 million. Both amounts are understated when compared to the budgeted amounts submitted by the Municipality. The incorrect classification of line items affects ratio calculation outcomes. The Municipality do have capacity to take on additional borrowings however this should be done within the cash flow requirements, affordability parameters and solvency of the Municipality.

Capital Cost (Interest Paid and Redemption/Total Operating Expenditure)

The Municipality reported capital cost ratios between 6-8 per cent which are within the National Treasury norm of 6 - 8 percent over the MTREF period. This ratio indicates that should the Municipality take up additional borrowing and the fluctuations in finance charges arise the Municipality could be exposed to a risk of putting its revenue under pressure to cover the capital cost.

4.3.7 Cash – Budget Schedule A7

The data strings of the Municipality reported a budgeted positive cash and cash equivalents balance which is consistent with the budget submitted by the Municipality. It is noted that there are variances for the 2022/23 and 2023/24 MTREF years when comparing the data strings to that of the submitted budget of the Municipality. Except for finance charges, capital assets and borrowing refinancing differences are still identified on the line items when comparing the data strings and the budget submitted. Although the Municipality is forecasting a positive cash and cash equivalents balance, adjustments must be made for the data strings and the budget submitted by the Municipality to be identical.

4.3.8 Application of Cash and Investments – Budget Schedule A8

The A8 outcome of the funding tool indicated that the Municipality's budget is funded, however the credibility of the data strings remains a challenge to the Municipality.

4.3.9 mSCOA Implementation

To ensure that the relevant budget data strings are accurate, a segment use analysis on 2020/21 draft budget data strings (TABB) was conducted the following was identified:

Table 18 mSCOA Segment Analysis

		Vendor	Bytes
No	**Segment**	**Overstrand**	
1	**Project Segment**		
1.1	**Maintenance**	Sufficiently used the Project Operational Maintenance available options	
1.1.1	**Corrective Maintenance**		

1.1.1.1	Planned	Budget Allocated
1.1.1.2	Emergency	Budget Allocated
1.1.2	**Preventative Maintenance**	
1.1.2.1	Condition Based	Budget Allocated
1.1.2.2	Interval Based	Budget Allocated
1.2	**Typical Work Streams**	Utilization of available options is limited. Consider allocating more from Municipal Running Costs.
1.3	**Municipal Running Costs**	Excessive use Municipal Running Costs project. Consider transferring some of that to Typical Work Stream.
1.4	**Default**	Sufficiently used the project default for revenue items.
2	**Fund Segment**	
2.1	Use of Fund Segment	Adequate use of the Fund segment
3	**Function Segment**	
3.1	**Use of Function Segment**	Substantial use of available options
4	**Costing Segment**	
4.1	**Use of Costing Segment**	Not used correctly everything was lumped under the primary transactions and no indirect cost/secondary costs which have been disclosed (Charges and Recoveries). This is a concern as by now Municipalities were supposed to have been using this segment.
5	**Region Segment**	
5.1	**Use of Region Segment**	Adequate use of the Region Segment
6	**Item Segment :**	
6.1	**Property Rates**	Adequate use of the available options.
6.2	**Service Charges**	Adequate use of the available options. However, the movements to the SFP are not reconciling.
6.3	**Fines**	Adequate use of the available options.

Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The Municipality is commended for the progress made towards implementing mSCOA in the Municipality and for the timeous submission of data strings.

The above table provides an analysis on the tabled budget submitted and the complete excel documents were provided for consideration with the final budget.

The Municipality applied balance sheet budgeting on most items, however collections and cash flow on service charges remains misaligned. It therefore means that balance sheet budgeting was not applied correctly by the Municipality.

O/S Comments - The consumer debtors have an account named service charges. The items in this account consist of other types of items billed to a consumer account, for example: fire services, legal fees, collection fees, plot clearing etc. and most of these don't fall under revenue service charges but rather operational revenue and therefore the monthly billing in the balance sheet does not necessarily align to the service charges in the income sheet. In cross-checking the correctness of the total Debt Impairment amount for Service charges it was determined that the amount is not accurately projected. The amount for Debt Impairment is a projection for the year and can be adjusted at year-end. Adequate use of all segments was used as indicated in the above segment analysis table.

Provincial Treasury take notes of the Municipality's efforts to successfully implementation of the reform.

SECTION 5: KEY FINDINGS, RISKS AND RECOMMENDATIONS

This section outlines the main points and risks/recommendations based on the SIME Assessment.

5.1 Public Value Creation

5.1.1 Integrated Development Planning

- It is noted that the Municipality indicated that there is no reliable information available on the number of backyard dwellers, making it increasingly difficult to accurately plan for future housing needs in the Overstrand area. However, a study conducted by DHS assisted the Municipality to come up with alternative solutions to address these issues.

- It is recommended that progress on the findings and agreed actions of the Socio-Economic study, conducted by DHS, should be updated and included in the new Five-year IDP.

  Agreed, this will be included in the next update

5.1.2 Environmental Affairs and Development Planning

- Chapter 4 of the Draft IDP identifies "restructuring zone sites" in the settlements of Hermanus, Gansbaai and Hawston. These restructuring zone sites are not reflected in the SDF? Furthermore, Figure 27 shows integrated housing development sites in Kleinmond, which appear to be outside of what the SDF indicates as the urban edge. What all of this points to is the need for the sector plans to be aligned - at the very least the human settlement strategy and the SDF are in need of alignment. In addition, it would appear that the Housing section in the IDP has not been adjusted to taken into account the National directive issued in September 2020 regarding who now qualifies for top structures.

  - **O/S Comments -**

  - **The Restructuring Zones will be taken up in the Overstrand Growth Management Framework which will be reviewed together with the drafting of the Capital Expenditure Framework.The Growth Management Framework acts as an informant to the SDF. Cognizance is taken of the comment and additions will be done to cross reference the restructuring initiative. Regarding figure 27 not aligned with the SDF Urban Edge diagrams, a study regarding development opportunities in Kleinmond is currently being finalized. This must still be submitted to Council. After Council approve this the SDF diagram will be aligned accordingly.**

  - **The directive is only applicable to projects for which no applications have been submitted to DoHS and will be applied to all new top structure applications submitted to DoHS. The next update of the Housing Chapter will be amended accordingly.**

  - As stated in the SDF, the Overstrand Engineering Master Plans need to be updated based on the 2020 MSDF proposals.

  O/S Comments - The Water and Sewer Master Plans are in the process of being updated, for completion by 30 June 2021.

- On page 12 of the Municipal SDF, the Western Cape Biodiversity Spatial Plan is incorrectly referred to as the Western Cape Biodiversity Sector Plan. It is recommended that this be corrected in future updates of the SDF.

  O/S Comments - The correction will be placed in the local and Provincial newspapers.

- As stated above, there is currently no requirements on municipalities to develop a specific climate change plan or strategy for the Municipality. There is, however, a need for climate change considerations to be mainstreamed into sector plans. The Municipality has identified funding as one of the limiting factors hindering implementation of programme/projects and that it would require support from other spheres of government and possibly the private sector in this regard.

- It is recommended that the Municipality identify opportunities to ensure climate change and resilience building is integrated in projects with dedicated budgets. It is also recommended that the Municipality make provision for a system that can steer divestment in fossil fuel-linked activities and procurement, as well as risk management that will direct investment away from disaster prone areas.

  O/S Comments - The Climate Change Response Plan will be drafted in 2023 once a specialized provider has been identified. The OM personnel does not possess the expertise to draft such a document but will be able to assist with the drafting, coordination and review of the document.

  - ✓ **The OM's Environmental Department comments on all developments in the Overstrand, whether it is a large or small private development, provincial or municipal development and always comment in such a way the Climate Change and resilience building in incorporated into the development.**

  The Environmental Management Overlay Zone document refers to the Coastal Management Line and identifies the high, medium and low risk zones in this document The Municipality is encouraged to make use of the Overberg Coastal Access Audit which will allow them to assess and prioritise coastal access sites that may require designation and any modifications or maintenance that may be deemed necessary and directly contribute to the development of the municipal IDP.

- **O/S Comments - The Environmental Management Overlay Zone document refers to the Coastal Management Line and identifies the high, medium and low risk zones in this document.**

- The Municipalities reporting on the IPWIS is consistent and up to date. Waste diversion initiatives must be reported to the IPWIS. Continuous and regular waste reporting must be submitted to the IPWIS.

- It is recommended that Overstrand Municipality puts more effort in informal areas and low-income areas with regards to waste minimisation/recycling or infrastructure and to challenge current attitudes towards waste in these areas.

- **O/S Comments - The Municipality has a current tender with a service provider to create waste recycling awareness amongst the scholars Overstrand wide (i.e. covers all areas) via puppet and live theatre shows. There are also privately run swop shops operating in Zwelihle, Stanford Masekhane and Exloweni which also helps to encourages the recycling of materials from these informal areas**.A budget allocation to implement the Overstrand Municipality's AQMP is to be secured in its IDP to:

  - monitor ambient air quality (passive or continuous monitoring of air pollutants via either a fully-equipped ambient air quality monitoring station or low-cost air quality sensors),
  - train Air Quality Officers in air quality management,
  - develop an Air Quality By-law, and
  - implement air quality management intervention strategies in its jurisdiction.

- The implementation of the Overstrand Municipality's AQMP is also required to be measurable in order to assess and review its performance and achievements after five (5) years, as assigned in the 2017 National Framework for Air Quality Management in the Republic of South Africa (DEFF, 2018).

5.2 Economic Sustainability

5.2.1 Budget Responsiveness

- It is evident upon consideration of the 2021/22 budget that the Municipality, in collaboration with the WCG, is prioritising allocations towards vulnerable communities to promote social inclusion and to improve access to economic opportunities, jobs and public amenities. Allocations are strategic and targeted giving full effect to the notion of co-planning, co-budgeting and co-implementation.

- The operating budget allocation towards road transport responds particularly well to the function's biggest challenge, namely to provide for the timeous and regular upkeep of municipal roads. The allocation increases at 6.8 per cent from the 2020/21 full-year forecast which is cost-reflective and inflation-based, but could arguable have been higher to support proactive attempts to maintain the current asset base which is prone to deterioration.

- The allocation for regular road maintenance, upkeep, rehabilitation and renewal will have several positive economic and social spin-offs i.e. enhancing the longevity of current assets will ensure sustainable access to economic opportunities which will significantly improve the economic and social standing of businesses and private citizens alike.

- It does not appear that the current budget makes provision for further non-motorised transport initiatives across the MTEF.

  O/S Comments - No funding is available due to budget constraints

- The Housing Strategy Implementation Schedule should more clearly distinguish between operational and capital related costs.

  Noted

- The Municipality is commended for the extensive manner in which the impact of COVID-19 on the local community has been covered in the IDP Review. A detailed overview has also been provided of the Municipality's efforts through the Community and Social Services directorate to provide relief to vulnerable communities.

- The operating budget allocation towards the *Safety and Security* function will arguably not suffice to accommodate inflationary increases associated with consumables, provide for additional staff and/or training (improved capacity), allow the function to improve its visible policing efforts or to expand the current K9 unit (albeit that this function will be cross-subsidised from tariffs).

- It is unclear whether the operating budget increase for electricity it will suffice to uphold existing service standards while simultaneously providing for new service connections stemming from population growth. The substantial investment in electricity infrastructure will not only serve as a catalyst for industrial growth and development, but bodes well to accommodate new housing developments.

- The operating budget increase towards the Water function does appear relatively low taking into consideration inflationary increases and the need to provide for an anticipated increase in the demand for water services.

- As a result of the weak economic conditions and exacerbated by the COVID-19 pandemic, the ability of consumers to pay for services is continually diminishing, the challenge to maintain budget sustainability is recognised. With the energy tariff increase, the issue of high-end consumers going off the energy grid, in particular the business sector is cause for concern over the medium- to long-term. A key aspect is the optimising the efficiency in the use of water sources; or more significantly making use of alternative sources of water where appropriate (including potential desalination).

- **O/S Comments - The municipality continues with it's water demand management program in an effort to optimise the efficiency of the use of water sources. Budget constraints is however limiting the ability to replace aging infrastructure at the required rate. The municipality is also expanding it's groundwater abstraction capacity, and recently completed a feasibility study for the construction of a seawater desalination plant in Hermanus, potentially linked to green energy sources.**

- The issue of the long-term sustainability of Eskom and the rendering of a reliable service that is both affordable, sustainable and profitable (bearing in mind also the crippling economic impact of load shedding on the local economy and industry). The need for the expansion of renewable or alternative energy solutions is specifically outlined in the renewable energy plan. The issue of the strengthening of the waste minimisation initiatives or recycling is a key priority going forward.

- If the Municipality is planning on making use of a cost of supply study for their electricity tariff increases, then they will have to submit to NERSA by no later than 15 March 2022 for the 2022/23 financial year. The volatility in the municipal service revenue impacted by the increasing level of indigence, which impact on the revenue base due to the weak or unfavourable macro-economic conditions. The anticipated business closures and job losses influence negatively the revenue-collection ability of the Overstrand Municipality. The risk of an increase in the municipal debt portfolio due to an increased inability to pay municipal accounts. In addition, the issue of vandalism of municipal infrastructure (in conjunction with protest action) is a growing challenge, which have direct implications for the tariff structure.

- An important point to note that the LGES as stated in the Annexures of DoRB 2021 is no longer 100 per cent funded (but provisionally at 80 per cent).

5.3 Financial Sustainability

- Service charges and property rates account for approximately 75.1 per cent of the Municipality's total operating revenue budget, which forms a stable and predictable revenue base for the Municipality. Any changes in bulk purchases, consumptions usage, or changes in the projected revenue growth rate base will have a negative impact on the overall revenue recovered and will apply pressure on cash backed surpluses, operational expenditure and ability to contribute to capital investment.

- Managing surpluses on Service Charges is therefore key to the overall funding model of the Municipality. Currently high reliance is placed on profit margins from electricity, however with the unstable electricity supply due to load-shedding and high bulk purchases exerting further pressure on consumers, consumption levels may be influenced as off the grid alternatives are explored by consumers.

- A concerted effort to reduce deficits on two of the services rendered and efficiency gains must be considered.

- The impact of COVID-19 poses a significant risk to the overall sustainability of all municipalities with added expenditure pressures while the corresponding revenue streams is not generated due to the contracting economy. The sustainability of service delivery is dependent on effective, efficient and economical use of resources and the Municipality is encouraged to maintain its initiative to identify efficiencies to drive down costs. The implementation of the cost containment regulation is key to achieve this given uncertainty of a future third wave that may further add pressure on both the operating and capital budget.

- Asset management remains an integral part of the overall sustainability of the Municipality's overall sustainability and a strategy must be devised to improve repairs and maintenance and asset renewal ratios.
- Capital expenditure is a key enabler for economic growth and assets to be funded the CRR should ensure a return on investment. Prudent management of current available resources is therefore required pertaining to the type of assets it funds.
- mSCOA has been implemented in the Municipality in line with guidance provided in recent mSCOA circulars. Misalignments however exist with balance sheet budgeting informing the cash flow budget which should be prioritised with the final budget.

Western Cape Government

STRATEGIC INTEGRATED MANAGEMENT ENGAGEMENT: LG MTEC 2021
OVERSTRAND MUNICIPALITY

2021/22 MTREF BUDGET, IDP, SDF & OTHER ASSOCIATED DOCUMENTS

Ms Teams

Mr C Mapeyi

STRATEGIC OVERVIEW

- **Integrated work plan** places emphasis on importance of performance cycle i.e. linkages between performance monitoring and evaluation processes.

- Golden Thread that **ensures coherent planning, budgeting and implementation** through Integrated Management Approach.



- Necessitates the use of the SIME platform to discuss **strategic enablers** of sustainable local government.

- Informs **differentiated approach** that aims to ascertain how planning and budget priorities respond to the following priority areas:

Conformance and Compliance	Governance	Financial Sustainability	Economic Growth and Development

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Economic and Fiscal Context

- Uncertain and **uneven global economic recovery**, with significant downside risks.
- SA economy estimated to have declined by **7.8 per cent in 2020**. Only a 3.3. per cent recovery expected for 2021. Slow growth under 2 per cent over remainder of MTREF. Output is only expected to return to **pre-pandemic levels in 2024**.
- Inflation is forecast to fluctuate around the 4.5 per cent midpoint over the medium term, **3.9 per cent for 2021/22.**
- **Conservative approach** is advised for revenue projections and cost containment measure for expenditure.
- **Electricity shortages** remain a binding constraint on economic recovery.
- Challenges of poverty, inequality and unemployment persist, which have a **negative impact on municipal revenue.**
- **Local Government Risks:** Increase in indigent households, trading services revenue model, COE, service delivery protests, governance disruptions, local government elections.

2021/22 SIME Assessment

Key Findings, Risks and Recommendations

Western Cape Government

SIME 2021 - Key Findings, Risks and Recommendations

Integrated Planning

- In order to enhance the next generation IDP, progress on the findings and agreed actions of the socio-economic study, conducted by the Department of Human Settlements should be updated and included in the 5-year IDP 2022-2027.
- The Municipality adequately responded to the identified areas for further improvement as identified in previous findings.

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SIME 2021 - Key Findings, Risks and Recommendations

Environmental Analysis & Spatial Planning

- Presentation is not a comprehensive list of findings and should be read in conjunction with the compliance checklist and assessment report.
- Chapter 4 of the Draft IDP Review identifies "restructuring zone sites" in the settlements of Hermanus, Gansbaai and Hawston. These restructuring zone sites are not reflected in the SDF. Furthermore, Figure 27 shows integrated housing development sites in Kleinmond, which appear to be outside of what the SDF indicates as the urban edge.
- As stated in the SDF, the Overstrand Engineering Master Plans need to be updated based on the 2020 MSDF proposals.
- The Municipality is encouraged to make use of the Overberg Coastal Access Audit which will allow them to assess and prioritise coastal access sites that may require designation.
- Recommended that the Municipality puts more effort in informal areas and low-income areas with regards to waste minimisation / recycling or infrastructure and to challenge current attitudes towards waste in these areas.

SIME 2021 - Key Findings, Risks and Recommendations

Economic Sustainability

- Evident that Municipality, in collaboration with WCG, is prioritising allocations towards vulnerable communities to promote social inclusion, improve access to economic opportunities, jobs and public amenities – allocations are strategic, targeted giving full effect to notion of co-planning, co-budgeting and co-implementation.
- OPEX towards road transport cost-reflective, could arguable have been higher to support proactive attempts to maintain current asset base which is prone to deterioration.
- Does not appear that current budget makes provision for further non-motorised transport initiatives across the MTEF.
- OPEX allocation towards *Safety and Security* function will arguably not suffice to accommodate inflationary increases, provide for additional staff and/or training (improved capacity), allow the function to improve its visible policing efforts or to expand current K9 unit.
- Unclear whether OPEX increase for electricity will suffice to uphold existing service standards while simultaneously providing for new service connections stemming from population growth.
- OPEX increase towards *Water* function appears relatively low taking into consideration inflationary increases and need to provide for anticipated increase in demand for water services.

SIME 2021 - Key Findings, Risks and Recommendations

Financial Sustainability

- Budget is funded without any threats to its going concern and sustainability over the 2021/22 MTREF.
- The Municipality tabled operational deficit budgets over the entire 2021/22 MTREF due to the depreciation that is not fully cash backed. This has a negative impact on contributions towards the cash backed reserves and funding of future capital investments, particularly the own funded projects.
- High reliance is currently placed on profit margins from electricity. However, with the unstable electricity supply due to load-shedding and high bulk purchases exerting further pressure on consumers, consumption levels may be influenced. Growing surplus margins of 15 to 22 per cent over the MTREF must be monitored.
- Tariff increases are in line with CPI which is commendable. A balance between affordable tariffs and cost reflective tariffs must be achieved across all service charges as waster water and waste management services reflect deficit.
- Outsourced contracted services will increase by 17 per cent; a cost benefit analysis should be performed regularly to ensure outsourcing is the best value for money option to the Municipality.

SIME 2021 - Key Findings, Risks and Recommendations

Financial Sustainability

- Asset management remains an integral part of the Municipality's overall sustainability and a strategy must be devised to improve repairs and maintenance and asset renewal ratios which is below the norm.
- Ensure adherence to the MBRR and MFMA section 19(1) in respect capital projects over R50 million.
- Reliance from internally generated funds and borrowing amounts to 28.8 per cent and 23.9 per cent respectively in 2021/22. Capital expenditure is a key enabler for economic growth and assets to be funded the CRR should ensure a return on investment. Prudent management of current available resources is therefore required pertaining to the type of assets it funds.
- Historical and current trends indicate underspending on the capital budget and the impact on service delivery delays must be managed.
- Progress on mSCOA implementation is noted especially balance sheet budgeting. A few misalignments are noted on the budget for correction in the final budget.

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PART B

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Planning for Economic Recovery over the Medium-Term

- Economic Growth Enablers
- Economic & Financial Recovery
- Investment Potential
- Infrastructure Development
- Regional Collaboration

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PROBLEM STATEMENTS

ECONOMIC RECOVERY

- In an ideal world, **what would unlock your growth potential**?
- Possible impact of new wave, aggravating circumstances for indigents.
- Modest population growth towards 2030 and anticipated impact on service delivery.

SERVICE DELIVERY

- **Universal access** to basic services a **utopian notion**: **Shared services** as vehicle towards service delivery excellence. Need to **break free from conventional supply/demand approach** towards service delivery.
- **Investment in green infrastructure** only way to maximize efficiency gains.
- Stronger emphasis on roles and **responsibilities of both users and municipalities**, consideration of incentives.

INFRASTRUCTURE DEVELOPMENT

- **Reevaluate service delivery standards** (for example, housing model).
- Current **grant structures** does not **reward improved performance**.
- Infrastructure expansions stunted not so much by funding constraints:
  - Weak effective demand due to absence of robust project preparation
  - Failure to tap into revenue-generating abilities of sustainable resource management practices/models.
  - Inertia of legacy programs.
  - Poor portfolio management.

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Thank you



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OVERSTRAND MUNICIPALITY

2021 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENT

Date: 10 May 2021

Contents

PART A: SIME 2021/22

- 2021/22 MTREF Assessment Response
- IDP & Budget Process
- Assumptions - planning, spatial, financial, economic
- Key service delivery & fiscal risks
- Revenue Optimisation Strategies
- Expenditure priorities & efficiencies
- Capital Budget: Service delivery objectives & challenges, funding mix, external borrowing strategy, infrastructure pipeline & long-term financial planning

PART B: Economic Recovery and Resilience (Discussion Session; No PPT Required from Municipality)

- Economic & Financial Recovery
- Economic Growth Enablers
- Investment Potential
- Infrastructure Development (In contrast to above subject on capital spending, this topic will focus on future infrastructure priorities and funding modalities.)
- Regional Collaboration
- Areas for Integrated Service Delivery

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PART A

2021/22 MTREF

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Assessment Response

- **Public Value Creation**
- **Integrated Development Planning**
- ***Query:*** *"It is noted that the Municipality indicated that there is no reliable information available on the number of backyard dwellers, making it increasingly difficult to accurately plan for future housing needs in the Overstrand area. However, a study conducted by DHS assisted the Municipality to come up with alternative solutions to address these issues.*
- *It is recommended that progress on the findings and agreed actions of the Socio-Economic study, conducted by DHS, should be updated and included in the new Five-year IDP."*

- **Response:** Agreed, this will be included in the next update

Assessment Response

- **Environmental Affairs and Development Planning**
- ***Query:*** *"Chapter 4 of the Draft IDP identifies "restructuring zone sites" in the settlements of Hermanus, Gansbaai and Hawston. These restructuring zone sites are not reflected in the SDF? Furthermore, Figure 27 shows integrated housing development sites in Kleinmond, which appear to be outside of what the SDF indicates as the urban edge. What all of this points to is the need for the sector plans to be aligned - at the very least the human settlement strategy and the SDF are in need of alignment. In addition, it would appear that the Housing section in the IDP has not been adjusted to taken into account the National directive issued in September 2020 regarding who now qualifies for top structures."*

Assessment Response

- **Response:** The Restructuring Zones will be taken up in the Overstrand Growth Management Framework which will be reviewed together with the drafting of the Capital Expenditure Framework.The Growth Management Framework acts as an informant to the SDF. Cognizance is taken of the comment and additions will be done to cross reference the restructuring initiative.
  Regarding figure 27 not aligned with the SDF Urban Edge diagrams, a study regarding development opportunities in Kleinmond is currently being finalized. This must still be submitted to Council. After Council approve this the SDF diagram will be aligned accordingly.

- The directive is only applicable to projects for which no applications have been submitted to DoHS and will be applied to all new top structure applications submitted to DoHS. The next update of the Housing Chapter will be amended accordingly

Assessment Response

- ***Query:*** *"As stated in the SDF, the Overstrand Engineering Master Plans need to be updated based on the 2020 MSDF proposals."*

- **Response:** The Water and Sewer Master Plans are in the process of being updated, for completion by 30 June 2021.

- ***Query:*** *"On page 12 of the Municipal SDF, the Western Cape Biodiversity Spatial Plan is incorrectly referred to as the Western Cape Biodiversity Sector Plan. It is recommended that this be corrected in future updates of the SDF."*

- **Response:** The correction will be placed in the local and Provincial newspapers.

Assessment Response

- ***Query:*** *It is recommended that the Municipality identify opportunities to ensure climate change and resilience building is integrated in projects with dedicated budgets. It is also recommended that the Municipality make provision for a system that can steer divestment in fossil fuel-linked activities and procurement, as well as risk management that will direct investment away from disaster prone areas.*

- **Response:** The Climate Change Response Plan will be drafted in 2023 once a specialized provider has been identified. The OM personnel does not possess the expertise to draft such a document but will be able to assist with the drafting, coordination and review of the document.
- The OM's Environmental Department comments on all developments in the Overstrand, whether it is a large or small private development, provincial or municipal development and always comment in such a way the Climate Change and resilience building in incorporated into the development.

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Assessment Response

- The Environmental Management Overlay Zone document refers to the Coastal Management Line and identifies the high, medium and low risk zones in this document.

- ***Query:*** *The Municipality is encouraged to make use of the Overberg Coastal Access Audit which will allow them to assess and prioritise coastal access sites that may require designation and any modifications or maintenance that may be deemed necessary and directly contribute to the development of the municipal IDP.*

- **Response:** The Environmental Management Overlay Zone document refers to the Coastal Management Line and identifies the high, medium and low risk zones in this document.

Assessment Response

- **Query:** *It is recommended that Overstrand Municipality puts more effort in informal areas and low-income areas with regards to waste minimisation/recycling or infrastructure and to challenge current attitudes towards waste in these areas.*

- **Response:** The Municipality has a current tender with a service provider to create waste recycling awareness amongst the scholars Overstrand wide (i.e. covers all areas) via puppet and live theatre shows. There are also privately run swop shops operating in Zwelihle, Stanford Masekhane and Exloweni which also helps to encourages the recycling of materials from these informal areas.



Assessment Response

- **Economic Sustainability**
- **Budget Responsiveness**

- **Query:** *It does not appear that the current budget makes provision for further non-motorised transport initiatives across the MTEF.*

- **Response:** No funding is available due to budget constraints

- **Query:** The Housing Strategy Implementation Schedule should more clearly distinguish between operational and capital related costs.

- **Response:** Noted

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Assessment Response

- **Query:** *As a result of the weak economic conditions and exacerbated by the COVID-19 pandemic, the ability of consumers to pay for services is continually diminishing, the challenge to maintain budget sustainability is recognised. With the energy tariff increase, the issue of high-end consumers going off the energy grid, in particular the business sector is cause for concern over the medium- to long-term. A key aspect is the optimising the efficiency in the use of water sources; or more significantly making use of alternative sources of water where appropriate (including potential desalination).*
- **Response:** The municipality continues with it's water demand management program in an effort to optimise the efficiency of the use of water sources. Budget constraints is however limiting the ability to replace aging infrastructure at the required rate. The municipality is also expanding it's groundwater abstraction capacity, and recently completed a feasibility study for the construction of a seawater desalination plant in Hermanus, potentially linked to green energy sources.

IDP & Budget Process

PLANNING July 2020	INPUTS Aug'20 – Feb'21	DRAFTS COMPILED Nov'20 – March'21	PUBLIC COMMENT PERIOD April 2021	FINALS FOR APPROVAL 26 May 2021
• Time schedule preparation for Council adoption in August 2020	• Ward needs reviewed • Mayoral strategic session	• Draft IDP review • Draft SDBIP • Draft *WSDP • Draft Budget • Draft audited Annual report for 2019/20 • **Draft documents tabled at Council on 31 March 2021**	• Drafts were open for public comment until 30 April 2021	• Final IDP review • Final *WSDP • Final Budget • Final Annual Report for 2019/20 **will serve before Council on** • **26 May 2021**

* Water Services Development Plan (WSDP)

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Assumptions – planning, spatial, financial, economic

- The Overstrand remains a popular destination for in-migration and tourism resulting in rapid urbanization and population growth.
- The fast space of urbanization and growth requires a flexible response to cater for the diverse needs of communities i.e. basic services, housing, education, health, sport, recreation, tourism, etc.
- The current uncertainty due to the Covid-19 pandemic and global, national and local financial stress also requires flexibility in planning.
- The SDF make provision for different scenarios of growth: high, medium and low growth projections.
- The growth areas and densification areas respond to above scenarios.

Assumptions – planning, spatial, financial, economic

FINANCIAL:

The following budget principles and guidelines directly informed the compilation of the 2021/221 MTREF:

- The 2020/2021 Adjustments Budget priorities and targets, as well as the base line allocations contained in the Budget Circulars informed the upper limits for the new baselines for the 2021/22 annual budget;
- Service level standards were used to inform the measurable objectives, targets and any backlog eradication goals;
- Tariffs and property rates increases should aim to be affordable;
- Some price increases in the input costs of services are beyond the control of the municipality, for instance the cost of fuel, chemicals and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure maintenance and backlogs;

Assumptions – planning, spatial, financial, economic

- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

- The following cost saving measures were applied:
    - The principle of a minimal increase in non-core general expenses unless valid motivations such as contractual inflation adjustments dictate.
    - Municipal Cost containment Regulations, 2019.

- All aspects of Revenue, Expenditure and Capital will be reviewed for the Final Budget in trying to anticipate and plan for the impact of a third wave of COVID-19 on the 2021/22 financial year.

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Key service delivery & fiscal risks

Risk Description	Risk Background
Theft and vandalism to municipal infrastructure/assets.	Street signs, furniture, public toilets, municipal administration buildings, sport amenities, taxi ranks, community halls, transfer station, coaster foot paths, etc.
Inability to provide basic services to households on invaded land.	People in informal areas occupying land which has no municipal services. The norms in terms of basic service provision are: • One (1) toilet for every five (5) households; and • One (1) tap per 25 households.
Water losses	Losses incurred on the water distribution networks.

Key service delivery & fiscal risks

The main challenges experienced during the compilation of the 2021/22 MTREF can be summarised as follows:

- The on-going difficulties in the national and local economy, with severe blows added in terms of the downgrading of SA to sub-investment grade, and the COVID-19 disaster;
- Ever aging water, roads, sewage and electricity infrastructure;
- Sustainable refuse disposal;
- The need to reprioritise projects and expenditure within the existing resource envelope;
- The cost of bulk electricity with the latest draft guideline price increase from NERSA;
- Revenue recovery from cost reflective core municipal services;

……../

Key service delivery & fiscal risks

- The uncertainty regarding wage increases for municipal staff
- Affordability of capital projects and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2021/22 MTREF process;
- Maintaining a positive cash flow; and
- Ensuring financial sustainability.

Over and above the fact that the impact of COVID-19 will have to be actively monitored on an ongoing basis from the onset of the 2021/22 financial year, a review of the Draft MTREF Budget tabled in council on 31 March 2021, is currently in progress relating to the public participation process.

Revenue Optimisation Strategies

- Sustained application of the Customer Care, Credit Control and Debt Collection (CC, CC & DC) policies to ensure the recovery of arrears.
- Inform the customers of the following incentives as stipulated in the CC, CC & DC Policy:
  - 10.1.2. Where a customer is prepared to pay off the capital amount on an outstanding account, older than two (2) years, in one payment, the Municipal Manager will approve the write off of all interest charged with regard to afore-mentioned period;
  - 10.1.4. In the instance where a customer is prepared to pay off the total amount of an outstanding account in one payment, then the Municipal Manager will approve the write off of all interest charged to date for the total period.
  - Promote Indigent Policy & free basic services;
  - All four of the services, namely water, electricity, sewerage and refuse, must cover all fixed costs, to ensure that holiday homes contribute to this, due to the need to provide a high level of service and create quality infrastructure which is only used to its full capacity during peak but short holiday periods.
  - Continuous data cleansing to ensure that the information available is correct and useful;

Expenditure priorities & efficiencies

- **Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship.**

- **A critical review was also undertaken of expenditure with regards to cost containment measures, non-core and 'nice to have' items.**

- It is important to note that as the COVID-19 situation currently is reasonably stable, however still requiring monitoring and continuous review of strategies and measures to prevent and reduce spread of the infection.

Capital Budget

- **Service delivery objectives & challenges,**
  - Expansion of basic services (water, sanitation, electricity, roads and storm water) to cater for rapid growth and urbanisation.
  - Refurbishment and replacement of aging infrastructure.
  - Reduction of water and electricity losses and minimising waste.
  - Promote sustainable development by considering the environment, climate change and social development.
  - Funding constraints
  - Slow pace of government subsidized housing development
  - Vandalism of municipal infrastructure
  - Illegal connections (mainly electricity)
  - Social unrest

……./

Capital Budget

- **funding mix,**
- The funding mix results from the funding sources available, with a conservative approach to surplus funding available in outer years. Substantial rollovers from 2020/2021 has increased the Capital Budget for 2021/22
- **external borrowing strategy,**
- Borrowing is in line with our strategy to fund revenue generating infrastructure assets from borrowing and to continuously decrease the gearing between borrowings and revenue
- **long-term financial planning**
- The LTFP is reviewed annually and considered during the compilation of the Draft Budget

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Capital Budget

- **infrastructure pipeline**
- **A five year budget is prepared annually with the focus on -**
  - Water,
  - Sewerage,
  - Electricity,
  - Roads,
  - Storm water,
  - Waste Management and
  - Housing
- **Attention is also given to -**
  - Finance and Administration,
  - Public Safety,
  - Planning and Development,
  - Community and Social Services, and
  - Sport and Recreation

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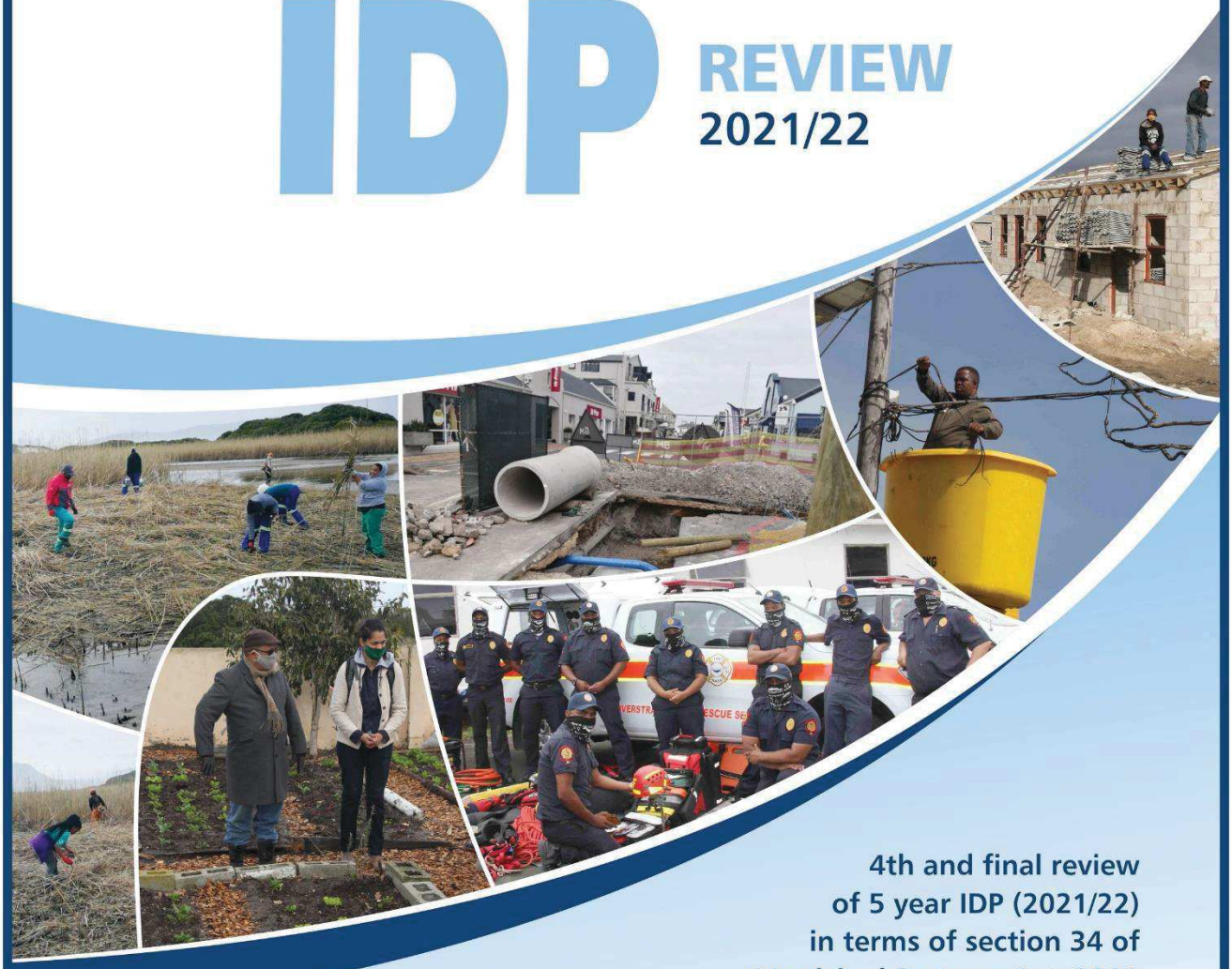
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Final 26 May 2021

INTEGRATED DEVELOPMENT PLAN

IDP REVIEW 2021/22



4th and final review
of 5 year IDP (2021/22)
in terms of section 34 of
Municipal Systems Act, 2000

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ABBREVIATIONS

AQMP	Air Quality Management Plan
AR	Asset register
ART	Anti retrival treatment
CBD	Central Business District
CRO	Chief risk officer
CRU	Community residential unit
CWP	Community Worker Program
DCF	District Coordinating Forum
DEA	Department of Environmental affairs
DEA&DP	Department of Environmental Affairs and Development Planning
DMP	Disaster Management Plan
DoE	Department of Energy
DORA	Division of Revenue Act
DoSD	Department of Social Development
DTPW	Department of Transport and Public Works
ECD	Early Childhood development
EHP	Emergency Housing project
EMT	Executive Management team
EPHP	Enhanced People's Housing project
EPWP	Expanded public works program
FP	Financial plan
GMS	Growth management strategy
HDI	Human development index
ICC	Incident command centre
ICS	Incident command system
ICT	Information communication technology
IDF	Integrated Development Framework
IDP	Integrated Development Plan
IUDF	Integrated Urban Development Framework
ITP	Integrated Transport Plan
IWMP	Intregrated Waste Management Plan
JDMA	Joint District Metro Approach
JPI	Joint Planninig Initiative
KPA	Key performance area
KPI	Key performance indicator
LDAC	Local Drug Action Committee
LED	Local economic development
LTFP	Long term financial plan
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant
MOD	Mass Participation, Opportunity and Acess, Development and Growth programme, rolled out at 180 schools across the Province
MSA	Municipal Systems Act
MTREF	Medium Term Revenue Expenditure Framework
NDP	National Development Plan
NYDA	National Youth Development Agency
ODM	Overberg District Municipality
OMAF	Overstrand Municipal Advidsory Forum
OS	Overstrand Strategy
PACA	Participatory Appraisal of Competitive Advantage
PCF	Premiers Coordinating Forum
PM	Performance management
PMS	Pavement Management System
PSDF	Provincial Spatial Development Framework
PSG's	Provincial Strategic Goals
PSP	Provincial Strategic Plan
RBIG	Regional Bulk Infrastructure Grant
SALGA	South African Local Government Association
SCOA	Standard Chart of Accounts
SDBIP	Service Delivery and Budget Implementation Plan
SDF	Spatial Development Framework
SEMF	Strategic Environmental Management Framework
SEZ	Special economic zone
SO	Strategic Objective
SPLUMA	Spatial Planning Land Use Management Act
TB	Tuberculosis
TMT	Top management team
WfW	Working for Water
WSDP	Water Services Development Plan
WTW	Water treatment works

SYNOPSIS: STRATEGIC DIRECTION FOR THIS 2021/22 IDP REVIEW

OUR VALUES, VISION, MISSION AND STRATEGIC OBJECTIVES - UNCHANGED

REVIEW PERIOD: 4th (final) REVIEW- 2021/22





The strategic direction of the IDP remains **unchanged** for this 2021/22 IDP review. This will be the 4th and final review of the current 5 year IDP approved by Council on 31 May 2017.

Progress on the strategic priorities identified in the 1st and 2nd IDP reviews (2018/19 - 2019/20)

* Note: The key strategic priorities were **specific actions we focused on in the 1st and 2nd IDP reviews** to achieve the strategic objectives set in the 5 year IDP. Since 1 July 2018, Overstrand Municipality rendered our core mandate- basic municipal service delivery **concurrently** with the key strategic priorities set for

2018/19 and 2019/20. The execution of some of the strategic priorities are ongoing and will therefor extend to the 2020/21 financial year.

The key strategic priorities for 2018/19:

No	Priority	Status
1.	Create sustainable towns ▪ Continue with water demand and water conservation management e.g. 3 year infrastructure loan for water & sewerage from 2018/19	Ongoing / In process.
	▪ Facilitate the creation of diverse housing opportunities (low cost, rental, affordable)	Ongoing facilitation with Department of Human Settlements.
	▪ Initiate a review of the Spatial Development Framework (SDF) *(multi-year project)*.	Completed, SDF Review served before Council on 27 May 2020.
2.	Maintain a safe and healthy environment ▪ Foster and develop sustainable safety programs that will culminate public order.	• Protection Services – ongoing vehicle check points (VCP's) • Joint Operations with SAPS to strategically deter and address Civil Unrests. • Establishment of a K9 Unit to further assist on specific high profile activities. K9 has fleet to do coastal marine operations, K9 Belgian dogs, officials appointed but not in entirety. The Unity is in the final phase to be fully established. • Task Team Unit ongoing VCP's and operations to address land invasion and criminal activities. • Marine Coastal patrols and visibility and joint operations with SAPS, DAFF, Army.
	▪ Encourage the integration of CCTV Camera Modern Security to proactively deter, prevent damages of buildings, assets and facilities from possible crimes.	Formal quotation was awarded on May 2020 and 5 cameras have been installed to date.
3.	Maintenance of gravel roads ▪ Promote dust control and maintenance of gravel roads.	112 982m^2 kilometres of roads were resurfaced and rehabilitated in the 2018/19 financial year. 7 kilometres of gravel roads were dust proofed.
4.	Promote social development- ECD facilities ▪ Promote maintenance and upgrade of Early Childhood Development (ECD) facilities on municipal property.	A number of nine (9) ECD facilities were upgraded with maintenance work in Hermanus Administration with an operational budget of R243, 740.00. The final percentage expenditure on 30 June 2019 was 95%. Three ECD facilities in Kleinmond have been repaired in the amount of R90 000.00. Savings of R18 000. 00 have been realised after the execution of all identified reparations and upgrading, translating into 77.5% of the dedicated spent. In Gansbaai two ECD facilities were repaired and or developed. Good Hope Early Childhood Development Masakhane – The damaged crèche was repaired with assistance from donors in the

No	Priority	Status
		private sector (Grootbos Foundation). Seesterretjies Early Childhood Development Centre (ECD) – Buffeljachtsbaai: A brand new building was constructed with the support of Irvin & Johnson and the Lighthouse to Lighthouse ladies. The value of the property is now in access of R1m.
5.	Promote economic and social development ▪ Transfer of historic and current low cost housing properties to promote the livelihoods of communities.	A total of 55 properties were transferred for the 2018/19 financial year. - Kleinmond = 28 - Stanford = 27
6.	Promote local tourism	
	▪ Re-organise Local Tourism offices under the Municipality	• Positions for Tourism Managers at each of the 4 Visitor Information Centres have been approved. Hermanus and Hangklip Kleinmond already have Acting Tourism Managers paid by Overstrand Municipality. The Tourism Strategy is coordinated between offices and marketing and campaigns are aligned. Cape Whale Coast Tourism plays an oversight and strategic role in marketing the region. Monthly meetings are held and contact is daily via a WhatsApp group, emails, phone calls and visits.
	▪ Skills development in the hospitality industry	• Tourism safety took on a new meaning with the COVID-19 pandemic making safety protocols a priority. With the input of SATSA the new regulations and protocols are distributed to the hospitality industry. • National Youth Chefs Programme placed on hold. • Tourism Monitors Programme – 5 individuals graduated. New intake postponed. • Assistant Housekeeping - Learners placed at establishments. • Cultural / Nature Guiding - Learners placed at establishments. • 2 WESSA Blue Flag Stewards stationed on beaches. • Hospitality learnership facilitated through Grootbos Foundation. • 39 youth placed in the Fast Food Services sector in collaboration with The Tourism Business Institute of Southern Africa. • 5 Eco-guides trained in collaboration with WWF.
	▪ Support sustainable festivals	The last big event for 2020 was the first Hemel-en-Aarde Marathon in February 2020. As from 26 March 2020 most events were cancelled to the COVID-19 regulations. No Festival & Event Budget was allocated for 2020/21.
7.	Promote the local economy	
	▪ Collaborate & support key growth sectors (i.e. Agriculture, Aquaculture, Manufacturing and Construction)	1. The department of Agriculture completed an aerial land availability to identify suitable land for Agro-processing potential in the Overstrand. Average increase of new investment and

No	Priority	Status
		diversification of businesses in the agricultural space 2. The first workshop on the Oceans Economy was conducted including a study [to be initiated] on the potential harbors. Both harbours hosted in the municipality are undergoing infrastructure upgrade. 3. The construction Industry – Building plans currently indicates a drop in submission and value on the other hand Town Planning applications increased. Slow submission of building plans approved due to the economic slump and economic inactivity due to the impact of the Covid pandemic. In Progress
	▪ Focus on addressing unemployment, poverty & inequality	• Established Contractor development and Entrepreneur Support programme. In progress need to conclude MOU to confirm funding, technical expertise and supply aspects of the programme. • Introduction and Implementation of Public Works Programme (EPWP and CWP • Expand the programme across the municipal Directorates. • Implementation of the Indigent Policy (Finance). • Relief is continuously provided to the indigent people on the municipality database. • Facilitate strategic job creation through hosting a Jobs Summit initiative on behalf of the Overberg District Public Works as a multi-stakeholder strategic approach to combating unemployment through job creation. • In progress and implemented as a municipal focus and implemented through the recovery plan. In Progress • CWP appointed a site manager to ensure seamless roll out of the CWP project.
	▪ Promote entrepreneurship	• Collaboration with non-governmental organisations in delivering focused training i.e. Grootbos Foundation, Siyakha Funding re: Training and Mentorship and SEDA and NYDA. • Setting up a Business Hub at the LED Premises to co-hosted with NYDA to provide practical assistance to budding entrepreneurs and to bring services of NYDA closer to the community. • Engagement of Economic Development Practitioners providing support to the informal sector, network with business. • Network with Business Chambers to promote entrepreneurship. • Consciously addressing Red Tape issues for ease of doing business by linking investors with relevant departments. In progress • Collaboration with Grootbos Foundation is

No	Priority	Status
		ongoing • NYDA, three staff members have been re: allocated to operate from the LED • Ease of doing business prioritised by the municipality and in the process of identifying components that the municipality can judge itself.
	▪ Support and grow the informal economy/sector	• Formalisation of economic zones and corridors in the disadvantaged communities. • The completion of an Informal Trade Policy that incorporates developmental continuum and trading places. • Building working relations within the municipality (Law Enforcement), Property Management, Area Management and Town Planning in the allocation of Trading Spaces. • Access to finance and markets. In progress
	▪ Participate in government job creation programmes (i.e. EPWP- Expanded public works programme, CWP- Community worker programme)	The municipality is participating fully in the EPWP with much success of over performance in the year 2018-2019 • 1048 temporary job opportunities were created through the EPWP programme.
	• Build working relationships with Private sector	• Established relationship with Business Chambers and Business Forums to strengthen relations and collaboration on joint projects • One on One interactions based on the need and interests of local business owners. • Facilitation of Social Dialogues to solicit direct input from both local Business Forums and individual entrepreneurs In Progress Much assistance was given to the Overstrand Business Forum which comprised largely of the Individuals and SMMEs in the Construction Sector.
8.	Ensure financial sustainability ▪ Consider available resources to ensure optimal service delivery within our financial means.	• Results available for 2018/2019 financial period, enabling determination of available resources.

The key strategic priorities for 2019/20:

No	Priority	Status
1.	Housing/land related civil unrest in the Municipal area/ Threat on the state	
	▪ Approve and implement a strategy to deal with civil unrest in the Municipality;	Document to be used as a guideline for Top Management.
	▪ Promote and request a mediation process between all affected parties;	We have experienced different attempts at mediation.
	▪ Communicate information in a proactive and effective manner.	Notices and formal meetings with Ward Committees, Social Compacts and other interest groups.

No	Priority	Status
		No suitable candidates for Position of Communications Officer/PRO therefor a process of headhunting commenced. Still in process, organization developed LEAD project with the focus on 'effective communication", that will be implemented in two phases over two financial years
2.	Increasing the housing opportunity	
	▪ Identify land for subsidised housing opportunities;	Land identified for housing projects – refer to Housing Plan KPA OS 5(a).
	▪ Consider developing more serviced sites with our housing development grant;	Under consideration with Provincial Department of Human Settlements (DHS).
	▪ Identify land for emergency housing;	Emergency housing land identified in Zwelihle, Masakhane, Overhills & Stanford
	▪ Promoting densification and integration of subsidised housing;	Part of all our planning.
	▪ Implementation of a program to promote a second dwelling in terms of the scheme regulations to minimise overcrowded backyards.	All planning documents amended to promote & support second dwellings.
3.	Need for government support services in the Municipal area – social upliftment	
	▪ Source funding for the extension of the Hawston Thusong Centre;	Satellite Thusong development for Gansbaai under discussion with the department of local government.
	▪ Lobby with government departments to take up permanent office space at the Hawston Thusong centre	No agreement reached with other spheres of government due to the fact that there are not enough feet within the location to justify the lease agreement.
	▪ Utilise the Thusong Centre for social upliftment in collaboration with the relevant government departments;	In progress.
	▪ Municipality to facilitate funding opportunities for social outreach programmes at/through the Thusong Centre.	The Thusong Centre hosts a number of social development programmes and partner with other spheres of government.
	▪ Accommodate mobile outreaches for government services.	Continuous. SASSA regularly uses the facility. Provide transport for outreach.
4.	Stimulate the informal economy in disadvantaged areas	
	▪ Finalise the informal trading policy and by-law;	• By law is in place; • Internal consultations conducted to inform the policy to be tabled in 2019-2020 financial year to council. In Progress Ward committee consultations completed early 2020.
	▪ Identify spatially trading areas;	Completed.
	▪ Implement SMME support development programmes (youth and women).	Item approved by Council.

No	Priority	Status
		• Entrepreneurship Development facilitated through a partnership with Grootbos Foundation's Siyakha is also aimed to affording and opportunity to the unemployed to build businesses for self-sustenance and also to provide employment to others. • The SDF review completed. In Progress Entrepreneurship Program with Grootbos for the year 2021 is currently underway.
5.	Stimulate growth in the municipal area	
	▪ Communicate the message of "Development and Investment in our area";	Through the Tourism office and Destination Marketing positive messages are sent out to potential investors.
	▪ To approve a Spatial Development Plan (SDF) and Growth Management strategy that incorporates a LED strategy to promote growth and development in the municipal area;	SDF Review completed and served before Council on 27 May 2020.
	▪ Promote ease of doing business;	Internet based web portal for the electronic submission of building plans implemented from 01/02/2020. Chief Risk Officer (CRO) position filled.
	▪ Strategic marketing of the destination	Destination Management and Destination Marketing goes hand in hand. To this end Cape Whale Coast Tourism has developed a marketing toolkit that serves the demand of marketing while strategic stakeholder collaborations serves the purpose of instilling investment confidence in the region. Extensive and strategic marketing efforts – especially focusing on digital platforms – have helped to position the Overstrand as a destination of choice.
6.	Rebuild/ replace and secure municipal assets destroyed in the 2018 civil unrest	
	▪ Insurance Claims submitted and awaiting outcome.	Claims progress at various stages due to SASRIA Claim Category: A number of claims were settled already / Repairs authorised / Other items awaiting concluding of Agreement of Loss (AOL) / Other items Under Consideration.
7.	Re-instate our waste management infrastructure in Hermanus	
	▪ Re-establish the Material Recovery Facility (MRF), Transfer station and Green waste chipping facility at the Hermanus Waste Water Treatment Works (WWTW) subject to the availability of funding.	Tender awarded. Construction of the new MRF and a public Drop off facility (instead of a transfer station) is in process, the green waste chipping operation is to remain at the old MRF site. The current plan is to start the MRF operations in July 2021.

Municipal Lead Programmes, 2020 and beyond

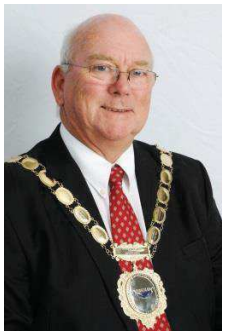
The Executive Management Team of the Overstrand Municipality identified six Lead Programmes, which was also approved by the Executive Mayor at the IDP review strategic session held on 2 October 2020.

The purpose of these Programmes is mainly to improve on service delivery and the development responsibilities of the Municipality. The mentioned programmes to be implemented by the administration include the following:

1.1. Effective utilisation of Council assets and resources,
1.2. Effective Communication,
1.3. Organisational Culture,
1.4. Effective Information Management,
1.5. Efficient, Integrated and Sustainable Service Delivery, and
1.6. Social Cohesion (housing, safer communities, civil intolerance, livelihoods)

Each Director was made responsible for one of the mentioned programmes with the objective to identify initiatives/ projects and develop a related implementation plan to improve the service/functional area within the Municipality.

Foreword by the Executive Mayor



As the Executive Mayor of Overstrand Municipality I am pleased to once again present to Council and the public, the 2021/22 Integrated Development Plan (IDP) review. This document constitutes the **4th and final review** of our current 5 year IDP adopted by Council on 31 May 2017.

The IDP is the 5 year development plan of Council and it informs the Municipal Budget. For this 2021/22 IDP review we have retained our Vision, Mission and 5 Strategic Objectives.

As the current 5-year IDP, and subsequently the term of office of the current Council draws to a close, page 22 and Chapter 13 of the final 2021/22 IDP review articulates our delivery on the 5 year IDP targets (2017/2021). A new Council will be inaugurated after the local government elections that will be held on 27 October 2021.

As in the past, this 2021/22 IDP review was amongst others informed by the development needs of our communities and the organization, as well as the changing circumstances in the municipal area particularly the post Covid-19 recovery and a possible 3rd wave.

The Budget funds the implementation of the IDP. Post Covid-19 recovery will undoubtably require financial restraint and innovation in doing more with less. Economists believe it may take several years for the economy to recover to pre-pandemic levels. The diverse community needs are acknowledged in this IDP review and the Final Budget was drafted to be responsive to the socio-economic realities in our area with the funding that is available.

FOREWORD BY THE MAYOR AND MUNICIPAL MANAGER

Overstrand municipality remains committed to being a centre of excellence for the community and to provide a high standard of basic municipal services that are affordable.

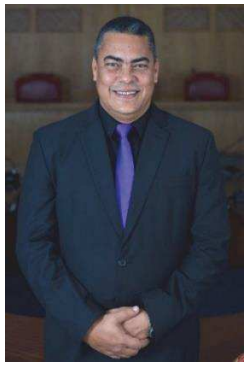
The uncertain environment due to COVID-19 requires a coordinated approach and renewed intergovernmental cooperation between the 3 spheres of government, as well as the collaboration from the private sector. This is crucial to the provision of a high standard of basic municipal services to our communities.

I would like to take this opportunity of thanking the community, and role-players concerned, for their support and participation in the IDP review and Budget processes.

My sincere appreciation is extended to all those stakeholders who contributed to the compilation of this 2021/22 IDP review, as well as the administration who will ensure its implementation. My gratitude to all Councillors for your support and collaboration to drive the 5 year strategic direction of the IDP.

ALD. DUDLEY COETZEE
EXECUTIVE MAYOR
26 May 2021

Foreword by the Municipal Manager



The Integrated Development Plan (IDP) is the principal strategic planning instrument which guides and informs all planning budgeting, management and decision-making processes in a municipality.

The Local Government: Municipal Systems Act, No 32, 2000 (MSA) mandates Municipalities to review Integrated Development Plans annually in accordance with an assessment of its performance measurements. Consequently, this IDP review for 2021/22 was compiled in accordance with section 34 of the MSA.

With this the 4th and final IDP review of the current 5 IDP year cycle, we have made steady progress in attaining our 5 strategic objectives as stated on page 22. Despite financial constraints we remain committed to deliver quality basic municipal services to our community and it is maintained that the municipality were indeed successful in the provision of these services.

Much of the information in this document is based on statistical information as per Stats SA data and other credible sources. This IDP review was furthermore informed by the socio-economic reality facing communities in the Overstrand and this is elaborated on in Chapter 2. The population in Overstrand is growing steadily and concomitant with that is the increased need for both the maintenance of existing and the development of new infrastructure. The available funding to manage the needs in terms of the current and future population growth in the municipal area continues to require tough trade-offs in developing an affordable and implementable Municipal Budget to fund this IDP review.

The review was conducted in consultation with community stakeholders, the district municipality as well as provincial and national governments. Ideally, the IDP should guide how the provincial and national sector departments allocate resources at local government level. Simultaneously, municipalities should consider the sector departments' policies and programmes when developing their own policies and strategies. It is in the interest of the sector departments to

participate in the IDP process to ensure that its programmes and those of municipalities are aligned. We are thankful for the planned total investment of R 237 million by provincial government in the Overstrand area over the next financial year (2021/22).

As we continue to venture the unchartered waters of COVID-19 and a possible 3rd wave sound financial management remains at the core to execute our service delivery priorities as stated in this 2021/22 IDP review. Analysts predict an uncertain economic environment for the next 36 months and it therefor requires flexibility in our planning. The IDP has a five year cycle and within each year progressive strides are made to fund the implementation of the IDP. This is the 4th and final review of our current 5 year IDP.

My sincere appreciation to Council, the administration and all external role-players for your valued contribution to this 2021/22 IDP review.

DEAN O'NEILL
MUNICIPAL MANAGER
26 May 2021

EXECUTIVE SUMMARY

The purpose of the Integrated Development Plan (IDP) is to address the development needs of our communities and the organisation within clearly defined strategic objectives and measurable key performance indicators. The Municipal Budget funds the delivery of the IDP.

This document represents the **4th and final review** of the 2017/2021 (5 year) Integrated Development Plan (IDP) adopted by Council on 31 May 2017.

The IDP is a plan, which will inform our communities on how the Overstrand Municipality will utilize its resources for the 4th Generation IDP of the 2017/2021 IDP cycle.

This document is structured into **fourteen chapters**.

The fourteen chapters are preceded with a synopses of our strategic direction (Vision, Mission and Strategic objectives) that was reviewed with no amendments for this 2021/22 IDP review. The synopses section also includes the forewords of the Executive Mayor and Municipal Manager.

Chapter 1 states the introduction and background by noting the legal context of the IDP review, explaining the IDP process and the key timeframes followed to review this IDP.

The linkage between the IDP, Budget, Performance Management and Risk Management is also discussed.

Chapter 2 provides a strategic analysis with an overview of the municipal area and highlights the key socio-economic data that informs the development needs in Overstrand. The reviewed ward priorities for this 2021/22 IDP review are also addressed.

Chapter 3 reflects on the institutional arrangements in the municipality and gives a situational analysis of our performance against the five national key performance areas for the 2017/18 – 2019/20 financial years.

*This document constitutes the 4th **and final review (2021/22)** of the current 5 year Integrated Development Plan (IDP) of the Overstrand Municipality for the period 1 July 2017/18 – 30 June 2021/22*

Readers to note that this IDP review is not intended to redraft the approved 5 year IDP for 2017/2021 (master plan), but only to review if we are still on course in attaining the strategic direction set in the approved 5 year master plan. The Master plan (approved 2017/2021 IDP) should therefore be read in conjunction with this 2021/22 IDP review.

Chapter 4 states our strategic direction- detailing our vision, mission and 5 strategic goals that will be pursued during the 5 year cycle of the IDP. The status of delivery on the major projects identified in the 5 year IDP cycle (2017/2021) is provided under the relevant sections.

For this 2021/22 IDP review our: Vision, Mission and Strategic objectives **remain unchanged.**

Our 5 strategic objectives were retained and are:

1. The provision of democratic, accountable and ethical governance
2. The provision and maintenance of municipal services
3. The encouragement of structured community participation in the matters of the municipality
4. The creation and maintenance of a safe and

healthy environment
5. The promotion of tourism, economic and social development.

The programmes/ plans/ strategy to action each of the 5 strategic objectives are detailed in this chapter.

Chapter 5 links the functional areas of the municipality with the 5 strategic objectives.

Chapter 6 details the service level agreements drafted as part of our customer care strategy. The consumer services charters for the electricity, water and sanitation, solid waste management, roads and storm water departments are included in this chapter.

Chapter 7 illustrates how Overstrand's strategic objectives align with the key policy directives on the global, national, provincial and district level. The Sustainable development goals, National Development Plan (NDP), the Provincial Strategic Plan and the Overberg District Municipality's strategic objectives are noted. Information on the Back to Basics (B2B) approach and the Western Cape Joint District and Metro Approach (JDMA) are also included in this chapter. The planned provincial government investment in Overstrand for 2021/22 - 2023/24 is also stated.

Chapter 8 provides a high level summary on the status of the Municipality's service oriented sector plans (master plans). The sectoral plans are the Water Services Development Plan (WSDP), Integrated Waste Management Plan (IWMP), Integrated Transport Plan (ITP), Electricity Master Plan, Strategic Environmental Management Framework and the Air Quality Management Plan (AQMP).

Chapter 9 details the Local Economic Development strategy for the 5 year period (2021/22 review) and also references the Overstrand COVID-19 economic recovery plan.

Chapter 10 notes the status of the reviewed Spatial Development Plan (SDF) (2020).

Chapter 11 notes the reviewed 2020/21 Disaster Management Plan (DMP).

Chapter 12 deals with the Financial Plan of the Municipality.

Chapter 13 deals with Performance management. The preliminary key performance indicators and targets for the 2021/22 financial year are stated. *(Note- the 2021/22 performance indicators and targets are in draft form and subject to the approval of the Final Service Delivery and Budget Implementation (SDBIP) by the Executive Mayor in mid-June 2021).*

Chapter 14 deals with the Financials and budgetary annexures. The IDP/Budget linkage is reflected as per the Budget SA schedules. The capital budget, a summary of operating projects and government allocations for the 2021/22 - 2023/24 MTREF are also included in this chapter.

CLOSE OUT REPORT

Delivery on the current 5 year IDP for the periods 2017/18 – 2019/20 (Three financial years)

As stated in the executive summary of this document, this IDP review constitutes the fourth and final review of the current 5 year IDP cycle. The implementation of the current 5 year IDP started on 1 July 2017 and will conclude on 30 June 2022. This section will summarise the performance results on delivery of the IDP for the past three financial years (i.e. 2017/18 – 2019/20).

Key performance indicators (KPI's) and targets were set for each of the 5 Strategic Objectives in the IDP. *Refer to Chapter 13, section 13.3 for detail on the KPI's and targets set per strategic objective.*

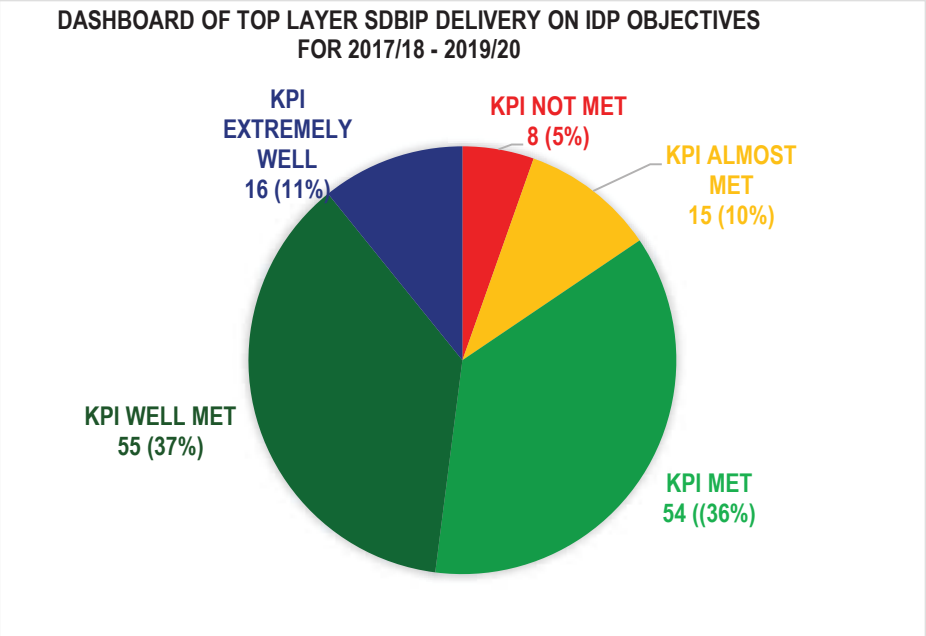
The annual implementation of the IDP is monitored through the Service Delivery and Implementation Plan (SDBIP).

The following table explains the method by which the overall assessment of actual performance against targets set for the key performance indicators (kpi's) of the SDBIP is measured:

Category	Color	Explanation
KPI's Not Yet Measured		KPIs with no targets or actuals in the selected period.
KPI's Not Met		0% >= Actual/Target < 75%
KPI's Almost Met		75% >= Actual/Target < 100%
KPI's Met		Actual/Target = 100%
KPI's Well Met		100% > Actual/Target < 150%
KPI's Extremely Well Met		Actual/Target >= 150%

Table 1: SDBIP measurement categories

Service delivery performance on Top layer SDBIP for the past three financial years is detailed below:



Total number of top layer KPI's for the 3 financial years (2017/18 – 2019/20) = 148 KPI's

Analysis:

The municipality met 125 (**84%**) of a total number of 148 top layer key performance indicators (KPIs) for the past three financial years (2017/18 –

2019/20). 15 (10%) of KPIs were almost met and 8 (5%) of the indicators were not met.

Some key performance indicators (KPI's) could not be met in a specific financial year due to financial and or operational reasons, but in certain instances it was reached in the two outer years (2018/19, 2019/20).

Performance of top layer key performance indicators (KPI's) per IDP Objective for 2017/18 – 2019/20

Strategic Objective	KPI not met	KPI almost met	KPI met	KPI well met	KPI Extremely well met	Total KPI's
The creation and maintenance of a safe and healthy environment	3	1	2	5	0	11
The encouragement of structured community participation in the matters of the municipality	1	1	1	0	0	3
The promotion of tourism, economic and social development	1	0	11	8	2	22
The provision and maintenance of municipal services	2	8	8	31	4	53
The provision of democratic, accountable and ethical governance	1	5	32	11	10	59
TOTAL	**8**	**15**	**54**	**55**	**16**	**148**
%	5%	10%	36%	37%	11%	100%

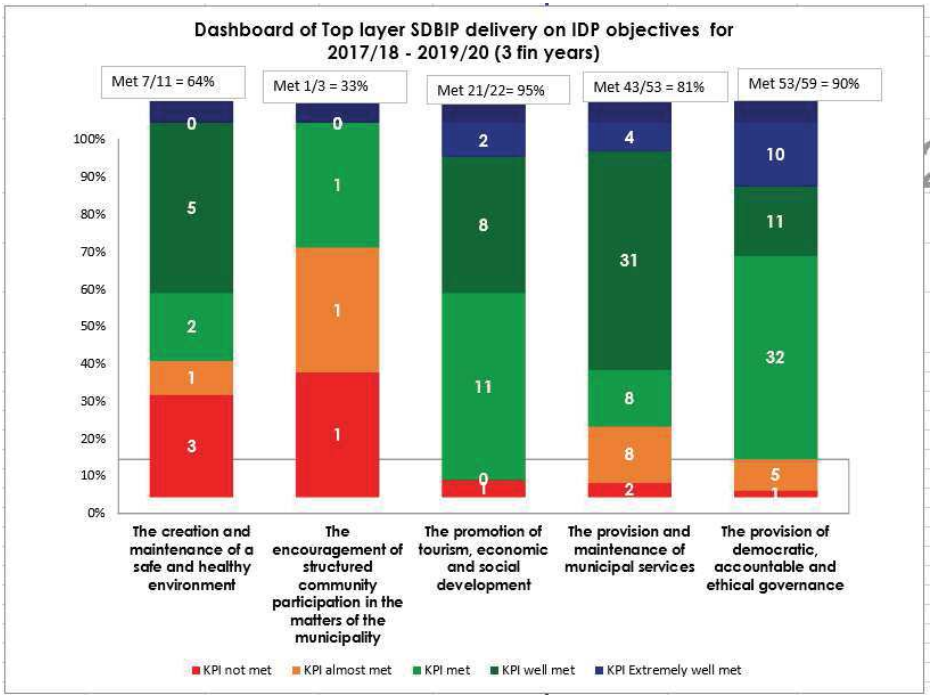


Figure 1: Dashboard of Top layer SDBIP delivery on IDP objectives, 2017/18 – 2019/20

Capital spending over the past three financial years (2017/18 – 2019/20)

Overstrand Municipality spent **R 485 million** on capital infrastructure projects over the past three financial years.

CHAPTER 1

INTRODUCTION AND BACKGROUND

*This document constitutes the **4th and final review (2021/22)** of the current 5 year IDP, as regulated by Section 34 (a) of the Municipal Systems Act (MSA).*

Readers to note that this IDP review is not intended to redraft the approved 5 year IDP for 2017/2021 (master plan), but only to review if we are still on course in attaining the strategic direction set in the approved 5 year master plan. The Master plan (approved 2017/2021 IDP) should therefore be read in conjunction with this 2021/22 IDP review.

1.1 Introduction

Integrated development planning is a legislated process whereby the Municipality prepares **a five year strategic plan which is known as the IDP**. The IDP is the principle strategic planning document of the Municipality, and all planning and development, as well as decisions relating to planning, and development in the Municipality must be based on the IDP.

The 5 year IDP and this subsequent 2021/22 review has been developed to respond to the needs identified by the Overstrand Community, as well as institutional requirements that will enable the Municipality to address these needs. This IDP also aligns to Global, National, Provincial and District Planning Frameworks to ensure a holistic and integrated approach to development within the Municipality.

This 2021/22 IDP review is a plan, which will inform our communities on how the Overstrand Municipality will utilize its resources for the coming 2021/22 financial year in order to deliver on the adopted 5 year IDP of 2017/2021.

This IDP review for 2021/22 was informed by the following:

- The municipality's performance attained for the 2019/20 financial year as well as the mid-year performance for 2020/21;
- Comments from the Minister of Local Government and other stakeholders on our draft 2021/22 IDP review;
- Changing circumstances in the municipal area;
- Covid-19 economic recovery plans.

1.2 Legal Context

IDP compilation and annual review

The IDP is compiled for a 5 year period and reviewed annually within the 5 year period in terms of Chapter 5 of the Local Government: Municipal Systems Act (MSA) (Act 32 of 2000).

Section 34 (b) of the MSA also allows for an IDP to be amended in accordance with a prescribed process.

1.3 IDP process

It is important to note that the IDP comprises two processes:

Firstly, Drafting of the master plan – this refers to the compilation of a long term strategic plan for the

municipal area (2017/18 – 2021/22) as prescribed by Section 25 of the MSA. This master plan is not annually amended, since it is a long term plan and not an operational plan.

On 31 May 2017 Council adopted the 5 year IDP for 2017/18 – 2021/22 as its *"single, inclusive and strategic plan"* that will guide and inform the development of our municipality.

Secondly, Annual Planning – this refers to the review of the IDP as referred to in Section 34 (a) of the MSA. Section 34 (b) of the Act also allows for an IDP to be amended in accordance with a prescribed process.

This document represents our 4th and final review of the adopted 2017/2021 IDP in terms of Section 34 (a) of the MSA. The annual review is not a replacement of the five year IDP (master plan) and its purpose is not to interfere with the long-term strategic orientation of the municipality. The annual review reflects and reports on progress made with respect to the five year strategy (and key outcomes) and proposes adjustments to the strategy if necessary because of changing internal and external circumstances that impact on the appropriateness of the IDP. *The Master plan (approved 2017/2021 IDP) should therefore be read in conjunction with this 2021/22 IDP review.*

5 year cycle of the IDP

Figure 1 illustrates the 5 year IDP cycle and the four (4) annual reviews within the cycle. **This document represents the 4TH and final review (2021/22) of the current 5 year IDP.**

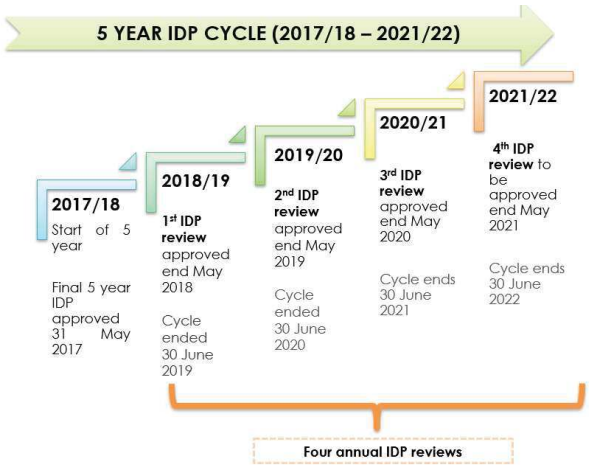


Figure 2: IDP life cycle

IDP/ Budget process timeframe

On 26 August 2020 the Overstrand Municipal Council approved the IDP review and Budget time schedule, detailing the process for the IDP review and Budget development for the 2021/22 financial year.

Key deliverables were:

- 31 August – 3 September 2020 - Ward committees met to preliminary review ward priorities for 2021/22.
- 14 -17 September 2020- Public ward feedback meetings- ward committees obtained public input on the draft (preliminary) reviewed ward priorities and draft ward specific project requests for 2021/22.
- 1- 2 October 2020- Mayoral strategic workshop- determined strategic direction for the 2021/22 IDP review and discuss post Covid-19 recovery of the local economy.
- 12- 15 October 2020- Ward committees finalised their reviewed ward priorities for 2021/22 and ward specific project requests for 2021/22.
- 28 October 2020- Mayoral directional speech on strategic direction for 2021/22 IDP review and budget.
- 10 March 2021- Convened the Overstrand Municipal Advisory Forum (OMAF) presented draft IDP review feedback and preliminary budget proposals for 2021/22.

- **31 March 2021**- Draft IDP review for 2021/22, Draft Water Services Development Plan (WSDP) for 2021/22, Draft 2021/22 MTREF Budget, Draft Top Layer Service Delivery Budget Implementation Plan (SDBIP) for 2021/22 and Draft audited Annual report for 2019/20 **tabled in Council.**
- 7, 8, 13, 20 and 21 April 2021- Hybrid Public consultation on draft IDP review and draft Budget for 2021/22.
- 30 April 2021- Closure of public comment period on the draft IDP review, draft Water Services Development Plan (WSDP), draft Budget for 2021/22 and draft audited Annual report for 2019/20.
- 10 May 2021- Provincial government SIME assessment (previously referred to as LGMTEC) of draft IDP review and draft Budget for 2021/22.
- **26 May 2021** – Final 2021/22 IDP review, Final 2021/22 WSDP, Final 2021/22 MTREF Budget and Final Annual Report and Oversight report for 2019/20 **to serve before Council for approval.**

1.6 Provincial assessment of Draft IDP review and draft Budget for 2021/22

The Western Cape Provincial Government annually assesses the draft IDP's and Budgets of municipalities and feedback is given at the the Strategic Integrated Municipal Engagements assessment (SIME; previously referred to as LGMTEC) held on 10 May 2021.

Recommendations for the Final IDP review included:

Table 2: SIME assessment recommendations, 2021/22 draft IDP review

Integrated Planning
Query: *"It is noted that the Municipality indicated that there is no reliable information available on the number of backyard dwellers, making it increasingly difficult to accurately plan for future housing needs in the Overstrand area. However, a study conducted by DHS assisted the Municipality to come up with alternative solutions to address these issues.* *It is recommended that progress on the findings and agreed actions of the Socio-Economic study, conducted by DHS, should be updated and included in the new Five-year IDP."* Response: • Agreed, this will be included in the next 5 year IDP.
Environmental Affairs and Development Planning
Query: *"Chapter 4 of the Draft IDP identifies "restructuring zone sites" in the settlements of Hermanus, Gansbaai and Hawston. These restructuring zone sites are not reflected in the SDF? Furthermore, Figure 27 shows integrated housing development sites in Kleinmond, which appear to be outside of what the SDF indicates as the urban edge. What all of this points to is the need for the sector plans to be aligned - at the very least the human settlement strategy and the SDF are in need of alignment. In addition, it would appear that the Housing section in the IDP has not been adjusted to taken into account the National directive issued in September 2020 regarding who now qualifies for top structures."* Response: • The Restructuring Zones will be taken up in the Overstrand Growth Management Framework which will be reviewed together with the drafting of the Capital Expenditure Framework.The Growth Management Framework acts as an informant to the SDF. Cognizance is taken of the comment and additions will be done to cross reference the restructuring initiative. • Regarding figure 27 not aligned with the SDF Urban Edge diagrams, a study regarding development opportunities in Kleinmond is currently being finalized. This must still be submitted to Council. After Council approve this the SDF diagram will be aligned accordingly. • The directive is only applicable to projects for which no applications have been submitted to DoHS and will be applied to all new top structure applications submitted to DoHS. The next update of the Housing Chapter will be amended accordingly.
Query*: "As stated in the SDF, the Overstrand Engineering Master Plans need to be updated based on the 2020 MSDF proposals."*

Response: The Water and Sewer Master Plans are in the process of being updated, for completion by 30 June 2021.

***Query**: "On page 12 of the Municipal SDF, the Western Cape Biodiversity Spatial Plan is incorrectly referred to as the Western Cape Biodiversity Sector Plan. It is recommended that this be corrected in future updates of the SDF."*

Response: The correction will be placed in the local and Provincial newspapers.

Climate Change:

***Query:** It is recommended that the Municipality identify opportunities to ensure climate change and resilience building is integrated in projects with dedicated budgets. It is also recommended that the Municipality make provision for a system that can steer divestment in fossil fuel-linked activities and procurement, as well as risk management that will direct investment away from disaster prone areas.*

Response:

- The Climate Change Response Plan will be drafted in 2023 once a specialized provider has been identified. The OM personnel does not possess the expertise to draft such a document but will be able to assist with the drafting, coordination and review of the document.
- The OM's Environmental Department comments on all developments in the Overstrand, whether it is a large or small private development, provincial or municipal development and always comment in such a way the Climate Change and resilience building in incorporated into the development.

***Query:** The Municipality is encouraged to make use of the Overberg Coastal Access Audit which will allow them to assess and prioritise coastal access sites that may require designation and any modifications or maintenance that may be deemed necessary and directly contribute to the development of the municipal IDP.*

Response:

The Environmental Management Overlay Zone document refers to the Coastal Management Line and identifies the high, medium and low risk zones in this document.

Waste Management:

Query: *It is recommended that Overstrand Municipality puts more effort in informal areas and low-income areas with regards to waste minimisation/recycling or infrastructure and to challenge current attitudes towards waste in these areas.*

Response:

- The Municipality has a current tender with a service provider to create waste recycling awareness amongst the scholars Overstrand wide (i.e. covers all areas) via puppet and live theatre shows. There are also privately run swop shops operating in Zwelihle, Stanford Masakhane and Eluxolweni which also helps to encourages the recycling of materials from these informal areas.

1.7 Linkage between IDP, Budget, performance management and risk management

The performance of the Municipality is reported in the Quarterly and Mid-yearly Performance Assessment Reports as well as in the Annual Report.

In addition to the above, Risk Management forms an integral part of the internal processes of a municipality. It is a systematic process to identify, evaluate and address risks on a continuous basis before such risks can impact negatively on the service delivery capacity of the Overstrand Municipality.

When properly executed risk management provides reasonable assurance that the institution will be successful in achieving its objectives set out in the IDP.

Risk Management –

__The IDP__ sets the objectives of the Municipality (strategic plan).

__Budget__ allocates available money to meet the objectives of IDP.

Service Delivery Implementation Plan __(SDBIP)__ measures __performance__ on attainment of the objectives in the IDP and budget.

The __annual performance__ on attainment of the objectives in the IDP and Budget is reported in the Municipality's __Annual Report.__

In terms of section 62 (1)(c)(i) *"the accounting officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure- that the municipality has and maintains effective, efficient and transparent systems – of financial and risk management and internal control;"...*

Overstrand's updated strategic risk register for the 2019/20 financial year are cited below:

Table 3: Overstrand updated strategic risk register for 2019/20

Risk Description	Risk Background	Cause of risk	Consequences	Inherent Risk Exposure	Current Controls	Residual Risk Exposure
Ageing and deterioration of fleet and small plant.	Insufficient provision of funding for replacement of fleet and small plant (equipment with engines, for example lawn movers, weed eaters, generators, chain saws, etc.)	▪ Lack of sufficient funding to replace fleet and small plant that reached the end of its useful life. ▪ Ageing fleet and small plant. ▪ Increased trips for current vehicles due to a lack of sufficient fleet. ▪ Lack of enclosed parking and storage to protect vehicle and small plant against the corrosive sea mist.	▪ Increased demand for replacement of vehicles and small plant and increase of various vehicle prices due to postponed procurement. ▪ Higher maintenance costs. ▪ Increased downtime. ▪ Inefficiencies in staff utilisation.	High	▪ Vehicle monitoring system in place to prevent abuse/misuse of vehicles. ▪ R14.7 million funding provided for 2019/2020 financial year for replacement/purchase of vehicles Scheduled maintenance of vehicles. ▪ Scheduled maintenance of vehicles. ▪ Fleet Management Policy ▪ Hiring of vehicles. ▪ Essential user ship allowances utilised.	High

Risk Description	Risk Background	Cause of risk	Consequences	Inherent Risk Exposure	Current Controls	Residual Risk Exposure
Effects of climate change on the natural environment and infrastructure.	Local Government has the responsibility to develop a Climate Change Strategy and Implementation Plan in accordance with the National Climate Change Response Policy to adhere to international obligations and ensure the protection of the natural environment for future generations and mitigate the impacts of climate change.	▪ Infrastructure built within Risk Zones identified through Setback-line studies. ▪ Local emissions from industries, vehicles, landfills and waste water treatment plants. ▪ No dedicated environmental officials to focus and advise on specialised areas such as energy efficiency, renewable energy generation, sustainable urban transport, harvesting of rainwater, etc. (climate change strategy)	▪ Loss of infrastructure ▪ Increase in average and maximum temperatures, leading to an increase risk for droughts and more severe and frequent fires. ▪ Loss of biodiversity, which increase the impact of flooding. ▪ Increased amount and intensity of storm events along the coast due to the rise of sea levels. ▪ Disruptions to service delivery. ▪ Decrease in water resources. ▪ Decrease in tourism. ▪ Decrease in air quality. ▪ Pollution of the environment as a result of damaged infrastructure (e.g. sewerage pipes and pumps, rubble) ▪ Loss of Ecosystem functioning of green corridors, Catchment to Coast, which protects communities against flooding, increase in natural borne diseases and a healthy environmental balance.	High	▪ Setback lines guides ▪ Draft environmental overlay ▪ Integrated Coastal Management Act ▪ National Environmental Management Act ▪ Environmental Management Framework and Spatial Development Framework (Integrated Development Framework) ▪ Estuary Forums ▪ Water Services Development Plan ▪ Water source augmentation planning ▪ Overberg District Climate Change Plan ▪ National Environmental Management Air Quality Act	High

Risk Description	Risk Background	Cause of risk	Consequences	Inherent Risk Exposure	Current Controls	Residual Risk Exposure
Lack of water resources. (dams, boreholes, springs and river retraction)	Limited water resources High cost of utilising abundant water resources. (seawater) District, provincial and nationwide issue	▪ Urbanisation, population growth, new residential/ business developments (Increasing demand) ▪ Climate change ▪ Increase in agriculture, leading to increased extraction of ground water and water from rivers. ▪ Environmental pollution increase cost of water treatment or make water unfit for human consumption. ▪ Increase in alien vegetation (consume more water than indigenous)	▪ Water restrictions ▪ Social unrest ▪ Decrease in property values. ▪ No new developments. ▪ Health implications ▪ Increase in cost of water.	High	▪ Water Master plan ▪ Water conservation bylaw ▪ Clearing of alien vegetation. ▪ Water Services Development Plan ▪ Water source augmentation planning ▪ Water demand management and conservation ▪ Water sources and treatment plants being operated and maintained.	Medium
Infrastructure capacity not able to serve growing needs.	With a continuous increase in Overstrand's population, the demand for services will exceed the Municipality's current capacity to deliver.	▪ Lack of understanding of the process for the planning and approval of new developments. ▪ Lack of funding / insufficient budget allocation to expand infrastructure capacity. ▪ Poor long term planning. ▪ Urbanisation and growing population ▪ Eskom not able to supply extra capacity for growing demand	▪ Inadequate provision of basic municipal services. ▪ Water restrictions and interruptions. ▪ Constraints on new developments. ▪ Increased cost to implement emergency interventions. ▪ Loss of potential revenue. ▪ Social unrest ▪ Pollution of environment due to inadequate sewerage treatment and waste disposal. ▪ Negative impact on tourism.	High	▪ Forward planning of needs for new infrastructure is done continuously (e.g. master plans). ▪ Sources of grant funding for capital projects are tapped as far as possible. ▪ Development contributions are levied on large developers to upgrade infrastructure. ▪ Municipal funding (self-funding and borrowings) for infrastructure projects.	Medium

Risk Description	Risk Background	Cause of risk	Consequences	Inherent Risk Exposure	Current Controls	Residual Risk Exposure
Deteriorating social conditions.	Increasing social ills.	▪ Unemployment / Insufficient labour intensive job opportunities ▪ High levels of inequality and segregation in the Overstrand area due to profile of the inhabitants (high wealth retirees and holidaymakers in comparison to the unemployed and poor). ▪ Poverty ▪ Widening gap between the rich and the poor. ▪ Migration of unskilled/low skilled labour to Overstrand. ▪ Lack of tertiary education opportunities. ▪ Decline in / stagnant economic growth. ▪ Insufficient productive economic opportunities. ▪ Stagnant economic growth that leads to less job opportunities. ▪ Vulnerable people (women, children, disabled and HIV infected people) to opportunistic diseases	▪ Decaying social fabric (Drug abuse, increased crime, teenage pregnancy, school drop-out, etc) ▪ Increase in Crime ▪ Increasing lawless environment	High	▪ Training programmes for the unemployed in entrepreneurship. ▪ Utilising national government poverty alleviation programmes to provide assistance to households living in severe poverty. ▪ Making use of supply chain as an economic lever. ▪ Upskill and provide training for workers in the construction industry. (at risk jobs) ▪ Outreach Thusong initiatives involving different government departments/ institutions (Information hub) ▪ Improved relations with social partners i.e. NGO'S, CBO's Schools, etc.	Medium

Risk Description	Risk Background	Cause of risk	Consequences	Inherent Risk Exposure	Current Controls	Residual Risk Exposure
Susceptibility of municipal staff and councillors to engage in fraud and corruption.	Municipal staff and councillors can abuse their positions to commit acts of fraud and corruption.	▪ The authority and/or access to resources of municipal staff and councillors present opportunities for the abuse of power to commit fraud and corruption. ▪ Lack of ethics ▪ Financial distress ▪ Lack of training, guidelines and awareness. ▪ Opportunistic acts due to weak internal controls. ▪ Enticement by suppliers, organised crime syndicates and members of the public. ▪ Threats of physical harm	▪ Financial losses ▪ Unauthorised, irregular and fruitless and wasteful expenditure. ▪ Reputational damage ▪ Lack of service delivery ▪ Decline in economic growth. ▪ Public dissatisfaction ▪ Social unrest / Protest action ▪ Litigation to set aside corrupt or fraudulent administrative actions. ▪ Municipality can be held liable for damages that are caused due to fraudulent or corrupt administrative actions. ▪ The municipality can be put under administration by the relevant sphere of government	High	▪ Code of Conduct for Municipal Staff Members ▪ Code of Conduct for Councillors ▪ Code of Ethics for Municipal Staff ▪ Human Resource Management (pre-employment screening, orientation, etc.) ▪ Councillor orientation ▪ MFMA regulations ▪ Internal and external audits. ▪ CCTV ▪ Supervisory checks and reviews. ▪ Separation of duties and authorities. ▪ Policies (SCM, Contract Management, Asset Management, Administration of Immovable Property, Fraud Prevention and Anti-Corruption, Budget, Virement, Delegations of Powers and Duties) ▪ Council oversight over budget spending.	Medium

Risk Description	Risk Background	Cause of risk	Consequences	Inherent Risk Exposure	Current Controls	Residual Risk Exposure
Sustained financial viability	Make provision for long term existence financially, operationally and achieving strategic objectives. The ability to meet short and long term obligations. To finance infrastructure needs.	▪ Cost and effort of compliance is expensive and a long term cost burden. ▪ Over regulated Local Government. ▪ High public expectations in relation to affordable institutional capacity. ▪ Water and electricity losses (ageing infrastructure). ▪ Fluctuating grant allocations from National & Provincial government. ▪ Nationally negotiated remuneration above inflation. ▪ Economic climate. ▪ Financial distress caused by COVID-19.	▪ Inability to retain skilled and adequate staff. (competing with nearby metro/big municipalities) ▪ Intervention from National and Provincial government. ▪ Substandard services leading to public dissatisfaction. ▪ Ageing and deteriorating infrastructure.	High	▪ IDP aligned to key objectives. ▪ Budget is aligned to IDP. ▪ SDBIP is informed by the IDP and budget. ▪ Regular performance monitoring and evaluations (performance management system). ▪ Monthly monitoring of audit actions plan. ▪ Long term financial plan ▪ Monitoring of collection rate. ▪ Public participation with regard to the IDP and budget process. ▪ Dedicated revenue and debt collection department.	Medium
Unconducive environment for ease of doing business.	Legislation implemented by national government or agencies, provincial government or agencies and policies and bylaws of the Municipal Council. Red tape, especially for local SMMEs..	▪ Overregulated processes that inhibits ease of doing business discourage business ventures. ▪ Business permit processes are not streamlined and user-friendly. ▪ Lack of knowledge of laws, regulations and bylaws by SMMEs. (capability to comply)	▪ Discourage investment in the local economy ▪ Stagnant local economic growth (GDP) ▪ Low business confidence ▪ Conflict between businesses and law enforcement.	High	▪ Inform SMME's and potential investors on compliance matters ▪ Red-tape reduction i.e. improved processes w.r.t application for informal trading stalls; building control and planning applications; providing assistance with business licensing ▪ Establishment of red-tape reduction Champions ▪ Introduction of Mayoral First Thursday Engagements with the public	Medium

Risk Description	Risk Background	Cause of risk	Consequences	Inherent Risk Exposure	Current Controls	Residual Risk Exposure
Slow growth in important/ major sectors i.e. Tourism, Agriculture/ Aquaculture and Services Sector	Stagnant and slow economic growth experienced over time can have a negative impact in smaller economies like ours.	▪ international and national conditions can impact negatively on local economies ▪ Drop in business confidence ▪ Discouraged investors ▪ Riots ▪ COVID-19 outbreak	▪ Ineffective economic development projects and programmes. ▪ Failing business initiatives ▪ Lack of entrepreneurship ▪ Stagnant local economic growth ▪ Decline in employment opportunities/ loss of job opportunities. ▪ Deteriorating socio economic conditions. ▪ Business closure ▪ Less exposure of the destination/ area.	High	▪ Public Private Partnership dialogues instituted. ▪ Introduction of business rescue programmes ▪ Established SMME's support programmes- technical and financial support ▪ Funding from other spheres of government ▪ Sector-based approach through operation Pakisa ▪ Social media publications ▪ Promotion of the area through communication and collaboration with tourism markets (WTO/ Indaba) ▪ Collaboration with other spheres of government and agencies (WESGRO, SA Tourism) ▪ Monitor visitor statistics through local tourism offices including major tourist attractions	High
Affordability of municipal service	Unaffordable municipal services could impact on the financing of the budget.	▪ Internal factors: ▪ Cost of services ▪ Ageing infrastructure ▪ Political considerations ▪ Extra capacity required in some departments to meet demand for services during tourist seasons and events. ▪ External factors: ▪ Population migration ▪ Fluctuation in market behaviour (e.g. tourism) ▪ Increase in unemployment ▪ Salary negotiations ▪ NERSA ▪ Economic downturn impacting on all ratepayers	▪ Public dissatisfaction ▪ Taxation reaching the limits of affordability. ▪ Protest action ▪ Revenue target not met.	High	▪ Monthly monitoring of collection rate. (NT norms ratios) ▪ Monthly monitoring of number of indigent households. ▪ Dedicated revenue and debt collection department. ▪ Tariffs aligned to the cost of services. ▪ Periodic assurance on revenue processes. ▪ Communities' consultations (OMAF, Budget Public participation, Ward Committee meetings).	Low

Risk Description	Risk Background	Cause of risk	Consequences	Inherent Risk Exposure	Current Controls	Residual Risk Exposure
Insufficient electricity and/ or energy supply from Eskom.	Eskom unable to supply uninterrupted electricity, resulting in load-shedding, unavailability of extra capacity and unplanned outages on Eskom networks.	▪ Loss of potential revenue. ▪ Disruption of public service delivery by the municipality and other institutions. ▪ Extended period of load-shedding/ unplanned outages ▪ Sewerage spillages and pollution ▪ Interruption in water supply ▪ Health and safety risk implications	▪ Loss of potential revenue. ▪ Disruption of public service delivery by the municipality and other institutions. ▪ Constraints on new developments.	High	▪ Standby generation capacity at critical buildings and infrastructure ▪ Mobile generators ▪ Suction tankers for sewerage pump stations	High
Management of solid waste (inability to effectively manage solid waste)	Inadequacy of solid waste infrastructure. Diversion of waste from landfill site Alternatives to landfills National Environmental Management Waste Act of 2008	▪ Population growth ▪ Lack of education and awareness regarding recycling (proper allocation of waste). ▪ Costs to implement recycling and other alternative options for diversion of waste from landfill. ▪ Costs to build new infrastructure. ▪ Informal waste pickers at landfills.	▪ Health and safety implications (unremoved solid waste) ▪ Environmental consequences (pollution of water and soil, harm to fauna and flora) ▪ A growing backlog will cost more to resolve and to create the necessary infrastructure. ▪ Failure to comply with licence conditions and legal requirements for the removal and safe disposal of solid waste. Municipal officials can be criminally charged and the municipality placed under administration.	High	▪ Education programmes ▪ Maintain high standard solid waste facilities. ▪ Compliance with permit conditions. (yearly audits) ▪ Integrated waste management plan - Reduce, reuse, recycling ▪ Solid waste forums (district and provincial) ▪ Investigation of waste to energy options to divert waste (bio-gas). ▪ Construction of new facilities	Medium

Risk Description	Risk Background	Cause of risk	Consequences	Inherent Risk Exposure	Current Controls	Residual Risk Exposure
Failure to provide/ render effective fire and rescue services to the public, to fulfil constitutional mandate.	Inadequate firefighting fleet Vehicle shortages, specifically specialised vehicles. Old, deteriorated vehicles Fire services is a mandated municipal function in accordance with Section 83 and 84 (1)(j) of the Municipal Structures Act and Section 155, 156 and Schedule 4B of the Constitution.	▪ Limited/ lack of specialised emergency vehicles (fire, rescue and disaster management) ▪ Fire fleet (specialized vehicles) capacity not able to serve growing needs. ▪ Insufficient budget allocation to procure specialised vehicles. ▪ Old, deteriorated vehicles break down shortly after repairs. ▪ Shortage of available replacement parts for old vehicles, due to the age of the vehicles.	▪ During large fires, no vehicles are available in certain towns (fire services not delivered, promptly). ▪ Non-compliance with the SANS 10090 Community protection against fires. ▪ Loss of life ▪ Decline in economic growth ▪ Damage to property (municipal and community property) ▪ Business Continuity implications (loss of electricity supply, destruction of municipal infrastructure, etc.) ▪ Municipality can be held liable (civil and criminal) for damage to property, injuries and loss of life which could have been prevented if adequate specialised emergency vehicles were available. ▪ Public dissatisfaction	High	▪ Standard operational procedures in place regarding the usage of fire vehicles ▪ Vehicle maintenance procedures in place, i.e maintenance schedules ▪ Limited Fire Fleet ▪ budget ▪ Utilisation of aerial support from provincial government and own funding. ▪ Making use of external service providers with specialized vehicles and equipment ▪ Usage of any available fire vehicle to provide fire services	High

Risk Description	Risk Background	Cause of risk	Consequences	Inherent Risk Exposure	Current Controls	Residual Risk Exposure
Failure to provide/ render effective Disaster Management Function	Disaster Management is a mandated municipal function from May 2016, in accordance with the Disaster Management Act. Unable to deliver an effective and efficient service for Disaster Management due to resource constraints as well as the non-existence of an Incident Command Centre (ICC) and Incident Command System (ICS). There are 4 regulated key performance areas (KPAs) and 3 enablers for Disaster Management function which must be implemented.	▪ Lack of resource capacity (Personnel and infrastructure) ▪ No early warning systems for major flooding or severe climate and weather related incidents. ▪ Insufficient budget allocation to execute disaster management function. ▪ Current policy was not approved/ adopted by Council ▪ Lack of formal training for Disaster Management staff	▪ Staff is insufficient; non-compliance to the Disaster Management Framework. ▪ Decline in tourism and economic growth. ▪ Municipality can be held liable if untrained fire fighters are injured or killed during incidents. (fire fighters not trained in disaster management) ▪ Injuries and loss of life. ▪ Disease outbreak. ▪ Damage to property ▪ Municipality can be held liable (civil and criminal) for damage to property, injuries and loss of life which could have been prevented if an adequate disaster management unit was in place.	High	▪ In-house/ informal training through fire drills and lectures to be conducted on a daily basis. ▪ ▪ Limited professional training courses for personnel. ▪ ▪ Disaster Management Policy ▪ ▪ Implementation of the Disaster Management Plan. ▪ ▪ Provincial appointed service provider to conduct disaster risk assessment in the municipal area ▪ ▪ Internal disaster risk assessments performed by the disaster department	High

Risk Description	Risk Background	Cause of risk	Consequences	Inherent Risk Exposure	Current Controls	Residual Risk Exposure
Protest action / Civil unrest	Protest action results due to the socio economic conditions in Overstrand and the inability of government (local, district, provincial and national) to fulfil the basic needs of the community. Civil unrest refers to public violence due to outright criminal activity without any specific demands.	▪ Deteriorating socio economic conditions. ▪ Lack of funding to fulfil the basic needs of all of Overstrand's residents. ▪ Policy indecision by National Government. ▪ Criminal elements infiltrate peaceful protest actions to instigate riots. ▪ Statements by politicians encouraging communities to disregard law and order. ▪ Opportunistic criminals take advantage of protest actions when the resources of the SAPS and Law Enforcement are used for crowd control. ▪ Lack of Public Order Police unit in Overstrand area	▪ Damage to or destruction of property, injuries and loss of life of municipal staff and members of the public. ▪ Business continuity implications: Damage or destruction of municipal property; municipal officials unable to attend work due to threats or road closures. ▪ Limited ability to deliver specific services during the duration of the protest. (Solid waste removal, traffic and law enforcement, fire services, etc.) ▪ Public, SAPS and/or Law Enforcement use deadly force to defend themselves against violent protestors (no Public Order Police unit in Overstrand) ▪ Decrease in tourism, which in turn worsen the socio economic conditions. ▪ Deteriorating trust between communities and the Municipality.	High	▪ Local Economic Development and Social Development Departments in place to implement programmes to improve the socio economic conditions in Overstrand. ▪ Traffic and Law Enforcement Units to respond to protest actions and civil unrest. ▪ Collaboration with the SAPS to plan for and deal with protests and riots. ▪ Utilisation of an eviction contractor. ▪ Court interdicts ▪ Business Continuity Framework ▪ Collaboration between councillors and municipal officials to engage with communities to find solutions to problems giving rise to protest actions. ▪ Indigent Policy and related subsidies ▪ Municipal Infrastructure Grants (MIG)	High

Risk Description	Risk Background	Cause of risk	Consequences	Inherent Risk Exposure	Current Controls	Residual Risk Exposure
Business continuity - Loss of critical business data	Management of the backup(s) and disaster recovery environment. The Senior ICT Systems Administrator: Corporate Support Services and Systems is responsible for tape back-up administration with the ICT Systems. The Administrator: ICT Help Desk Services fulfils the role when the above-mentioned person is on leave. DR hardware infrastructure to accommodate the mSCOA production environment.	▪ Poor management of the backup(s) and disaster recovery environment. ▪ Responsible infrastructure administrator does not cycle back-up of systems. ▪ Software recovery fails. ▪ Unforeseen systems growth or new systems.	▪ Data loss which will affect service delivery. ▪ Reputational damage ▪ Inability to recover production environment. ▪ Audit implications (audit requirements for backup and restore) ▪ New capital budget will be required to upgrade all systems. ▪ Legal implications (requirements for record keeping)	High	▪ Backup Policy and back-up schedule is in place to ensure administrator take care to do back-up. ▪ Manual backup of larger SQL database to ensure a backup exists. ▪ Recovery and testing is done annually and reported to the ICT Steering Committee. ▪ Annual review of the ICT disaster recovery plan for all the application systems. ▪ Scheduled functional ICT disaster recovery plan testing of all systems	Medium
Transmission/ Spread of infectious diseases, i.e. COVID-19, N1H1 influenza, Ebola epidemics, etc.	COVID-19 global outbreak has been declared a National Disaster by the President of the Republic of South Africa on 15 March 2020.	▪ Rapid spread of the virus globally (started in China - Wuhan) ▪ People travelling from and to the high risk areas ▪ The virus is spread through: • the air by coughing and sneezing • close personal contact such as touching or shaking hands • touching an object or surface with the virus on it, then touching your mouth, nose or eyes before washing your hands ▪ Unhygienic environment ▪ Ignorance	▪ Disruption in the provision of critical municipal services, resulting in poor and/ or ineffective service delivery ▪ Delays in receiving materials from suppliers (supply chain disruptions) ▪ Disruption of local economic activities (e.g. cancellation/ halting of events) ▪ Closure/ shutdown of businesses ▪ Loss of revenue/ inability to recover debt from sick/ unemployed or financial distressed consumers ▪ Poor economic growth ▪ Loss of life (public and workforce)	High	▪ Disaster management unit that is working in collaboration with other government spheres and institutions ▪ Disaster Management Plan in place ▪ The new Disaster Management Act Regulations, promulgated on 18 March 2020 ▪ Promotion of social distancing ▪ Promotion of good hygiene practices ▪ Provision of Personal Protective Equipment/ clothing to all employees ▪ Public awarenesses - distribution of flyers, pamphlets, placards and media releases with information from relevant sources, i.e. internal communication, WHO, NICD, Western Cape Dept of Health. Mayor's press releases to the public (internal and external)	High

CHAPTER 1: INTRODUCTION AND BACKGROUND

The **COVID-19 global outbreak (i.e. Corona virus)** has been declared a National Disaster by the President of the Republic of South Africa on 15 March 2020. The Corona virus pose a risk to both the organsiation and the community at large and the municipality has since put measures in place to mitigate the spread of the virus. Some of the measures include:

- Overstrand Municipality is promoting SOCIAL DISTANCING in an effort to slow down the spread of the virus in our community as much as possible. This is a conscious effort to reduce contact between people to slow down the spread of the virus. The situation is being assessed on a daily basis and is subject to frequent and rapid change.
- All municipal offices remain open, however, strong precautions are being taken to ensure a heightened level of hygiene and social distancing. The Hawston swimming complex, day camps and picnic spots are closed until further notice.
- Circulars are continuously issued to staff on the prevention, control and management of the CORONAVIRUS (COVID-19) in the organisation. Similarly media statements are also issued to the public on a continuous basis.

* Refer to Chapter 11- Disaster Management Plan for a high level overview of the Municipality's response to COVID-19 since the start of the nationwide lockdown.

Alignment of the strategic risk register with the IDP, Budget and Performance management

Risk Description	IDP goal linkage	IDP strategy linkage	Budget linkage - Programmes/Projects
Ageing and deterioration of fleet and small plant.	SO 2: Provision and maintenance of municipal services.	KPA OS 1 (e) Replacement of deteriorating fleet items	CAPEX: R 5 000 000 OPEX: R 10487 233
Effects of climate change on the natural environment and infrastructure.	SO 4: Creation and maintenance of a safe and healthy environment.	KPA OS 4 (d) Environmental Management	Climate change impacts incorporated into relevant master plans and project specifications; no specific CAPEX or OPEX linkage.
Lack of water resources.	SO 2: Provision and maintenance of municipal services.	KPA OS 1 (a) Effective development of Municipal Infrastructure	CAPEX: R20 000 000 R 6 691 000 OPEX: R 1 690 000 R 500 000
Infrastructure capacity not able to serve growing needs.	SO 2: Provision and maintenance of municipal services.	KPA OS 1 (a) Effective development of Municipal Infrastructure	CAPEX: R14 000 000 R 31 000 000 OPEX: R 1 400 000 R 500 000
Deteriorating socio economic conditions.	SO 5: Promotion of tourism, economic and social development.	KPA OS 5 (c) Local Economic Development and Tourism	Local Economic Development and Social Development Departments OPEX (dedicated cost centres)
Susceptibility of municipal staff and councillors to engage in fraud and corruption.	SO 1: Provision of democratic, accountable and ethical governance.	KPA OS 2(c) Sound municipal administration / institutional development	Part of the control environment for all departments of Overstrand Municipality; no specific OPEX linkage.

Risk Description	IDP goal linkage	IDP strategy linkage	Budget linkage - Programmes/Projects
Sustained financial viability	SO 1: Provision of democratic, accountable and ethical governance	KPA OS 3 (a) Effective Financial Management	Part of the responsibilities of the Finance directorate and other municipal staff; no specific OPEX linkage.
Unconducive environment for ease of doing business.	SO 5: Promotion of tourism, economic and social development.	KPA OS 5 (c) Local Economic Development and Tourism	Transversal in the organisation.
Slow growth in important/ major sectors i.e. Tourism, Agriculture/ Aquaculture and Services Sector	SO 5: Promotion of tourism, economic and social development.	KPA OS 5 (c) Local Economic Development and Tourism	Partner with WESGRO / DEDAT for Economic intelligence / Business retention approaches
Affordability of municipal services.	SO 1: Provision of democratic, accountable and ethical governance	KPA OS 3 (a) Effective Financial Management	Transversal in the organisation. OPEX
Insufficient electricity and/ or energy supply from Eskom.	SO 2: Provision and maintenance of municipal services.	KPA OS 1 (a) Effective development of Municipal Infrastructure	CAPEX: R50 400 000
Management of solid waste (inability to effectively manage solid waste)	SO 2: Provision and maintenance of municipal services.	KPA OS 1 (a) Effective development of Municipal Infrastructure	CAPEX: R3 815 260 OPEX: R 84 171 000
Failure to provide/ render effective fire and rescue services to the public, to fulfil constitutional mandate.	SO 4: Creation and maintenance of a safe and healthy environment.	KPA OS 4 (c) Enhancement of Fire and Disaster Management	CAPEX : R600 000
Failure to provide/ render effective Disaster Management Function	SO 4: Creation and maintenance of a safe and healthy environment.	KPA OS 4 (c) Enhancement of Fire and Disaster Management	CAPEX : R600 000 OPEX: Budget is allocated for fire and Disaster Management function
Protest action / Civil unrest	SO 4: Creation and maintenance of a safe and healthy environment.	KPA OS 4 (b) Law enforcement	CAPEX: R895 314 (ICS CENTRE), R913 872 (CCTV)
Business continuity - Loss of critical business data	SO 1: Provision of democratic, accountable and ethical governance	KPA OS 2(b) Effective Communication and community development	DR HOST SERVER WITH ATTACHED STORAGE-REPLACEMENT EOL CAPEX: R250 000
Transmission/ Spread of infectious diseases, i.e. COVID-19, N1H1 influenza, Ebola epidemics, etc.	SO 4: Creation and maintenance of a safe and healthy environment.	KPA OS 4 (c) Enhancement of Fire and Disaster Management	OPEX: Covid-19 pandemic disinfection of municipal buildings, taxi ranks and informal settlements.

Table 4: Alignment of strategic risk register with IDP, Budget and PM, 2020/21

RISK MANAGEMENT FUNCTIONALITY

Overstrand Municipality elected to no longer be part of the Shared Services Risk Management in the Overberg District. Consequently Overstrand Municipality appointed a Chief Risk Officer (CRO) with effect from 15 October 2019. Overstrand's CRO reports directly to the Municipal Manager.

The following risk management focus areas will be prioritised during 2021/22:

- Refresher training for Risk Champions, Risk Action Owners.
- Prioritise Fraud and Cyber Security Risk and proper recording of unforeseen risks with supplemented risk actions.
- Review the effectiveness of the implementation of the Code of Ethics for Municipal Staff.
- Review the Business Continuity Framework and related plans.
- Review of risk management documents.
- Continuous Strategic and Operational Risk mitigation and dedicated efforts to improve the risk profile and maturity.
- Research for an appropriate and user-friendly Risk Management System that will enable efficient implementation of risk management processes within the municipality.
- Identify training needs for the department and the relevant risk management stakeholders.

In addition to the 2021/22 focus areas, the following is planned for Risk Management over the medium term (5 years of the IDP cycle):

- Review of Ethics and Fraud Prevention Frameworks in order to achieve acceptable recognition for Ethics and fraud prevention based on surveys from the public we serve.
- Enterprise wide awareness programs and activities on Risk Management throughout the entire Municipality. Should be embedded and promoted at all levels.
- Embedded cultural shift from silo-based risk management to Enterprise Risk Management.
- Aim to achieve and maintain the highest level of risk maturity through Annual Risk Assessments and monthly review by Management.
- Explore the different options to improve Risk Management Software to support the Municipality's risk maturity aim.
- Set trend in development of quality standard procedures for Business Continuity, ICT and Disaster Management, Identification and Preventative Measures for Strategic and Unforeseen Risks.
- Annual reviews of risk documents, processes, activities (risk implementation plan), training, awareness campaigns, testing the adequacy of risk action plans and effectiveness of Combined Assurance.

Progress (July 2020 – January 2021) on the risk management priorities cited above:

- The Risk Management Frameworks, i.e policies, strategies, plans and Terms of Reference were reviewed and approved by Council in May and June 2020.
- The risk management software requirements and suggested improvements were communicated to the service provider. A newer version of the current module, which has additional system requirements was

recommended by the Supplier. The Risk Management Unit is currently exploring the best option.

- Compiled a Risk Management Implementation Plan for 2020/21 financial year;
- Continuous monitoring the status of the risk registers and risk action plans and provide monthly/ quarterly and annual reports to various statutory and non-statutory committees;
- Annual review and development of risk management documents/ frameworks, *i.e* policies, strategies, plans and Standard Operating Procedures (SOPs);
- Periodic reporting on the implementation plan to different statutory and non-statutory committees;
- Conducted annual risk assessments per directorate, engaging all directors and heads of departments;
- Streamlining risk related documents and processes with National Treasury's Public Sector Risk Management Framework, King Code of Governance for South Africa, Committee of Sponsoring Organisations of the Treadway Commission (COSO), International Organisation for Standardisation (ISO 31000) and other relevant best practises;
- Regular communication and periodic updates from Risk Champions;
- Continuous communication and periodic updates with the Supplier *re* Risk Management System (Ignite Risk Assist Module), with regards to system improvements;
- Continuous professional development - attending Provincial CAE and CRO Forums, for skills enhancement and sharing best practices;
- Provided continuous assistance to municipal employees on Risk Management matters.

Fraud and Risk Management Committee (FARMCO) meetings during 2020/21:

Date	Quorum	Risk Management Feedback
08 October 2020	Yes	The Committee considered and noted all Risk Management reports tabled for deliberation.
28 January 2021	Yes	The Committee considered and noted all Risk Management reports tabled for deliberation.

Table 5: FARMCO Meetings held during the 2020/21 financial year

CHAPTER 2

STRATEGIC ANALYSIS

This Chapter will provide a strategic analysis of external and internal issues that impact on the Overstrand Municipal area.

2.1 Overstrand Overview



Figure 3: Overstrand areas map

The municipal area has a coastline of approximately 230 km, stretching from Rooi Els in the west to Quinn Point in the east.

According to the 2011 Stats SA Census, ***94%*** *of the population in Overstrand resides in* ***urban areas*** *and* ***6% in rural areas****.*

Overstrand Municipality is located along the south western coastline of the Overberg District Municipal area bordering the City of Cape Town in the west and Cape Agulhas Municipality in the east. Its northern neighbour is Theewaterskloof Municipality.

Overstrand is a dynamic unity combining great potential and a beautiful setting. Our task is to bring about growth and development to the benefit of all our people, in their different communities, whilst maintaining a balance with nature.

The Municipality covers a land area of approximately 1708 km2, with a population of **93 407** people (2016 Community Survey, Stats SA) and covers the areas of **Hangklip/Kleinmond, Greater Hermanus, Stanford and Greater Gansbaai.**

In addition to the endless, pristine beaches dotting the coastline, the Overstrand boasts 3 Blue Flag beaches. Tourism is a major economic driver in the area and its popularity as a holiday destination results in a fourfold

increase of its population over the holiday seasons. This influx places a great strain on the existing municipal services and roads infrastructure.

The Administrative head office of the Municipality is situated in the Centre in Hermanus.

Ward Delimitation

Overstrand Municipality is currently demarcated into **13 wards, but a 14th ward** will be demarcated with the 2021 local government elections.

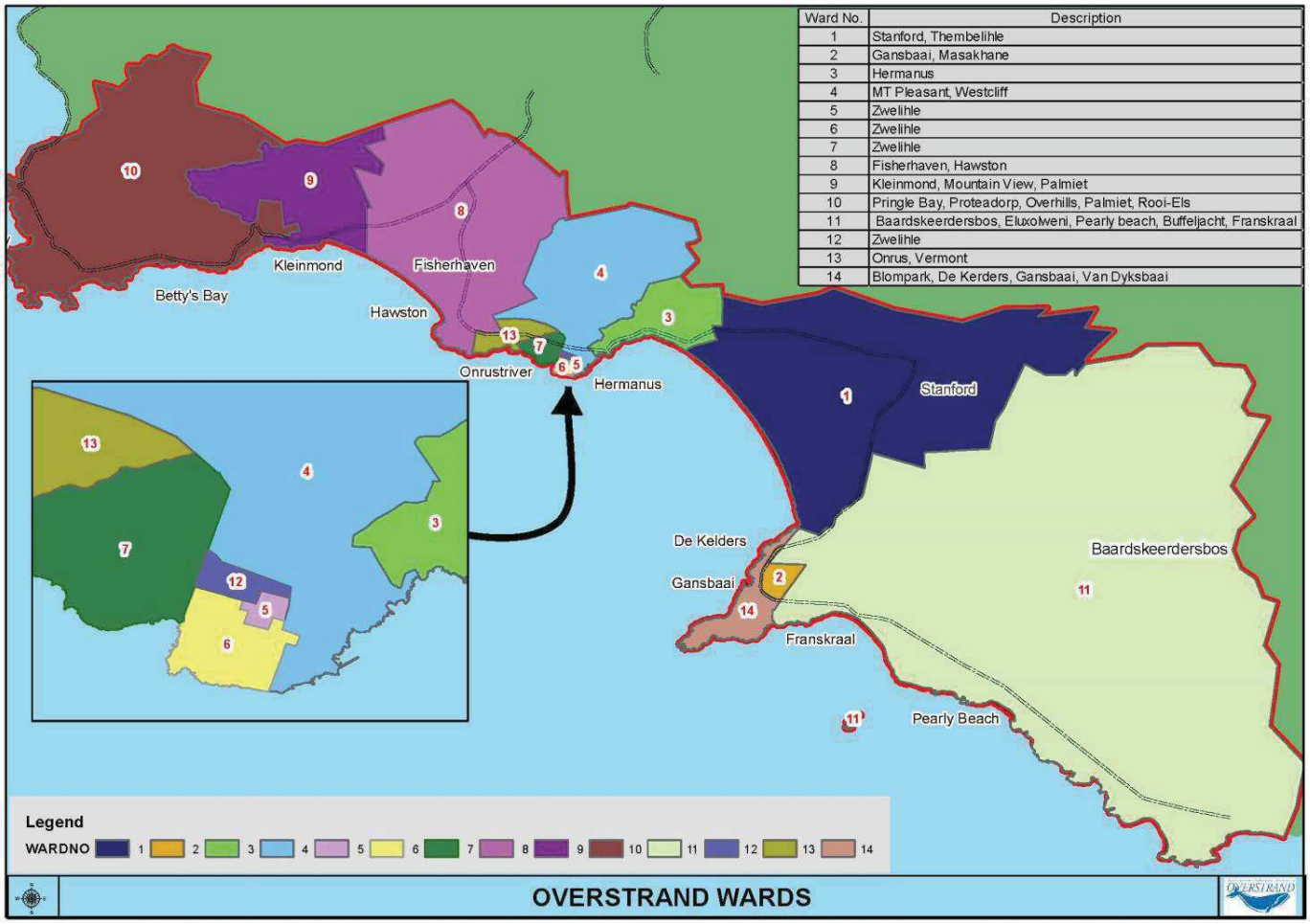


Figure 4: Overstrand Wards, 2021

2.2 Overstrand municipal area at a glance

The information in this section is based on the following statistical data resources, Statistics SA (2011 Census & 2016 Community Survey), Provincial Treasury socio-economic profile, SEP (2020) and the municipality's own records.

2.2.1 Demographic profile

Population trends

The Municipality's population increased by 56 721 people over a period of 20 years from 1996 to 2016.

Overstrand's population has increased steadily from **80 432** in 2011 to **93 407** in 2016. Between 2011 and 2016 the population growth in Overstrand was 16.1 per cent.

The projected population growth for the period 2020 – 2024 are cited below.

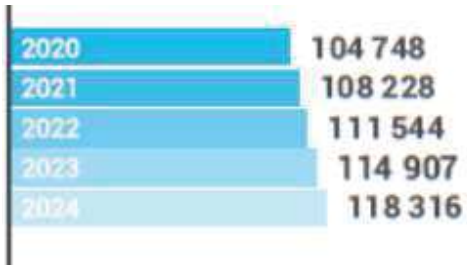


Figure 4: Overstrand population projections for 2020-2024

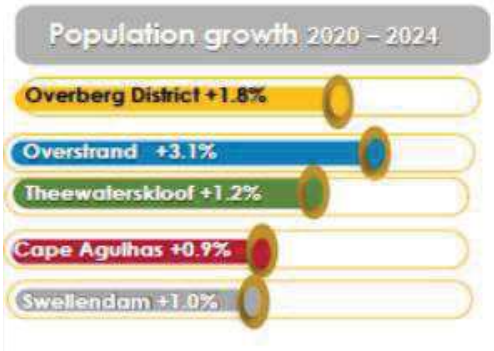


Figure 5: Overstrand projected population growth

The population of Overstrand is estimated at **104 748 people** in 2020 (Figure 4), making it the second most populated municipal area in the Overberg District. This total is expected to increase to **118 316 by 2024**, equating to an average annual growth of 3.1 per cent (figure 5), the highest in the District (*Source: Provincial Treasury, Overstrand Socio-Economic profile 2020)*.

From figures 4 and 5 above it is evident that **Overstrand has a growing population** that will require municipal services and the related infrastructure developments. The increased population growth will therefor place increased pressure on the municipal resources to develop new as well as maintain existing infrastructure.

Projected population distribution per Ward, 2020

Based on the 2011 Census figures, the 2020 projected population per ward is cited below:

Areas	Ward	2011 Census	2020 projection
Kleinbaai, Franskraal, Masekhane	1	6 454	8 703
Blompark, Gansbaai,	2	6 866	9 259
Hermanus	3	4 267	5 754
Westcliff, Mount Pleasant & Hemel and Aarde valley	4	7 801	10 519
Zwelihle South	5	6 345	8 556
Zwelihle North	6	6 529	8 804
Sandbaai	7	4 102	5 531

Areas	Ward	2011 Census	2020 projection
Hawston, Fisherhaven & Honingklip	8	9 412	12 692
Kleinmond and *Protea town-East	9	2 446	3 298
*Protea town-West, Overhills, *Palmiet, Betty's Bay, Pringle Bay, Rooi Els	10	6 638	8 951
Stanford, Baardskeerdersbos, Pearly Beach, Viljoenshof, Withoogte	11	9 086	12 252
Zwelihle North-West	12	5 335	7 194
Onrus & Vermont	13	5 151	6 946
GRAND TOTAL		**80 432**	**108 460**

Table 6: Projected population by ward, 2019

Source: 2011 Census, Statistics South Africa, (Note- slight ward demarcation changes in Wards 9 and 10 in 2016), 2019 municipality own projections*

Zwelihle (wards 5, 6 and 12) in Hermanus has the largest population totaling 23 768 residents (2019 projection). During 2018 the Zwelihle area in Hermanus experienced land invasions resulting in **an estimated** 5000 population increase in the area. Therefor the 2019 projected population of 23 768 for Zwelihle (referred in table 4 above) **excludes** the estimated 5 000 population increase due to land invasions. As stated elsewhere in this document the municipality aims to provide water and sanitation services where land invasions occurred within funding available.

% Population distribution per area

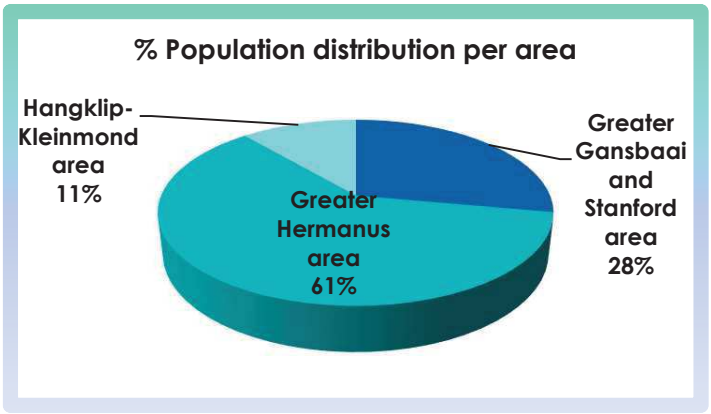


Figure 6: Population distribution per area, 2019

Greater Hermanus comprises wards 3, 4, 5, 6, 7, 8, 12 and 13.

Hangklip Kleinmond comprises wards 9 and 10.

Greater Gansbaai and Stanford comprises wards 1, 2, 11 and *14 *(new ward from 2021)*

Source: 2019 population projections, based on 2011 Census, Stats SA

Households

The total number of households within the municipal area increased from **34 782** in the 2018/19 financial year to a total of **35 385** the 2019/20 financial year. This indicates an **increase of 1.73%** in the total number of households within the municipal area over the financial years (2018/19-2019/20).

Household	2017/18	2018/19	2019/20
Number of households in municipal area	33 692	34 782	35 385
Number of indigent households in municipal area	7 385	7 630	7 595

Table 7: Total number of households

As per table 7 above, the total number of indigent households decreased from 7 630 households in 2018/2019 to 7 595 households in the 2019/2020 financial year. This indicates a decrease of 0.46% in the total number of indigent households within the municipal area over the financial years (2018/19-2019/20).

Racial composition

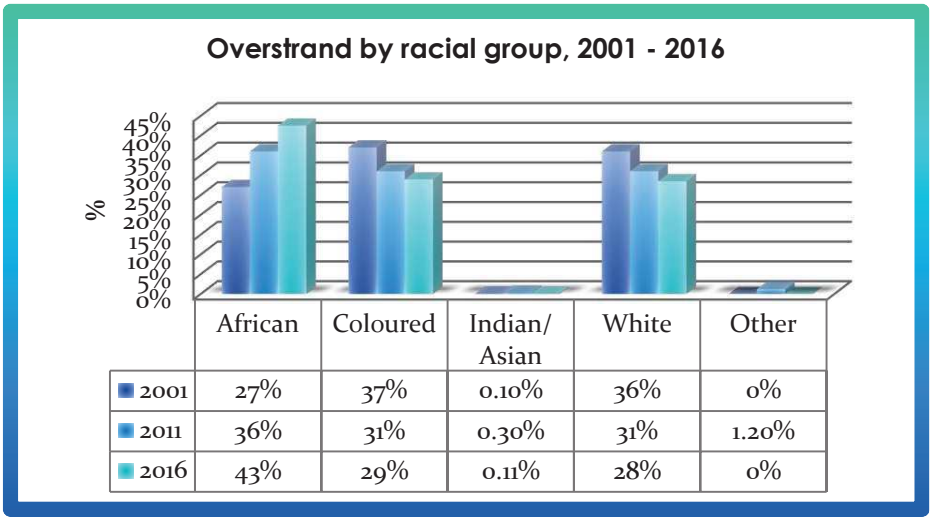


Figure 7: Population by racial group

Figure 7: In both 2011 and 2016 the African community formed the greater proportion of the population in the municipality followed by the Coloured community.

In 2016 the proportion of the Coloured, White and Asian populations all decreased slightly.

Age composition

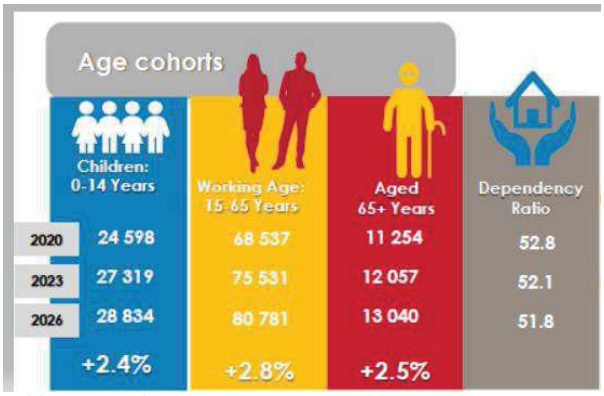


Table 8: Age cohorts, 2020 - 2026

Source: Provincial Treasury, Overstrand Socio-Economic profile 2020

Between 2020 and 2026, the **largest projected population growth** is recorded in the working age population (15-65 years) which grew at an annual average rate of 2.8 per cent.

In-migration

In the 2016 Stats SA Community survey the top three main reasons for moving to the Overstrand were look for paid work (2.47%), followed by retirement (1.77%) and moving as a household with a household member (for health…) (1.65%).

The on-going in-migration into the Overstrand Municipal area will place increasing demands on the infrastructure and available space for urban growth. The increased urban footprint in the Municipal area needs careful management if it is not to impact negatively on the natural environment of Overstrand.

2.2.2 Social profile

Education

Education provision in the Overstrand municipal area is jointly provided by the public and the private sector. This section will only focus on public ordinary schools managed by the Provincial Department of Education.

Literacy rate

The literacy rate in Overstrand was recorded at 87.5 per cent in 2011 which is higher than the average literacy rates of the Overberg district (81.1 per cent) and the rest of South Africa (80.9 per cent), but on par with Western Cape (87.2 per cent). *(Literacy refers to a person 14 years and older who have successfully completed 7 years formal education (passed Grade 7/Standard 5).*

Learner enrolment

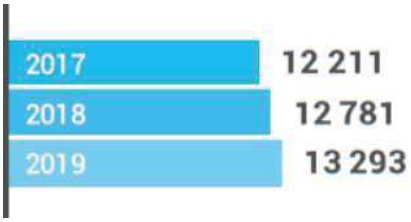


Table 9: Learner enrolment, 2017-2019

Overstrand had 17 public ordinary schools which had to accommodate 13 293 learners at the start of 2019.

Learner enrolment in the Overstrand municipal area increased by 1 082 learners from 12 211 in 2017 to 13 293 in 2019. (*Source- Provincial Treasury, MERO, 2020).*

In their 5 year education infrastructure program for Overstrand (February 2019) the Overberg Education District of the Provincial Education Department confirms the **shortage of public ordinary schools** (primary and secondary) in the municipal area''.

Learner retention (Grade 10 -12)

The learner retention rate is determined by obtaining the proportion of Grade 12 learners in a particular year compared with the number of Grade 10 learners two years previously. This shows the proportion of students who progressed to Grade 12, compared with those enrolled in Grade 10 two years before.

Learner retention in the Overstrand municipal area **regressed** from 71.4 per cent in 2017 to 64.1 per cent in 2019 *(Source- Provincial Treasury, MERO, 2020)*.

Education facilities

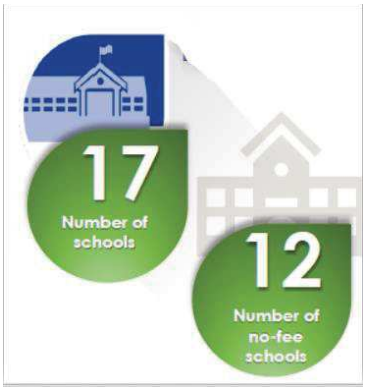


Figure 8: Overstrand Education facilities, 2019

Overstrand had 17 public ordinary schools which had to accommodate 13 293 learners at the start of 2019.



Matric pass rate

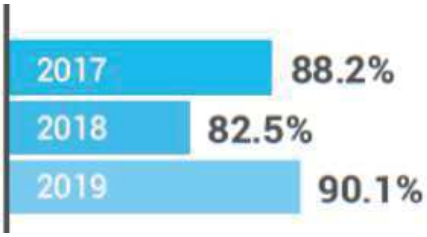


Table 10: Overstrand matric pass rate, 2017 – 2019

The matric pass rate in Overstrand **regressed** to 82.5 per cent in 2018 before significantly improving to 90.1 per cent in 2019. *(Source- Provincial Treasury, Overstrand Socio-Economic profile 2020)*

OVERSTRAND MUNICIPALITY: FIVE-YEAR EDUCATION INFRASTRUCTURE INTERVENTION PROGRAM-OVERBERG EDUCATION DISTRICT (updated March 2021)

Looking at the various pressure points it is clear that there is a dire need for additional learning space to be provided in the Overstrand in the next 5 years.

There are currently **TWO** new schools planned to commence with construction within the next 5 years:

- **The New Hermanus Technical High School on the site at the Sandbaai Meent (Planning to start off in 2021/22) - Proposed site is Erf (RE/2825)**
- **A new Hermanus Primary School (PS) for the Zwelihle area (Planning to start in 2024/25) – Available site is urgently required.**

Dealing with the challenge of over utilization and the lack of space is done through the supply of Mobile classrooms to the schools, and width expansion at existing schools to increase the capacity.

The very urgent need for the TWO additional school sites in the proposed Schulphoek development remains. There is no more space available for placement of additional mobiles at any of the existing Zwelihle school sites.

HERMANUS:

Hermanus HS: Need for width expansion with 10 additional classrooms and the accompanying facilities. This is much needed as the capacity of the school needs to be increased to that of an extra-large school (Above 1200 learners). The size of the school grounds justifies the expansion. Width expansion is the fastest and most cost-effective route to deal with pressure for additional space.

Qhayiya SS

The old school buildings were replaced on the same small site.

The need for another High School site remains.

The replacement school is too small for the number of learners **(Current enrolment at 1922 learners and growing)**

In Excess of 10 mobile classrooms placed at the school. The average class size is in excess of 50 learners across most of the grades.

New Hermanus Technical HS:

Planned on the Sandbaai meent site to be delivered in the next 5 years should bring some relieve regarding the need for demand for High School space.

Primary school over utilisation

Hermanus:

Hermanus PS: Indications are that here is just no space for expansion at this school.

There are currently no plans to start with the planning or building of a new Primary school to relieve pressure in the Zwelihle area.

There is currently immense enrolment pressure on **Zwelihle (1601) and Lukhanyo (1646) Primary Schools with the learner numbers.**

HAWSTON:

Hawston Secondary School:

The repurposing of the school should be considered to allow for curriculum and LOLT expansion. Residential development in the area creates the need for language diversity.

The availability of space on this large site provides the opportunity for curriculum expansion with the possible introduction of STEAMAC streams.

Hawston PS was recently completed as a newly built replacement school.

KLEINMOND:

Need for a High school was indicated.

GANSBAAI:

Gansbaai Academia:

This facility had outgrown its initial capacity is to be expanded by 5 classrooms (2021/22) to relief the existing pressure and to increase the existing capacity of the school in excess of 1000 learners.

A further need for expansion was identified based on the continued growth and expansion along the Hermanus – Stanford – Gansbaai corridor.

Laerskool Gansbaai is scheduled for maintenance in 2021/22.

The low enrolment and the very low utilisation ratio at **Gansbaai LS** when compared to the other two primary schools in Gansbaai is a cause for concern. The origins of inconsistency need to be addressed by changes to the admission policy of the school as there are no additional Primary Schools planned for Gansbaai in the immediate future.

School	Instruction rooms (Ratio)	Classrooms (Ratio)	Enrolment
***Gansbaai LS**	23 **(Ratio: 15.7)**	20 **(Ratio: 18.9)**	360
***Gansbaai PS**	22 **(Ratio: 28,2)**	19 **(Ratio: 32.5)**	649
***Masakhane PS**	30 **(Ratio: 38,5)**	26 **(Ratio: 38,5)**	924

With definite growth in population numbers in Gansbaai and the surrounds there will be an increase in the need for the existing schools to grow their numbers and work towards achieving more balanced utilisation rates.

It should be noted that even though these infrastructural interventions are planned and envisaged to be implemented, it could be impacted upon by budgetary constraints. This might necessitate adjustments in the implementation dates. This process will however be managed in consultation with the Overberg Education District office in accordance with the agreed priorities.

Spatial Planning and School Sites

This reflects the planning for a period of approximately 5 years. Due to the rapid development in terms of commercial, residential and industrial expansion the longer term needs for school sites must be catered for by the Overstrand Municipality.

Consideration of plans for residential developments of note or residential zoning should always recognize the need for the provisioning of sites to build schools. It is imperative that the Directorate of Physical Resources of the WCED and the Overberg Education District office are consulted during these processes.

We have noted with thanks the support of the Overstrand Municipality with the upgrade of sport facilities (astro turf) of Hermanus HS but encourage similar support at disadvantaged schools like Hawston SS.

Future School sites required

In the Hermanus Area: 2 High school sites (3.5ha), 2 Primary School sites (2,5ha) as proposed in the Schulphoek Development.

The proposed site in the Fisherhaven area is to be retained. This is in line with the current residential development in the Hawston/Fisherhaven Area.

A future High School site for **Kleinmond** is to be identified and set aside before a future high school can be considered for this town. This consideration will be dependent on the demand/justification in terms of learner numbers and priority in terms of budgetary capacity.

Health

Burden of Disease profile of Overstrand Municipality & Overberg District

5 Major causes of death, Mortality Data

Rank	Overstrand Municipality	Overberg District
1.	HIV/AIDS	Ischaemic Heart Disease
2.	Ischaemic heart disease	Diabetes Mellitus
3.	Interpersonal violence	Respiratory Cancer
4.	Trachea/Bronchi/lung	Cerebrovascular Disease
5.	Road injuries	Lower Respiratory Diseases

Table 11: 5 Major causes of death, mortality data: Overstrand & Overberg
Source: Department of Health, March 2019

Health facilities

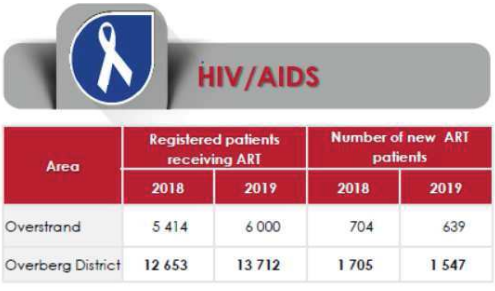
Health care services in the Overstrand municipal area is jointly provided by the Provincial Department of Health and the private sector.

Although healthcare is provided by both public and private institutions, information provided by the Department of Health, as detailed in this section, pertains only to public sector healthcare institutions. Any privately provided facilities or services are not reflected in the information below.

Overstrand Municipality has a total of 10 primary health care facilities consisting of 4 clinics,(fixed) 4 satellite clinics (non-fixed), 1 community day centre and 1 district hospital. (*Source: Western Cape Department of Health, 2019)*

Overstrand has approximately 2 ambulances per 10 000 inhabitants in 2019 which is above the District average of 1 ambulance per 10 000 people. It is worth noting that this number only refers to Provincial ambulances and excludes all private service providers.

HIV/AIDS and Tuberculosis (TB)



Area	Registered patients receiving ART		Number of new ART patients	
	2018	2019	2018	2019
Overstrand	5 414	6 000	704	639
Overberg District	12 653	13 712	1 705	1 547

Figure 9: Overstrand HIV/AIDS figures, 2018-2019

A total of 6 000 registered patients received antiretroviral treatment (ART) in the Overstrand Municipality in 2019. Overstrand, represent 43.8 per cent of the patients receiving ART in the Overberg District.

The number of new ART patients was 639 in 2019, decreasing from 704 in 2018.
(Source: Provincial Treasury, Overstrand Socio-Economic profile 2020)

The number of Tuberculosis (TB) cases increased, albeit at a larger rate of 33.2 per cent, from 434 in 2018 to 578 in 2019.

Child Health

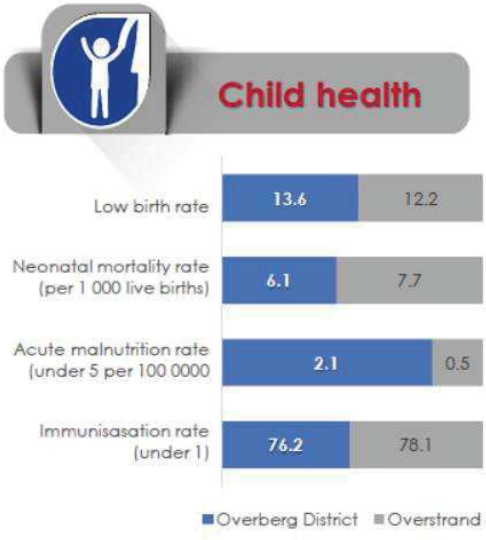


Figure 10: Overstrand health indicators, child health, 2019

Immunisation rates in the Overstrand area is recorded at 78.1 per cent in 2019, having improved from 72.6 per cent in 2018. *(The immunisation rate is calculated as the number of children immunised as a percentage of the total number of children less than one year of age).*

The **number of malnourished children** under five years (per 100 000) in Overstrand in 2019 was 0.5 compared to 0.3 in 2018.

Neonatal mortality rate (NMR) (per 1 000 live births) in the Overstrand municipal area improved from 10.6 to 7.7 in 2019. (*Measured as the number of neonates dying before reaching 28 days of age, per 1 000 live births in a given year.)*

The **low birth weight** indicator was recorded at 12.2 per cent, a slight increase from 11.2 per cent recorded in 2018. (*Percentage of all babies born in facility that weighed less than 2 500 g).*

Maternal health



	Maternal Mortality Rate		Delivery rate to women under 20 years		Termination of pregnancy rate	
	2018	2019	2018	2019	2018	2019
Overstrand	0.0	0.0	10.7	11.5	0.9	0.7
Overberg District	53.6	0.0	14.7	13.1	0.6	0.6

Figure 11: Overstrand vs District maternal health, 2019

The **maternal mortality rate** in the Overstrand area and Overberg District is zero deaths per 100 000 live births in 2019.

The **delivery rate to women** under 20 years in Overstrand and Overberg District was recorded at 11.5 per cent and 13.1 per cent, respectively.

The **termination of pregnancy rate** was recorded at 0.7 per cent in 2019 in the Overstrand area, slightly higher than the District average of 0.6 per cent.

Poverty

GDPR Per Capita

An increase in real GDPR per capita, i.e. GDPR per person, is experienced only if the real economic growth rate exceeds the population growth rate. Even though real GDP per capita reflects changes in the overall well-being of the population, not everyone within an economy will earn the same amount of money as estimated by the real GDPR per capita indicator.

At **R50 000 in 2018**, Overstrand's real GDPR per capita is above that of the Overberg District's (R47 000), but below that of the Western Cape (R59 000). GDP per capita also declined from R52 000 in 2015, as the population grew at a faster pace than the economy (*Source- Provincial Treasury, Overstrand Socio-Economic profile 2020)*.

Gini coefficient

The Gini coefficient is an indicator of income inequality and ranges between 0 and 1,with 0 representing complete equality and 1 representing complete inequality.

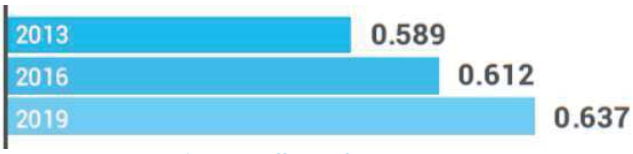


Figure 12: Overstrand Gini-coefficient for 2013 - 2019

The Overstrand municipal area has the highest Gini coefficient (0.637) in the Overberg District, which may be attributed to the growth of poor informal settlements in the municipal area, such as Zwelihle, which contrasts heavily with high-income enclaves such as Arabella Country Estate. Income distribution in the municipal areas of the Overberg District (OD) is becoming more unequal, highlighting the importance of various social interventions made by local, provincial and national government (Source: MERO, 2020).

Household income

The annual income for households living within the Overstrand municipal area is divided into three categories i.e. the proportion of people that fall within the low, middle and high income brackets. Poor households fall under the low income bracket, which ranges from no income to just over R50 000 annually (R4 166 per month). An increase in living standards can be evidenced by a rising number of households entering the middle and high income brackets.

Amount (2016)	Overberg District	Overstrand	
No income	12.6	15.9	Low income
R1 – R6 327	2.2	2.9	
R6 328 – R12 653	3.6	4.2	
R12 654 – R25 306	14.6	12.4	

R25 307 – R50 613	21.2	17.3	
R50 614 – R101 225	18.0	15.2	Middle Income
R101 226 – R202 450	12.8	13.9	
R202 451 – R404 901	8.9	10.4	
R404 902 – R809 802	4.3	5.1	High income
R809 803 – R1 619 604	1.3	1.8	
R1 619 605 – R3 239 208	0.3	0.4	
R3 239 209 or more	0.2	0.3	

Approximately 52.7 per cent of households in Overstrand fall within the low income bracket, of which 15.9 per cent have no income. 39.5% of households fall in the middle income bracket with 7.6% in the high income bracket.

Table 12: Overstrand household income, 2016

A sustained increase in economic growth within the Overstrand municipal area is needed if the 2030 NDP income target of R110 000 per person, per annum is to be achieved.

Human Development Index (HDI)

The HDI is a measure of people's ability to live a long and healthy life, to communicate, to participate in the community and to have sufficient means to afford a decent standard of living. The HDI is represented by a number between 0 and 1, where 1 indicates a high level of human development and 0 represents no human development.

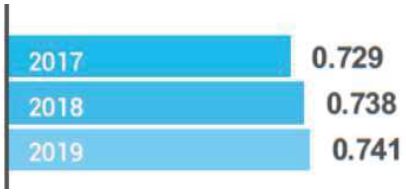


Figure 13: Overstrand HDI

In the Overberg District (OD) the Overstrand and Cape Agulhas municipal areas realised the highest HDI in 2019, with quality of life scores that exceed the provincial average and can be described as "high'' (*Source: Provincial Treasury, MERO, 2020)*.

Safety and Security

Murder

Within the Overstrand area, the number of murders decreased from 39 in 2017/18 to 32 in 2018/19. The murder rate (per 100 000 people) decreased from 38 in 2017/18 to 31 in 2018/19, while the murder rate for the Overberg District decreased from 46 in 2017/18 to 35 in 2018/19.

Sexual offences

Definition: *Sexual offences includes rape (updated to the new definition of rape to provide for the inclusion of male rape), sex work, pornography, public indecency and human trafficking.*

The rate of sexual violence in South Africa is amongst the highest in the world. In 2018/19, there were 122 sexual offences per 100 000 people in the Overstrand municipal area compared to 107 the previous year, which equates to an increase of 14.0 per cent. In turn, the sexual crimes rate declined by 2.7 per cent from 110 in 2017/18 to 107 in 2018/19 across the District.

Drug related crime

Definition: *Drug-related crimes refers to the situation where the perpetrator is found to be in possession of, under the influence of, or selling illegal drugs.*

The 2018/19 crime statistics indicate that the **Western Cape Province** has the highest rate of drug related in the country at 1 203 per 100 000. However, the 2018/19 stats showed figures were trending downwards since 2017/18.

Drug related crimes within the Overstrand area decreased from 2 201 cases in 2017/18 to 1 546 cases in 2018/19. When considering the rate per 100 000 people in 2018/19 (1 491 reported incidences), Overstrand's cases is above the District and Province's rates of 1 114 and 1 203 respectively.

Driving under the influence (DUI)

Despite concerted efforts by government our roads are still considered amongst the most dangerous in the world. The number of cases of driving under the influence of alcohol or drugs per 100 000 people in the Overstrand area show a decrease of 11.6 per cent from 266 in 2017/18 to 235 in 2018/19. In the Overberg District, the rate decreased by 22.8 per cent from 250 in 2017/18 to 193 in 2018/19

Residential burglaries

Residential burglary cases (per 100 000 population) within the Overstrand area decreased from 1 960 in 2017/18 to 1 832 in 2018/19. When considering the rate per 100 000 people in 208/19 (1 767 cases), Overstrand's rate is above the District total of 1 107. Although declining, the number of cases of residential burglary crimes remain a serious concern throughout the Overberg District.

Road user fatalities

Definition: *The type of road user that died in or during a crash i.e. driver, cyclist, passengers, pedestrians.*

Road user fatalities in the Overstrand municipal area increased almost three-fold between 2017 and 2018.

2.2.3 Local economic profile

Refer to Chapter 9 – Local Economic Development for a brief economic overview of the Overstrand.

2.2.4 Socio-economic impact of COVID 19 in Overstrand

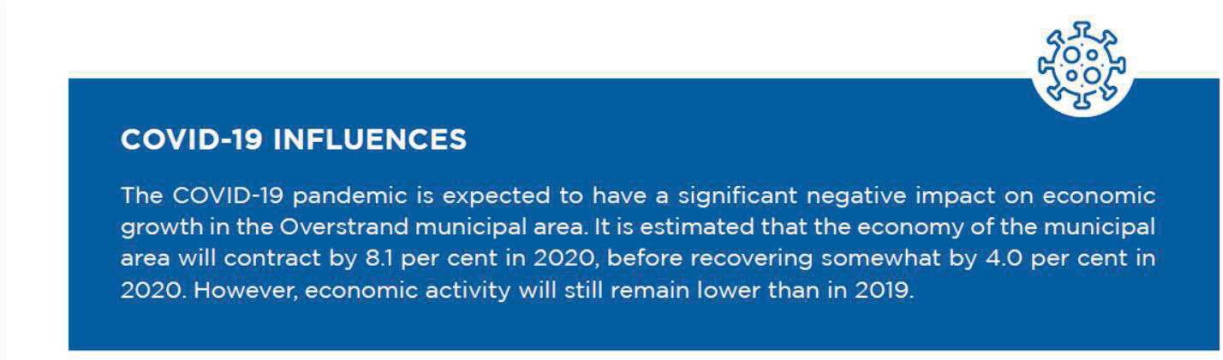


Figure 14: Source - MERO, 2020

The significant contraction in the economy in 2020 is expected to result in multiple job losses in the Overstrand municipal area. Along with the increasing unemployment rate, the associated reduction in household income will increase the demand for public sector support. An increase in the number of indigent households due to COVID-19 is also anticipated. Furthermore, there will be additional pressure on the local municipality as revenue collection may be hampered. However, the same level of services will still be required *(Source: Provincial Treasury, MERO, 2020)*.

The COVID -19 pandemic which has been prevailing since March 2020 has had a significant impact on the socio-economic conditions in the Overstrand. Tourism, a key economic sector in the Overstrand, has been severely affected. Job losses in this sector will increase unemployment and poverty. The second wave which nullified the potential holiday boost traditionally associated with the December holiday season is only subsiding now, and the potential of a third wave is ever present.

In February 2021, Overstrand Tourism (i.e. Cape Whale Coast Tourism) conducted a survey amongst tourism businesses to assess the impact of Covid-19 in the municipal area. The survey was distributed to 90 tourism business owners and yielded a 38% response rate.

Survey summary:

Findings	Comments
1. 21% thought Feb's business was satisfactory, 41% disappointed, 38% thought better than expected. 2. 41% said business was the same in Feb 2021 v Feb 2020, rest was equal split between better/worse 3. 56% are optimistic about the future with 35% not sure 4. 53% still had 75 – 100% staff employed. 21% had 50 – 75% staff employed.	○ Accommodation has cut rates to attract clients ○ March is looking a bit better ○ Point made about need for return of international visitors ○ Positive about support from local market ○ Call for maintaining hospitality service levels ○ Concern about 3rd lockdown expressed ○ May – July not looking good.

2.3 Community needs

2.3.1 Reviewed ward priorities and Ward specific projects for 2021/22

During August- November 2020 the ward communities in liaison with the community reviewed their ward priorities for the 2021/22 IDP review process.

The 2021/22 reviewed ward priorities for Overstrand Municipality are cited below:

(Note : A 14th ward will be demarcated in the Overstrand municipal area with the upcoming 2021 Local Government elections on 27 October 2021).

Priority 2021/22	Ward 1		Ward 2	
	Description	Area	Description	Area
1	Housing	Stanford	Housing	Masakhane
2	Upgrade of Library/Satellite Police Station and relocated to Community Hall area	Thembelihle, Stanford	Electricity for Informal/Emergency Housing units	Masakhane

Priority 2021/22	Ward 1		Ward 2	
	Description	Area	Description	Area
3	Municipal Streets (Long-, Short Market Street, Hagia)	Stanford	Churches – Land	Masakhane
4	Revitalization of Stanford CBD	Stanford	Storm water (Ad Hoc)	Masakhane
5	River front and wandelpad enhancement – Millstream	Stanford	Pedestrian access intersection (industrial area)	Masakhane
6	Education: High School	Thembelihle, Stanford	Back yard dwellers – Land	Masakhane
7	Roads: Tarring of road between Stanford and Papiesvlei (DR 1218)	Stanford	Education (need tertiary institution)	Masakhane
8	Roads: Upgrade of Provincial Road (R43) (between Hermanus & Gansbaai)	Stanford	Community Hall / Thusong Centre	Masakhane
9	Floodlights (soccer field)	Stanford	Ambulance services	Masakhane
10	Replacement/ Refurbishment of vehicles/plant equipment	Stanford	Youth Centre	Masakhane
11	Storm water (Ad Hoc)	Stanford, Thembelihle	ECD's – Land & Services	Masakhane
12	Traffic calming	Stanford	Streets	Masakhane
13	Fire Truck	All areas	Land for Emerging Farmers	Masakhane
14	Upgrading of public boat launching sire (Du Toit street)	Stanford	Business Centre	Masakhane

Table 13: Wards 1 and 2, reviewed priorities for 2021/22

Priority 2021/22	Ward 3		Ward 4	
	Description	Area	Description	Area
1	Improved Law-Enforcement especially in the CBD – incorporating Integrated CCTV cameras surveillance, improved Visible Patrols and improved Law Enforcement	CDB, Cliff Path & Ward 3 suburbs to combat greatly increased crime	CCTV Security cameras Westcliff , Mount Pleasant	Westcliff/Mount Pleasant
2	CBD revitalization – i. Upgrade of Long Street area ii. Beautification of CBD entrance near taxi rank iii. Uniform signage iv. Tourist bus stop & associated public toilets	Hermanus CBD	Upgrading Mount Pleasant Sports Ground	Mount Pleasant
3	Baboon Proof Bins	Voëlklip / Fernkloof	Upgrading outside front area of Huis Lettie Theron	
4	Maintenance/Upgrading and Tarring of streets and **sidewalks** (as per ward priority list)	Ward 3	Sidewalks: Westcliff Rd Uitkyk, China Town, Dahlia street, Aster street add Heide street	Mount Pleasant Westcliff
5	Traffic calming (Priorities Jose Burman speed calming table at High School	Ward 3	Taxi Rank and a facility for busses, Dahlia Street opposite	Mount Pleasant

Priority 2021/22	Ward 3		Ward 4	
	Description	Area	Description	Area
	entrance; speed bump in Long street, Hermanus; traffic calming at corner of Stemmet street and Moffat street, East Cliff, Hermanus; Traffic circle at the cross of Musson street and Stemmet street, Hermanus)		Moffat Hall/ alternatively at Malva street	
6	Development and maintenance of parking area and BMX Track and skate park at sports grounds	Ward 3	Extension of Still street from New Harbour to start of cliff Path- access road to western end of Cliff Path and parking/lookout area	Mount Pleasant
7	Install traffic light at Brug Street/Main Road intersection	East Cliff	Upgrading of storm water system – Mount Pleasant and Industrial Area Upgrading	Industrial Area/Mount Pleasant
8	An efficient Public Transport system (based upon the bus. Taxi IRPTN plan already developed by Province for the Overstrand) and similar to the new "Go George" and My Citi BRT/IRPTN systems). Public transportation system that goes beyond minibus taxis.	Overstrand as a whole but focused on CBD & Ward 3	Westcliff speed calming measures Two projects completed in Westcliff Drive, but additional interventions required there in future	Westcliff
9	Streetlights	Ward 3	Widening of Hospital Road, Angelier, Malva till Sonneblom Street	
10	Upgrading and maintenance of Cliff Path.	Cliff Path	Razor wire at the Mount Pleasant Sports Grounds	Mount Pleasant
11	Development Fernkloof Drive between Hermanus Heights & Fernkloof (Gravel section) and lighting	Ward 3	Upgrading of play park	Mount Pleasant
12	Dog park (fenced area)	Ward 3	Crèches	Mount Pleasant
13	Promote process to have Fernkloof Nature reserve proclaimed as World Heritage site	Fernkloof Nature Reserve	Extended centre at Moffat Hall	Mount Pleasant
14	Development and upgrading of Fernkloof tourist facilities including the toilets at visitor center.	Fernkloof Nature Reserve	Speed calming Mount Pleasant (Tulip, Alwyn ,Kalkoentjie street)	Mount Pleasant
15	Fencing at Hermanus Sport club	Ward 3	Maintenance of boundary wall/gates at Mount Pleasant cemetery	Mount Pleasant
16	Upgrade of sewerage and storm water systems	Ward 3	Upgrading of Mount Pleasant business centre. Open for more businesses	Mount Pleasant
17			Purchasing of Tables & Chairs- Moffat hall	Mount Pleasant
18			Wall at Mount Pleasant Informal settlement	Mount Pleasant

Table 14: Wards 3 - 4, reviewed ward priorities for 2021/22

Priority 2021/22	Ward 5		Ward 6	
	Description	Area	Description	Area
1	Zwelihle Police Station	Ward 5 Zwelihle	Zwelihle Police Station	Ward 6, Zwelihle
2	Upgrading of storm water system	Ward 5 Zwelihle	Upgrading of storm water system	Ward 6, Zwelihle
3	Zwelihle Library	Ward 5 Zwelihle	Building facilities for Social development, SASSA ,Home Affairs etc.	Ward 6, Zwelihle
4	Upgrading of sewerage system in Zwelihle	Ward 5 Zwelihle	Housing	Ward 6, Zwelihle
5	Capacity Building Programs (Youth, Educational Programs)	Ward 5 Zwelihle	Building of disabled friendly youth center	Ward 6, Zwelihle
6	Additional streetlights in ward 5	Ward 5 Zwelihle	Training , skills development and capacity building programmers (Youth, Emerging Contractors, Entrepreneurs, Educational Programs)	Ward 6, Zwelihle
7	Subsoil drainage at Lobi street	Ward 5 Zwelihle	Upgrading of Zwelihle Sport Ground	
8	Erecting wall separating Asazani Informal Settlement & Steve Biko Street	Ward 5 Zwelihle	Upgrading of Zwelihle Hostels	
9	Housing	Ward 5 Zwelihle	Upgrading of netball basketball court opposite Zwelihle Sport Ground	
10	Upgrading of Zwelihle Taxi Rank	Ward 5 Zwelihle	Zwelihle Library	Ward 6, Zwelihle
11	Disable friendly youth center	Ward 5 Zwelihle	Boundary wall from Hlobo till Mzathi Street	Ward 6, Zwelihle
12	Building facilities for Government departments (SASSA, Home Affairs, and Police Station etc.)	Ward 5 Zwelihle	Upgrading of Zwelihle Community Hall	Ward 6, Zwelihle
13	Upgrading of Zwelihle sports grounds including Artificial turf	Ward 5 Zwelihle	Upgrading Zwelihle Taxi Rank	Ward 6, Zwelihle
14	CCTV Cameras in Ward 5	Ward 5 Zwelihle	Upgrading of early childhood development facilities	Ward 6, Zwelihle
15	Sidewalks & Speed calming	Ward 5 Zwelihle	Streetlights for Buntu, Martin Pike, Fortewu Streets, Ziphunzana Informal Settlement	Ward 6, Zwelihle
16	Land / Site for Churches	Ward 5 Zwelihle	Swimming Pool	Ward 6, Zwelihle
17	Business hub/industrial area(building facilities for small business entrepreneurs)	Ward 5 Zwelihle	Business hub/industrial area(building facilities for small business entrepreneurs	Ward 6, Zwelihle
18	Extensions of the existing community hall / construction of a new community hall	Ward 5 Zwelihle	CCTV Cameras	Ward 6, Zwelihle
19	Swimming pool	Ward 5 Zwelihle	Play grounds and maintenance of play parks	Ward 6, Zwelihle

Table 15: Wards 5 -6, reviewed priorities for 2021/22

Priority 2021/22	Ward 7		Ward 8	
	Description	Area	Description	Area
1	Upgrading and development of sidewalks, parking areas, paved areas and cycle lanes (Pedestrian sidewalks for Jimmy Smith Street and Myrtle Street)	Sandbaai	Sewerage (reticulation) (MIG)	Hawston 1, 2 & 3, Fisherhaven
2	Beautifying entrances to Sandbaai and open spaces (development)	Sandbaai	Storm water upgrading	Fisherhaven & Hawston
3	Restoration and upgrade of beach area including facilities and Connection of two beaches – road – easier to reach toilets and connection of VOS path as well as New toilet block at Western beach Sandbaai and Sport and recreational facilities along coastal path/beaches.	Sandbaai coast	Storm Water Master Plan for Fisherhaven & Hawston	Fisherhaven & Hawston
4	Upgrading and development of sewer system	Sandbaai	Upgrade of road towards Hawston Sport Grounds	Hawston
5	Improve storm water system - storm water channels / piped (The storm water channel in Long Street next to Golden Harvest)	Sandbaai	Pavilion at Hawston Sport Grounds (new & upgrade)	Hawston
6	Street lights & Lights along coastal area		Storm water and tarring of remaining circles	Hawston
7	Security/ CCTV	Sandbaai	Sidewalks, including extension of Beach Road upper section	Hawston & Fisherhaven
8	Traffic Calming in Sandbaai	Sandbaai	Tarred / Dust Controlled Roads	Fisherhaven
9	Upgrading and maintenance of Sandbaai hall	Sandbaai	Care/Service Centre for elderly and people with disabilities	
10	Upgrade and maintenance of play parks (as per ward priority list)	Sandbaai	Urgent need for CCTV	
11	Notice board along Sandbaai Main Road / entrance	Sandbaai	Traffic Calming, including traffic light at R43 (safe crossing from upper Hawston lower Hawston – new Housing Development)	Hawston & Fisherhaven
12	Sustainable transport – non motorized transport project	Sandbaai	Play Parks	Hawston
13	Public transport	Sandbaai	Hawston Camp Site Upgrade	
14	Free Wi-Fi Hotspots	Sandbaai	Thusong Center extension	
15			Construct a pedestrian bridge over the R43 to ensure the safety of all to cross the R43 (long term goal)	Hawston
16			Parking area at Hawston cemetery	Hawston
17			Street lights - Street lights between Hawston and Fisherhaven	Hawston & Fisherhaven

Priority 2021/22	Ward 7		Ward 8	
	Description	Area	Description	Area
			- Streetlights - Road between Hawston & Fisherhaven – back road.	
18			Police Station	Hawston
19			Land availability (ECD, land for establishment of a training (skills) facility	Hawston
20			Sport complex	Hawston
21			Upgrading the status of Hawston slipway to that of a formally registered harbour	Hawston
22			Padda Vlei clean-up	Hawston
23			Youth programmes (funding & training)	Ward 8
24			Relocate informal residents (bush dwellers)	Fisherhaven
25			Regular Bush burns	Fisherhaven
26			Stop dumping on commonage	Fisherhaven & Hawston
27			Slipway management and poaching control	Fisherhaven
28			Land for cremations center	Hawston
29			Fire station or vehicle for/stationed in Ward 8	Hawston
30			Businesses (land or stands for our local entrepreneurs to become more successful as high renting prices in town)	Hawston
31			Health Facilities	

Table 16: Wards 7 - 8, reviewed priorities for 2021/22

Priority 2021/22	Ward 9		Ward 10	
	Description	Area	Description	Area
1	Upgrading of sewerage system - Providing of more tankers until then	Kleinmond / Proteadorp / Mountain View	Housing project in Kleinmond and Mooiuitsig (Identification of land in Kleinmond and need assessment completed and first phase of formalization of Overhills informal settlement expected in 2021/22)	Kleinmond & Mooiuitsig
2	Need for Fire Station Upgrade and Personnel	Kleinmond	Promotion of community safety, control centres and camera projects via structures such as neighbourhood watches, Community-Police Forum, etc., as well as creating the capacity for firefighting and protection.	Rooiels, Pringle Bay, Betty's Bay, Overhills *(jointly with ward 9)
3	Upgrading of storm water and drainage system in the Mountain Avenues	(Mountain Avenues)	Water provisioning, i.e. pipe replacement project, reservoir, etc.	Pringle Bay, Rooiels, Betty's Bay
4	Town Hall Upgrade	Kleinmond	Upgrading and maintenance of existing gravel roads with	Betty's Bay, Pringle Bay,

Priority 2021/22	Ward 9		Ward 10	
	Description	Area	Description	Area
			development of open drainage system	Rooiels and Overhills Informal Settlement.
5	Improvement of street lights plus Cherry Picker Vehicle for light replacement (Palmiet Street, Klein Berlyn & Mountain Avenues)	Kleinmond	Tarring /paving of strategic roads (Heath Road, Paranomous Road, Oxalis Road, Lakeside Drive, Park Road and Baumgarter Place in Betty's Bay; False Bay Road, Beach Road, Boundary Road and Anne Road in Pringle Bay and Anemone Rd, Rooiels.	Pringle Bay, Betty's Bay & Rooiels
6	Need for Multipurpose Sport Facility and maintenance of sport facilities	Kleinmond	Improving Waste Management Services and cleanliness of all towns and the environment with emphasis on recycling	Ward wide
7	Upgrading of roads and sidewalks (Old Proteadorp)	Proteadorp	Proper delivery of sewerage and sanitation services	Ward wide
8	Beautification of entrances and greater Kleinmond, including the Main Road (includes removal of alien vegetation)	Kleinmond	Environmental management projects: - Projects to mitigate climate change; - Eradication of illegal alien vegetation; - Dune Management projects in Betty's Bay, Pringle Bay & Rooiels, including developing a retention pond/picnic area at Main Beach, Betty's Bay - Channeling of seasonal mountain stream in Overhills Informal Settlement - Baboon Management; - Upgrading of trails and footpaths and developing recreational facilities in nature reserves and commonages, as well as a coastal path in Betty's Bay; and Management of wetlands and estuaries and their tourism potential	Betty's Bay, Pringle Bay, Rooiels, Overhills
9	Ring water feed to Heuningkloof	Kleinmond	Promotion of sustainable local economic development: - Creation of opportunities for economic and social upliftment in poor areas, including the denotation of business nodes and the revitalization of the Proteadorp area; - job creation projects, such as EPWP, CWP and LED; - Establishment of Wifi Hotspots in poor areas, such	Overhills, Mooiuitsig, Betty's Bay *(jointly with ward 9)

Priority 2021/22	Ward 9		Ward 10	
	Description	Area	Description	Area
			as Proteadorp, Overhills and Mooiuitsig to assist learners and help jobseekers. (Provincial project); and Planning of a CBD in Betty's Bay;	
10	Development of Main Beach sport facility	Kleinmond	Provision and upgrading of sport and recreation facilities: - Upgrading of play parks; - Rudimentary sports ground/large playground for Mooiuitsig; Further upgrades/ rounding-off of Kleinmond Soccer Field	Mooiuitsig Overhills Betty's Bay *(jointly with ward 9)
11	Development and upgrade of informal market sites (Palmiet and Main Road)	Kleinmond	Development of a new cemetery for the Hangklip-Kleinmond area	West of the Palmiet River
12	Tarring of gravel roads including 10th Avenue end points and road to Palmiet Day Camp	Kleinmond	Beautification of entrances, public places, municipal office buildings, streets, beach facilities and public amenities etc.	Overhills Betty's bay Pringle Bay Rooiels Mast Bay *(jointly with ward 9)
13	Broadening of slab (next to fish tables) & upgrade of facilities at Kleinmond Slipway	Kleinmond	High School/ Educational opportunities (land to be identified in Kleinmond Development Study)	Kleinmond/ Betty's Bay
14	Revitilisation plan for old Proteadorp	Kleinmond / Proteadorp	Upgrading of clinic to a day hospital with ambulance facilities and the provision of space for mobile clinics in Betty's Bay and Pringle Bay	Rooiels, Pringle Bay, Betty's Bay, Overhills *(jointly with ward 9)
15	Implementation of plans from Beach Front, CBD and Main Road Revitilisation project	Kleinmond	Social Development Projects: - Care centres for people with disabilities and children after school; - Early Childhood Development (ECD) facilities - upgrading of existing and development of new buildings; - Homework facilitation centre for learners in Betty's Bay	Kleinmond, Betty's Bay Mooiuitsig Overhills
16	Passenger elevator for Kleinmond Library	Kleinmond		
17	Upgrading of clinic facilities	Kleinmond		
18	Promotion of community safety, control centres and camera projects via structures such as neighbourhood watches, Community-Police Forum, etc.,	Proteadorp (jointly between wards 9 & 10)		

Priority 2021/22	Ward 9		Ward 10	
	Description	Area	Description	Area
	as well as creating the capacity for firefighting and protection.			
19	Promotion of sustainable local economic development: - Creation of opportunities for economic and social upliftment in poor areas, including the denotation of business nodes and the revitalization of the Proteadorp area; - job creation projects, such as EPWP, CWP and LED; Establishment of Wifi Hotspots in poor areas, such as Proteadorp, Overhills and Mooiuitsig to assist learners and help jobseekers. (Provincial project);	Proteadorp (jointly between wards 9 & 10)		
20	Provision and upgrading of sport and recreation facilities: Upgrading of play parks	Proteadorp (jointly with ward 10)		
21	Beautification of entrances, public places, municipal office buildings, streets, beach facilities and public amenities etc.	Proteadorp *(jointly with ward 10)		
22	Upgrading of clinic to a day hospital with ambulance facilities and the provision of space for mobile clinics in Betty's Bay and Pringle Bay	Proteadorp *(jointly with ward 10)		

Table 17: Wards 9 -10, reviewed priorities for 2021/22

Priority 2021/22	Ward 11		Ward 12	
	Description	Area	Description	Area
1	Storm water (additional outlets)	Franskraal	Zwelihle Police Station	Ward 12, Zwelihle
2	Housing	Buffeljagsbaai	Housing	Ward 12, Zwelihle
3	Sidewalks	Franskraal	Building of disabled friendly Multipurpose center.	Ward 12, Zwelihle
4	Electricity (upgrade existing infrastructure MV/LV & mini sub)	Franskraal	Business hub/industrial area(building facilities for small business entrepreneurs)	Ward 12, Zwelihle
5	Storm water (Ad-hoc)	Franskraal	Solar heat geysers	Ward 12, Zwelihle
6	Security Services – Establishment Anti-poaching Task Team	Franskraal	Developing of Schulphoek berm	Ward 12, Zwelihle
7	Storm water (Ad Hoc)	Franskraal	Electrification of ward 12 Informal Settlement	Ward 12, Zwelihle
8	Sewer reticulation	Franskraal	CCV TV Cameras	Ward 12, Zwelihle
9	Public Transport (Taxi Rank)	Buffeljagsbaai/ Eluxolweni	Sidewalks & speed calming measures	Ward 12, Zwelihle

Priority 2021/22	Ward 11		Ward 12	
	Description	Area	Description	Area
10	Satellite Police Station	Pearly Beach	Additional Community Hall	Ward 12, Zwelihle
11	Traffic Calming	Buffeljagsbaai	Upgrading of storm water system	Ward 12, Zwelihle
12	Roads	Pearly Beach	After care school programmers (Sports and Recreation)	Ward 12, Zwelihle
13	Roads: Tarring of Proclaimed Provincial Road (DR1206 between R43 and Buffeljagsbaai)	Buffeljagsbaai	Play grounds and maintenance of play parks	Ward 12, Zwelihle
14	Roads: Tarring of Proclaimed Provincial Road (DR1211 between Pearly Beach and Baardskeerdersbos and MR4026 between Uilenvlei & Grootbos)	Baardskeerdersbos/ Pearly Beach/ Grootbos	Training , skills development and capacity building programmers	Ward 12, Zwelihle
15	Traffic Calming	Pearly Beach	Upgrading of early childhood development facilities	Ward 12, Zwelihle
16	Stormwater (Ad Hoc)	Baardskeerdersbos	Changing room for Eikeleza basketball court	Ward 12, Zwelihle
17	Replacement/ Refurbishment of vehicles/ plant equipment	Pearly Beach	Free WIFI	Ward 12, Zwelihle
18	Cemetery	Buffeljagsbaai		

Table 18: Wards 11 - 12, reviewed priorities for 2021/22

Priority 2021/22	Ward 13		Ward 14 New ward, 2021	
	Description	Area	Description	Area
1	Construction and upgrade of Atlantic Drive		Housing	Blompark/ Beverley Hills
2	Coastal path maintenance and extension	Onrus/ Vermont	Play Park Equipment	Gansbaai - All areas
3	Upgrading and maintenance of storm water and sewerage systems 1. Enclose open storm water channel in Shearwater/Petrel 2. Storm water: Shearwater Crescent, Vermont 3. Bergsig Street Onrus	Onrus/Vermont	Storm water (Ad Hoc)	Gansbaai- All areas
4	Implementation/facilitation of Working for Water project to clear aliens and reduction of the fire hazards on municipal property	Onrus/ Vermont	Extension of sewerage reticulation *(MIG*	Gansbaai – All areas
5	Traffic Calming (Hotspots: Lynx, Malmok and Onrus Main Road)	Onrus/ Vermont	Construction of new Sidewalks Housing	De Kelders, Perlemoenbaai, Gansbaai, Blompark, Kleinbaai

Priority 2021/22	Ward 13		Ward 14	
			New ward, 2021	
	Description	Area	Description	Area
6	Ablution block at Jan Rabie Pool and upgrade of public area/parking area	Vermont	Roads (Deteriorating road infrastructure)	Blompark
7	Efficient water quality management of Onrus Estuary	Onrus Lagoon	K53 Testing Facility/Driver's License/Learners License	Gansbaai
8	Construction and upgrading of sidewalks including Cycle path	Onrus/ Vermont	Upgrade Main Road	Gansbaai
9	Development of land adjacent to Onrus cemetery	Onrus	Upgrade of Provincial Tar Road (R43) (between Hermanus & Gansbaai	Gansbaai- All areas
10	De Wet Hall maintenance	Onrus/ Vermont	Development of additional parking areas	Kleinbaai (Ad – hoc funding)
11	Paving Coastal Parking areas	Onrus/ Vermont	Kleinbaai Public Launching Site (Upgrading of Kleinbaai harbor) incl. of boardwalk	Kleinbaai
12	Street lights	Onrus/ Vermont	Upgrading/ beautification Entrance	Kleinbaai
13	Upgrading and Maintenance of roads	Onrus/ Vermont	ECD/After Care Facilities	Gansbaai
14	Protection status of the green belts	Onrus/ Vermont	Sport & recreation – skateboard park	Gansbaai Communal Sport Centre
15	CCTV Cameras	Onrus/ Vermont	Tertiary Education – Skills Development	Gansbaai- All areas
16	Affordable housing	Onrus/ Vermont	Next phase of CCTV Cameras	Gansbaai - All areas
17	Welcome sign Vermont (similar to the Onrus sign)	Vermont	Installation of Optic Fiber	
18	Upgrading and maintenance of ward – street furniture	Vermont/ Onrus	Bulk Electricity Supply (Eskom) (Repair replace redundant power lines to Gansbaai)	
19	Upgrading and maintenance of Play Parks and Open Spaces	Onrus/ Vermont	Electricity (Upgrading of existing infrastructure)	Gansbaai
20			Upgrading of tidal pool	Kleinbaai
21			Upgrade of MR28 (Hermanus – Gansbaai)	Gansbaai

Table 19: Wards 13 - 14, reviewed priorities for 2021/22

2.3.2 Summary of Provincial and National government needs

Some of the ward priorities listed in 2.3.1 above are the mandate of other spheres of Government. A summary is listed below:

Provincial government mandate	National government mandate
Housing	South African Police Service (SAPS)- capacity, visibility, police station
Education- High school, after school programmes	Department of Home Affairs

Provincial government mandate	National government mandate
Health- expand clinic facilities/ day hospital, medical centre	Department of Labour- skills training
Cultural Affairs & Sport- Library service- expansion, sport facilities	Department of Agriculture, Forestry and Fishery (DAFF)- Poaching control
Transport & Public Works- Provincial roads upgrade, public transport	Department of Higher Education - Tertiary institution
Social development- youth programmes, youth centre, care centre for the elderly	

Table 20: Summary of Provincial and National government needs

2.3.3 Ward specific project allocations for 2021/22

Emanating from the reviewed ward priorities cited in section 2.3.1 above each ward receives a R500 000 ward specific project (WSP) allocation for 2021/22.

(Note- refer to the Capital Budget – Annexure A, Chapter 14 in this document, for additional capital budget allocations to wards).

Ward 1 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Stanford	Stanford	1	Development of Millstream(Wandelpad)	50,000
Stanford	Thembelihle	1	Stormwater(Ad-hoc)	50,000
Stanford	Stanford	1	Stormwater(Ad-hoc)	50,000
Stanford	Thembelihle	1	Traffic Calming	50,000
Stanford	Stanford	1	Upgrade of Public boat launching site ablutions-Du Toit street	100,000
Stanford	Stanford	1	Revitalisation of CBD	200,000
				500,000

Table 21: Ward 1- ward specific projects 2021/22

Ward 2 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Gansbaai	Masakhane	2	Stormwater(Ad-hoc)	100,000
Gansbaai	Masakhane	2	Sidewalks	100,000
Gansbaai	Masakhane	2	Construction of concrete sitting pavilion-Masakhane Sportsfield	100,000
Gansbaai	Gansbaai	2	Stormwater	100,000
Gansbaai	Gansbaai	2	Gansbaai sidewalks	100,000
				500,000

Table 22: Ward 2 - ward specific projects 2021/22

Ward 3 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Hermanus	Hermanus	3	CCTV - Maintenance of camera & system software	50,000
Hermanus	Hermanus	3	CCTV - Camera	50,000

Ward 3 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Hermanus	Hermanus	3	Construction of new cliff paths	100,000
Hermanus	Hermanus	3	Maintenance of sidewalks-Mn Rd-NG Church parking area to De Goede Street	100,000
Hermanus	Hermanus	3	Development of BMX track & skate park	100,000
Hermanus	Hermanus	3	Traffic calming	50,000
Hermanus	Hermanus	3	Animal and environmental proof bins	50,000
				500,000

Table 23: Ward 3 - ward specific projects 2021/22

Ward 4 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Hermanus	Mount Pleasant	4	CCTV Cameras-Mount Pleasant	100,000
Hermanus	Mount Pleasant	4	Mount Pleasant: Speed calming	25,000
Hermanus	Mount Pleasant	4	Mount Pleasant: Sidewalks	50,000
Hermanus	Mount Pleasant	4	Mount Pleasant: Upgrading of sportsgrounds	50,000
Hermanus	Westcliff	4	Upgrading of front area of Huis Lettie Theron	50,000
Hermanus	Westcliff	4	Westcliff: Sidewalks	75,000
Hermanus	Westcliff	4	Viewing point upgrade Still street	100,000
Hermanus	Westcliff	4	Westcliff: Speed calming	50,000
				500,000

Table 24: Ward 4 - ward specific projects 2021/22

Ward 5 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Hermanus	Zwelihle	5	Storm water drains	300,000
Hermanus	Zwelihle	5	Subsoil drainage	200,000
				500,000

Table 25: Ward 5 - ward specific projects 2021/22

Ward 6 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Hermanus	Zwelihle	6	Construction of sidewalks	200,000
Hermanus	Zwelihle	6	Upgrading of Zwelihle Community Hall Roof	100,000
Hermanus	Zwelihle	6	Installation of subsoil drainage	200,000
				500,000

Table 26: ward 6 - ward specific projects 2021/22

Ward 7 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Hermanus	Sandbaai	7	Street lights	100,000

Ward 7 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Hermanus	Sandbaai	7	Restoration and upgrade of beach area including facilities	150,000
Hermanus	Sandbaai	7	Traffic Calming	75,000
Hermanus	Sandbaai	7	CCTV	75,000
Hermanus	Sandbaai	7	Restoration and upgrade of beach area including facilities	100,000
				500,000

Table 27: ward 7 - ward specific projects 2021/22

Ward 8 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Hermanus	Fisherhaven	8	Curbing and tar/paving of sidewalks	180,000
Hermanus	Fisherhaven	8	CCTV -Fisherhaven	40,000
Hermanus	Fisherhaven	8	Streetlights	30,000
Hermanus	Hawston	8	Stormwater and tarring of circles-Hawston	100,000
Hermanus	Hawston	8	Curbing and tarring of sidewalks-Hawston	100,000
Hermanus	Hawston	8	Traffic Calming-Hawston	50,000
				500,000

Table 28: Ward 8 - ward specific projects 2021/22

Ward 9 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Kleinmond	KM/Old Proteadorp (Sch 1)	9	Refuse Skips	55,000
Kleinmond	Kleinmond	9	Speed Calming	35,000
Kleinmond	KM/Old Proteadorp (Sch 1)	9	Kerbing (Old Proteadorp)	50,000
Kleinmond	Kleinmond	9	Bus shelters (Main Road)	60,000
Kleinmond	Kleinmond	9	Upgrading of Town Hall	110,000
Kleinmond	Kleinmond	9	Minor Assets (Equipment for Town Hall)	35,000
Kleinmond	Proteadorp	9	Proteadorp: Heideland Creche Parking Area	65,000
Kleinmond	Kleinmond	9	Electronic Notice Board/s at entrances to Kleinmond	90,000
				500,000

Table 29: Ward 9 - ward specific projects 2021/22

Ward 10 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Rooiels	Rooiels	10	Anemone Road paving	150,000
Rooiels	Rooiels	10	Stormwater	30,000
Hangklip	Hangklip area	10	Hangklip Beaches: Ablution facilities upgrade	100,000
Betty's Bay	Betty's Bay	10	Betty's Bay: Cameras	50,000
Betty's Bay	Mooiuitsig	10	Mooiuitsig:Kerbing	25,000
Hangklip/KM	Hangklip/KM	10	Speed calming	50,000

Ward 10 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Kleinmond	Overhills	10	Overhills Informal Settlement: Tanks	20,000
Hangklip/KM	Hangklip/KM	10	Refuse skips	75,000
				500,000

Table 30: Ward 10 - ward specific projects 2021/22

Ward 11 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Gansbaai	Franskraal	11	Stormwater (Ad-hoc)	100,000
Gansbaai	Franskraal	11	Sidewalks	100,000
Gansbaai	Baardskeerderbos	11	Stormwater (Ad-hoc)	50,000
Gansbaai	Pearly Beach	11	Stormwater (Ad-hoc)	50,000
Gansbaai	Pearly Beach	11	Traffic Calming	50,000
Gansbaai	Buffeljachtsbaai	11	Traffic Calming	50,000
Gansbaai	Eluxolweni	11	Stormwater (Ad-hoc)	100,000
				500,000

Table 31: Ward 11 - ward specific projects 2021/22

Ward 12 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Hermanus	Zwelihle	12	Upgrading Schulphoek outdoor Gym & Fencing	200,000
Hermanus	Zwelihle	12	Sidewalks and speed calming measures	150,000
Hermanus	Zwelihle	12	Stormwater drains	150,000
				500,000

Table 32: Ward 12 - ward specific projects 2021/22

Ward 13 – 2021/22 Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Hermanus	Onrus	13	Construction and upgrading of Atlantic Drive walkway	200,000
Hermanus	Vermont	13	Construction and extension of coastal path	200,000
Hermanus	Vermont	13	Upgrading of Marine Drive coastal area at Jan Rabie Pool –Stone wall on both sides of entrance and exit	70,000
Hermanus	Vermont	13	Streetlights	30,000
				500,000

Table 33: Ward 13 - ward specific projects 2021/22

Ward 14 – 2021/22 (new ward) Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Gansbaai	Gansbaai All	14	K53 Testing Station (Drivers License)	100,000
Gansbaai	Blompark	14	Playpark equipment	50,000
Gansbaai	De Kelders/ Kleinbaai	14	Playpark equipment	50,000
Gansbaai	Gansbaai	14	Playpark equipment	50,000

Ward 14 – 2021/22 (new ward) Ward Specific project allocations				
Town	**Local Area**	**Ward**	**Project Description**	**BUDGET**
Gansbaai	Blompark	14	Sidewalks	100,000
Gansbaai	De Kelders	14	Sidewalks	100,000
Gansbaai	Gansbaai	14	Sidewalks	50,000
				500,000

Table 34: Ward 14 - ward specific projects 2021/22

2.4 Concluding remarks on situational analysis

Summary of the key data trends

The population of Overstrand is estimated at 104 748 people in 2020, making it the second most populated municipal area in the Overberg District. This total is expected to grow to 118 316 by 2024, equating to an average annual growth rate of 3.1 per cent, **the highest in the District.**

Overstrand has a growing population, between 2020 and 2026, the largest projected population growth is recorded in the **working age population (15-65 years)** which grew at an annual average rate of 2.8 per cent. The increased population growth will consequently increase the need for job opportunities as well as place increased pressure on the municipal resources to develop new as well as maintain existing infrastructure.

Social indicators that have moved in a positive direction include a significant improvement in the matric pass rate, increase in learner enrollment, improvement in the immunization rate, improvement in the neonatal mortality rate and an improvement in the quality of life (measured by the Human Development Index- HDI).

Indicators that are of concern include a regression in learner retention, rise in registered patients receiving anti-retroviral treatment (ART), increase in TB patients, increase teenage pregnancies measured by the delivery rate to women under 20 years, increased income inequality and safe and security concerns.

In terms of growing the local economy, the Municipality is mandated to "create an enabling environment for local economic development". The current global Covid-19 pandemic (Corona virus) has had and continue to have severe socio-economic consequences throughout the globe. Closer to home, the Overstrand is also experiencing the adverse socio-economic impact of COVID-19 on our local economy and community. The significant contraction in the economy in 2020 is expected to result in multiple job losses in the Overstrand municipal area. Along with the increasing unemployment rate, the associated reduction in household income will increase the demand for public sector support. An increase in the number of indigent households due to COVID-19 is also anticipated. Furthermore, there will be additional pressure on the local municipality as revenue collection may be hampered. However, the same level of services will still be required.

Overall, all development and growth in Overstrand must be sensitive to the area's most important asset, that being the natural environment. Sustainable development in Overstrand will be guided by the municipal spatial development framework (SDF) and related sector plans. The SDF identified Kleinmond, Hawston, Hermanus, Stanford and Gansbaai with its suburbs as areas prioritized for further development. This is due to bulk services being available to support densification and developments. The municipal SDF was reviewed in 2019/20 and approved by Council on 27 May 2020.

CHAPTER 3

SITUATIONAL ANALYSIS PER NATIONAL KPA'S

3.1 GOOD GOVERNANCE AND PUBLIC PARTICIPATION

3.1.1 Powers and Functions

Section 156, read together with Schedules 4B and 5B of the Constitution sets out the functions of a Municipality. Section 84 of the Municipal Structures Act regulates the division of these functions between a District and Local Municipality.

Overstrand Municipality is classified as a category B-municipality (local municipality).

The table indicates the **functions that Overstrand Municipality is authorised to perform**.

Municipal Function	Municipal Function Yes / No
Constitution Schedule 4, Part B functions:	
Air pollution	Yes
Building regulations	Yes
Child care facilities	Yes
Electricity and gas reticulation	Yes
Firefighting services	Yes, structural fires *Overberg District Municipality responsible for veld fires
Local tourism	Yes
Municipal airports	Yes
Municipal planning	Yes
Municipal health services	No
	Overberg District Municipality
Municipal public transport	No Overberg District Municipality
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law	Yes
Pontoons, ferries, jetties, piers and harbors, excluding the regulation of international and national shipping and matters related thereto	Yes
Storm water management systems in built-up areas	Yes
Trading regulations	Yes
Water and sanitation services limited to potable water supply systems and domestic waste-water and sewage disposal systems	Yes
Constitution Schedule 5, Part B functions:	
Beaches and amusement facilities	Yes
Billboards and the display of advertisements in public places	Yes
Cemeteries, funeral parlors and crematoria	Yes
Cleansing	Yes
Control of public nuisances	Yes
Control of undertakings that sell liquor to the public	Yes
Facilities for the accommodation, care and burial of animals	Yes

Municipal Function	Municipal Function Yes / No
Fencing and fences	Yes
Licensing of dogs	Yes
Licensing and control of undertakings that sell food to the public	Yes
Local amenities	Yes
Local sport facilities	Yes
Markets	Yes
Municipal abattoirs	Yes
Municipal parks and recreation	Yes
Municipal roads	Yes
Noise pollution	Yes
Pounds	Yes
Public places	Yes
Refuse removal, refuse dumps and solid waste disposal	Yes
Street trading	Yes
Street lighting	Yes
Traffic and parking	Yes

Table 35: Municipal functions by Overstrand

The structure of the Municipality has three distinct components:

3.1.2 Political Governance Structure

The council performs both legislative and executive functions. They focus on legislative, oversight and participatory roles, and have delegated its executive function to the Executive Mayor. Their primary role is to debate issues publicly and to facilitate political debate and discussion. Apart from their functions as decision makers, Councillors are also actively involved in community work and the various social programmes in the municipal area.

The **Municipal Council** comprises 25 Councillors.

Councillors per political party are:

DA = 16	ANC = 7	EFF = 1	LP =1

The portfolio committees are:

- Finance;
- Management Services;
- Community Services;
- Economic & Social Development and Tourism;
- Protection Services and
- Infrastructure and Planning.

Table below categorises the councillors within their specific political parties and wards and the Portfolio Councillors:

Name of councilor	Capacity and Political party	Ward representing or proportional
Dudley Coetzee	Executive Mayor (DA)	11
Elnora Gillion	Deputy Executive Mayor (DA)	8
Anton Coetsee	Speaker (DA)	Ward 4
Hannie Morgan	Councillor (DA)	Proportional
Benet Molefe	Councillor (EFF)	Proportional
Ronald Nutt	Councillor (DA	Proportional
Andrew Komani	Councillor (DA)	Proportional
Arnie Africa	Councillor (DA)	Proportional
Christine Ann May	Councillor (DA)	Proportional
Lindile Ntsabo	Councillor (DA)	Proportional
Charmaine Resandt	Councillor (DA)	Proportional
Theodorah Nqinata	Councillor (ANC)	Proportional
Connie Tafu-Nwonkwo	Councillor (ANC)	Proportional
Simphiwe Tebele	Councillor (ANC)	Proportional
Siphiwo Kalolo	Councillor (ANC)	Proportional

Name of councilor	Capacity and political party	Ward representing or proportional
Xholani Msweli	Ward Councillor (ANC)	1
Riana de Coning	Ward Councillor	2

Name of councilor	Capacity and political party	Ward representing or proportional
	(DA)	
Kari Brice	Ward Councillor (DA)	3
Valerie Pungupungu	Ward Councillor (ANC)	5
Michelle Sapepa	Ward Councillor (ANC)	6
David Botha	Ward Councillor (DA)	7
Grant Cohen	Ward Councillor (DA)	9
Fanie Krige	Ward Councillor (DA)	10
Michael Mhana	Ward Councillor (LP)	12
Jean Orban	Ward Councillor (DA)	13

Table 36: Overstrand Councillors per political party, February 2021

Mayoral Committee Composition:



Executive Mayor
Ald. Dudley Coetzee



INFRASTRUCTURE AND PLANNING/ Deputy Executive Mayor
Cllr. Elnora Gillion



ECONOMIC DEVELOPMENT AND TOURISM
Adl. Kari Brice



COMMUNITY SERVICES
Cllr. Grant Cohen



MANAGEMENT SERVICES
Cllr. Andrew Komani



FINANCE
Adl. Riana De Coning



PROTECTION SERVICES
Cllr. Arnie Africa

Figure 15: Overstrand Mayoral Committee, 1 May 2019

Speaker:



Ald. Anton Coetsee

3.1.3 Administrative Governance Structure

The Municipal Manager is the Chief Accounting Officer of the Municipality. He is the head of the administration, and primarily has to serve as chief custodian of service delivery and implementation of political priorities. He is assisted by his direct reports, which constitutes the Management Team, whose structure is outlined in the table below:

Top Management team (TMT)



Dean O'Neill
Municipal Manager



Soli Madikane
Local Economic Development (LED), Social Development & Tourism



Roderick Williams
Community Services



Neville Michaels
Protection Services



Santie Reyneke Naude
Finance



Desiree Arrison
Management Services



Stephen Muller
Infrastructure and Planning

Figure 16: Overstrand Top Management Team

The administrative component is aligned with the National Key Performance Areas and has been divided into the Office of the Municipal Manager and 6 Directorates.

Brief functional breakdown per Directorate:

DIRECTORATE	FUNCTIONS
Office of the Municipal Manager	Internal Audit, Risk Management , electoral unit, Directors
Management Services	Human Resources, Labour Relations & Occupational Health & Safety (OHS), Strategic Services, Legal Services, Additional Court, Council Support Services, Communication, ICT
Community Services	Area Management, Operational Services, Libraries, Housing administration, Sport & Recreation
Protection Services	Traffic, Law enforcement & Task team, Fire & Disaster Management and Security Services
Local Economic Development (LED), Social Development and Tourism	LED, Social Development, Tourism
Infrastructure and Planning	Engineering Services, Engineering Planning, Environmental Services, Town Planning, GIS, Property Administration, Building Control, Solid Waste and Electro technical Services
Financial Services	Financial Services, Accounting Services, Expenditure and Asset, Revenue and Valuation, Supply Chain Management

Table 37: Overstrand Directorates, end February 2021

Intergovernmental Relations (IGR)

The municipality actively participates in the following Provincial IGR forums:

- District Coordinating Forum (DCF)- Overberg District Municipality
- DCF Tech- Overberg District Municipality
- MinMay- Western Cape Department of Local Government
- MinMay Tech- Western Cape Department of Local Government
- Premiers Coordinating Forum (PCF)

- MIG Manager/Municipality Coordination Meetings – Western Cape Department of Local Government
- Overberg Bilateral Meeting – Department of Water Affairs
- The Provincial Transport Technical Committee (ProvTech) – Western Cape Department of Transport and Public Works
- The Provincial Transport Committee (ProvCom) – Western Cape Department of Transport and Public Works
- Integrated Waste Management Forum – Western Cape Department of Environmental Affairs and Development Planning
- Western Cape Recycling Action Group – Western Cape Department of Environmental Affairs and Development Planning
- Municipal Infrastructure and Related Services Working Group – SALGA
- Working for Water: Implementing Agent Managers Forum – National Department of Environmental Affairs.

3.1.4 Public Accountability

The Overstrand Municipality has two distinct structures through which formalised public participation with its communities takes place i.e.

- Its Ward Committees as well as
- The Overstrand Municipal Advisory Forum (OMAF).

The objective of a ward committee is to enhance participatory democracy in local government. A ward committee is thus an advisory body without any decision making powers to assist the Ward Councilor in his/her duties.

The Ward Committees are chaired by the respective elected ward councillors and meet (except when Council is in recess) on a scheduled monthly basis. Quarterly meetings are advertised on bill boards, media and with loudhailers in certain areas to enhance participation by the broader communities. A formal agenda is followed and inputs from these committees are fed into the Portfolio Committee and then on to the Mayoral Committee. The Ward Committees have an opportunity to consider items on the formal council agenda which have a direct bearing on their specific areas.

The Overstrand Municipal Advisory Forum (OMAF), consisting of all Ward Committee members', has an Overstrand wide focus and is chaired by the Executive Mayor and the Deputy Executive Mayor. Overstrand wide interest groups also enjoy representation on this body, e.g. Agricultural Unions, Tourism etc. All councillors, be they ward or proportional, are also members of this body.

Functional **ward committees** are established in all 13 wards and meet on a monthly basis as part of Council's monthly meeting cycle.

Overstrand municipality managed to implemented and maintain a successful ward committee system in all wards since 2003. Ward committees are acknowledged and respected as official public participation structures of the Municipality. Meetings of ward committees are scheduled as the first meetings (followed by Port- folio committees, Executive Mayor and Council) in Council's monthly meeting cycle. An average number of nine meetings (open to the public) per ward committee are held per annum. The meetings include four quarterly statutory report back meetings.

Ward Committees are responsible for the identification and communication of needs within their local wards as specified in the municipal council's IDP and budget processes. These "need assessment" sessions are held annually with the ward committees between September – January. The costing for the highest prioritised needs/ projects is also done for budgeting purposes. The Municipality developed a ward committee consultation register in order to manage and respond to:

- recommendations from respective ward committees;
- monitor that important/statutory notifications serve before ward committees;

- resolve possible long outstanding infrastructure maintenance issues raised by ward committees.

Ward committees are furthermore involved in a consultation process regarding the draft Integrated Development Plan (IDP) and municipal budget. Ward Committees also compile their respective ward operational plans for submission to the Provincial Department annually.

The Ward Committee Rules for Overstrand Municipality were revised by Council in May 2016. In terms of the revised Rules, a Ward Committee consists of representatives from organisations, sectors and/or geographical blocks (areas) in the ward. During August 2016 the election of the new generation of ward committees was also concluded.

A challenge is experienced with a lack of capacity within certain constituencies represented by ward committee members. The administration appoints skilled temporary employees via EPWP to assist ward committee members and local leaders of the affected constituencies to perform their work.

The provision of the follow-up training programme in conjunction with province to Ward Committee members.

A Ward committee Summit was held on 26 November 2018 in order to deal with important matters/challenges experienced in the Municipal area, namely:

- Review of the legislative framework and rules for Ward Committees;
- Housing delivery and participation;
- Different mandates of South African Police Services and Municipal Law Enforcement, and
- Social cohesion.

It is envisaged to recommend the implementation of Summit outcomes through Council's strategies and policies. The recommendations with regard to legislative review is part of a provincial initiative. The collective recommendations for the province will be considered for submission to the National Department of Local Government and Traditional Affairs for possible review of related legislation.

Outcomes of the 2019 Ward Committee Summit held on 27 November 2019 are as follows.

GENDER BASED VIOLENCE

- To provide intervention/support based on the crime committed,
- To implement integrated programmes/ outreach programmes from all spheres of government, and
- Law Enforcement must enforce by-laws and policies.

CUSTOMER CARE: GOVCHAT APP

- That the Govchat platform will have a positive impact on communication, service delivery and complaint management, and
- That the Govchat app (free of charge) be communicated to Ward Committees and broader community as a tool to report basic service delivery challenges.

LAND INVASIONS: STANDARD OPERATING PROCEDURE

- Integrated approach,
- Standard Operational Procedure (SOP) needs to be implemented, and
- Landowners needs to pay for security of land.

AFFORDABILITY OF TARIFFS

- Optimization of available Provincial Grants by Overstrand Municipality,
- Ensure that penalties be giving effect to optimize revenue into fines,
    - Re-evaluate property values – undervalued in rates and taxes, and
    - Exploring possibilities to attract business opportunities – fits in with town profile.

COVID-19 PANDEMIC: PROTOCOLS FOR WARD COMMITTEE MEETINGS

The Executive Mayor supported a recommendation to host the Ward Committee meetings by way of combination of physical attendance and electronic platforms. The administration developed protocols in the last-mentioned regard, inclusive of the following:

- Ward Committee members to be assisted to download the MsTeams App on their Cell phones in order to join the meetings virtually.
- The Administration to provide technical support to Ward Committee members in order to resolve the challenges with connectivity to the virtual platform.
- Report back meetings must advertise in local media including an invitation to attend a meeting via a virtual platform. Ward Committee members, Councilors, administrative personnel, media, and the public (in event of report back meetings) can apply in advance for a link to attend a meeting via the virtual platform.
- Only residents of a particular ward, are approved for electronic links to attend the particular Ward Committee meeting.
- The names of the last-mentioned residents are to be included in the attendance register of the particular meetings.
- Responsible senior managers for the ward committees in decentralized administrations must ensure compliance with COVID-19 protocols, including, social distancing, wearing of masks, provision sanitizer and screening.
- If a meeting cannot take place due to a possible challenge(s), Ward Committee members and other affected must be informed of the postponement of the particular meeting.

Ward Committee elections are to take place after the Local Government Elections in 2021/2022. The Municipality will consider a review of the Overstrand Municipality Ward Committee Rules in order to promote the successful elections of the next generation of Ward Committees.

A Public Participation Policy with the following objectives was adopted by the Overstrand Council in September 2016:

a) to promote the values of good governance and human rights;
b) to establish appropriate mechanisms, processes and procedures for public participation in the municipal affairs;
c) to acknowledge the fundamental right of all people to participate in the governance system;
d) to promote direct and indirect platforms of participation;
e) to provide, clear, sufficient and timeous information concerning community participation to communities.

The Department of Local Government has developed and deployed a mobile **"Citizen Engagement Application"** for municipalities across the Western Cape Province, but the project has since been discontinued.

The municipality is in the process of engaging with the GOVChat to see how their process can augment the municipalities own fault and service request processes. ICT will be consulted as interconnectivity requirements are defined in the municipality's context.

3.2 MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

The following table indicates the municipality's performance in terms of the National Key Performance Indicators required in terms of the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and section 43 of the MSA.

KPA & Indicators	Municipal Achievement	Municipal Achievement	Municipal Achievement
	2017/18	2018/19	2019/20
The number of people from **employment equity target** groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	70	68	71
The percentage of a municipality's **budget actually** spent on implementing its **workplace skills plan**	99.87%	99.88%	84.54%

Table 38: Employment Equity numbers & % budget spent on Workplace Skills plan

3.2.1 Occupational Levels- Race

The table below categories the number of employees by race within the occupational levels as at end January 2021.

Occupational	Male				Female				Total
Levels	A	C	I	W	A	C	I	W	
Top Management	1	3	0	1	0	1	0	1	7
Senior management	0	2	0	1	0	0	0	0	3
Professionally qualified and experienced specialists and mid- management	2	15	0	24	4	6	0	10	61
Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents	13	70	0	39	8	25	1	42	198
Semi-skilled and discretionary decision making	88	160	0	29	33	86	0	44	440
Unskilled and defined decision making	153	157	1	11	22	28	0	3	375
Total permanent	257	407	1	105	67	146	1	100	1084
Non- permanent employees	0	0	0	0	0	0	0	0	0
Grand total	**257**	**407**	**1**	**105**	**67**	**146**	**1**	**100**	**1084**

Table 39: Overstrand Occupation levels by race, end January 2021

3.2.2 HR Policies and Plans

Policies and plans provide guidance for fair and consistent staff treatment and a consistent approach to the managing of staff.

The table below shows the HR policies and plans that are approved as at end December 2020:

Approved policies	
Name of policy	**Date approved/ revised**
Time & Attendance Policy	Reviewed 26 June 2019
External Bursary	(New) 26 June 2019

Table 40: Overstrand approved HR policies

Currently Overstrand Municipality has a Human Resources Procedural Manual that sets out the required processes or procedures to be followed in dealing with personnel matters. Furthermore the Human Resources Manual is compiled to provide information and guidance to Human Resources Managers – practitioners, as well as line managers.

3.2.3 Vacancy Rate

The approved organogram for the municipality had **1186** posts as at the **end of January 2021.** The actual positions filled are indicated in the tables below by post level and by functional level. **101** Posts were vacant at the end of **January 2021**, resulting in a vacancy rate of **8.51%.**

Vacant posts are budgeted for.

Table below indicates the vacancies within the municipality as at end **January 2021:**

Per Post Level		
Post level	**Filled**	**Vacant**
MM &MSA section 57 & 56	7	0
Middle management **(T14-T19)**	65	1
Admin Officers **(T4-T13)**	654	85
General Workers **(T3)**	359	15
Total	**1085**	**101**
Per Functional Level		
Functional area	**Filled**	**Vacant**
Municipal Manager	11	2
Management Services	50	3
Financial Services	100	14
Community Services	646	45
Protection Services	143	22
Infrastructure and Planning Services	128	9
Economic Development Services	7	6
Total	**1085**	**101**

Table 41: Overstrand vacancies, end January 2020

3.2.4 Employment equity targets and progress

Overstrand's current Employment Equity Plan (EEP) covers the period 01 July 2020 to 30 June 2023.

The table below indicates the progress on the EEP implementation for the **total workforce by race:**

Year – EE plan	African		Coloured		Indian		White	
	Target June	Actual June	Target June	Actual June	Target June	Actual June	Target June	Actual June
2018/19	330	324	507	533	2	3	222	214
2019/20	344	329	510	538	4	3	220	206

Table 42: Progress EE targets/ Actual by racial classification (Total Workforce)

3.2.5 Workplace Skills plan (WSP)

Section 68(1) of the MSA states that municipality must develop its human resource capacity to a level that enables it to perform its functions and exercise its powers in an economical, effective, efficient and accountable way. For this purpose the human resource capacity of a municipality must comply with the Skills Development Act (SDA), 1998 (Act No. 81 of 1998), and the Skills Development Levies Act, 20 1999 (Act No. 28 of 1999).

The table below indicates the number of employees that received training during the past three financial years:

Financial year	Number of employees that received training
2017/18	354
2018/19	382
2019/20	342

Table 43: Skills development of Overstrand employees – 2017/18 – 2019/20

Skills development – Budget allocation

The table below indicates the amounts allocated to implement the workplace skills plan for the past three financial years:

Year	Total personnel budget	Total Allocated	Total Spend	% Spent
2017/18	R 339 417 641	R 1 981 500	R 1 978 826.20	99.87%
2018/19	R385 086 003	R1 928 354	R1 926 041.96	99.88%
2019/20	R411 692 823	R2 505 041	R2 117 702.74	84.54%

Table 44: Budget allocated and spent for 2017/18 – 2019/20

3.3 BASIC SERVICE DELIVERY

3.3.1 Access to basic services

Proportion of Households with minimum level of basic services			
Description	2017/18	2018/19	2019/20
Electricity service connections	86%	82%	100%
Water - available within 200 m from dwelling	100%	100%	100%
Sanitation - Households with at least VIP service	100%	100%	100%
Waste collection – kerb side collection once a week	100%	100%	100%

Table 45: Overstrand access to basic services, 2017/18 – 2019/20
* excludes indigent households

Proportion of households with Service backlogs

Service Backlogs as at 2019/20				
Households (HHs)				
	*Service level above minimum standard		**Service level below minimum standard	
	No. HHs	% HHs	No. HHs	% HHs
Water	33 621	100%	0	0%
Sanitation	33 735	100%	0	0%
Electricity	25 677	100%	0	0%

Service Backlogs as at 2019/20				
Households (HHs)				
	*Service level above minimum standard		**Service level below minimum standard	
	No. HHs	% HHs	No. HHs	% HHs
Waste management	33 366	100%	0	0%
Housing	31 710	90%	3675	0%
*% HHs are the service above/below minimum standard as a proportion of total HHs. 'Housing' refers to * formal and ** informal settlements.*				

Table 46: Overstrand service backlogs, 2019/20

Water and Sanitation Access:

All formal and informal settlements in the urban areas of the Overstrand Municipality have access to at least basic water and sanitation services.

According to the 2011 (i.e. the latest) census figures there are still small backlogs in terms of water and sanitation services in the rural areas of the Overstrand Municipality. According to the national Strategic Framework for Water Services, farm owners are water services intermediaries, and are therefore responsible for the provision of water services to people living on their property. This provision is included in the Overstrand Water Services Bylaws. Basic water and sanitation services are being provided where land invasions occurred, within budget constraints.

The Water Services Bylaw is currently being reviewed. A public participation process will be undertaken before Council approval and promulgation.

Electricity Access:

The current backlog in electricity services is addressed in the 5 year housing plan.

Refuse Removal Access:

All the urban and informal areas of Overstrand Municipality have access to at least a basic refuse removal service. No refuse removal service exists in the rural areas and farming communities, but all the rural areas have access to drop off facilities and landfill sites, at the applicable tariffs.

Farming areas requiring access to municipal services:

The farming areas in Overstrand that require access to municipal services are:

- Ward 1 (Franskraal),
- Ward 4 (Hemel and Aarde Valley)
- Ward 8 (Fisherhaven)
- Ward 9 (Kleinmond)
- Ward 10 (Betty's Bay, Pringle bay And Rooi-Els)
- Ward 11 (Baardskeerdersbos, Stanford).

3.3.2 Basic service delivery challenges

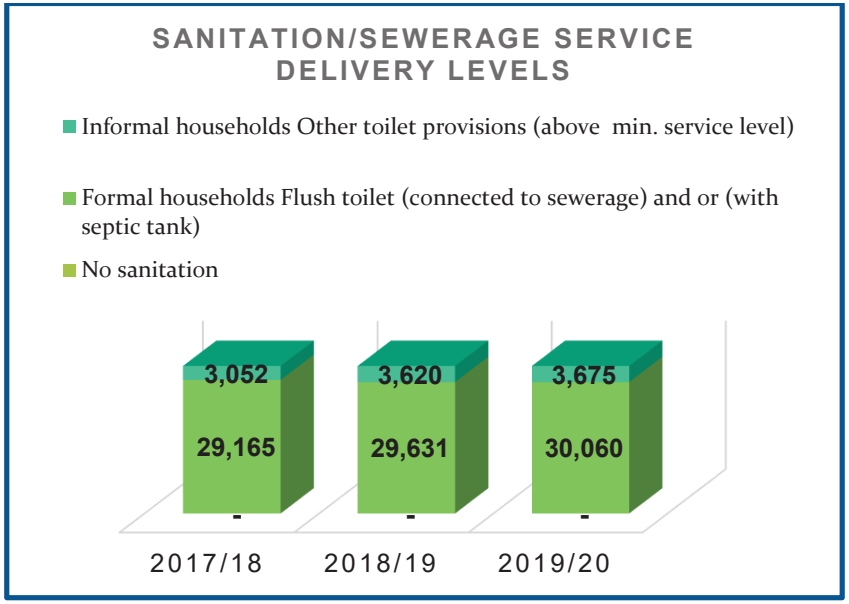
Table below indicates the service delivery challenges faced by the Municipality:

Service Area	Challenge	Actions to address	Progress made in 2019/20 to address challenge
Water & sewerage	Aging infrastructure	Replace water meters on operational budget	No meter replacements done for the financial year, but a number of pipe replacements were completed.
All basic services	Vandalism	Educational programmes, increased security measures	Although we have successfully implemented various measures, the vandalism of municipal infrastructure remain remains a massive problem in informal areas with ablution where toilets and taps have to be maintained regularly.
Sewerage systems	Storm water infiltration into sewer networks and inappropriate objects in sewer lines that cause blockages and additional maintenance of sewer lines.	Concentration shifted to preventative/pro-active maintenance rather than reactive approach	**Sewer Blockages** 2018/19 = 1970 2019/20 = 1899 71 less blockages than the previous year were recorded. **Sewer Spillages** 2018/19 = 234 2019/20 = 191 43 less sewer spillages than the previous year were recorded.
			A steady decrease in both the blockages and spillages is an indication that the pro-active maintenance is working but that inappropriate objects still remains a major problem.
Water	Water pipe replacements	The Water Pipe Replacement project had to be discontinued temporarily due to the contractor defaulting	The previous water pipe replacement contract had to be terminated due to the sub-standard performance of the contractor. New tender specifications were compiled for advertising early in 2020/21.
	Drought	Drought situation in Hermanus	The drought situation in Hermanus initially deteriorated in 2019/20, resulting in water restrictions being raised to level 3. Good rains late in 2019 however resulted in some improvement in the dam level, and eventually relaxation

Service Area	Challenge	Actions to address	Progress made in 2019/20 to address challenge
			to level 2 water restrictions again.
	Vandalism	Vandalism and theft of infrastructure and equipment	Improved security fencing and alarm systems were installed at several water installations to address the risk of theft and vandalism.
Refuse	Illegal dumping	The addition of skips and swing bins in informal settlements and invaded areas	This led to a significant decrease in illegal dumping across the formal and informal houses as well as land invaded areas.
Electricity	Theft and vandalism	Theft of electricity (tampering), cables and vandalism	Theft and vandalism is a growing concern that amounts to great unforeseen expenses. It amounts to power outages and loss of income. Overstrand Municipality works with SAPS and local law enforcement agencies to address this problem. It is however a nation-wide concern that is somewhat uncontrollable.
	Weakening Eksom Infrastructure	Weakening Eskom 66/11kV Infrastructure	The various 66/11kV Eskom infrastructure that supplies the Overstrand area is in a deteriorating state and causes multiple unplanned/ prolonged outages in all Overstrand areas on a regular basis. This is a major concern for Overstrand and its consumers.
	Limited Eskom Capacity	Limited Eskom Capacity	The limited Eskom network capacity puts a constraint on development in Overstrand areas as Eskom cannot provide the applicable capacity requirements without having to do a full network upgrade.
Roads	Lack of sufficient funding to reduce backlogs of the resealing of roads	Increase reseal operational funding	104 952 m² of roads were maintained to the value of R28 489 564.39.
	Inadequate storm water	Increase in capital expenditure	A number of small storm water projects

Service Area	Challenge	Actions to address	Progress made in 2019/20 to address challenge
	network in certain neighbourhoods	for storm water infrastructure	were completed by the operational teams and small contractors.
	Deterioration of gravel roads	Adoption of a new maintenance methodology which saw a significant improvement on the state of gravel roads	In additional to the maintenance methodology, an additional 5 kilometres of roads were dust proofed in across the Overstrand.

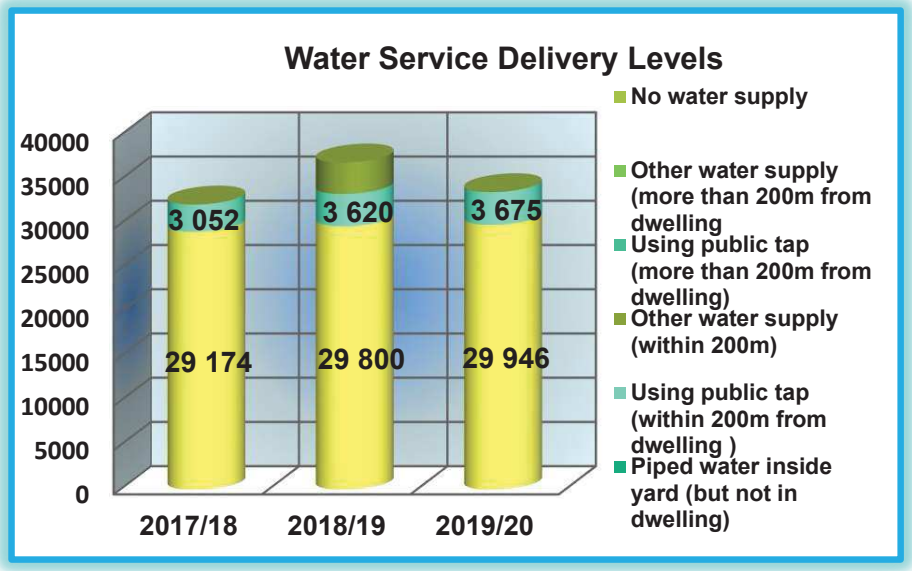
Table 47: Overstrand basic service delivery challenges, 2019/20



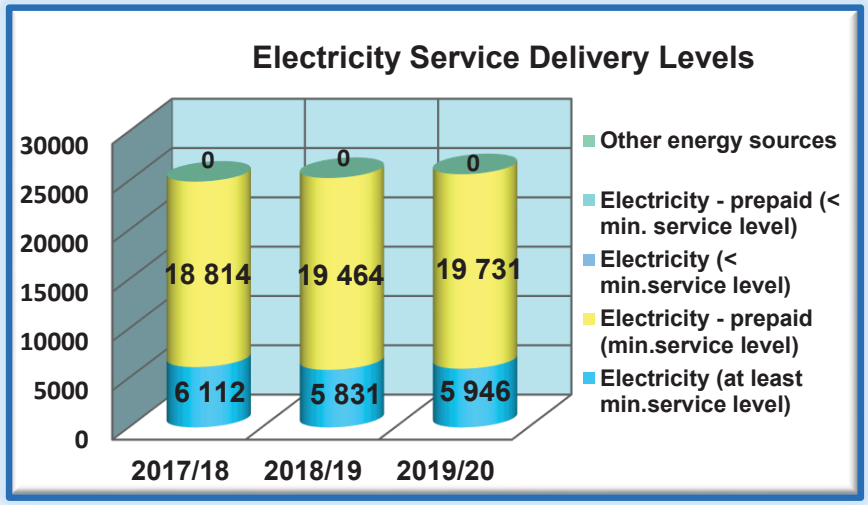
The graph shows the different sanitation/ sewerage service delivery levels per total households and the progress per year:

* For 2017/18, 2018/19 and 2019 the financial system (DB4) cannot differentiate totals – total households that received access to sanitation.

The graph shows the different water service delivery levels per total households and the progress per year:



The graph indicates the different electricity service levels of households and the progress per year:



The graph indicates the different refuse removal standards which the households are receiving:

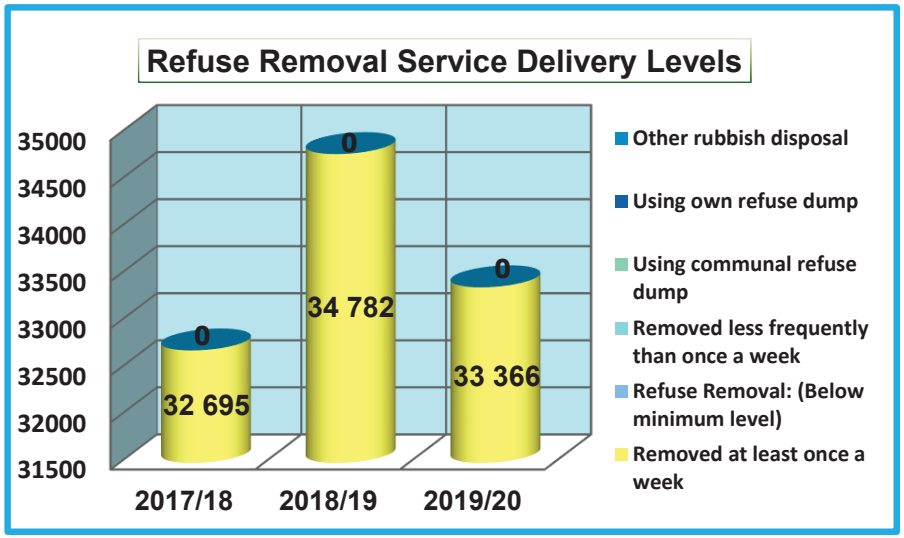


Table below gives **an overview of tarred road infrastructure** within the municipal area:

Tarred Road Infrastructure: Kilometres				
Year	Total tarred roads	New tar roads	Existing tar roads resealed	Tar roads maintained
2017/18	505	0.237	13	505
2018/19	512	2.6	1.582 rehabilitation	512
2019/20	517	1.5	13 Resealed and 0.7 Rehabilitated	517

Table 48: Overstrand tarred road infrastructure, kilometers

Gravel roads

Gravel Road Infrastructure: Kilometres				
Year	Total gravel roads	New gravel roads constructed	Gravel roads upgraded to tar	Gravel roads graded/ maintained
2017/18	150	0	5	150
2018/19	143	0	7	143
2019/20	138	0	5	138

Table 49: Overstrand gravel roads, kilometers

Table below shows the costs involved for the **maintenance and construction of roads** within the municipal area:

Financial year	New & Replacements	Resealed	Maintained
	R		
2017/18	8 475 359	20 753 354	55 503 619
2018/19	5 989 342	23 265 973	64 011 882
2019/20	20 961 425 (housing)	22 912 800	60 020 727

Table 50: Overstrand maintenance and construction costs of roads

Table below shows the total kilometers of **storm water** maintained and upgraded as well as the kilometers of new storm water pipes installed:

Storm water Infrastructure: Kilometres				
Year	Total Storm water measures	New storm water measures	Storm water measures upgraded	Storm water measures maintained
2017/18	564	3.1	0	567
2018/19	4.224 km	4.224 km	0	567
2019/20	5.579	5.579	0	573

Table 51: Overstrand storm water infrastructure, kilometers

Table below indicates the amount of money spend on **storm water projects** over three financial years:

Financial year	Storm water Measures	
	Capital	Maintained
	R'	
2017/18	10 676 647	5 806 712
2018/19	6 328 804	5 789 458
2019/20	7 887 522	5 267 289

Table 52: Overstrand money spent on storm water projects

3.4 LOCAL ECONOMIC DEVELOPMENT

The following challenges with regard to the implementation of the Local Economic Development (LED) strategy are:

Description	Progress made in 2019/20 to address challenge
Lack of participation by key stakeholders	Created a public/private partnership with local stakeholders as a platform for dialogue.
Capacity contrast in HR funding	Expand and realign current staff compliment to fit current priorities.
No linking of LED strategies and Municipality town planning priorities	Input on the review of the SDF to integrate LED principals and practise.
Inadequate poverty alleviation initiatives	Promote home-based food gardens, socio-economic intelligence through research and partner with community-based organisations.
Sustainable LED & community projects	Resource mobilisation from other spheres of the government and partnering with stakeholders.

Table 53: Overstrand LED challenges

Table below provides detail of the job opportunities created through the **Expanded Public Works Program (EPWP) initiatives** in the municipal area for past three financial years:

Job creation through EPWP projects		
Details	EPWP Projects	Jobs created through EPWP projects
	No.	No.
2017/18	42	994
2018/19	50	1048
2019/20	57	1060

Table 54: Overstrand job creation through EPWP projects

The main economic drivers in the Municipal area are:

Key Economic Activities	Description
Tourism	The Overstrand is a tourist destination as a result tourism products are prevalent –combined contributes significant to the local economy and the local GDP. The municipality recognised and align decisions and budget towards its promotion and development.
Aquaculture / Agriculture	The district is an agriculture hub for wine and other commodities with export potential and to its internationally recognised quality standards agriculture is bolsters by the fledging oceans economy where the municipality host two fishing harbours and take advantage of the proximity to the Cape Town International Airport to facilitate and access export markets. It is the one of the target employment with the attractiveness of the destination including its characteristics makes it attractive to people wanting to live and work here, this comes with a flourishing business services sector to service the market. The availability of technology and proximity to Cape Town with up to standard economic infrastructure makes it easy to live and work in.
Finance, real estate and business services	The attractiveness of the destination including its characteristics makes it attractive to people wanting to live and work the here, this comes with a flourishing business services sector to service the market. The availability of technology and proximity to Cape Town with up to standard economic infrastructure makes it easy to live and work in.
Secondary service industry	As the fastest growing municipality whose population double over a short period, the demand for goods and services is high given the propensity to spend by locals.

Table 55: Overstrand main economic drivers

3.5 MUNICIPAL FINANCIAL VIABLITY AND MANAGEMENT

The Municipality must ensure strong revenue management in the current tough economic climate. The containment of outstanding debtors is critical for financial viability by applying strict credit control measures.

Table below indicates the municipality's performance in terms of Municipal financial viability:

KPA& Indicator	2017/18	2018/19	2019/20
Cost Coverage – (Available cash + Investments)/monthly fixed operational expenditure)	5,12	6,67	7,62
Total Outstanding Service Debtors to Revenue – (Total outstanding service debtors/annual revenue received for services)	10,55%	10,07%	12,33%
Debt coverage - (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	19,79	23,38	25,06

Table 56: Overstrand performance - municipal financial viability, 2017/18 – 2019/20

The following table indicates the municipality's total capital expenditure for the past three financial years-

Detail	2017/18	2018/19	2019/20
	R'000	R'000	R'000
Original Budget	97 647	194 237	261 677
Adjustment Budget	116 620	174 748	275 800
Actual	105 255	172 777	211 057

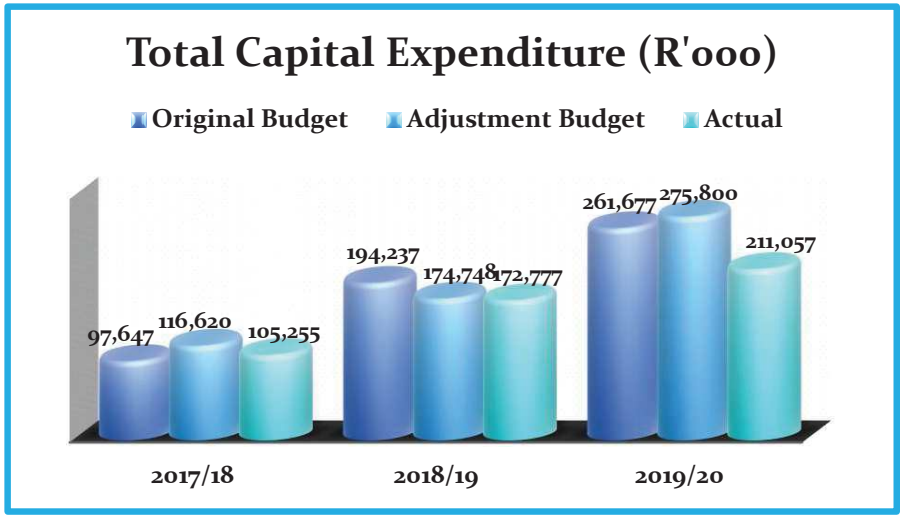


Table 57: Capital expenditure 2017/18 – 2019/20

Figure 17 indicates the municipality's reliance on grants as a percentage for the past three financial years –

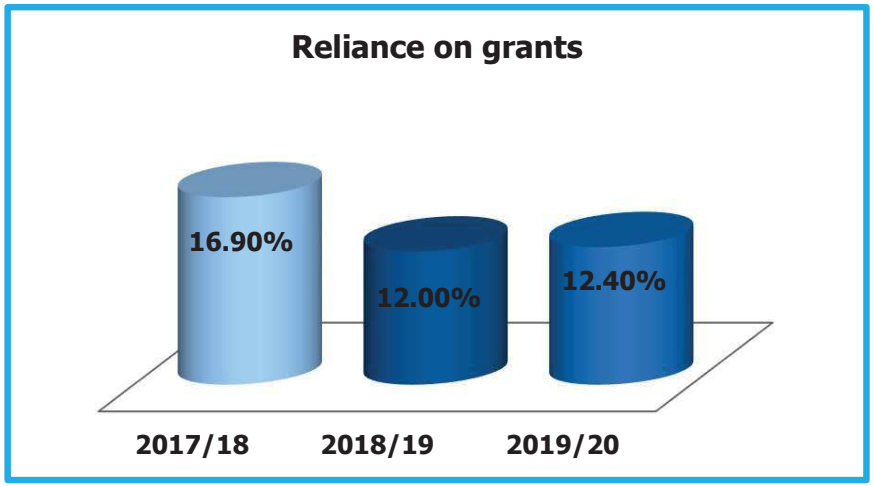


Figure 17 Overstrand reliance on grants, 2017/18 – 2019/20

The municipality is reliant on the equitable share grant allocation to finance indigent subsidies to the poor.

CHAPTER 4

STRATEGIC DIRECTIVES

4.1 SWOT analysis

For this review, the 2017/2021 SWOT analysis, Vision, Mission and Strategic objectives were work shopped by the Mayoral Committee and Top Management on 1-2 October 2020. The strategic direction remains unchanged for this 2021/22 IDP review.

To lend strategic direction to the IDP review process, the mayoral committee and top-management team critically reviewed those things that might keep Overstrand from realising its vision and mission (***weaknesses*** and ***threats***) as well as the positives (***strengths*** and ***opportunities***) that can help to ensure the local authority's stability over the long term.

As the resultant SWOT analysis will reveal, Overstrand Municipality finds itself in the fortunate position where the positives outweigh the negatives, with ample scope to explore new opportunities.

So as not to skew the picture presented here, let's start by taking a closer look at the ***THREATS Overstrand ought to take cognisance of*** and what the implications of those threats might be:

- **COVID-19 PANDEMIC**
    - Possible further negative impact of Covid-19 or other pandemic
    - Deteriorating socio, economic and political conditions
- **ADVERSE ECONOMIC CLIMATE AFFECTING THE REVENUE STREAM OF THE MUNICIPALITY**:
    - **Lack of funding**, resulting in inability to replace aging infrastructure and deteriorating fleet; high cost of a wide variety of equipment to render services
    - **Affordability of municipal services** due to the negative impact of cost drivers (fuel, electricity) and challenges with local employment levels.
- **URBANISATON**
    - Current local government funding model does not cater for the rapid urbanization.
    - Increase indigent population
    - Overpopulated areas
    - Increased strain on infrastructure
- **EXCESSIVE RED TAPE:**
    - **Complexity, sheer volume and cost implications of laws, rules, regulations** and policies and bylaws resulting in service delivery being hampered and impact on ease of doing business.

Despite the implications of the threats outlined above, there are several ***STRENGTHS Overstrand can realistically build upon*** to help safeguard the municipality against any challenges the future may hold:

- **ETHICAL, PARTICIPATIVE AND ACCOUNTABLE GOVERNANCE**
    - Resilient organisation where tried and trusted practices to promote **public participation in the affairs of local government** and where **open-door relationships** – built on **transparency, trust and mutual respect** – have been forged across the board

- **Effective control systems** guarantee **compliance** and support **corruption-free administration**
- Effective and efficient decision making.

- **STABLE, SKILLED AND HIGHLY KNOWLEDGEABLE WORKFORCE**
  - **Dynamic leaders** and a **pioneering spirit** foster a **culture of learning** where innovation and an urge to remain on top of developmental challenges guard against stagnation.
- **AVAILABLE AND WELL MAINTAINED MUNICIPAL INFRASTRUCTURE THAT ENHANCES SOCIAL AND ECONOMIC GROWTH**
  - **Locality combined with natural assets** have unlocked (and will continue to unlock) opportunities to offer diversified tourism products
  - **Reputation as** a place where one can work, live and play in **a clean, safe and secure environment**
  - Attractive and recognised **world class tourism destination**
  - **Collaboration** with many established **local voluntary organisations.**

Given the relatively stable position reflected above, Overstrand ought to be able to attain its goals over the medium term, provided ***the following WEAKNESSES can be addressed***:

- **Lack of suitable land** for urban expansion in certain areas due topography (land locked between sea and mountain)
- **Lack of affordable residential accommodation**
- **Inadequate and/or non-existing public transport services** that hamper opportunities to develop local economy
- **Gaps in pro-active and timely communication through the relevant** mechanisms
- **Inadequate** resources to **combat disasters.**

As stated at the outset, the afore-going SWOT analysis pointed to ***several OPPORTUNITIES that can be unlocked***. In sum, the proposal is that Overstrand ought to:

- **DIVERSE ECONOMIC INCOME STREAMS**
  - Harnessing intergovernmental relationships to **gain access to external funding opportunities** amidst a constrained economic environment ;
  - Promoting Section 22 of the Municipal Property Rates Act to create **special rating areas** in providing supplementary municipal services;
- **CAPITALISE ON ITS ABILITY TO FOSTER LOCAL ECONOMIC DEVELOPMENT BY:**
  - **Reducing red-tape** to create an investor-friendly environment
  - **Collaboration** with local based business formation in the formal and informal economy
  - Adopting **innovative supply-chain practices** making use of smart procurement principles and aligning SCM with LED to achieve maximum economic benefit from procurement and promotion of local labour
  - Promotion and facilitate community initiatives to create economic opportunities

- **PROMOTE SAFETY AND SECURITY**
  - Establish public safety forums
  - Discourage crime
  - Zero tolerance approach towards By-law and Traffic transgressions
  - Discourage general anti-social behavior
  - Promote effective and efficient prosecutions

- **MAKE THE MOST OF ITS UNIQUE NATURAL ASSETS BY:**

  - **Expanding tourism offerings** to cater for extreme/ordinary events and family outings (hiking, picnicking, biking).

- **CAPACITY BUILDING OF ELECTED STATUTORY STRUCTURES** AND COMMUNITY STRUCTURES TO BE ABLE TO DEAL WITH CHALLENGES IN LOCAL COMMUNITIES.

- **PROMOTION OF DIVERSITY AND SOCIAL COHESION**

  - **Involving** the local community, local community organisations and NGO's to promote diversity management, equity and inclusivity in a manner that is free from hate speech and discrimination.

** In considering the SWOT, Council took into consideration the negative impact of the COVID-19 pandemic and the resultant Lockdown Regulations and its ability to respond to the impact.*

4.2 The 2021/22 IDP review and its strategic focus areas and direction

*For the 2021/22 IDP review the **strategic direction** of the current 5 year IDP **remains unchanged**.*

For this 2021/22 IDP review the **vision, mission, values and strategic objectives** of the current 5 year IDP **remain unchanged**.

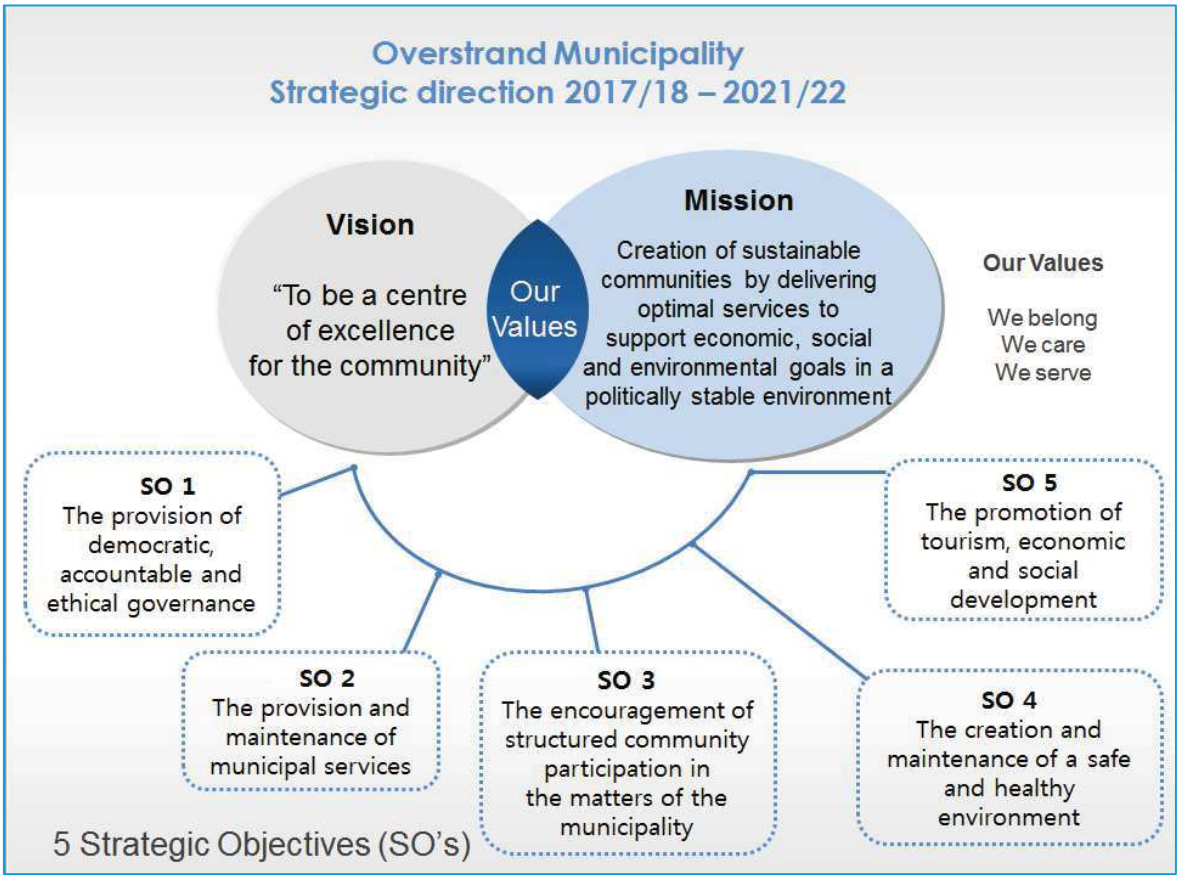
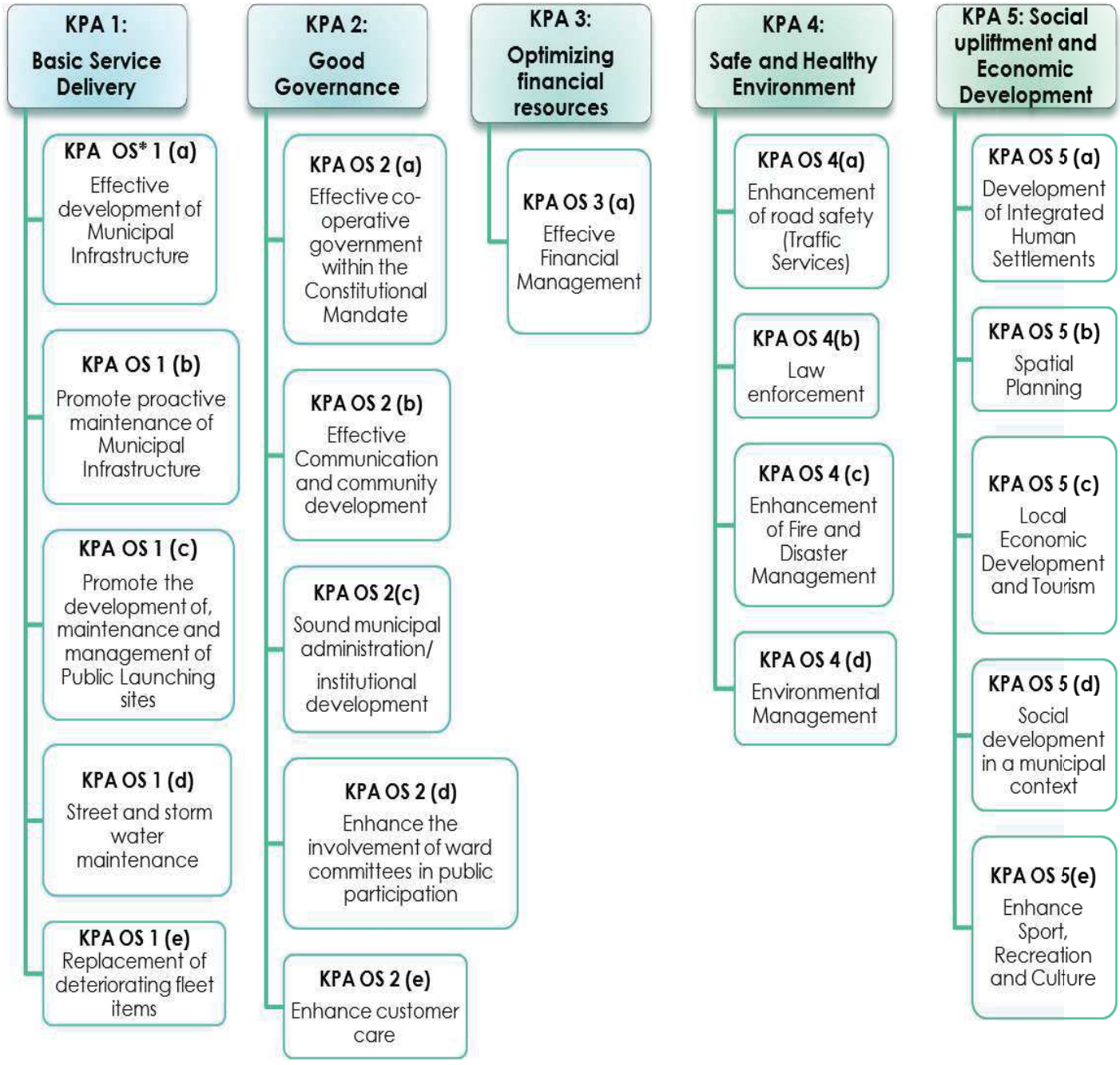


Figure 18: Overstrand Strategic direction 2017/2021, inclusive of the 2021/22 IDP review

The **five focus areas** to guide the 5 year IDP cycle (2017/18 – 2021/22) were retained:

i. Basic Service Delivery
ii. Good Governance
iii. Optimization of financial resources
iv. Safe and Healthy Environment and
v. Social upliftment and Economic development

The five focus areas were linked to the following programmes/ plans in guiding the corporate planning of the municipality: (Figure 19 below)



Note: OS- Overstrand Strategy*

Figure 19: Overstrand focus areas and strategies for 2017 and beyond

4.3 Putting programmes/plans/ strategy into action

KPA 1- BASIC SERVICE DELIVERY

KPA OS 1 (a)

Effective development of Municipal Infrastructure

1.1 Introduction

To ensure the long term sustainability of the municipal area and its sub-region, the efficient provision, operation and maintenance of infrastructure for basic services are crucial. In the municipal context, basic services are electricity, water, sanitation (sewerage and solid waste) and roads (with associated storm water).

Infrastructure for basic services must be provided to realize the spatial development goals as set out in the spatial development framework (SDF).

The continued outward spread of low density development on the edges of Overstrand towns is leading to significant and rapid increases in the urban footprint of the towns. This urban sprawl threatens the long term sustainability of the Overstrand environment and raises the following concerns:

- Natural undeveloped area and agricultural land are increasingly being consumed by urban development,
- Low density urban sprawl results in long travel distances. Due to a lack of public transport, this results in more private road transport that leads to increasing traffic congestion and CO2 emissions,
- Low density development increases the cost of infrastructure provision and maintenance. It dissipates the positive effect of agglomeration and economies of scale, causing operational inefficiencies and a wastage of supporting economic resources and infrastructure.

To address these concerns, the municipality developed a Growth Management Strategy (GMS). The GMS uses densification as the main tool to positively redress and counteract the effects of urban sprawl. The GMS forms part of the SDF and was approved by Council in January 2011. The municipality received an award from the South African Planning Association for this work.

The objectives of the GMS are to:

Inform the SDF with an integrated densification policy that is area specific and sensitive to the character, heritage and environmental conditions unique to each area and town

- Integrate, update and rationalize service provision and infrastructure planning,
- Provide an integrated policy framework that will guide the detailed planning and design of market driven development initiatives and inform the compilation of more detailed precinct plans for specific areas or identified opportunities, and
- Align density patterns, trends and proposals with the land use management regulations, zoning schemes, infrastructure capacity and future infrastructure requirements.

The master plans for each basic infrastructure service was reviewed and realigned to support the GMS.

1.2 Water services

Overstrand Municipality has **8 water schemes**, supplying the 11 towns and villages with water. The schemes and their water sources are as follow:

Water schemes	Supply areas
Buffels River water scheme	(Rooi-Els, Pringle Bay, Betties Bay): Buffels River Dam
Kleinmond water scheme	(Kleinmond): Palmiet River

Water schemes	Supply areas
Greater Hermanus water scheme	(Fisherhaven to Voëlklip): De Bos Dam and 3 well fields with 12 boreholes in total
Stanford water scheme	(Stanford): "The Eye" Spring and 2 boreholes
Greater Gansbaai water scheme	De Kelders to Uilenkraalsmond): Kraaibosch Dam and 2 springs
Pearly Beach water scheme	(Pearly Beach): Pearly Beach Dam and Koekemoer Dam
Buffeljagsbaai water scheme	Buffeljagsbaai): borehole
Baardskeerdersbos water scheme	(Baardskeerdersbos): 2 boreholes

Table 58: Overstrand water schemes and supply areas

The above water resources are all considered to be adequate for the projected population and demand growth until at least 2030, except for the Greater Hermanus system, where additional sources will have to be developed within the next 5 years to satisfy the growing demand. Treatment capacity and bulk conveyance capacity will have to be upgraded at some of the water schemes over the next 10 years.

The quality of water supplied to consumers complied 98.77% with the SANS 0241 drinking water standards for the first two quarters of 2020/21, and the treated waste water effluent complied 79.88% with the applicable effluent standards over the same period. More detail is provided in the Water Services Development Plan (WSDP) summary in Chapter 8 of this document. The current WSDP was approved by Council on 29 May 2019.

The main planning documents for water services are:

- The Water Services Development Plan 2019-2024
- The Water Master Plan as revised in June 2016 (currently under review)
- Comprehensive Bulk Infrastructure Master Plan (Water and Sanitation) – November 2010,
- Water Services Asset Register June 2020, and
- Water Services Audit Report 2019/20.

Based on these documents, an assessment was made of the water infrastructure requirement for the next 10 years (i.e. 2020-2030). The assessment is based on the following:

- Bulk and internal requirements are included,
- Replacement of current infrastructure that is in a poor or very poor condition,
- Projects already started (and funded) are not included,
- Costs are in R x 10^6 (millions), and
- Costs are based on 2020 prices,
- The figure for water treatment includes the development of a seawater desalination scheme in phases in Hermanus, i.e. to provide an additional water source.

Cost to implement the 10 year Water Master Plan (Rm)			
Service	**New and upgrades (Rm)**	**Refurbishment and replacement (Rm)**	**Total (Rm)**
Water	**R419**	**R239**	**R658**

Table 59: Cost to implement the 10 year Water Master Plan

Details of the projects included in the assessment can be found in the planning documents mentioned above.

Major water services projects planned for the short to medium term are:

- Expansion of the well fields in Hermanus,
- New reservoirs at Sandbaai, Pringle Bay and Gansbaai,
- Phased replacement and upgrade of the bulk and reticulation water systems in all areas,
- Refurbishment of De Bos and Buffels River Dam inlet structures and equipment,
- Refurbishment of the Kleinmond and Buffels River Water Treatment Plants,
- Water Treatment Plant (Stabilization) at Stanford,
- Water Treatment Plant for Buffeljagsbaai,
- Direct waste water re-use scheme for Hermanus, and Seawater Desalination scheme,

- Possible transfer scheme from Theewaterskloof Dam for Hermanus and Kleinmond.

Progress (July 2017- January 2021) to attain the 5 year water services targets mentioned above are:

- Two additional production boreholes were commissioned in the Gateway well field in Hermanus.
- The construction of new reservoirs at Pringle Bay and Gansbaai is at an advanced stage and due for completion at the end of February 2021.
- A contract was awarded in December 2020 for the next phase of water pipe replacement in several areas.
- A new water softening plant was commissioned at Stanford.
- A feasibility study has been completed on seawater desalination as water augmentation option for Hermanus.
- A detailed technical investigation on the refurbishment of the Buffels River and Kleinmond Water Treatment Plants was completed.

Drought situation in Western Cape and status of water restrictions in the Overstrand

Below average rainfall was experienced in the Hermanus area during the period 2015 to 2019. Level 1 water restrictions were implemented in the Greater Hermanus area from 1 November 2017, and level 2 water restrictions from 1 June 2018, accompanied by the 1st level of restriction tariffs. Level 3 restrictions were implemented from 1 November 2019, but reduced to level 2 again from 1 February 2020, following a significant rainfall event in January 2020. Above average rainfall was experienced during the 2020 winter season, resulting in the water restrictions being lifted completely from 1 September 2020. The level of the De Bos Dam was at 90.2% by the end of January 2021, a 40% improvement from the end of January 2020. In all the other Overstrand water schemes, the water sources are at satisfactory levels.

The municipality took a pro-active approach some years ago by firstly implementing a water conservation and demand management program, and secondly diversifying its water resources. The result was an actual reduction in the municipality's total annual bulk water demand by 22.5% from 2008/09 to 2019/20, despite a rapidly growing population. The volume of water losses was reduced by 31% over the same period. More than 30% of the water demand of the Greater Hermanus area is now supplied from groundwater sources.

Water security in Overstrand

Groundwater sources were developed successfully in Hermanus, Stanford, Baardskeerdersbos and Buffeljagsbaai resulting in a significant reduction in the municipality's dependence on surface water sources. The drilling of two additional production boreholes for Hermanus was completed at Gateway during 2020, with the expansion of the well fields in the Hemel-en-Aarde Valley planned for the near future. In the medium term (5 to 10 years), a seawater desalination scheme is planned for the Greater Hermanus area, to assist in providing for the future water needs of the growing population.

Water conservation and awareness campaigns

- Statements and reports are released on a regular basis to the local media and in the municipal Bulletin w.r.t. the water situation in Overstrand, including water saving tips.
- The water situation is posted weekly on social media by the municipality, e.g. Facebook and Twitter.
- Water scarcity bill boards exist at all the entrances to Hermanus.
- A bill board at the Gateway intersection, Hermanus, illustrates the level of the De Bos Dam and the average water consumption for the previous week, and is updated weekly.
- Each consumer receives a 24 month moving

graph of water consumption at his/her property with their monthly accounts.
- A 3 year contract was recently awarded to a local theatre company to stage puppet shows and live theatre with a water conservation theme in all the Overstrand areas, targeting primary school learners.
- Presentations on water awareness are made by municipal staff from time to time at e.g. educational institutions, home owners associations, seminars, ward committees, etc.

Water conservation and demand management plan (WCDM)

Overstrand Municipality has a WCDM plan which includes the following activities:

- Replacement of aging water pipelines;
- Intelligent pressure management;
- Replacement of aging water meters;
- Remote monitoring of minimum night flows;
- Refinement of the link between the financial database and water distribution zones;
- Focused leak detection and repairs;
- Leak repairs at indigent households and installation of water management devices;
- Raising public awareness on water conservation and demand management through the available media;
- Engage with large water users with a view of improving water use efficiency;
- Ensure that water and sewerage tariffs discourage excessive use of water;
- Maximize the use of treated waste water effluent for irrigation purposes;
- Clearing of invasive vegetation.

3 year infrastructure external loan- water & sewerage

- A 3 year infrastructure external loan was taken up for implementation of specific water and sewerage projects from 2018/19.
- The funds are being spent on the upgrades and replacement of aging bulk water and water reticulation infrastructure.
- All the Overstrand areas will benefit from this loan over the 3 year period 2018/19 – 2020/21.

Spending for the 2018/19 financial year amounted to R24.195 million, and R32.33 million in 2019/20, with an estimated R55.87 million to be spent in the 2020/21 financial year.

Climate change

The aim is to diversify the municipality's water resources where practical and feasible, i.e. not to be dependent on surface water sources only. The feasibility of potential augmentation of existing groundwater sources, waste water re-use schemes, and seawater desalination have been investigated, in addition to utilizing existing surface water sources.

The municipality will continue with its successful water conservation and water demand management program, to curtail the demand for potable water as far as possible.

1.3 Sanitation services

Overstrand Municipality has **6 waste water schemes** for the collection and treatment of waste water from the 11 towns and villages. The schemes are as follow, with the relevant areas served in brackets:

i. Kleinmond waste water scheme (Rooi-Els, Pringle Bay, Betties Bay and Kleinmond);
ii. Hawston waste water scheme (Benguela Cove Hawston and Fisherhaven);
iii. Greater Hermanus waste water scheme (Vermont to Voëlklip);
iv. Stanford waste water scheme (Stanford);
v. Greater Gansbaai waste water scheme (De Kelders to Franskraal);
vi. Pearly Beach Eluxolweni waste water scheme (Pearly Beach, Buffeljagsbaai and Baardskeerdersbos).

The above waste water treatment plants (WWTW's) are all considered to have adequate capacity for the foreseeable future, except the Kleinmond

WWTW, which will have to be upgraded in the near future.

The waterborne sewerage drainage networks need to be extended in Kleinmond, Greater Gansbaai, Greater Hermanus, Hawston and Pearly Beach, while the entire towns of Betties Bay, Pringle Bay, Rooi-Els, Baardskeerdersbos, and Buffeljagsbaai are still dependent on the sewerage tanker truck service. Several sewerage pump stations are in need of upgrading and/or refurbishment, including at the Hermanus WWTW inlet works and at Zwinglers Corner in Hermanus, and some of the bulk sewer rising main pipelines need to be refurbished.

The main planning documents for sanitation services are:

- The Water Services Development Plan 2019-2024 as approved by Council on 29 May 2019,
- The Sewerage Master Plan as revised in June 2016 (currently being revised),
- Comprehensive Bulk Infrastructure Master Plan (Water and Sanitation) – November 2010,
- Sewerage Asset Register June 2020, and Water Services Audit Report 2019/20.

Based on these documents, an assessment was made of the sewerage infrastructure requirement for the next 10 years (i.e. 2020-2030). The assessment is based on the following:

- Bulk and internal requirements are included,
- Replacement of current infrastructure that is in a poor or very poor condition,
- Projects already started (and funded) are not included,
- Costs are in R x 10^6 (millions),
- Costs are based on 2020 prices,

Cost to implement the 10 year Sewerage Master Plan (Rm)			
Service	**New and upgrades (Rm)**	**Refurbishment and replacement (Rm)**	**Total (Rm)**
Waste Water	**R856**	**R150**	**R1 006**

Table 60: Cost to implement the 10 year Sewerage Master Plan, 2020-2030

Details of the projects included in the assessment can be found in the planning documents mentioned above.

Major sanitation services projects planned for the short to medium term are:

- Upgrade of the Stanford Waste Water Treatment Works (WWTW),
- Upgrade of sewerage pump stations,
- Upgrade of the Zwelihle sewer network,
- Upgrade of the Kidbrooke sewer,
- Extension of sewer networks in Kleinmond, Stanford and Gansbaai,
- Replacement of sewer rising main pipelines in Kleinmond and Greater Hermanus,
- Refurbishment of components/processes at Hawston and Kleinmond WWTW's.

Progress (July 2017 – January 2021) to attain the 5 year sanitation services targets mentioned above:

- The upgrade of the Stanford WWTW has been completed,
- The upgrade of the Bientang sewerage pump station in Hermanus has been completed,
- The upgrade of the Kidbrooke pipeline and construction of 2 new pump stations and rising mains in Onrus River have been completed.
- The next phases of the installation of waterborne sewer reticulation in Stanford, Kleinmond and Gansbaai were completed.

Status of existing landfill sites

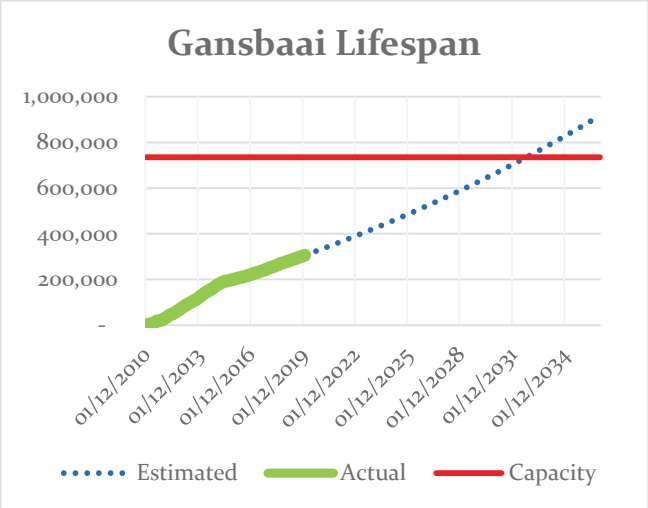
Overstrand Municipality has one operating licensed landfill site, located in Gansbaai. Currently the solid waste of Gansbaai, Pearly Beach and Stanford is transported to the Gansbaai landfill site. The estimated remaining lifespan is 12 years.

The Karwyderskraal Regional Landfill which is owned by the Overberg District Municipality is used by

Kleinmond, Hermanus, Grabouw, Botrivier and Villiersdorp to dispose of their waste.

Cell 3 of the Karwyderskraal Regional Landfill site was constructed by Overstrand Municipality and completed in March 2015. An agreement was signed between Overstrand Municipality and Overberg District Municipality that the site would be managed and operated by Overstrand until the cell 3 has reached capacity, which occurred at the end of March 2019.

Since the 1st of April 2019, when construction of cell 4 was completed, the management of the Karwyderskraal Landfill was transferred back to the Overberg District Municipality.



An agreement was concluded in 2018 between Overberg District Municipality, Theewaterskloof, and Overstrand Local Municipalities to dispose of their waste at Karwyderskraal Landfill for the life span of the entire landfill, currently estimated at 54 years.

The development of a fifth generation Integrated Waste Management Plan (IWMP) was completed in 2019/2020 for a 5 year period, and addresses all the information required by DEADP.

Overstrand's 5th generation IWMP is aligned to the current Provincial IWMP.

The 5th generation IWMP served before Council at the May 2020 Council meeting and was approved.

A high level summary of the 5th generation Integrated Waste Management Plan (IWMP) is included in Chapter 8 of this document. (Update Chapter 8 with final plan of 2020).

The 2013 Integrated Waste Management By-law is being reviewed and updated during the 2020/21 cycle, and once the process has been finalised, the new updated By-law will be gazetted during the 2021/22 cycle.

Waste Management Licensing

Systems are in place, and internal and external audits of all licensed waste facilities are done in accordance with the license requirements.

With regard to rehabilitation compliance, alternative uses of closed landfill sites are pursued where possible, e.g. Pearly Beach Waste Water Treatment Works (WWTW), Kleinmond soccer field, Hawston housing project, replacing old landfill sites (in consultation with the Department of Environmental Affairs and Development Planning (DEADP; Waste Management). Extension of the required rehabilitation dates was granted by DEADP for Pearly Beach, Stanford, Voëlklip, Onrus, Fisherhaven, and Hermanus.

Waste Information Management

Weigh bridges are in place at Gansbaai and Karwyderskraal Landfill sites to obtain actual waste mass. Overstrand Municipality is reporting its waste information on the IPWIS system of the Department of Environmental Affairs on a monthly basis.

Waste diversion

The Hermanus Transfer Station and the Material Recovery facility (MRF) were badly damaged in the riots of March and June 2018. An attempt was made to rebuild the MRF after the first riots, but it was again damaged during the riots in June 2018. Walker Bay Recycling's sheds were also burned

down resulting in an abrupt halt of recycling, including the two bag waste collection system in the Hermanus and Kleinmond areas. Overstrand Municipality could not hand out clear bags because all the facilities that sorted and bailed the products were destroyed. In the interim Walker Bay Recycling opened a small private sorting facility in the Sandbaai Industrial area. All the residents were urged to take their recycling to the facility to help with diversion of waste from landfill.

The construction of the new Hermanus Drop-off and Material Recovery Facility (MRF) is under way and it is aimed to have the MRF and two bag system operational again from July 2021.

When all facilities were operational, Overstrand Municipality made use of a two bag refuse removal system and 84% of the residents were on the two bag system. In areas that have Swop Shops, children can take recyclables to the Swop Shop. The COVID 19 outbreak has affected the operation of these Swop Shops in the 2020/21cycle and will probably also impact on the 2021/22 cycle.

The delivery of the puppet shows for recycling has been affected by the COVID 19 outbreak and will be started again at schools Overstrand wide in Afrikaans, English and isiXhosa and is targeted at Grade R to Grade 3 learners once it is safe to do so. This is to be continued in the current financial year if permitted under the COVID 19 restrictions and the scope of the educational awareness shows has been expanded going forward to also include the option of live theatre shows which will be aimed at older learners.

- **Seven Un-Rehabilitated landfill sites**

Overstrand has **seven un-rehabilitated landfill sites**. All seven sites (Pearly Beach, Stanford, Hermanus, Voëlklip, Onrus, Hawston, and Fisherhaven) have closure licenses. The department of Environmental Affairs National appointed Environmental Assessment Practitioners to assist the municipality with the closure licenses. All of the abovementioned sites must be rehabilitated and the estimated cost for the seven sites is R70 million, VAT excluded. Overstrand Municipality is exploring alternative ways to use these sites in order to save the rehabilitation cost. At Pearly Beach the new waste water oxidation ponds were constructed on the old garden and builder's rubble site. A Waste License to mine the old Hermanus Landfill has been issued by the Department of Environmental Affairs to mine the old garden and builder's rubble site. The builder's rubble and sand will be used as fill material. Approval to move material from the Hawston landfill to Karwyderskraal Landfill has been granted by the Department of Environmental Affairs, thereby saving the rehabilitation cost of the site. The removal of the Hawston landfill waste body has taken place. The in-situ soil tests have been completed and the environmental consultants are currently busy with the site assessment report for the surrendering of the waste management license for the site.

1.4 Electrical services

Overstrand Municipality is responsible for electricity distribution and reticulation in the Greater Hermanus area, Hawston, Greater Gansbaai area, Kleinmond and Stanford. All other areas are supplied by Eskom.

The Electrical Master Plan is implemented to strengthen internal network and infrastructure. The load on our Municipal network is measured and monitored regularly to ensure sufficient and reliable supply. Application for increased capacity from Eskom will be done timeously as and when needed. The main constraint at this stage is Eskom's ability to supply to our demand.

The long term electricity supply strategy is addressed by the Electricity Master Plan.

The main planning documents for electrical services are:

- The Electricity Master Plan
- Electrical Asset Register
- 5-year housing plan

Based on these documents, an assessment was made of the electrical infrastructure requirements for

the next 10 years (i.e. 2020-2030). The assessment is based on the following:

- Bulk and internal requirements are included,
- Replacement of current infrastructure that is in a poor or very poor condition,
- Projects already started (and funded) are not included,
- Costs are in R x 10^6 (millions), and
- Gansbaai master plan was updated December 2019 with new cost estimates. Master plan period from 2019 to 2029.
- Hermanus and Kleinmond master plans were updated in December 2019 with a plan period of 2019 to 2039.

Cost to implement the 10 year Electricity Master Plans Plan (Rm)			
Service	**New and upgrades (Rm)**	**Refurbishment and replacement (Rm)**	**Total (Rm)**
Electricity	**R474**	**R269**	**R743**

Table 61: Cost to implement Electricity Master Plans

Details of the projects included in the assessment can be found in the planning documents mentioned above.

Major electrical services projects planned for the short to medium term are:

- Gansbaai: CCTV, SCADA, Mini-sub and Medium Volt (MV)/ Low Volt (LV) Upgrade
- Upgrading of MV/LV networks and network security in Gansbaai area
- Upgrading of MV/LV networks and network security in Stanford area
- Upgrading of MV/LV networks and network security in Hermanus area
- Upgrading of MV/LV networks and network security in Kleinmond area
- Upgrading of MV/LV networks and network security in Hawston area
- Housing projects in Gansbaai area
- Housing projects in Stanford area
- Housing projects in Hermanus area
- Housing projects in Hawston area
- New Birkenhead 66kV Substation
- Housing projects in Kleinmond area.

Progress (July 2017- January 2021) to attain the 5 year electrical services targets mentioned above are:

- The Gansbaai: CCTV, SCADA, Mini-sub and Medium Volt (MV) / Low Volt (LV) Upgrade was completed in November 2017.
- The Beverley Hills/ Blompark portion of the Gansbaai Housing projects have started in January 2018.
- DOE funds are insufficient to complete all electrification on housing projects. To complete these projects successfully, DOE will need to provide more funds or council will need to provide bridge funding.
- New Birkenhead 66kV Substation – I&J has indicated that they want to increase their capacity from 2.1MVA to 8MVA. An official investigation study has been done and reports have been completed. Application has been made to Eskom for a new 66kV metering point.
- Re-electrification of Mandela Square in Zwelihle, Hermanus, is in process.
- The medium voltage and low voltage upgrade and replacement in the Overstrand area are in process.
- The Hawston Housing project started in February 2019 and will be completed over a two year financial period. The installation of the electrical network was completed in Jan 2020 and 165 new houses have been connected at end January 2021.

Energy saving initiatives:

The Municipality started with a load reduction project in the 2015/2016 financial year. This project entails the phasing in of 10% LED streetlights over a period of 10 years. This gives us an energy saving of 50% per light fitting.

Overstrand also implemented a Hot Water Cylinder (HWC) control project whereby HWCs are switched during peak periods from Eskom. 6400 control units were installed in the Overstrand Area. The system

shifts an average load of 1,188MW during Eskom's evening peak.

Climate change:

1 July 2016 marks the implementation of Overstrand's Small Scale Embedded Generation Guidelines. From this date Overstrand has given all consumers with Small Scale Embedded Generation (SSEG) systems the opportunity to apply for a grid-tied connection. Consumers can apply for municipal approval, install a bi-directional meter and have the opportunity to be compensated for each unit fed-back into the municipal grid at an annually approved municipal tariff. These customers, however, need to be NET consumers using more electricity from the grid than they put back.

To date (Jan 2021) we have twenty five (25) connected installations in the Overstrand area.

All grid tied installations need to comply with the relevant regulations as set out in our Guidelines. Illegal connections feeding back into our grid will be treated as a tamper and the relevant council approved tamper fees will be applicable in all instances.

All documents required for an application can be found on the municipal website at http://www.overstrand.gov.za/en/documents/electricity . Any enquiries can be directed to 028 384 8358 / 028 316 5600 or enquiries@overstrand.gov.za

Green Energy

Refer to the SSEG implementation mentioned above.

On 28 April 2021 a Renewable energy item was approved by Overstrand Municipality's council. It states the following:

Council approves that the municipality transition its energy supply, where feasible, to low carbon and renewable sources, in compliance with the revised Regulations on New Generation Capacity and all other relevant regulations, by:

- Continuing with the Small Scale Embedded Generation program
- Developing renewable energy sources
- Procuring renewable energy from Independent Power Producers; and
- Making the municipality's electrical network available to compliant and approved energy producers and energy traders to wheel energy over the municipal network.

Overstrand was also recently included in the Municipal Energy Resilience Project on Provincial level. Various discussions are underway with interested parties regarding the purchasing of electricity as well as wheeling electricity over our network. We are thus exploring all possible avenues.

1.5 Roads

The **main road system** in the Overstrand Municipality consists of **National Road** N2 which runs east to west in the vicinity of Botriver along the Northern boundary of the Municipality for a length of 7.63 km. SANRAL is responsible for the maintenance and rehabilitation of national roads. The total length of **Provincial roads** in the area is 573km (230km surfaced and 343km gravel). The Municipality is responsible for the **local municipal roads** with a total length of 609km (431km surfaced and 178km gravel). The average condition for municipal roads is good to very good (*Source, Overstrand 2013 Integrated Transport Plan (ITP)).*

The Integrated Transport Plan (ITP) reviewed in May 2013 is summarised in Chapter 8 of the IDP.

The Overstrand Transport Plan Volume 1 which was developed by the Department of Transport and Public Works will serve along with the Integrated Transport Plan (ITP) as the Road Transport Plan for the Overstrand Municipality.

The main planning documents for roads are:

- The Integrated Transport Plan,
- The Pavement Management System (PMS) and
- The Roads Asset Register.

Based on these documents, an assessment was made of the roads infrastructure requirements for

the next 10 years (i.e. 2020-2030). The assessment is based on the following:

- Upgrading of gravel roads to surfaced roads are included,
- Only municipal streets and municipal road projects are included. Projects by the Provincial Department of Transport are excluded,
- Replacement of current infrastructure that is in a poor or very poor condition,
- Projects already started (and funded) are not included,
- Costs are in R x 10^6 (millions), and
- Costs are based on 2019 prices.

Details of the projects included in the assessment can be found in the planning documents mentioned above.

Cost to implement the 10 year Roads and Transport Master Plan (Rm)			
Service	**New and upgrades (Rm)**	**Refurbishment and replacement (Rm)**	**Total (Rm)**
Roads and Transport	**R312**	**R320**	**R632**

Table 62: Costs of road infrastructure

Progress on implementation of the Overstrand Local Municipality Transport Projects as per the current Integrated Transport Plan (ITP)

Table below is an extract of the current ITP and states the progress of project implementation to date i.e. end January 2021.

Project Description	Town	Progress to date- end January 2021
TRAFFIC SIGNS, ROAD MARKINGS & ADVERTISING SIGNAGE		
Road signs and markings by Traffic Department and Operational Managers	Various	Ongoing
SURFACING OF GRAVEL ROADS		
As per roads surfacing programme	Various	Ongoing
UPGRADING OF INTERSECTIONS		
R43/Vermont Ave. For safety reasons. Provincial project. Construction started August 2011 – mid July 2013.	Hermanus	Completed
R43/Kidbrooke. For safety and capacity reasons. Provincial project. Construction started August 2011 – mid July 2013	Hermanus	Completed
UPGRADING OF ROADS & STORMWATER SYSTEMS		
Sandbaai upgrading gravel to surfaced roads	Sandbaai	Ongoing
Gansbaai upgrading gravel to surfaced roads	Greater Gansbaai Area	Ongoing
Masakhane main Storm water system to detention pond	Masakhane	Completed
Master planning of Storm water systems in all towns	All	Completed, Contracts In progress

Project Description	Town	Progress to date- end January 2021
		Hermanus CBD & Industrial -Planning Completed, Contract in progress
PARKING		
Hermanus Station site phase I, 650 parking bays	Hermanus Station	Completed
Hermanus Station site phase II, 300 parking bays	Hermanus Station	Completed
Hermanus CBD, 300 bays in multi storey parking garage	Hermanus	Parking provide at the Woolworth centre
FACILITIES FOR THE DISABLED		
Ensure that all road traffic signs along routes have a minimum clearance height of 2.1 metres	All	Ongoing
Reserve adequate disabled parking bays in areas with high economic or tourist activity	All	Ongoing
Disabled friendly access to transport infrastructure	All	Ongoing
PUBLIC TRANSPORT		
Redevelop Hermanus CBD Public Transport Facility	Hermanus	Planning put on hold due to funding
Shelters on Sandbaai/Hermanus Link Road	Hermanus	Completed
TRAFFIC CALMING & PEDESTRIAN SAFETY		
Experimental speed humps at stop streets	Kleinmond	Implemented, to be monitored
NON-MOTORISED TRANSPORT		
Expansion of *pedestrian facilities and* cycle lanes	Hermanus	Implementation will be prioritized and implemented in accordance with approved NMT Master plan and available funding
MAINTENANCE		
As per Road Maintenance Programme	All	Ongoing
ROAD CONSTRUCTION		
C0527.04: Upgrade TR28/1 – Mount Pleasant/Hermanus	Hermanus	Completed
Gansbaai to Elim (DR 1205), provincial project. Road upgrade from gravel to surfaced standard	Gansbaai	Completed
C0838.01 Upgrade DR1214 – Franskraal	Gansbaai	Completed
C0838.03 Regravel DR1264 – Kleinmond	Kleinmond	Completed

Project Description	Town	Progress to date- end January 2021
C0838.04: Upgrade MR269 – Hemel-en-Aarde (Upgrading and safely improvements to the MR269 Hemel-en-Aarde road)	Hermanus	Completed
C0986: Reseal sections of TR02701 from i/s with TR02801 to Rooi Els	Rooil-Els	Completed
Hermanus Parallel Road	Hermanus	Ongoing. Discussion has been undertaken with the Provincial Department of Transport for funding assistance
Hermanus By-Pass. Provincial Project.	Hermanus	The project has been submitted to the Department of Environmental Affairs for consideration.

Table 63: Progress on implementation of Overstrand's current ITP projects, end January 2021

Major roads projects planned by the Province over the short to medium term are:

Please note that commitments to any of the listed projects are disclaimed as other implementation priorities may emerge beyond our control.

Refer to Chapter 7 section 7.6 for roads projects to be implemented by the Provincial Department of Transport and Public Works in the Overstrand Municipal area for the 2021/22 – 2022/23MTEF.

Status of Hermanus by-pass road

The Hermanus CBD bypass is proposed to start in the vicinity of the intersection of Main Road and Mimosa Street in the west, run along Mountain Drive, Jose Burman Drive and Fairways Avenue and re-join Main Road east of the existing intersection of Fairways Avenue with Main Road. The project is currently in the environmental phase.

The Hermanus CBD Bypass project was initiated by the provincial Department of Transport and Public Works and the project will also be implemented and funded by the department.

Public transport services in Overstrand area

No subsidised public transport services and public transport exist in the Overstrand Area. Commuter services are provided by privately operated minibus taxis. A number of school bus contracts are in operation in the region. Details of the operations are presented in the 2009 Current Public Transport

Record, which forms part of the Overberg District Municipality Integrated Transport Plan. No formal plans are currently available as one of the big challenges is the viability of such a service.

The Overstrand Municipality and the Western Cape provincial government is currently in the taxi-industry engagement / planning phase of the PSTP initiative. This particular phase aims to introduce possible improvements to the current public transport system. At this stage, no formal plans are available as one of the big challenges is the viability of such an improved service.

Non-motorised transport (NMT) in Overstrand area

No non – Motorized Transport plans exit in the Overstrand area, however certain initiatives has been rolled out in the Gansbaai, Hermanus and Kleinmond areas. These initiatives are focusing on

universal access for physically challenged persons and the provision of adequate walkways and cycle lanes.

Overstrand Municipality managed to plan and implement two NMT projects in the Greater Hermanus area under the auspices of the PSTP. These projects were funded and co-managed by the Department of Transport and Public Works and resulted in the successful implementation of the following projects:

- Hermanus Industrial Area NMT
- Hawston Social Housing NMT.
- Gansbaai Masakhane – Phase 1
- Kleinmond - Phase 1.

Provincial Sustainable Transport Programme (PSTP)

The Provincial Department of Transport & Public Works adopted the Provincial Sustainable Transport Programme (PSTP). The Programme has the purpose to approach the manner in which sustainable transport systems can be developed, improve and transforming of public and non-motorised systems in the Western Cape. The Western Cape has identified Overstrand Municipality as a partner to jointly achieve the objectives of the PSTP. The approach for implementation will be incremental and may include the following:

1. The development of a sustainable transport plan, strong focus on non-motorised transport improvement, improved regulation;
2. Improvement of public transport including infrastructure;
3. The development of a sustainable transport plan, strong focus on non-motorised transport improvement, improved regulation;
4. Improvement of public transport including infrastructure;
5. Vehicle and or subsided services in a context-appropriate and financially sustainable manner.

The PSTP initiative will be included in the 2019/20 review of the municipal Integrated Transport Plan (ITP). The ITP review process is coordinated by the Western Cape Department of Transport and Public Works and the process is still on-going.

One of the key outcomes of the PSTP initiatives was an Overstrand Sustainable Transport Plan (OSTP). The plan was a jointly developed by the Overstrand Municipality and the Western Cape Government and was endorsed by the Overstrand Municipal Council on 31 October 2018.

The Overstrand Sustainable Transport Plan (OSTP) is strategic and/or implementation document that will feed into the revised Overstrand Local Integrated Transport Plan.

The OSTP deals with the following matters:

- It outline the key factors affecting the current transport system within the jurisdiction of Overstrand Local Municipal area.
- It then formulates the broader vision for sustainable transport in Overstrand.
- Lastly, the OSTP proposes key strategies and interventions that will required to achieve the stated vision.

The six strategies that are proposed by the OSTP include the following:

- The improvement of public transport and the enhancement of public transport facilities.
- The promotion of NMT initiatives and the improvement of the associated infrastructure.
- Encouraging smarter choices by transport users through education and awareness campaigns.
- Efficient road and effective traffic management.
- Integrated development planning.

The following projects are funded and co-managed by the Department of Transport and Public Works and in the implementation phase:

- Gansbaai, Masakhane NMT Phase 2
- Kleinmond NMT Phase 2.

The following initiatives /outcomes are part of the Overstrand PSTP process and are still in the drafting and consultation process:

- Overstrand Public Transport Infrastructure Status Quo and Needs Assessment Reports. This process will eventually produce a Public Transport Infrastructure Improvement Plan.
- Overstrand NMT Status Quo and Needs Assessment Reports. This process will eventually produce a NMT Master Plan.

The consultation process for Public Transport Improvement Plan has been delayed due to the COVID 19 pandemic and a lack of funding.

The NMT Master Plan Implementation is being implemented an ad-hoc basis as funding becomes available.

NMT projects for Malva Street in Mount Pleasant and Schulphoek Street in Sandbaai Industrial are currently in the planning and preliminary design phase. No funding is available, at this at this stage for construction in the 2021/22 financial year

1.6 Summary

In order to ensure the long term sustainability of the municipality, the municipality has developed, as part of the SDF, a Growth Management Strategy (GMS). All the long term infrastructure master plans were reviewed and realigned to support the GMS, and therefore the SDF.

The combined requirements for the six basic infrastructure services (water, waste water, sanitation, electricity, roads and solid waste) for the next 10 years (i.e. 2020-2030) are summarized in table below:

ESTIMATED CAPITAL INVESTMENT PER BASIC MUNICIPAL SERVICE SECTOR OVER 10 YEARS (2020 to 2030)			
Service	**New and upgrades (Rm)**	**Refurbishment and replacement (Rm)**	**Total (Rm)**
Water	R399	R228	R627
Waste Water	R603	R143	R746
Electricity	R474	R269	R743
Roads and Transport	R312	R320	R632
Storm water	R239	R51	R290
Solid Waste	R61	R14	R75
TOTAL FOR ALL BASIC MUNICIPAL SERVICES	**R2 088**	**R1 025**	**R3 113**

Table 64: Total costs for all basic municipal infrastructure services

The total requirement for infrastructure over the next 10 years is **R3, 113 billion (2019 prices)**. This equates to an average of R148m per year. The funding from the Municipal Infrastructure Grant (MIG) (2019/20 MIG) is R32 010 000. This equates to approximately 22% of the requirement. The MIG allocation for 2021/22 is R 23 053 000 which equates to 0.69% of the requirement (Update for 2021/22).

Municipal Infrastructure Grant (MIG)

The MIG is a national infrastructure grant. The MIG aims to eradicate municipal infrastructure backlogs in poor communities to ensure the provision of basic services such as water, sanitation, roads and community lighting.

Table 50: Summary of the Municipal Infrastructure Grant (MIG) spending performance over the past six financial years:

Financial year	R-allocated for MIG projects	% spent
2014/15	R20 674 000	100 %
2015/16	R21 417 000	100%
2016/17	R21 030 000	100%
2017/18	R22 330 000	*80%
2018/19	*R 21 639 000*	*100%*
2019/20	*R 32 010 000*	*77%
**Note: Unspent funds of 2017/18 were rolled over to 2018/19 for spending* *Note: Unspent funds of 2019/20 were rolled over to 2020/21 for spending.*		

Table 65: MIG spending, 2014-2019

The projects registered on the grant databases are aligned to priorities identified in the Municipal IDPs, Spatial Development Framework (SDF) and Infrastructure master plans.

The MIG allocation for 2020/21 is **R 21 618 000** and for the three coming years it's:

Year	Allocation
2021/22	R 23 053 000
2022/23	R 24 628 000
2023/24	R 25 568 000

Table 66: MIG allocations 2021/22-2023/24

*(For a list of the MIG projects for 2021/22 refer **to Chapter 14: Annexure B for Capital projects** to be funded from MIG amongst the other funding sources).*

KPA 0S 1 (b)

Promote proactive maintenance of Municipal infrastructure

(Refer to chapter 6- Service Level Agreements in this document)

Maintenance Management Policy

The Policy applies to the ongoing maintenance of infrastructure assets, excludes any capital renewal expenditure and includes:

- Water & sanitation assets
- Roads, sidewalks, paths and transportation Assets, signage and road markings
- Solid waste assets
- Storm water assets
- Building assets
- Community facilities.

Further objectives of the policy are:

- To ensure the proper maintenance of the infrastructure assets of the municipality as captured in the Asset Management Policy of Overstrand Municipality, and
- To benchmark the maintenance management approach of Overstrand Municipality in the relevant government guidelines.

The Maintenance Management Policy was due for a review in the 2018/19 financial year, but it was found that the content of the current policy was still in order and therefor no review was necessary. Review of the Maintenance Policy will take place in 2021/22.

Maintenance plans for the following services has been implemented:

- Reseal of roads
- Storm water maintenance
- Mechanical, electrical and telemetry installations at –
  - Water treatment plants- Veolia
  - Wastewater treatment plants- Veolia
  - Water-and wastewater pump stations Veolia
  - Boreholes- Directorate Infrastructure and Planning
  - Reservoirs
- Parks
- Amenities (community facilities and sport

fields)
- Water meters
- Cemeteries.
- Street sweeping
- Solid Waste

An asset maintenance plan has been completed with the 2014 asset register (AR) used as the basis for the plan. The maintenance plans developed provide the municipality with a basis for establishing a planned maintenance approach for the municipality's full asset base.

Funding requirements for the maintenance needs are based on the guidelines of the National Infrastructure Maintenance Strategy (NIMS) which is based on a % of the value of the assets of the respective services. The repairs and maintenance expenditure is adequate to maintain existing infrastructure as service delivery is not negatively affected.

Progress on the specific asset maintenance priorities set for 2020/21 are:

- Fleet Management (Currently completing the last of the purchasing of vehicles for the R 22 712 626.09)
- Reseal, Upgrading and Rehabilitation of Roads (R34 726 816.80 inclusive of VAT to be spent on the project for the current financial year- project to commence in Feb 2021. This relates to a target of 106 000 m^2 of maintenance. This amount included dust control discussed below)
- Water meters (replacement of water meters are ongoing -project expenditure for the 2020/21 financial year will be R 3 350 000)

Asset maintenance priorities for 2021/22 are:

- Fleet Management
- Reseal, Upgrade and Rehabilitation of Roads
- Water Meter Replacement Program
- Water Pipe Replacement
- Storm Water Maintenance

The 2018/2019 land invasions resulted in a substantial number of additional households that need to be provided with refuse, water and sanitation services. Additional toilets and taps were installed which in turn have an impact on the operational and capital budgets. These services also need to be maintained. Cleaning contractors are utilized to clean and maintain communal ablution facilities as well as the cleanliness of these areas. This is not only limited to Zwelihle, but also in the other towns in Overstrand. As at 30 June 2020 a number of 137 communal toilettes and 104 communal taps were installed for the benefit of households residing on invaded land.

Community facilities

The Municipality has developed **16 community halls** and a **Thusong Service Centre** (multi-purpose centre) of which four are managed by that particular local community. All community facilities are within a radius of not more the 2km from its targeted community. The Municipality contributes towards the upgrading of existing community halls in terms of the needs identified by the communities.

The extension of the Hawston Thusong centre will be elevated to the Joint District Approach that will ensure coherent planning, budgeting and implementation of service delivery projects in all districts by all three spheres of government — national, provincial and local. The departments that are interested in renting permanent office space will indicate their specific needs, this will inform and draft the building plans and the related business plan for the development. Also the possibility of establishing a satellite Thong Service Centre in Gansbaai needs to be explored. The business plan to establish a satellite Thusong Service Centre was submitted to the Department Local Government for consideration and funding. Due to the COVID 19 pandemic, plans were delayed, However Overstrand municipal area was identified for such an implementation. Discussions is ongoing and earmarked for the next financial year.

The Hawston Thusong Service Centre is currently in operation with a hall, (can host indoor sport), kitchen, ablution facilities, administrative office, and four other offices. The operational budget of the Municipality makes provision for personnel and maintenance costs of the facility. The municipality

needs an estimated amount of R6,7 million to build the much needed office block with break-away rooms. MIG funding for planning purposes was re-prioritized for housing project in Hawston during 2017/2018. No new funding has since been allocated for the extension of the Hawston Thusong Service Centre.

The Hawston Thusong Service Centre is central to all the communities within the Overstrand municipal area.

The available offices are being occupied by the Centre Coordinator, Community Development Worker, Municipal office for Ward Councillor, Department Social Development and an E- centre**.** The E-centre has twelve computers that does give access to persons who do not have their own computers and give free basic computer training to community members as well as controlled internet access. The services at the E-centre has been so well received that they have requested more space to accommodate a bigger training facility to cater for the need in the community.

SASSA also uses the Thusong Service Centre on a monthly basis as a service point (grant applications).

Annually or bi-annually, Thusong Open days are held during which time numerous National and Provincial departments set up temporary offices in the Thusong Hall.

Mobile Thusong outreach programmes will be held in the other administrations. This is where all interested National and Provincial departments' set-up a temporary office in accessible venue for communities that otherwise cannot reach these departments.

The Thusong Service Centre Coordinator liaises and forms partnerships with different government departments and community based organisations to roll out programmes in the community.

The Thusong Programme provides integrated service and information from government to communities, close to where they live as part of a comprehensive strategy to better their lives.

Four important programmes are:

- Thusong open days (annually) where different National, Provincial departments and community organisations set up temporary service delivery offices at the Thusong Service Centre or in other areas.

- A provincial Thusong outreach is planned for Gansbaai 21 – 22 July 2022. As part of celebrating Public Service month an additional provincial outreach was requested for Zwelihle in September 2021, depending on the provincial outreach schedule.

- Municipal outreaches are planned for the areas of Stanford, Hangklip/Kleinmond Betty's bay , Overhills, and Hemel and Aarde valley should the municipality allocate sufficient funding for the program. Funds were allocated on the 2020/21 budget, however COVID 19 lockdown prevented the implementation of any municipal outreaches in the current financial year.

Municipal outreaches	Suggested Implementation Date
Kleinmond	May 2021
Stanford	October 2021
Hawston	March 2022

- Municipal outreaches are depend on the availability of government departments to render services as well as the level of lockdown.
- The Thusong coordinator plans to establish stakeholder groups for woman, children and youth. Plans to open a homework hub with volunteers (retired teachers, students) are well underway.
- A funding proposal to appoint Thusong ambassadors in each municipal area was

submitted to Provincial Government, this program will increase the footprint of the Thusong Centre in all the other areas of the municipality.

- Marketing and promoting the Thusong Service Centre as a service delivery point for people to access services from all 3 spheres of Government. This also includes special programmes and projects run on a month to month basis, e.g. holiday programmes, older persons program substance abuse awareness, skills development, Local Economic Development, etc.

Quarter	Total Beneficiaries
Jan –March 2020	**1144**
April – June 2020	**9071**
July – Sept 2020	**1317**
Oct – Dec 2020	**3142**

Table 67: Summary Thusong beneficiaries 2020/21

Despite a lack of funding, the Thusong has established a good working relations with government departments such as the Government Communication and Information System (GCIS) to share resources when doing projects. The Provincial Department of Local Government is also willing to assist with catering and transport for municipal outreaches should there be a need. Partnerships with other sectors will be formed to roll out programs and projects.

Thusong Functionality Score card

The Provincial Department of Local Government has developed a functionality score card for the Thusong Service Centres which is a concise management reporting system describing the operational functionality of Thusong Service Centres and effectively drives the communication of agreed upon goals and actions and the distribution of accountabilities between role-players.

The functionality scorecard of the Overstrand Thusong Centre (Hawston) is shown in table 68 below:

As per the functionality scorecard below, the Overstrand Thusong Service Centre (Hawston) is categorised as a well-functioning Thusong Service Centre with an overall score of 95%.

Category	Score
TSC Managed by the Municipality	100%
Appointed TSC Manager	100%
Local Municipality rendering services at the TSC	100%
Anchor departments	75%
Lease agreements	100%
Expanded service offering	100%
Included in IDP & SDBIP	100%
Reports	100%
Involvement in Thusong Mobile	100%
Overall Performance score	**95%**

Table 68: Thusong functionality scorecard

Covid-19 response of the Thusong Centre:

- Thusong facility was used as a food kitchen where food for 13 distribution points were prepared.
- Food parcels were distributed from the Thusong centre.
- Thusong coordinator assisted community members with COVID 19 grant applications.
- Assisted with ongoing support to different government departments and agencies (SASS applications and applications for UIF from the DoEL)
- Distributed COVID 19 pamphlets and created awareness.

Library Site for new Zwelihle Library

The existing library site (before vandalism in 2018) is in progress to be donated to the Provincial Department of Transport and Public Works.

The Municipality intend to build a new Library that will benefit the community of Zwelihle and the neighbouring communities e.g. Mount Pleasant and others. The planning process commenced in

2020/2021 and the construction will commence in 2021/2022 only.

An architect was appointed to develop the building plan and the consultation process are taking place through the local Ward Committees and the Provincial Library Services. It has been determined that the preferred site is not the old swimming pool complex, but rather the site on the corner of Mbeki and Schulphoek street. The library complex will consist of various phases i.e. main library, offices and facilities for the youth. Consultation took place since October 2020 at the ward committee and public ward committee meeting for planning of the library complex.

An amount of R4,373,611 is made available in the 2021/2022 financial year to complete phase 1 (main building). Funding will be considered based on availability, including external sources, to complete other phases (committee room, offices, and youth facility) in the other financial years.

KPA 0S 1 (c)

Promote the development, maintenance and management of Public Launching sites

The Minister of Environmental Affairs has, in terms of section 83(1) (d) (i) and (o) of the ICMA, made regulations regarding the Management of Public Launch Sites in the Coastal Zone. These regulations provide for the listing of and management of public launch sites and were published in Government Gazette No. 37761 on 27 June 2014. The intention of the regulations is to manage public launch sites in the Coastal Zone in terms of the National Environmental Management Integrated Coastal Management Act (Act No. 24 of 2008), as amended.

A status quo report on the condition and compliance to relevant legislation was compiled for public boat launch sites in the Overstrand Municipal area. Field investigations were conducted to compile the inventory of facilities and installations and to determine the condition of installations and facilities in 2016.

It was resolved by Council in 2017 that:

- the following PLS be de-registered, Rooi Els, Harderbaai (Onrus), King Street (Stanford), Blousloep (Franskraal), and Die Damme. The community of Rooi Els however requested that PLS in there are registered to remain open.
- the registration of Hawston slipway as public launching site be recommended to the Provincial Minister of Local Government, Environmental Affairs and Development Planning. The Municipality after various correspondence and engagements the matter is still unresolved.
- the public launching sites at Kleinmond, Kleinbaai, and Hawston (based on successful negotiations with affected provincial departments) be managed on a fulltime basis;
- the public launching sites at Maanschynbaai (Hangklip) Fisherhaven A (public), Prawn Flats (Klein River) Maanschynbaai (Klein River), Du Toit Street (Stanford) Blue Water Bay (Pearly Beach) and Buffeljachtsbaai be managed during peak times; and
- based on successful negotiations, the public launching sites at Fisherhaven Slipway B (Lake Marina), Maanschynbaai (Klein River), Prawn Flats (Klein River) and Blue Water Bay (Pearly Beach) be managed by public/private entities.

The Administration is currently busy to evaluate the operational challenges to operate certain individual registered PLS. Recommendations to be finalised after consultation with local role-players. Management plans for affected PLS are also been developed by the municipality. Fisherhaven slipway is currently being repaired due to damage to concrete slabs which post a risk to trailers and boats when launching.

KPA OS 1(d)

Street and Storm water maintenance

The maintenance of streets and storm water in Overstrand is covered in the Maintenance Management Policy.

Although formal storm water networks exist in the Greater Hermanus area, Kleinmond, Stanford and Gansbaai, these networks require upgrading. In the towns of Rooi Els, Pringle Bay, Betty,s Bay, Fisherhaven, De Kelders, Kleinbaai, Franskraal, Pearly Beach and Baardskeerdersbos there are very limited formal storm water networks. Stormwater in these areas are mainly limited to open storm water drains, if any.

Stormwater master plans do exist for some areas, but the implementation of these master plans has been limited due to the shortage of funding.

The road network is managed through the use of a Pavement Management System (PMS). This system ensures that scarce funding allocated to the maintenance of our roads is scientifically and cost effectively spent according to the needs identified, in an objective manner. These sections of roads are either rehabilitated or resealed, as determined. The PMS is updated on a bi-annual basis (following a visual inspection of all our roads), in order to determine the condition of our roads and provides recommendations on the extent and type of pro-active actions that need to be taken to avoid a deterioration of our roads.

Apart from the PMS all other maintenance of roads and storm water is scheduled and recorded in the Engineering Management Information System (EMIS) for each area. The storm water systems are cleaned twice per annum.

Major challenges with storm water development and upgrade:

The need for the upgrading and installation of formal storm water infrastructure is increasing due to the ongoing development of the area as well as increasingly severe weather patterns. Funding however remains a challenge as the provision of storm water is a non-income generating service.

Funding requirements for street and storm water maintenance:

Funding for the reseal and rehabilitation of roads of R21.3 million per annum (2% of the replacement value of the network) is required for the next 10 years, to improve the surface and structural condition of the surfaced road network.

Council has embarked on a programme to improve the surfaces of gravel roads by dust proofing these roads. In 2018/19 an amount of R3 million was allocated for this purpose in Betties Bay, Pringle Bay, Fisherhaven and Pearly Beach. An additional amount of R3 million was allocated for the 2019/2020 financial year and R3 million will be requested for the 2020/2021 financial year as part of the dust control program. An amount of R 4 000 000 was budgeted for the 2021/22 financial year which includes dust control in the areas mentioned above as well as Fernkloof Drive in Hermanus).

Funding for the maintenance of the storm water network is provided for in the operational budget.

Upgrades are planned for Zwelihle in Hermanus, Kleinmond and Franskraal in Gansbaai, funded under capital projects in 2020/21. Funding worth R5 740 800,00 was allocated for the 2020/21 financial year for upgrading of networks in the mentioned areas. Funding will be requested as part of the 2021/22 budget for further network upgrades and new installations.

KPA OS 1(e)

Replacement of deteriorating fleet items

Overstrand has 360 vehicles (trailers, motorcycles, tractors etc.) and 200 items of small plant and equipment (lawnmowers, compressors etc.). A fleet tracking system is utilized to track vehicles and monitor user behavior.

A fleet management policy has been approved by Council in March 2013. The Fleet Management Policy was revised in November 2020 and is currently being introduced to the workforce.

Funding for vehicle replacement and additional vehicles in respect of the 2018/19 and 2019/20 financial years respectively amounted to R14 950 000 and R18 870 000. R 22 626 920 was budgeted for 2020/21 financial year and only R 5 000 000 have been allocated on the draft budget for the 2021/2022 financial year.

A schedule of fleet replacement requirements is annually submitted to the Budget Steering Committee (BSC) for consideration. Vehicles are replaced according to the budget provisions.

Sourcing of vehicles is done through a national tender of National Treasury at very competitive rates.

KPA 2- GOOD GOVERNANCE

KPA OS 2 (a)

Effective co-operative government within the Constitutional mandate

The Constitution of the Republic of South Africa, 1996 (the Constitution) provides that the South African government is constituted as a national, provincial and local sphere of government which are distinctive, interdependent and interrelated. All spheres of government are constitutionally obligated to assist and support one another. Not only is co-operation between local government and other spheres of government and local government between themselves of importance, the Local Government: Municipal Systems Act, No 32 of 2000 (Systems Act) also emphasizes the importance of organised local government.

The Municipality thus will take part in, but not limited to, intergovernmental fora such as the Premier's Co-ordinating Forum (PCF), the Minister and Mayoral Forum (MinMay), the Minister and Mayoral Technical Forum (MinMay Tech), the District Co-ordinating Forum (DCF), the District Co-ordinating Technical Forum (DCF Tech), the Municipal Managers' Forum (provincially and nationally), the Chief Financial Officers' Forum and, on organised local government level, SALGA Western Cape and its respective working groups.

KPA OS 2 (b)

Effective communication and community development

Communication

Overstrand Municipality has a functional Communications Department staffed by two employees. The Communications Manager is supported by a Communications Officer and is in a process of employing a Communication Officer.

The Municipality publishes a monthly newsletter, the Overstrand Bulletin, to inform residents about important municipal matters. The Bulletin is posted with the municipal accounts in the language of the account holder's choice and extra isiXhosa copies are printed for distribution in public places and A3 posters are also printed to be placed in notice boards. Residents not receiving accounts can read these newsletters in a posturized format on public notice boards, on strategically placed community information boards and also on the municipal website.

The municipality has its own website www.overstrand.gov.za on which news, general information, calls for tenders and quotes, IDP, SDBIP, Annual Report, Publications, advertisements and a lot more are placed. In 2014 the municipal website was upgraded by an external service provider to amongst other create a new look and feel. Information is updated as and when received. All legislative documents required to be placed on the website for compliance, are placed every month.

In its drive to educate its community even at the school-going level, the Municipality introduced new concept adopted from the office of the Premier of the Western Cape. This programme is

more about reaching out to the broader community it is held every 1st Thursday and is done as a service to the communities, businesses and entrepreneurs were public is given opportunity to have one on one with municipal management and executive committee members. This initiative started towards end of 2019 in Hermanus and was planned to be rolled out to other areas in 2020/2021, but due to the Covid -19 pandemic, the roll-out date has been put on hold.

Media liaison is an ongoing activity and full use is made of the six community papers in the area, as well as the regional papers to keep the people of Overstrand up to date with the latest developments.

Overstrand Municipality recognises that social media provide valuable opportunities to communicate with stakeholders and provide timely, accurate, and helpful information. In order to reach as many people as possible, Overstrand Municipality balances its communications programme by engaging in traditional media as well as social media. Overstrand Municipality is using Facebook and Twitter to engage with our communities. Both of these social media platforms have their own distinctive features and qualities, which make it suitable for municipal use. Currently the Municipal facebook page has about 28092 followers and the numbers are gradually growing, and twitter account has about 1 472 followers. Those platforms are very useful to convey municipal messages and there is a dedicated official who monitors and responds to when it is necessary.

Communication in the Overstrand requires specialized skills because of the composition of the population. 47 percent of the residents are Afrikaans speaking, with 10 percent English speaking. 37 percent of the population is Xhosa-speaking. Another factor that must be kept in mind is the literacy level, with about 12.5 percent of the population regarded as illiterate *(Source: Stats SA, 2016 Community Survey)*.

Our communication strategies are:

- A multi-facetted communication approach that uses all available channels and different ways of communicating - not only information-giving but also motivational in nature.
- Developing existing and new communication channels to a sustainable and optimal level, e.g. community information boards, advertising, corporate branding, and signage, etc.

Partnerships with leading organizations in the communities and the Ward Committees by using an open door policy and giving support to community activities.

Below is a communication checklist of the compliance to the communication requirements:

Communication activities	Yes/No
Communication unit	Yes
Communication strategy	Yes
Communication Policy	Approved 29 March 2017
Customer satisfaction surveys	Yes, the last survey conducted in 2012/2013financial year, next survey was planned for 2017/18 financial year, but due to protests and covid-19 pandemic it could not materialize, new date still to be established in the 2021/2022 financial year.
Functional complaint management systems	Yes
Newsletters distributed at least	Yes, monthly
Social media	Yes, Facebook & Twitter

Table 69: communication checklist

Information communication technology (ICT)

Overstrand municipality has a functional ICT unit.

- All ICT related Services and Systems are governed by the Overstrand ICT Steering Committee, under Chairmanship of the Municipal Manager.
- The ICT Steering Committee is properly mandated with an industry standard ICT Charter.
- All Directors are fulltime members of the ICT Steering Committee
- Two full time councilors are also fulltime members of the ICT Steering Committee.
- The ICT Steering Committee oversees, monitors and directs all ICT related initiatives to ensure on going alignment with Strategic Directives as stated in the IDP:
- Reference documentation presented to the ICT Steering Committee include:
  - YTD Budget plans and expenditure trends
  - Demand Management Plans
  - Projects plans
  - Presentations on Technology trends and emerging technologies and potential business benefits
  - Presentations on Directives and initiatives from Provincial and National Government and internal alignment strategies
  - The ICT Governance Framework guides the ongoing alignment procurement, and execution;
  - Implement and disaster recovery of all ICT related initiatives in collaboration with lines of business.

Local government ICT changes and its envisaged impact on ICT in Overstrand municipality

- WC Local Government Broadband Implementation Strategy:
  - The municipality is on-boarded to the project and it has increased internet connectivity for the municipality.
  - The aim is to have more seamless integration to the Western Cape Government systems and backbone.
  - The Overstrand actively participates in all workgroup discussions and activities to drive interconnectivity between all Municipalities in the Western Cape and Overberg region.
  - To remain aware of the longer term strategies to bring connectivity to all governmental buildings and all households, business benefits and ICT Shared Services.
- DPSA Corporate Governance Policy Framework and associated directives for implementation: the Overstrand and actively pursue compliance with all such Directives.
- mSCOA: Overstrand is participating with the service providers to facilitate integration between the financial system and other systems to ensure it is implemented in line with the requirements of mSCOA. The process of a fully integrated CRM process is continually evaluated in line with the service offering from the mSCOA implementation.
- E-mail and productivity suites are earmarked has been migrated. The productivity and systems training is currently being rolled out.

Key ICT focus areas for the short to medium term (5 year IDP cycle) are:

- Continual mSCOA implementation and deliverables;
- Completion of the RF Network redundant link and licensed band frequencies Overstrand wide;
- Upgrade of the Telephone infrastructure;
- Continuing the upgrade and refresh of municipal computers;
- Ongoing strategic analysis of business systems and Processes to ensure optimal efficiency and productivity.

The 2020 progress on the ICT focus areas stated above is:

- mSCOA has been implemented, the project continues with ICT's contribution focused on

facilitating integration with third parties, ensuring the Server Environment is compliant and capacitated, and that the Backup and Disaster recovery is in place.

- The RF Network is continuously being refined, and managed in line with strategic planning and service delivery requirements.
- As the required funds are available ICT continues with the upgrade and refresh of municipal computers. The immediate needs comprises of about 150 desktop computers that replaces old unsupported computers and associated Operating Systems. This is to facilitate the updated software and systems being deployed.
- Ongoing strategic analysis of business systems and processes are proactively done. This enables the municipality to determine productivity and streamlining gains, which are then documented as business cases. These business cases and proposals are submitted to the ICT Steering Committee and on approval are implemented.

Status of optic fibre roll-out in Overstrand

The roll-out is managed by the technical team in the Community Services directorate. ICT are consulted if some of its infrastructure is affected by any fibre implementation, like any other service within the municipality.

The Co-Building, One trench method was adopted by the Overstrand Municipality in September 2019 and the official roll-outs started in October 2019. There are at current 4 active installers in the Overstrand. Areas covered are Kleinmond (CBD, Heuning Kloof and Klein Parys), Hermanus (North Cliff, West Cliff, CBD, Fernkloof, Kwaaiwater, Hermanus Heights, Sandbaai, Vermont) Gansbaai (De Kelders, CBD, Kleinbaai, Franskraal). Applications for the remaining areas are processed as received and will continue into the 2021/22 financial year.

ICT role in the Municipality's response to the Covid-19 pandemic are:

- Facilitate mobile connectivity for remote working
- Organise and coordinate laptop and portable computers for remote work
- Change support and fault management processes.
- Alter service provider interaction and SLA's
- Initiate and manage virtual conference facilities and facilitations.
- Change internal user engagement and support model
- Employ systems that enable remote work.

Continuation of the ICT response to the Covid pandemic in the 2021/22 financial year:

- The remote work and video conference capabilities are expected to remain in place and will be expanded upon.
- Precautionary measures for support engagement and equipment sanitizing will remain in place.
- Systems that enable remote work will remain active, managed and secured.

KPA OS 2 (c)

Sound municipal administration/ Institutional development

There is a distinct difference between a municipal organisation and a private sector organisation given the fact that the municipal organisation is much more confronted with regulating legislation as well as the fact the municipalities must fulfill its constitutional mandate.

For a municipality to do so it must have an administration in order to have the means to provide and ensure sustainable services to its communities, to promote social and economic development, to promote a safe and healthy environment and to furthermore execute all the functions which are provided for in, but not limited to, the Constitution.

The Municipal Manager, subject to policy directions of the Municipal Council, is inter alia responsible and accountable for the formation and development of an economical, effective, sufficient and

accountable administration. (Section 55 of the Systems Act.) Concomitant with the aforesaid it is the duty of the Municipal Manager, once again subject to the policy framework determined by the Municipal Council, to develop a staff establishment for the Municipality and to submit same to the Municipal Council for approval (section 66 of the Systems Act). The aforementioned process, also referred to as organisational design, is an ongoing process which evolves as and when it is necessitated through circumstances.

In staffing the organisation, regard must not only be had to the provisions of the Municipality's policies but due cognisance must be taken of the provisions of a whole plethora of legislation which the Employment Equity Act, No 55 of 1998 is but one. Having said this, and in order for the Municipality to obtain the services or to appoint suitably qualified and experienced staff, the Municipality is to compete with other Municipalities, Provincial and National Government and most important, with the private sector. In doing this, the Municipality must, with insight and wisdom, give effect and execute, but not limited to, its Recruitment and Selection Policy, its Study Aid Policy for Employees, its Scarce Skills Policy in which its staff retention criteria is embedded and its Staff Succession Planning Policy.

This is however not where it ends; it finally must lead to proper performance management of all staff within the organisation – an organisation that is also committed to fighting fraudulent behavior at all levels within the organisation.

KPA OS 2 (d)

Enhance the involvement of ward committees in public participation

Refer to section 3.14 – Public Accountability in Chapter 3.

KPA OS 2 (e)

Enhance customer care

Customer care is cross cutting between all the six directorates in the Municipality.

The municipality operates two 24 hour emergency control rooms, one for operational queries and the other dedicated to emergency fire and flooding. An email facility – enquiries@overstrand.gov.za is also available to customers.

An SMS system is in operation to keep the community informed of services rendered by the municipality. Citizens can verbally log an enquiry at the Customer Care Help desks in the 3 administrations and other respective departments. The Engineering management system (EMIS) is being used to report service delivery complaints by either members of the public or internally. EMIS generates a job card for complaints logged.

An Electronic Records and Document Management System (Collaborator) is managed by the Department: Council Support Services in the Directorate Management Services. Collaborator is a document management system through which correspondence is logged and distributed. Queries from the public or external parties of Overstrand Municipality, either in written form or telephonically, are captured on the Collaborator System. Written communication is captured on the Correspondence solution on Collaborator and distributed to the relevant officials to provide feedback on the completion/solution of the customer's query. The official then writes a reply to the original author. This outgoing correspondence is also captured on Collaborator.

Telephonic queries, when the responsible official is not available, are captured on the system as a Client Call back Request. These requests are then distributed to the responsible official. The official contacts the requestor and also provides the relevant feedback on the solution/completion of the customer query.

KPA 3 – OPTIMISING FINANCIAL RESOURCES

KPA 0S 3 (a)

Effective financial management

Sound financial management practices are essential to the long- term sustainability of municipalities. They underpin the process of democratic accountability. Weak or opaque financial management results in the misdirection of resources and increases the risk of corruption.

The key objective of the Municipal Finance Management Act (2003) (MFMA) is to modernise municipal financial management in South Africa so as to lay a sound financial base for the sustainable delivery of services.

Municipal financial management involves managing a range of interrelated components: planning and budgeting, revenue, cash and expenditure management, procurement, asset management, reporting and oversight. Each component contributes to ensuring that expenditure is developmental, effective and efficient and that municipalities can be held accountable.

The management of key financial and governance areas is achieved by focusing on:

- reducing the levels of outstanding debt owed to the Municipality, to assist with service delivery spending and maintaining a healthy cash flow;
- maintaining an unqualified audit for the Municipality by resolving audit findings and improving financial governance; and
- maintaining a good credit rating to ensure favourable lending rates and terms.

Spending budgets to maximise delivery

The Municipality's annual budget comprises an operating budget and a capital budget.

The operating budget funds employee salaries, operating costs, purchases and assistance for the poor, such as free basic water and sanitation.

The capital budget is set aside for spending on infrastructure and services, such as roads, water and electricity as well as the many other utilities and services that Overstrand needs in order to function, grow and offer opportunities to its residents.

The entire budget amount per annum is based on the income that the Municipality expects to derive from rates, service charges, grants and subsidies.

During the 2019/2020 financial year, the Municipality managed to spend 76.53% of its capital budget, 91% of its operating budget, with the impact of the COVID lockdown regarded as the critical factor impacting on these performances, and 99.95% of revenue was collected as a percentage of the total amount billed.

Financial Management Reforms

The Local Government: Municipal Regulations on a Standard Chart of Accounts (mSCOA), Notice 312 of 2014, Government Gazette No. 37577, have been gazetted by the Minister of Finance on 22 April 2014.

mSCOA contributes to enforcing proper planning and budgeting; supervisory and management checks and balances.

The project segment serves as one of the links running through from the annual deliverables (IDP), to the Budget, SDBIP, in-year reporting, annual report and Annual Financial Statements. A separate paragraph will specifically focus on the impact of mSCOA on Local Government.

In order to achieve our objectives of effective financial management, the Municipality has already implemented the following financial management reforms to ensure that resources are used efficiently:

- Efficient costing of services and projects by identifying and managing the cost drivers.
- Active use of forecasts and projections to

manage cash flow efficiently.

- Active monitoring of income and expenditure against pre- determined budget targets/projections.
- Set financial benchmarks and monitor performance against them.
- Development and implementation of a long term financial plan to ensure the financial viability of the municipality is maintained.

Impact of mSCOA on Local Government

Overall Objective

The primary objective of mSCOA is to achieve an acceptable level of uniformity and quality from the collection of Local Government (Municipality and Municipal Entities) data. This requires a classification framework specific to Local Government.

Specific Objective(s)

1. To achieve this main objective required a classification framework specific to Local Government incorporating all transaction types, appropriation of funds, spending on service delivery, capital and operating spending, policy outcomes and legislative reporting requirements to the maximum extent possible.
2. The development of this framework gave recognition to:
   - international standards, guidance and best practice;
   - labels and accounts defined to have readily available the information needed for local government budgeting (annual budgets, adjustment budgets and SDBIP) and reporting (monthly, mid-year performance assessment and annual financial statements);
   - general alignment of financial reporting formats and the annual financial statements to key budget format reforms;
   - alignment of budget and reporting formats with the Standards of GRAP and principles within the provisions of the transitional arrangements applicable to the different categories of municipality, especially recognising that local government uniquely operates in an accrual accounting and budgeting environment;
   - consistent use of terminology across all municipalities by defining all accounts and labels in simple terms to support appropriate classification of transactions throughout all municipalities;
   - standardisation across local government by clearly outlining the information requirements which will enable municipalities and their information system suppliers to develop software and report writing formats that are automated and complaint to reporting requirements governing Local Government;
   - reporting on the "whole-of-local government", and thus contribute to "whole-of-government" monitoring and evaluation;
   - finding a solution for the separation of the general government sector, which "consists of entities that fulfil the functions of government as their primary activity" and business activities that sell services at market prices within a local government environment, especially where the management of these functions tend to be closely interrelated with general government activities;
   - minimising the cost of compliance and information gathering; and
   - the classification framework must be kept simple and avoid unnecessary complexities to the maximum extent possible; this while ensuring the reform intent is maintained.

3. The mSCOA is applicable to all Municipalities, Municipal Entities and "Utilities" clearly indicating their applicability and relevance to a specific environment to assist customisation.

4. The improved quality of data will enhance the budget, financial reporting and other decision-making processes impacting on local government. The classification framework was formalised by issuing a SCOA Regulation in terms of the Municipal Financial Management Act.

5. The mSCOA regulations were gazetted by the Minister of Finance on 22 April 2014.

6. Overstrand was nominated as a pilot site in 2014 for the implementation of mSCOA and has thus prepared and implemented the budgets for the 2015/2016 and 2016/2017 budget years according to the SCOA framework, in a phased-in approach.

   The final implementation date of 1 July 2017 on version 6.2 for municipalities on a nation level does however not imply conclusion of the Chart. National Treasury released since then version 6.3 of the cart and the release of a final version of the Chart is anticipated in due course.

National Treasury advised during December 2019

As follows –

On an annual basis, the *m*SCOA chart is reviewed to address implementation challenges and correct chart related errors.

By now, all municipalities should:

• Have acquired, upgraded and maintain the hardware, software and licences required to be and remain mSCOA compliant;

• Budget, transact and report on all six (6) legislated mSCOA segments and directly on the core financial system and submit the required data strings directly from this system to the Local Government Portal;

• Lock down the budget adopted by Council on the core municipal financial system before submitting the budget (ORGB) data string to the local government portal;

• Closed the core financial system at month-end as required in terms of the MFMA before submitting the monthly data string to the local government portal; and

• Generate regulated Schedules (A, B, C) directly from the core municipal financial systems.

If a municipality has not achieved the above level of implementation as yet, then the implementation of mSCOA in the municipality should be accelerated.

The National Treasury subsequently released communication during December 2020, stating the following: The National Treasury will conduct independent audits on all municipal financial systems in 2021 to determine to what extent the financial systems that are currently being used by municipalities comply with the minimum business processes and system specifications required in terms of mSCOA. These audits were initially planned for 2020, but due to restrictions on procurement processes and travel in terms of the COVID-19 pandemic it was postponed to 2021.

The results of the audits will also inform the new transversal tender for the procurement of municipal financial and internal control systems in 2022. Until these audits have been concluded, and the results have been released, municipalities should exercise caution when changing their financial system to avoid purchasing a system that does not comply with the necessary mSCOA functionality requirements.

However, should a municipality need to procure a new financial system, they must follow the processes set out in the MFMA read together with the Municipal Supply Chain Management Regulations and MFMA Budget Circulars No. 93, 98 and mSCOA Circulars No 5 and 6. In addition, National Treasury has not accredited any of the municipal financial systems available in the market and this should therefore not be advertised as a requirement in municipal tender documents.

National and Provincial Treasuries held extensive engagements with key system providers during which the system functionality on the following were demonstrated: IDP and budget, supply chain management (SCM), asset management, annual financial statements, revenue management, cash flow and period control. These engagements

provided National and Provincial Treasuries with an understanding of what functionality is available on each system and what the key system related challenges are.

KPA 4 – SAFE AND HEALTHY ENVIRONMMENT

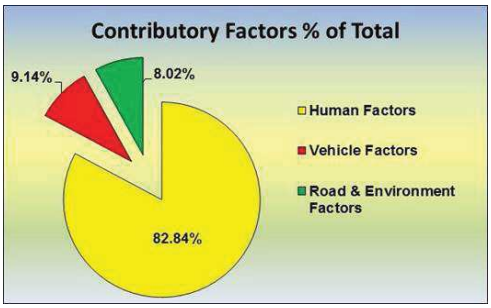
KPA 0S 4 (a)

Enhancement of road safety (Traffic Services)

The two primary functions performed by the Traffic Services are traffic law enforcement and educations. Attention is also given to minor engineering aspects in consultation with the Infrastructure and Planning Directorate.

Our aim is to reduce road deaths and clamp down on traffic violations by creating omnipresence on municipal roads. With the dramatic increase in road users and a growing disregard for traffic rules, the situation on our roads has gotten out of hand. Motorists tend only to obey traffic laws when a Traffic Officer is in the vicinity. We intend to change motorists' mindset by redeployment in high risk areas through more visible traffic enforcement.

Road Traffic Management Corporation (RTMC) statistics showed that 95% of road traffic crashes occur as a direct result of one or more traffic offences. The main contributory factors to fatal road crashes, as submitted over a number of years by the SAPS to the RTMC on fatal accident report forms and categorised as human, vehicle and road environment are illustrated in the following graph:



According to the statistics, Human Factors are the most significant fatal crashes contributory parameter to fatal road crashes at 82.84%; Vehicle and Road environment factors contributes to 17.16% with 9.14% and 8.02% respectively. When broken down further, the statistics show that the most significant factors that contribute to fatalities in South African Roads are Speed and Pedestrian Jaywalking which contribute to a total of 56.44% of all road related fatalities.

It is pivotal for public to know that to keep Overstrand roads safe, Traffic Officials are out there watching their every move with a zero tolerance approach.

Traffic Department (Hermanus Office) is open every second Saturday to improve service delivery.

Initiatives planned for the short to medium term include:

- The Points Man Project,
- The Pincher Truck Project,
- Expansion of Street Committee Projects and CCTV Camera's for council.

Progress (July 2017 – January 2021) on the initiatives stated above are:

- Points Man Project – ongoing
- The Pincher Truck Project - ongoing
- CCTV Camera – phase 1 completed, 5 cameras installed to date.
- Expansion of Street Committee – Ongoing.

KPA OS 4 (b)

Law Enforcement

Overstrand Bylaws and enforcement is the vehicle utilized to achieve the Strategic Objectives relating to creation and maintenance of a safe and healthy environment. This is achieved through enforcement of variety of bylaws such as liquor trading hour bylaw, fire safety bylaw, outdoor advertising and signage, parking management bylaw, street, public places nuisance bylaw.

The Law Enforcement function of the Overstrand Municipality is now more important than ever. The actions of Municipalities are governed by a very long list of national legislation and policies which in some cases require substantial knowledge of law and especially the procedures and actions to enforce them. The focus of the Overstrand Municipality is on proper and accredited training, in particular with regard to the power and functions of Law Enforcement Officials. Training is becoming very impractical in view of the long list of court cases in which law enforcement agencies are challenged in court for unlawful arrests and for failure to comply with the Promotion of Administrative Duties Act, Act 3 of 2000.

Why is By-law enforcement so important?

Overstrand Law Enforcement role is bylaw related, emphasis is on compliance to municipal bylaws as mandated by the Constitution, while SAPS focus is on the criminal procedure act. It's a matter of bylaw offences vs criminal offences.

If Overstrand Municipality wants to attract more tourists and investors we should get our house in order and enforce effective policing of our By-laws to correct and improve tourism and investors' confidence in Overstrand. Section 152 of the Constitution of South Africa provide us with the objectives of local government and Section 152(1)(d) states that one of the objects of local government is to provide a safe and healthy environment. Therefore safety and security remains one of the main objectives of our IDP.

The Overstrand Municipal Safety Plan focuses on integrated increased visible patrols to prevent crime in all communities in an effort to deter Bylaw related offenses that have an impact on the quality of life of residents. **Under section 156 (1) (b) of the Constitution, read with Government Notice 1114 in Government Gazette 41982 of 19 October 2018, another of the competencies of the municipality is to appoint law enforcement officers to provide law enforcement services in its area of jurisdiction**. Government Notice 1114 gives power to Law Enforcement (i.e. peace officers) to deal with public safety crime and road traffic policing in the Jurisdiction. During the 2018/19 -2019/20 financial years the Western Cape Provincial Government allocated funding to establish a K9-unit in the Overstrand. The K9 unit is operational as the existing Law Enforcement officials have laid down the foundation on operationalizing the unit while the recruitment of K9 officials is finalized. The purpose of the K9 unit is to expand the capability of Law Enforcement in dealing effectively with public safety crimes such as poaching, drugs and narcotics and monitor and report on these crimes. Adopting a zero tolerance approach towards traffic, by-law and other offences and promoting ethical conduct amongst all members are other key elements of the plan which will contribute to the creation of a peaceful, stable and prosperous community. The Safety Plan has been developed to incorporate Traffic, Law Enforcement and Fire Services and was submitted to the Department of Community Safety. This Safety Plan is reviewed by end June in a 3 year cycle in conjunction with all the relevant role players and is available from the Directorate Protection Services (028 313 8914). A Municipal Community Safety Forum (CSF) is in place and meets annually. The Safety plan is distributed to all CSF members.

The Overstrand Protection Services has now aligned itself with all relevant services in the Overstrand Municipal jurisdiction and is effectively fulfilling its legislative mandate within the broader law enforcement environment. In delivering on public safety services (i.e. municipal bylaw enforcement, traffic enforcement, fire and disaster management and security services), we will at all-time respect the fundamental rights of our citizens as enhanced in the Constitution. Our action is further guided by our unique Professional Code of Conduct and the principles of Batho Pele in our continuous strive towards the rendering of community orientated public safety services.

The current status of law enforcement is very challenging with key issues facing the functioning of this department viz. shortage of resources, budget constraints, and high level of absenteeism. Strain on existing personnel

reserves general levels of crime, homelessness, anti-social behavior and general community apathy.

It is our firm intention, this financial year, to expand our partnership through local communication and fulfilling our role as an effective, community orientated public safety agency. In order to accomplish this we will work diligently towards carrying out the vision of Overstrand Municipality. We will ensure the delivery of equitable professional, effective and efficient public safety services and will strive towards continuous improvement of service excellence and delivery.

Police Ombudsman findings

Overstrand Executive Mayor, Ald. Dudley Coetzee lodged a complaint with the South African Police Ombudsman regarding the fact that SAPS are unable to perform their constitutional mandate of maintaining law and order in the Overstrand. In his report of 30 July 2019 the Ombudsman confirmed that this is so as a result largely of the lack of staff at our police stations.

In the meantime the mandate of Municipal Law Enforcement officers has been expanded so that they may now prevent, but not combat crime. To this end the Municipality will be increasing the staff compliment and facilities of the Municipal Law Enforcement division, which will include establishing a K9 unit with offices in Gansbaai, Hermanus and Kleinmond. The increased funding from property rates will be utilized to finance these increased services. Municipal Law Enforcement has been capacitated in terms of staff, the K9 Unit is functional albeit recruitment of staff is not fully completed.

Additional Court

The Municipality is committed in making the Additional Court a success. This commitment is reflected in both the operational and financial position of the Additional Court in the last financial year.

We are pleased to confirm that the Additional Court reflected a year to year increase in generated revenue and traffic related cases. The Additional Court did however face many challenges due to the imposed COVID lockdown which both impacted the Court's revenue stream and matters generated on the court roll. Even with these challenges the Additional Court preserved and achieved remarkable outcomes both in relation to number of court matters placed on the court roll and generated revenue. Based on a comparative analysis for the financial period 2019/2020 3924 traffic offenses, and 1305 non - traffic related offenses (including 1015 by – law, 57 building control, and 233 Business Act offense) went through the Additional Court during the 2019/2020 financial year, in comparison to the 3 287 traffic offenses, and 1 360 non-traffic offenses (including 1 030 by – law, 158 building control, 6 municipal land use planning, 165 Business Act and 1 Noise Control regulations offences) went through the Additional Court during the 2018/2019 financial year. We can further confirm that based on a comparative analysis the Additional Court received payments for fines to the amount of R325 150 during the 2019/2020 financial year in comparison to R566 940.00 in the 2018 / 2019 financial year.

Ultimately the purpose and objective is to ensure that the 2021/22 financial year compare even more favorably than the previous financial year.

KPA OS 4 (c)

Enhancement of Fire and Disaster Management

The reviewed 2020/2021 Disaster Management Plan (DMP) is addressed in Chapter 11 of this document.

It is accepted that all citizens are vulnerable to the impact of disasters. The vulnerability increase especially for the geographically isolated rural poor already engaged in a daily struggle to meet the most basic of human needs. Those who under normal circumstances already lack resources they need to get through a typical day are defenseless when confronted with the increasing impact of climate change and natural and other disasters. This in turn impacts heavily on our various services and

infra-structures – equally vulnerable to the dynamic environment and increasing challenges. This is why our IDP is committed to service delivery to the poorest of the poor constituents.

Our empowerment through participation approach is vital for the development of our community.

Overstrand Fire services consist of a small management core of full-time personnel, we strive to expand and upgrade the services as required by risks identification and community needs. Since December 2014, 30 EPWP personnel were permanently appointed as Cadet Firefighters at Hermanus, Gansbaai & Kleinmond Fire Stations.

The availability of an aerial fire-fighting unit during the summer also improved our capabilities.

Ongoing training in first aid, firefighting and rescue methods are given to staff in order to improve their skill and safety awareness levels.

A Fire Management Plan is in place and was reviewed for the period **2021 - 2025.**

The following aspects of the services are maintained and improved within the budget allocations for these services.

- Emergency services delivery
- Fire-Prevention and life-safety programs
- Supervision, management and training of staff
- Community relations
- Inter government relations
- Administrative structures
- Safety and Health program.

A service delivery agreement for fire brigade services exists between the Municipality and the Overberg District Municipality.

During 2016, the focus of disaster management shifted even more, to ensure that all local municipalities are applying a more pro-active approach and states that all municipalities should provide for: "An integrated and co-ordinated disaster management policy that focuses on preventing or reducing the risk of disasters, mitigating the severity of disasters, emergency preparedness, rapid and effective response to disasters and post disaster recovery". This shift will have financial implications on local municipalities.

No Disaster Management Advisory Forum (DMAF) is established because such a committee already exists which plays a similar role.

Establishment of an Incidence Command Centre (ICC)

Planning is underway to establish an ICC in the Overstrand Municipal area. The construction of the command center building is in process. Though we do not have an established ICC, such a Centre will be set up as and when the need requires. The ICC is part of the construction process and will be completed as the funding becomes available. Overstrand Fire Brigade is currently in the second phase of the upgrading of facilities. It is envisaged that the ICC will be completed in the third phase.

Purpose of the ICC

The ICC is the physical location at which the coordination of information and resources takes place to support incident management activities. Incident Command System (ICS) is a standardized management tool for meeting the demands of small or large emergency or non-emergency situations. ICS is designed to command, control and coordinate a response and provide a means to coordinate the efforts of individual agencies or resources as they work toward the common goal of stabilizing the incident and protecting life, property and the environment. The ICC also provides communication and information for the support functions of the Incident Management Team to facilitate emergency response and recovery.

Role players of the ICC

The role of those staffing is to facilitate a coordinated response to major emergencies in Overstrand Municipal area. The Incident Management Team assists the Incident Commander in providing resolutions to the incident. ICC's may be organized by major functional disciplines (e.g. fire, law enforcement, SAPS, and medical services etc.)

Where to be established?
An ICC may be a temporary facility or may be located in a more central or permanently established facility. Presently Overstrand is experiencing multiple incidents, different or the same in nature, (riots and fires, multiple fires, multiple riots) simultaneously. These are best management from a central point / ICC. Overstrand Municipality is currently in the process of upgrading its facilities. The newly acquired buildings will house an ICC.

Expected timelines to operationalize the ICC?
Currently there is no permanent Incident Command Center. When incidents occur, we have a temporary Incident Command Centre and when incidents are declared safe operationalization of the temporary Incident Command ends. The ICC runs in conjunction with the operational period.

For more on Overstrand Disaster Management, refer to Chapter 11 in this document.

KPA OS 4 (d)

Environmental Management

State of the environment

The natural beauty of the Overstrand Municipal Area and its abundant environmental wealth are the regions greatest assets *(Overstrand Strategic Environmental Management Framework, June 2014)*. The Natural Resources, landscapes, ecosystems and green infrastructure forms the backbone of the municipal areas' existence.

The Environmental Section aims to ensure the promotion of green infrastructure protection through the restoration of key ecosystem services. This will produce a more resilient natural environment given protection to our built environment and vulnerable communities against the onslaught of Climate Change.

Surface water resources

The Overstrand Municipality has a large network of important wetlands and river corridors many of which have been identified by the South African National Biodiversity Institute (SANBI) as Freshwater Ecosystem Priority Areas (FEPAs) and/or as Flagship Free-Flowing Rivers (Overstrand *Strategic Environmental Management Framework, June 2014)*.

Indigenous Vegetation Types of the Overstrand Municipal Area

The Overstrand Municipal Area is characterised by habitats containing remarkable plant diversity. The Overstrand Municipality jurisdiction area contains eighteen vegetation types, six of which are classified as critically endangered in Government Gazette No. 1002, promulgated in terms of the National Environmental Management: Biodiversity Act, 2004 (Act No. 10 of 2004) (NEM:BA) of 9 December 2011 (*Strategic Environmental Management Framework, June 2014)*.

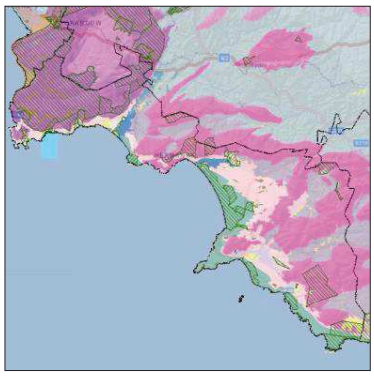


Figure 20: Distribution of Ecosystems in the Overstrand

Main vegetation types (>10% of municipal area)

- Agulhas Limestone Fynbos 12.11%
- Elim Ferricrete Fynbos 14.88%
- Kogelberg Sandstone Fynbos 17.76%
- Overberg Dune Strandveld 11.24%
- Overberg Sandstone Fynbos 32.36%

Other vegetation types (<10% of municipal area)

Agulhas Sand Fynbos 1.59%
Cape Coastal Lagoons 1.32%
Cape Estuarine Salt Marshes 0.06%
Cape Lowland Freshwater Wetlands 1.9%
Cape Seashore Vegetation 0.16%
Cape Winelands Shale Fynbos 0.09%
Elgin Shale Fynbos 0.57%
Hangklip Sand Fynbos 3.27%
Ruens Silcrete Renosterveld 0.44%
Southern Afrotemperate Forest 0.06%
Southern Coastal Forest 0.51%
Western Coastal Shale Band Vegetation 1.37%
Western Ruens Shale Renosterveld 0.03%

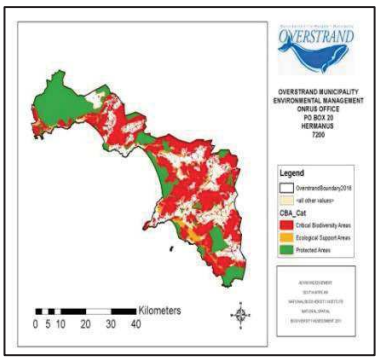


Figure 21: Overstrand Critical Biodiversity and Ecological Support Areas

Fynbos, which is largely confined to nutrient-poor soils, is the dominant vegetation group in the Overstrand Municipal Area, accounting for ± 99.7% of the natural vegetation.

According to the SANBI's Overberg Transformation Map, ± 111 500ha (65.65%) of the Overstrand Municipality is classified as "natural habitat", whilst the remainder comprises degraded areas (3.44%); high density alien plant infested areas (6.93%); plantations (1.78%); intensively farmed areas (15.98% - excluding extensive grazing in natural vegetation); dams (0.14%); roads (3.60%); and urban areas (2.47%).

The Environmental Management Services Department consist of two sections. The Biodiversity Conservation Section and the Environmental Management Section. Each Section manages its respective activities.

Overstrand's Biodiversity Conservation Section

Nature Reserves and Open Space Zone 1 (OSZ 1)

The Municipal Area also includes the Bettys Bay Marine Protected Area, the Walker Bay Whale Sanctuary, and the Kogelberg Biosphere Reserve, which is one of South Africa's six existing Biosphere Reserves. The Kogelberg is regarded as the heart of the Cape Floral Kingdom as it provides habitat for approximately 1 880 plant species, of which an estimated 77 species are endemic to the area, and numerous animals including leopards, baboons, antelope, many birds, freshwater fish, reptiles, amphibians, crustaceans and a huge diversity of insects and arachnids occur there. The Kogelberg Nature Reserve forms the largest part of the core area of the biosphere reserve. The remainder of the Core Zone is comprised of the Kleinmond Coastal and Mountain Nature Reserve, the Rooiels Nature Reserve and the Harold Porter National Botanical Garden. The agricultural smallholdings in the Hangklip – Kleinmond region, sections of the coast and the marine area comprise the buffer zone. Plantations, farms, local towns and industrial developments make up the transition zones.

Overstrand Municipality is the appointed management authority for three proclaimed Local Government Nature Reserves.

Fernkloof Nature Reserve (Hermanus) is the flagship Nature Reserve for the Overstrand Municipality, closely followed by the Kleinmond Coastal and Mountain Nature Reserve and the Rooiels Nature Reserve that protects the fynbos ecosystem on the Rooiels peninsula.

Fernkloof Nature Reserve's Protected Area Management Plan (PAMP 2021-2025) was completed in 2020. In the February 2021 Council cycle the PAMP document served at the Ward Committee, Portfolio Committee and Mayoral Committee and was approved at the Council meeting of 24 February 2021.

The PAMP must now go to the Provincial Minister of Environmental Affairs and Development Planning for consideration and approval.

The Fernkloof Nature Reserve has an Advisory Board with an approved bylaw, and agreements with the Botanical Society of Hermanus, the Cliff Path Management Group and the Hermanus Hacking Group.

Kleinmond Nature Reserve is supported by the Kleinmond Nature Conservation Society as well as the Kleinmond Hacking Group. Although the Nature Reserve is managed on a daily basis and has a very antiquated management plan, the formal management plan must still be developed.

Besides the proclaimed Nature Reserves, Overstrand Municipality manages Municipal Open Space Zone 1 properties (nature reserves), which are zoned for nature conservation purposes under the Overstrand Wide Zoning Scheme. These areas are protected for future generations as a network of Heritage Assets, but are not formally declared as Nature Reserves as yet.

The draft Environmental Management Overlay Zone document has identified the network of biodiversity corridors and areas of conservation importance that needs greater conservation status and the implementation of regulations and bylaws. The Open Space Network has been included in the Overstrand Environmental Overlay Zone as part of the SDF and the Zoning Scheme in order to assign proper management status to the properties, to protect them under the zoning scheme and to provide for the development of formal management plans with supporting budgets for properties within each Ward.

The Biodiversity Conservation Section manages the entire Open Space Zone 1 network (including coastal regions) as well as the proclaimed Nature Reserves. A general management programme is applied throughout the Municipality, consisting of infrastructure maintenance, fire management and alien invasive species management. The bylaw for the management of Public Places is applied where necessary.

Several long-term projects have been identified for the new financial year that needs attention for the benefit of the local communities and the environment. Some of these projects are in the planning phase in order to motivate for funding in the new financial year or has been through the planning phase and in the first phases of implementation.

The key projects are:

1) Onrus River Rehabilitation and Restoration Project:

After the devastating fire of January 2019, alien clearing on the fire affected Peat Wetland started in late 2019 with LandCare funding, under the supervision of the Implementing Agent Casidra and the Landowners. At this point the invasive plant species on the peat wetland are still being cleared by the Landowners.

The planning for the clearing of the entire Onrus "Catchment to Coast" is still underway through the Water Fund initiative but the Covid-19 pandemic has had a serious impact on available funding and the project planning has slowed down for the time being.

Overstrand Municipality is the coordinating body of the Onrus Wetland Project together with the Landowners and other key role players such as Working on Fire, Working on Wetlands, LandCare, DEFF, ARC, and Enviro Wildfire.

We are pleased to report the underground fire has been extinguished and rehabilitation should start now with the assistance of the Working for Wetland Programme. In late October 2020 the Overstrand Municipality won an award from the National Wetlands Award 2020 programme under the category of "Stewardship" for the best coordinated project in the country. The project was coordinated by the Overstrand Environmental Department with support from the Overstrand Fire Department, EnviroWildfire, National and Provincial Working for Wetlands, LandCare and last but not least, the Landowners from Camphill School, Camphill Community and Hamilton-Russel. Our thanks also goes out to these private landowners that submitted

the Overstrand Municipality for an award, which we ultimately achieved.

2) Greater Overberg Water Fund:

Africa's urban population is expected to double over the next 20 years, posing an immense water challenge on cities and towns. Growing demand from a booming population and continued economic growth will further stress already scarce water resources. Many cities and towns source their water from rural landscapes which are increasingly affected by unplanned development and poor land management practices. Every city or towns water security is at risk if the health of its watershed degrades. Unhealthy watersheds can contribute to pollution in rivers, wetlands and dams, potentially reducing water supply availability and increasing delivery costs. Nature is also under threat, as aquatic life suffers from lower water quality and drying rivers while wildlife loses critical habitats and food supply. It is imperative that our African cities and towns become wise stewards of the land where water comes from to ensure a sustainable and affordable supply of water.

Water Funds therefore are organizations that design and enhance financial and governance mechanisms which unite public, private and civil society stakeholders around a common goal to contribute to water security through nature-based solutions and sustainable watershed management.

The Greater Cape Town Water Fund was established in 2019 to help address the city's long-term water security concerns. The Water Fund is working with the City of Cape Town to develop and provide near-term ecological, social and economic benefits by introducing an innovative Water Fund model to protect rare fynbos habitats and secure more of Cape Town's freshwater resources for its citizens by ensuring the protection of the Catchments.

The Overberg has also been approached to demonstrate a Water Fund Programme and meetings with the international and national stakeholders and partners started in 2019, coordinated by the Agulhas Biodiversity Initiative (ABI) to include CapeNature, DWS, Overberg District Municipality, BGCMA, Overstrand Municipality's Environmental Department and other role players.

The objective of this Water Fund is to ensure water security and protection of the major Water Factories or Catchments in the Overberg that feed the many rivers, wetlands and estuarine systems of the Overberg. The Onrus River "Catchment to Coast" project is still identified as the demonstration project for the Greater Overberg Water Fund Project. The feasibility studies have however been paused for the time being until funding is available.

3) Hawston – Paddavlei Rehabilitation and Restoration Project:

The Paddavlei Rehabilitation and Management Plan has been completed and approved by DEA&DP on 3 March 2021.

The Rehabilitation and Management Plan gives clear guidance on the proper restoration and management of the area, which can now be funded and implemented.

The following recommendations for rehabilitation were identified:

- Clearance of nuisance growth of bulrush
- Alien vegetation clearing
- Removal of dumped waste material from within and adjacent to the wetlands
- Improvement of stormwater management
- Improvement of sewage management within the immediate surrounds of Paddavlei
- Removal or upgrading of infrastructure within Paddavlei.

4) Stanford Mill Stream Rehabilitation and Restoration Project:

This project is being implemented very successfully through collaboration between the Overstrand Municipality, Whale Coast Conservation (WCC) and the Stanford Conservation Trust. During 2020 WCC funded the project through a small grants fund and funding was also given through the Table Mountain Trust. These funds were used to do alien clearing,

plant indigenous vegetation, make pathways and create a family picnic area.

WCC has also secured funding from the Department of Environment, Forestry and Fisheries to continue work with the wetland project for 2021. This funding will be used to employ four local youth from the community.

This Mill stream project fist into the bigger river rehabilitation and reed beneficiation project.

5) Cape Dwarf Chameleon Project:

In partnership with Whale Coast Conservation (WCC), the Environmental Department works on saving the Cape Dwarf Chameleon (*Bradypodion pumilum* – Listed as Near Threatened).

WCC, with a group of volunteers remove these animals from properties that will be developed, properties due for planned and prescribed burns and even the waste transfer station where they have been found in garden refuse.

The chameleons are then relocated with the help of the Environmental Department and Permitting through CapeNature, to areas where they will be protected.

Unfortunately due to Covid Lockdown Regulation this project slowed down but the OM and Whale Coast Conservation are still working closely together to ensure the future success of the project continues.

6) Thuma Mina Programme – Good Deeds Programme:

The project has been operational for the past 2 years. The contract will continue until 2022. No funding allocations is available in this project but the project aims to support Municipalities' with the formulation and enforcement of by-laws in relation to keeping cities clean and strive to enable people to keep their cities, towns, villages and neighborhoods clean by providing:

- recycling bins for public spaces,
- recyclable refuse bags and
- construction and demolition waste crushing plants to enable Municipalities to process rubble from households optimally and provision of services effectively.

The Overstrand Municipality have 22 Environmental Youth Ambassadors. Of these 15 have been allocated for street cleaning under the Operational Department, 7 for Environmental Education and 1 Youth Environmental Coordinator, Mr. Steven Njokwana who is housed at the Environmental Management Department is responsible to coordinate the 7 Environmental Educators and to develop and implement environmental education opportunities in the department.

The Department of Environment, Forestry and Fisheries is in the process to appoint another 60 participants for 5 months for the Overstrand Municipality. The recruitment has been completed but we are awaiting the National Department for the signing of the contracts. Recruitment of participants was handled by the Overstrand Municipality and the list was submitted to the Department for approval.

The Overstrand Municipality will assist with identifying hotspots whilst Local Government Support (LGS) and Youth Community Outreach Program (YCOP) will assist with supervision of participants, protective clothing and tools. The main aim of this projects will be to assist with waste management issues in and around Overstrand.

The Overberg Local Government Support (LGS) had a briefing with Overstrand Municipality on the imminent "Source to Sea Project". This project will aim to assist with waste management and cleaning up initiatives along sensitive ecosystems.

The project will create employment for 100 participants in Overberg for 3 months with possible extension to 5 months. The number of participants to be appointed within each municipality has not yet been decided.

The following Activities are Standard Operational Activities within the Biodiversity Conservation Section:

1) Invasive Alien Plant Management Plan

The Biodiversity Section is developing Alien Clearing Management Plans for the municipal reserves and open spaces, and implementing current Annual Plans of Operation (APO's) as funds are available. The Municipality is responsible for all Alien Clearing activities on Municipal nature reserves and open space 1 areas.

The Department is also assisting the Operational Department under Area Management with the capturing of their Alien Clearing Plans for Open Space 2 area, on the GIS system so that it becomes and integrated system for the entire Municipality.

Formal Co-Management agreements are signed annually with the Hermanus Hack Group (HHG), the Hermanus Botanical Society (HBS) and the Sandbaai VOS Coastal Management Group. These groups are then awarded areas, specifically in the Fernkloof Nature Reserve where they continuously remove any new growth in pristine areas. These areas are then clearly marked on our Alien Vegetation Management Plan (AVMP) as "Restricted" for clearing by OSM clearing teams. Again, savings achieved in this regard can be more widely spread.

In the 2019 – 2020 financial year, the budget for the alien clearing was R250 000-00 but a total area of 6 500 hectares needs to be maintained by the Department, therefore a total amount of R11million is required to clear 6 500ha's. The total allocated amount for 2020/21 was R500 000 for AVM in the Overstand. Due to the restraints of the Covid-19 lockdown regulations, only R5 400 of the allocated budget could be spent. Contractors were not allowed to work infield for a large period of the 2020/21 financial year. In the 2021/22 financial year an amount of R 2,5 million will be allocated to alien clearing from various votes.

The Environmental Department's Biodiversity Section has developed a 3 year "General Maintenance Tender" to improve the progress on AVM and other general maintenance activities. The tender is currently awaiting final adjudication from SCM and will be allocated in the new financial year (i.e. 2021/22).

2) Fire Management Plan

The Environmental Section of the Overstrand Municipality, along with the Fire department have been working developing a burning program for the entire Overstrand. This program aims specifically at biodiversity protection in our area as well as the added benefit of fire protection.

For the 2019 – 2020 financial year, an estimated 540 hectares have been planned for controlled burns, however, due to unfavorable environmental conditions; only 2.5 hectares could be completed to date. These areas will be rolled over to the 2020/21 financial year. A total of 690 hectares are planned for this coming year's burn season.

Parallel to this a comprehensive firebreak implementation program has already been rolled out Overstrand wide, comprising of a network of 256 kilometers of firebreaks (Defendable space) of which 163 kilometers is actively maintained by the Overstrand Municipality and the rest are mainly on private land. The estimated cost to maintain these firebreaks is R3 million per year.

Coastal Management

Coastal Management Programmes are comprehensive policy statements with respect to various facets of coastal management, including access to coastal public property and coastal resources and the control of coastal development, amongst others.

The National Environmental Management: Integrated Coastal Management Act provides for

the integrated management of South Africa's coastline to ensure the sustainable development of the coast.

The National Coastal Management Programme identified 9 Priority Areas.

Overberg District Municipality Coastal Management Programme: Situational Analysis Component (Mott McDonald PDNA, 2015)

High Priorities	Medium Priorities
Provision of coastal access	Management of slipways, jetties, boat launching facilities and harbours.
Control and monitoring of access	Programme of predicted expenditure and investment in coastal management
Provision and maintenance of access infrastructure	Upgrade and maintenance of infrastructure for jetties, piers, harbours.
Clarity on roles and responsibilities between district and local municipalities	Beaches
Integrated coastal management	Alignment with other plans, policies and programmes
Funding	Disaster management
Management of alien invasive species	Protection of coastal and marine species
Estuarine management	Consideration and maintenance of ecological processes
Coastal access signage	Conservation of biodiversity
Pollution from sewer systems and other sources of pollution (litter)	Scientific input into decision-making
Stormwater management	Waste Disposal
Erosion	Climate Change
Mobile dune management	Infrastructure and services
Aquaculture (local economic development and sustainable job creation).	Illegal developments
	Development of tourist facilities
	Lifesaving
	Archaeological, cultural and heritage sites.

Figure 22: ODM coastal management programme priorities

The **Overberg Coastal Management Programme** identified 9 priority areas with overarching goals:

Priority Area 1 – Facilitation of Coastal Access

Goal: To provide reasonable and equitable access to the Coast for all:

Objective1: Ensure that the public has the right of physical access to coastal public property, and along the seashore on a managed basis, taking into account historic and cultural resources and activities;

Objective 2: Ensure that the public has the right of equitable access to the opportunities and benefits of the coast on a managed basis

Objective 3: Ensure that the public has reasonable access to registered public launch sites for coastal recreation.

Priority Area 2 Compliance and Enforcement

Goal: Promote compliance and enforcement of legislation to facilitate protection of coastal resources within the municipal mandate.

Objective 1: Improve compliance with coastal and other relevant laws and regulations

Objective 2: Ensure visible effective and coordinated law enforcement as mandated.

Implement coastal management bylaw along with local Municipality to ensure consistency.

Priority area 3: Estuaries

Goal: Ensure appropriate management and conservation of estuaries.

Objective 1: Develop and implement estuarine management plans for all estuaries.

Objective 2: Ensure estuarine management structures are in place of all estuaries.

Priority Area 4- Land and Marine Based Sources of Pollution and Waste

Goal: Minimise the impacts of pollution on the coastal environment.

Objective 1 Develop and implement pollution control and waste management measures to minimize and control harmful discharges into coastal ecosystems.

Objective 2: Monitor and manage polluting activities

Priority Area 5: Co-operative Governance and Local Government Support

Goal: Promote integrated and cooperative governance of the coastal zone and coastal planning / governance.

Objective 1: Assess potential institutional arrangements for coastal management

Objective 2: Promote partnerships to foster co-responsibility in coastal management.

Priority Area 6: Climate Change. Dynamic Coastal Processes and Building Resilient Communities.

Promote resilience to the effects of dynamic coastal process and environmental hazards and natural disasters.

Objective 1: Ensure coastal development and planning provides for the effects of climate change, natural hazards and dynamic processes.

Objective 2: Develop a uniform approach in dealing with existing infrastructure at risk and areas of coastal vulnerability.

Priority Area 7 – Natural Capital and Natural Resource Management

Goal: Promote conservation for biodiversity, ecosystem function and the sustainable use of natural resources.

Objective 1: Maintain and promote a network of coastal protected areas.

Objective 2: Identify and rehabilitate damaged or degraded coastal ecosystems and habitats.

Priority Area 8: Social, Economic and Development Planning

Goal: Promote sustainable local economic development.

Objective 1: Identify, develop and implement sustainable local economic development projects.

Priority Area 9 – Education and capacity Building.

Goal: Promote coastal awareness, education and training.

Objective 1: Promote public awareness about the Coastal Zone

In order to facilitate the achievement of the ODM Objectives, Overstrand Municipality is required to assist with the following Implementation Strategies / Projects during the 2015 – 2020 Cycle:

ODM Area	Strategy /Project	Indicator	OSM Role /Task
C. Access	Coastal Access Inventory for ODM	Completed Inventory & Review of OSM Inventory	Supply Information for the ODM Access Inventory
	ODM Coastal Access Management Plan	Completed Coastal Access Stakeholder Report – Roles & Responsibilities	Report to ODM in terms of Coastal Access Inventories
C. Compliance & Enforcement	Implementation of Coastal Management Bylaw	Opex development of bylaw already funded by ODM	Inclusion of coastal management bylaw in relevant documents eg. IDP. Enforce Bylaws.
Estuaries	Develop Estuarine Management Plans for all ODM Estuaries	Estuarine Management Plans developed	OSM to attend Estuarine Forum Meetings.
Land & Marine Based Pollution & Waste	Maintenance and Management of bulk sanitation infrastructure including waste water treatment works and sea outfalls.	(Blue Drop status attained / retained	Sewer Systems, Stormwater Cleaning (waste disposal); / Annual coastal cleanup with Working for the Coast).
	Water Quality Monitoring link to Environmental Health Bylaws coordination and implementation of Waste Management Plans.	Ongoing water quality monitoring for OSM.	OSM to play a supporting role in Water Quality monitoring as funded through the Berg Gourits

ODM Area	Strategy /Project	Indicator	OSM Role /Task
			Catchment Management Agency.
Cooperative governance and LG Support	Formalise Municipal Coastal Committee.	Regular MCC meetings (quarterly)	Local Municipalities to address assigned tasks arising from the MCC.
	Supporting, assisting local municipalities in respect of coastal management functions including cooperative governance agreements, initiatives to address funding structure areas of special management etc.	Municipal functions in respect of coastal management fulfilled throughout ODM.	Required to liase with ODM in respect of coastal management issues.
Climate Change, Dynamic Coastal Processes and Building Resilient Communities.	Implementing Coastal Management Lines .	Coastal Management Lines incorporated into district & local town planning structures (IDP, IDF etc).	Incorporate Coastal Management Lines into IDP, IDF, SDF, Zoning Scheme
	Disaster Management, including coordination, incident reporting and commenting on development applications from an environmental risk perspective. (ODM, provincial, DAFF, DEA)		
Natural Capital and Natural Resource Management	Assist Local Municipalities in coordinating with CapeNature, Sanparks, DEADP, DEA etc in terms of protected areas and potential rehabilitation projects.	Cooperation between ODM local municipalities and conservation and environmental authorities.	OSM to promote collaboration with CapeNature through cooperative governance.
Social, Economic and Development Planning	Provision of amenities and infrastructure that promotes local economic development at resorts and comments	LED infrastructure at resorts.	OSM and DTI – OSM to coordinate local matters with the Department of Trade and Industry.
	input on development applications, rezoning etc with a local economic development component.	Indicator: Comments on Applications.	OSM to comment on Development Applications
Education & Capacity Building	Implementation of National Strategy for Coastal Awareness, Education and Training in ODM.	Environmental Awareness & Education Campaigns undertaken.	OSM to participate and support in programmes
	ODM to develop awareness & education strategy for ODM Coast (including signage standards for local municipalities)	Coastal signage developed and installed	OSM to evaluate and install standard coastal signage once it is available

Figure 23: Coastal Management Programme 2015-2020 cycle

At the moment (February 2021) Overstrand Municipality is unable to implement the ODM coastal programme due to lack of funding and capacity.

The Western Cape Government (WCG), Department of Environmental Affairs and Development Planning (DEADP), commissioned an audit of all historical and existing access points along the Overberg Coastline where the public have, and /or still wish to access the coast. This initiative is in support of the Overberg District Municipality and gives effect to the Provincial and Municipal Coastal management Programmes as well as the Provincial Coastal Access Strategy and Plan. The audit was conducted in January and February 2018.

A key facet of this audit was to identify a site to be used as a pilot study for the provision of coastal access to resolve an existing conflict for access. The Overberg District Municipal Council endorsed the selection of Middlevlei as the pilot study site at a Council meeting on 18 June 2018. The selection of Meerensee as the pilot study site was further supported by the Overstrand Municipality.

The Executive Mayor of Overberg District Municipality has issued a notice stating the agreed way forward with regards to the pilot study at Middelvlei/Sonesta:

- Middelvlei Homeowners Association can opt to a negotiated agreement with the
- ODM in consultation with Overstrand Municipality.
- Such an agreement can contain terms and conditions that govern issues such as accountability, liability, and assignation of responsibility for resources and functions such as maintenance and law enforcement.
- The agreement will be legally binding, and the terms and conditions will act as "rules" governing the access.

DEA&DP further indicated that the following issues that must be addressed as part of the investigation are the following:

- Numbers of visitors (seasonal variations may need to be planned for)
- Permissible and not permissible activities must be identified
- Measures for environmental protection
- Facilities/infrastructure to be installed; and
- Management of the site (including traffic, waste, ablutions, maintenance).

Overstrand Municipality continues to implement the Constitutional mandates as assigned to Local Government by Schedules 4B and 5B to the Constitution, in the coastal environment. The mandates are exercised in the following manner on an annual basis:

- Implementation of Municipal Planning functions by including the coastal setback lines in the Environmental Overlay Zone (Coastal Planning Scheme) as part of the Overstrand Wide Zoning Scheme. The Zoning Scheme is an enforceable bylaw;
- Management of Coastal Access points and routes to designated swimming beaches, coastal open spaces and coastal nature reserves. Coastal Access infrastructure is mapped, maintained and improved within the constraints of the annual operational budget allocation.
- Coastal Parks and Recreation Areas are managed by the Operational Services Section in terms of cleansing, solid waste management and maintenance services;
- Local Economic Development and Sustainable Tourism is promoted by means of the Blue Flag Programme, which provides eco-labelled facilities for tourists within the coastal environment;
- Coastal Open Space is implemented by the Field Rangers, assigned to the Biodiversity Conservation Division in the Environmental Management Section, Infrastructure & Planning Directorate;
- Coastal Nature Reserves are managed by the Biodiversity Conservation Section. Coastal infrastructure, vegetation, pollution, encroachment and fire regimes are managed within these protected areas;
- Maintenance of Municipal Fixed Assets and Liabilities. Where possible, management agreements have been drawn up between the

Municipality and Hacking / Community organisations to assist with this programme.

- Co-operative Governance. Agreements are in place with the Cliff Path Management Group and other organizations for joint management of international tourist attractions such as the Hermanus Cliff Path. Overstrand Municipality attends Municipal Coastal Committee Meetings, Estuarine Forum Meetings and District or Provincial workshops where required. Overstrand Municipality works closely with the Department of Environmental Affairs and the Overberg District Municipality in the implementation of the Working for the Coast Programme.
- The Municipality is involved in the committee for the Cape Whale Coast Hope Spot Initiative and assists with programmes launched under this initiative.
- The Municipality supports community research and education programmes in partnership with the Whale Coast Conservation Foundation, the Dyer Island Conservation Trust and other institutions.
- Municipal Bylaws are enforced within coastal public places and estuaries.

- Basic Assessment studies were initiated for the rehabilitation of the Grotto wetland system in Hermanus as well as for the stabilisation of the Grotto East parking area after a large section of the property was swept away by the Klein River Estuary;
- Alien vegetation was controlled by means of Municipal and Working for the Coast Programmes;
- The Maintenance Management Plans for the dune fields in Pringle Bay and Betty's Bay were approved during the 2016/7 financial year. The dune freezing phases are in process in both regions.
- The Cliff Path Management Group in Hermanus has been instrumental in the construction of the Hermanus Cliff Path (incorporating the Vermont and Onrus Coastal paths), an international tourist attraction. The Cliff Path Management group is planning further extensions of the Cliff Path in the next five year cycle.
- Continual maintenance was applied to boardwalks and trails within the coastal zone, throughout the Municipality, by the Working for the Coast Programme and Municipal Initiatives.

Overstrand Municipal Overlay Zones

Overlay zones provides a mechanism for land use management whereby Council may give effect to specific guidelines contained in a spatial development framework or policy plan. These guidelines could (within specified areas) promote development, require a limitation of land uses, define additional, stipulate more or less restrictive development rules, or identify specific development rules. It provides a mechanism for elevating specific policy guidelines, as approved by Council, to land use regulations. An overlay zone will apply in addition to the base zone of a property. Three overlay zones have been compiled for the Overstrand municipal region namely a Heritage Protection overlay zone, Stanford overlay zone and an Environmental Management overlay zone. These overlay zones will be included in the current zoning scheme of Overstrand Municipality.

The following overlay zones appy:

A. ENVIRONMENTAL MANAGEMENT OVERLAY ZONE (EMOZ)

1) Mountain Catchment EMOZ
2) Coastal Protection Zone EMOZ
3) Riverine EMOZ
4) Urban Conservation EMOZ
5) Buffer Conservation EMOZ

B. HERITAGE PROTECTION OVERLAY ZONES (HPOZ)

1) Scenic Corridor HPOZ
2) Coastal Strip HPOZ
3) Betty's Bay Vlei area HPOZ
4) Hangklip Smallholdings Area HPOZ
5) Rooi Els HPOZ
6) Gansbaai HPOZ
7) Hawston Heritage Core HPOZ
8) Baardskeerdersbos HPOZ
9) Historic Core of Hermanus HPOZ
10) Onrust Peninsula, Lagoon and Camp Site Area

HPOZ
11) Stanford HPOZ
12) Landscapes of High and Very High Significance HPOZ;

On 7 August 2020, the Overstrand Municipality Amendment by-law on Municipal Land-use planning, 2020, was gazetted. The Municipal Overlay Zones forms part of these documents. The zones are currently implemented when reviewing development applications in terms of Town Planning, Property Administration and Building Plan submissions. The zones are also applicable to any Environmental Impact Assessments.

In addition, this section is involved with the following projects:

- Working on Fire – For the upkeep and maintenance of critical fire breaks and assistance during prescribed burns.
- Coordinates work with the National Turtle Rescue Network – Spearheaded by the Two Oceans Aquarium, where stranded marine turtles are collected, rehabilitated and rereleased in their natural habitat
- Part of the National Strandings Network – Where any stranding of marine life of significance is reported to the relevant authority, monitored or removed, depending on the needs of the animal.

Working for the Coast

The EPWP is one of government's short-to-medium term programmes aimed at alleviating and reducing unemployment. This aim can only be achieved through the provision of work opportunities coupled with training. Opportunities for implementing the EPWP have been identified in the infrastructure, environmental, social and economic sector.

In the environmental sector the emphasis is on creating additional work opportunities through the introduction of labor-intensive practices through the Working for the Coast initiative. The Department of Environmental Affairs has therefore through their commitment to social responsibility projects, committed another two year MTEF cycle from 2019 to 2021.

The Department of Environmental Affairs appointed a Service Provider "Imperial Crown Trading 504 t/an Enviro Acsys" on 24 July 2019 and they officially started work in August 2019. The new cycle will run from 2019/20 till 2020/21 and R14.2 million has been allocated for job creation in the Overstrand.

Estuary Management

The Draft National Estuary Management Protocol amendments were gazetted in June 2020. The Estuary Management Framework and Implementation Strategy project is complete. It was a 3-year project which was completed in August 2020.

The Estuary Advisory Forum guidelines and the activity guidelines on erosion, boating, dune management as well as the draft bylaw for watercraft has been completed. These documents are available on the website of DEA&DP. DEA&DP will be working with partners to ensure that the draft EMPs go through final approval and the move towards implementation.

The Draft Onrus Estuary Management Plan and Situation Assessment have been completed but still needs to be included in the Provincial process.

The following Mouth Management Plans have been reviewed for estuaries in the Overstrand area:

- Klein River estuary
- Onrus River estuary
- Bot/Kleinmond estuary
- Draft Estuary Management Plans for the Rooi-Els, Buffels-Oos and Palmiet River estuaries was developed.

Development and implementation of the Onrus Estuary Reed Maintenance Management Plan

The Onrus River Estuary Forum has secured external funding for the development of a Reed

Maintenance Management Plan (RMMP).

In order to implement a RMMP approval must be granted by DEA&DP. The application submitted by the OREF was approved by DEA&DP on 2 February 2021. The reed management portfolio of the Forum will engage with the municipality and landowners regarding the implementation of the Reed Maintenance Management Plan.

Baboon Management

Within the Overstrand municipal area, there are approximately 14 baboon troops of varying sizes comprising about 450 animals in total. There are "hotspot" areas which experience the presence of baboons more frequently than the rest of the municipal area. These are currently Rooi-els, Pringle Bay, Kleinmond, Betty's Bay, Onrus, Voëlklip, Vogelgat, Hermanus Heights and Fernkloof. Not all of the "hotspot" areas are high risk areas for baboon-human conflict or require urgent intervention, for example, the Rooi-els community has baboons living within the urban area but does not feel that specific intervention is required outside of what the community itself is currently providing.

Environmental factors such as fire or drought can also change the behavioral patterns of the baboon troops and therefore the risk potential for human-baboon conflict within specific areas changes over time.

The Overstrand Municipality (OSM), the Western Cape Nature Conservation Board (CapeNature) and the Western Cape Provincial Department of Environmental Affairs and Development Planning (DEA&DP) concluded a Compactum in March 2019 in terms of the provisions of Chapter 4 of the Intergovernmental Relations Framework Act, 2015 (Act 13 of 2005).

The purpose of the Compactum was to create a mechanism to resolve the issue of the control and management of nuisance or damage-causing baboons that occur in the Overstrand Municipal Area.

In terms of the Compactum a Baboon Management Joint Task Team (BMJTT) was established to compile a Strategic Baboon Management Plan for the Overstrand Municipal Area. The mandate and terms of reference of the BMJTT are described in the Compactum.

On 4 September 2019, the cabinet of the Western Cape Government approved that:
"Only to the extent that is necessary as a matter of law in order to carry out the Compactum and the SBMP, the Western Cape Government hereby confirms a qualified Constitutional functional assignment to the Overstrand Municipality for the administration of the functional areas of "Animal control" and "Nature conservation" contained in Part A of Schedule 4 of the Constitution, in terms of section 156(4) of the Constitution; only for the purpose of the control and management of these baboon by way of implementation of the SBMP budgets, and only for the duration of the implementation of the SBMP".

The assignment from the Western Cape Provincial Government provides the Overstrand Municipality with a Constitutional mandate to implement the SBMP.

The purpose of this Strategic Baboon Management Plan is:

"The sustainable management of local baboon populations, by keeping them out of urban areas."

In order to achieve the above purpose, the following results will be required:

Result 1: Adaptive management informed by sound monitoring and evaluation and scientific research;
Result 2: Efficient regulatory requirements and support provided;

Result 3: Baboon troops monitoring and fences, including virtual fences, to keep baboons out of urban areas;
Result 4: Waste Management to ensure that waste is inaccessible to baboons;
Result 5: Public communications and awareness to enable stakeholder cooperation;
Result 6: Citizen partnership to enable localised institutional support.

In the Implementation Schedule of the SBMP, one of the actions required as part of Result 6 is the establishment of a Baboon Liaison Group (BLG). The purpose of the Baboon Liaison Group is to serve as a platform for the Overstrand Municipality to engage constructively with all stakeholders, specifically local organised civil society and local organised businesses, in matters regarding the implementation of the SBMP.

The mandate of the Baboon Liaison Group is to represent a public liaison function that forms a good working relationship between the Municipality and all stakeholders through honest and open communication and cooperation.

The objectives of the Baboon Liaison Group are:

- To be a vehicle that is representative of all the stakeholder groups of local areas in the municipal area that are affected by baboons;
- To provide a mechanism for the exchange of information between all stakeholders;
- To provide a forum for dialogue on the implementation of the SBMP; and
- To provide information, advice and support to the municipality regarding the implementation of SBMP.

Two BLG's have been developed to date,

1) the Eastern BLG that represents Vogelgat, Voëlklip, Fernkloof, Hermanus Heights and Onrus; and the
2) Western BLG that represent the Pringle Bay, Betty's Bay, Kleinmond and Hangklip areas.

A "Terms of Reference" document has been developed for each BLG of which the Eastern BLG is still in draft form but close to finalisation and the Western BLG that has already been signed off by the Chairperson of the BLG.

In July 2020, Human Wildlife Solutions (HWS) were appointed to implement the Baboon Management Programme in the entire Overstrand. HWS has a 3 year contract with the Municipality that will expire in 2023. A total budget of approximately R20 million (VAT excl.) has been allocated to the Overstrand Wide Baboon Management Programme for a three year period and is allocated as follows:

Year 1 = R6.3 million
Year 2 = R6.6 million
Year 3 = R6.9 million

Currently all 4 baboon troops in the Eastern Section and 1 troop in the Western Section are being managed by HWS and we are in a process to finalise the management methodology for Betty's Bay, Hanglklip and Kleinmond.

Currently the baboon management programme has a very high success rate for keeping baboons out of the urban areas in projects such as Vogelgat, Voëlklip, Hermanus, Fernkloof and Pringle Bay.

NOTE FROM ENVIRONMENTAL DEPARTMENT:
Baboons are a lifestyle choice and living on the urban fringe is a lifestyle choice. You will have to take established preventative measures if you choose to live near natural areas, especially known baboon home ranges.

PRECAUTIONS:

- Make your premises unappealing to baboons
- Acknowledged baboon-proof electrified perimeter fencing is the best defense.
- Electrified barriers under the eaves prevent baboons from climbing onto the roof.
- Place security cameras, security system sensors and television antennae in protective housing or a safe place like the roof cavity.

- Completely enclose vegetable gardens and compost heaps or surround them with an electric fence.
- Avoid planting fruit trees.
- Cultivate indigenous plants.
- Feeding of birds also attract baboons.
- Secure your house, install burglar bars and security gates with bars less than 8 cm apart.
- Windows must have a latch at each end of the opening edge so that baboons can't pull the frame and break the glass.
- Sliding doors must have night bolts to prevent baboons from lifting them off their tracks.
- Feed your pets inside only and conceal their food when they are not eating.
- Lock all doors and secure all windows.
- Put away all food sources.
- Identify the baboon's escape route and make sure that its path is clear.
- Back away slowly if the baboon is near you.
- Keep pets out of the way.
- Ensure you have a lockable bin
- Secure your bin off the ground to a wall or pole. Baboons have difficulty opening upright bins as their own weight keeps the lid shut.
- Keep the bin locked on collection day.
- Store your bin in a lockable refuse room, garage or shed.

Cape Whale Coast Hope Spot Initiative

Hope Spots are special areas in our oceans that act as networks of marine spaces designed to maintain biodiversity, provide a carbon sink, generate life-giving oxygen, preserve critical habitat and allow low-impact activities to thrive along our coast and our oceans.

The Cape Whale Coast Hope Spot, stretching for 230kms from Rooi Els to Quoin Point in the Western Cape, is one of these Nationally Proclaimed Hope Spots. It is unique in its combination of rich and abundant biodiversity, spectacular scenery and cultural heritage.

To date, over eighty (80) Hope Spots have been declared worldwide and in December 2014, Dr Sylvia Earle visited South Africa to inaugurate the first six Hope Spots on the African continent. On December 6th 2014, Dr Sylvia Earle and her team visited the Overstrand to officially launch the Cape Whale Coast Hope Spot (CWC-HS) with full support from the Overstrand Mayoral Committee.

As citizens of the Cape Whale Coast we are all intimately connected to the sea. To feel that connection, we must feel involved. We must have a sense of ownership and stewardship for the spaces and species around us; recognizing we are not distinct from nature but are, instead, very much a part of it. There is, therefore, an over-arching need to develop a culture of accountability and shared responsibility for this wondrous place we call "Home". Promoting this changing culture is a priority goal in the CWC-HS.

The long-term aims of this initiative will be to focus on uplifting educational processes related to coastal issues, improved eco-friendly and informed tourism and, finally, creating community drive to protect our coastline so our children can partake in the coastal livelihoods and recreational activities that makes the Cape Whale Coast Hope Spot unique.

The CWCHS Initiate will strive to achieve three main goals:

1) creating an understanding of our dependence on a healthy environment, with particular emphasis on the empowerment and mentorship of local youth, to establish a lasting network of educated and informed ambassadors for our coastal environment;
2) identifying and supporting entrepreneurial/development opportunities to help create sustainable livelihoods for local people;
3) generating a very clear conservation and caring ethos such that all participants can contribute towards their own future.

The Cape Whale Coast Hope Spot initiative is being led by a Local Organizing Committee. The organizing committee members were nominated by a broad stakeholder group, and include

representatives from the Overstrand Municipality, CapeNature, Department of Fisheries, Tourism and local NGO sectors.

A long-term objective of the CWC-HS is the establishment of a Marine hub that will establish the Overstrand as a leader in coastal and marine conservation. The current proposed site for this centre is in the New Harbour Hermanus and will serve as a hub for tourism, sustainable local marine industries, research and education. This process is still in progress.

This centre will also serve as a base where all parties, Overstrand Municipality, CapeNature, Department of Fisheries, Tourism and local NGO sectors can work together as a unified group.

Overstrand's Environmental Management Section

The function of the Environmental Management Section is to promote a sustainable balance between environmental, social and economic development in accordance with Parts B of Schedule 4 and 5 of the Constitution.

In essence, this function can be divided into four main tasks as follows:

- Progressive development and implementation of a corporate Environmental Management System to reduce the environmental footprint of the Municipality.
- Evaluate all developments (development proposals, town planning applications, building plans and infrastructure projects) for environmental sustainability.
- Liaise and engage with stakeholders concerning the state of the environment and to advise the Municipal Council and Municipal officials on Environmental matters.
- Management of Air Quality and Climate Change impacts within the Municipal area.

Environmental Management System (EMS)

An Environmental Management System (EMS) is that part of an organization's overall management structure and arrangements that addresses the immediate and long-term impact of its activities, products, services, facilities and processes on the environment. By implementing an EMS the Municipality seeks to install 'Good Practice" procedures in the operational aspects.

The EMS encapsulates the following objectives in order to ensure effective and successful implementation:

1. To build institutional capacity at all levels of the OSM in order to ensure that the EMS is effectively implemented;
2. To enable on-going and incremental improvement in the management, protection and quality of the OSM environment;
3. To develop and maintain mechanisms to gather, compile and provide access to appropriate environmental information in order to enable informed decision-making on issues affecting the environment;
4. To monitor and evaluate the EMS related programmes and objectives;
5. To promote corporate environmental responsibility.

In order to ensure successful implementation of the IEMP, linkages have to be established with the responsible department/stakeholders to integrate the key objectives of the IEMP into their strategies and programmes.

The following set of principles forms the basis of all objectives and targets of the Overstrand Municipality's EMS.

- Recognize the intrinsic value of biodiversity and natural ecosystems by protecting and restoring them
- Develop and enable cooperative networks towards a sustainable municipality and town
- Enable communities to minimize their ecological footprint
- Modelling urban processes on ecological characteristics and processes to create a sustainable municipality and town to empower

local communities to support the drive towards a sustainable town.

The Environmental Management System (EMS) is being implemented by the Municipality to measure the impacts of Municipal Service delivery on the natural environment.

As part of the implementation of EMS, Standard Operating Procedures (SOP) are in place to standardise responses to incidences. There is currently a Sewage spillage SOP in place. The Waste Management and Storm Water sock SOP's are in draft formats.

An audit programme for 2021 has been drawn up where audit findings and recommendations will be made to the relevant Municipal department.

In June 2019, the Environmental Management Section partnered with the Dyer Island Conservation Trust in placing a trash collection storm water sock at the water drain outlet in the Gansbaai Harbour. This storm water drain net project has been dubbed "Project Storm" and it has the following goals:

- Minimise ocean bound marine pollution
- Avoid injuries and ingestion by marine animals
- Collate waste statistics to drive change
- Recycle relevant waste
- Educate the public

Through the storm water outlet audit, additional outlets have been identified and a progressive roll-out of the project is planned for the entire municipal area.

Air quality control

The Senior Environmental Manager has been appointed as the Air Quality Officer for the Overstrand Municipality and the Environmental Manager, with the two Environmental Officers assist with implementation of Air Quality activities. The Overstrand Municipality has a Council approved Air Quality Management Plan (summarised in Chapter 8 of this document) that is guided by the regulations in the Overberg District Municipality's Plan (ODM). This plan was reviewed and updated in the 2016/2017 financial year. The plan will be reviewed every 5 years in accordance with the IDP cycle.

Overberg District Municipality (ODM) has appointed District Health Officials who actively deals with the air quality transgressions within the Overstrand Municipal area. The Overstrand Municipality works with the District and Provincial Department of Environmental Affairs and Development Planning (DEADP) to deal with any complaints that are logged with the Municipality.

The Overstrand municipal area does not have enough air quality impacts to appoint a dedicated official in a post and current staff is monitoring as and when an incident occurs.

The ambient air quality monitoring station has been moved to the premises of Abagold, which was found to be more secure and less prone to vandalism.

Specific initiatives relating to air quality control planned in 2021/22 are:

The AQMP is up for review in 2022. The current plan must be amended to address issues such as dust, noise, smoke and odour.

Capacity building of staff is also a component which will be focused on.

Climate Change Strategy

Municipality's overarching response to climate change

Climate changes affect rainfall patterns, river run-off, estuarine functioning, sea surface temperature, mean sea level and fish stocks, as well as the frequency of storm events (Overstrand *Strategic Environmental Management Framework, June 2014)*.

In the Overstrand Municipal Area, the most pertinent issues are likely to be:

- Water scarcity;
- Sea level rise (± 30cm over the next 50 years, with associated impacts along the coast); and
- An increase in extreme weather and storms (resulting in more flooding and storm water management problems). The unpredictable effects of climate change, and the potential for dramatic changes to the natural environment in the future, makes it essential to plan well in advance of these changes taking place.

Local government must work in cooperation with the PGWC so that the Provincial energy targets can be achieved. Areas of cooperation may include:

1. Increase energy efficiency in all municipal buildings: Embark on energy conservation measures to be applied in all local government owned and used buildings; audit of existing energy consumption in buildings; identification of potential measures for improved energy efficiency; systematic use of more efficient technologies and energy consumption practices.
2. Increase the public transport share of total transport modal shift; decrease the number of private vehicles into the town centre: focus on improving quality of public transport to the city centre; develop 'park and ride' facilities around the town centre; improve public transport within the city centre; and explore disincentives for private vehicles.
3. Assist in providing non-motorised transport: develop and implement a non-motorised transport strategy; bicycle plan, information and awareness campaigns to encourage the use of bicycle and pedestrian pathways.
4. Assist in installing solar water heaters in municipality owned housing.
5. Assist in improving energy efficiency in the residential sector through energy efficient water heater by- law legislation, facilitating of the creation of EE mass roll out businesses, information dissemination campaigns.
6. Assist in improving energy efficiency in industrial and commercial facilities: information dissemination campaign on efficient lighting use in partnership with organised business.
7. Embark on initiatives to drive renewable energy supply and reduce CO2 emissions.
8. Assist Province to support economic competitiveness and increasing employment through its energy strategies and initiatives.

Local Government Support – Climate Change:

The Environmental Section was approached by the Local Government Climate Change Support Programme regarding the rehabilitation of the Onrus Peat Wetland, Hermanus. Staff received training on how to draw up a project proposal for external funding.

The project is proposed to be rolled out in 3 phases, namely;

Phase 1 Fire Management

Appoint a Monitoring Service Provider to monitor the "hotspots" of the underground fire by using a thermal camera attached to a drone. The identified sites will then be doused by the Fire Department with the specially developed spike tool. Alternative specialised techniques or interventions also needs to be investigated.

Phase 2: Stabilize Critical Erosion

Maintenance Management Plan needs to be developed for the implementation of the head-cut erosion. A Service provider will need to be appointed to coordinate and implement the operational work on the ground.

Phase 3: Catchment to Coast Rehabilitation

The project will require an EA from DEADP and a tender process will have to be followed for the appointment of a qualified Service Provider. This process will take the longest to implement and to complete. The Catchment is 17km long and includes

the watershed/entire catchment of the Onrus. The project will need to be divided into smaller sections to incorporate the Upper catchment, Middle catchment and Lower catchment into different phases or time periods. The clearing of invasive plants and the physical rehabilitation works for the wetland will take the longest to complete. The clearing of invasive plants could take up to 10 years for initial clearing and continuous follow-up until the areas has less than 5% invasion. The rehabilitation itself could take less than a year but the improvement of the ecosystem service function of the catchment to coast will take many years to restore.

OTHER CLIMATE CHANGE MITIGATION AND ADAPTATION PROJECTS INCLUDE:

1. The Invasive Species Management Strategy is a document drafted by the Environmental Services Departments, Biodiversity Section and it is drafted to be in line with the regulations of the National Environmental Management: Biodiversity Act (NEMBA), Act 10 of 2004. The document includes the identification, control and management of existing as well as new and emerging invasive species, in order to prevent them from spreading and through this assist with.

2. The Environmental Management Overlay document encompasses the entire Overstrand land area. This plan serves as a planning and management tool for the protection and conservation of all natural open spaces and natural systems. The outcome of this plan is to ensure the protection of ecosystem services that these natural assets provide, such as flood attenuation, waste absorption air and water purification, resource provision and recreational cultural benefits.

3. Dune Maintenance Management Plans at Pringle Bay and Betty's Bay. The sand dune system has been moving back and forth on a seasonal basis as part of an isolated or "pocket beach" system prior to human settlement in the area. Development has impacted on the system preventing seaward return movement of the sand by capturing it along roads and houses. On-going challenges associated with managing the landward influx of wind-blown sand from the beach and dunes onto the urban edge have been experienced over a long period of time.

The advancing wind-blown sand is slowly but surely impinging on, and threatening with inundation, the houses located along the urban edge including the access roads, municipal ablution facilities, car parks and adjacent back dune wetlands.

Due to the changes to the natural sediment dynamics of the coupled beach and dune systems, the phenomenon of landward migration of the high water mark continues up to the present. This is likely to accelerate in response to sea level rise and the increased storm surges resulting from climate change.

To resolve the situation the Ratepayers Association in partnership with the Overstrand Municipality appointed a consultant to develop Maintenance Management Plans for the beach and the fore-dune system at Betty's Bay and Pringle bay.

The Overstrand Municipality in partnership with the Ratepayers' Association, District Municipality, Cape Nature, DEA and the Coastal Engineer coordinated the implementation of the Maintenance Management Plans (MMP) for the beach and adjacent dune system at Betty's Bay and Pringle Bay.

The Overstrand Environmental Services Department, together with the Ratepayers have officials present on site responsible for overseeing the maintenance work that is conducted on the dunes.

Maintenance work which requires large movement of sand will be done by professional earth moving specialists. Appropriate mechanical equipment will be used to mechanically shape and move the dunes into place. An agreement has also been reached between the Overstrand Environmental and Operational Sections to make the municipal excavator available on a part time basis to assist with sand movement. When available, the Working for the coast teams, also referred to as the dune monitoring teams, will be responsible for the packing of branches on the dunes. The focus of this MMP's is

to describe proposed maintenance activities in the area located seawards of the public parking area and municipal ablution facilities.

This dune management project is a co-operative partnership between the Overstrand Municipality and the Ratepayers associations of Betty's Bay and Pringle Bay. Collectively the Dune Task team comprises of the Overstrand Municipality, Ratepayers Association, Department of Environmental Affairs - Coastal Unit, Cape Nature and Overberg District Municipality.

The dune management projects in Pringle Bay and Betties Bay is ongoing and will be ongoing for years to come until the Dune Systems have been stabilised along the urban edge and the front dune systems effectively acts as a buffer against coastal storms and dune erosion.

HERITAGE RESOURCES

The Municipal Area as a whole is considered to have high heritage significance in terms of its scenic, botanical, cultural/historical, social and archaeological value (*Strategic Environmental Management Framework, June 2014)*.

Broad categories of Heritage Significance in the Overstrand area are:

Historical:
- Khoi san
- Lady Anne Barnard

Architectural
- Danger point light house (visitor centre)
- Moravian Mission House - Onrus
- Mooihawens - Betties Bay.

Aesthetic/Environmental - Significant views or vistas
- Hoys Koppie - cave and graves - Hermanus
- Stanford market square
- Various caves - Bientangs cave turned into restaurant
- Historical caves - De Kelders (klipgat)
- Botriver Lagoon - Marine Yacht Club (flying boat base during WW11)
- Leiwater channels "die Oog" - Stanford
- Groves of milk wood
- Dyer Island - seals, penguins, great white sharks, quano (tourist attractions)

Social - economic social or economic activity
- Hermanus Pieters Fontein
- Hesseque people frequently camped on the banks of the Bot river with cattle
- Moravian missionaries - Hemel & Aarde Leper colony
- Camphill school
- War memorial
- Marine Hotel
- Swallow park
- Schools.

Cultural traditions, public culture, oral history, performance or ritual
- Stanford church
- Anglican church - Hermanus (klip kerk)
- Moravian Mission House - Onrus
- Palehuise - Hawston
- Shipwrecks - (mini) - the Birkenhead (woman & children first)
- Old Harbour Hermanus - fishing and whaling (Museum)
- Harbour Kleinmond (being developed)
- Harbour Gansbaai
- Baarskeerders Bos - (small holdings) Leiwater
- Buffelsjags - historical shellfish.

Technological / scientific
- Radar stations - Stony point (WW11)
- Whaling station - Stony point
- Magnetic Observatory.

The Overstrand Heritage Survey was completed in 2009 and accepted by Heritage Western Cape in +- 2010. This survey included mostly buildings.

A separate survey will have to be conducted on other heritage resources as much of the Heritage entities lie in Private ownership. The maintenance and preservation of the heritage resources are the private owner's responsibility.

In Overstrand mostly private entities are currently utilizing some of the heritage resources to unlock their economic potential in the area.

Funding is required for further surveys on heritage resources to unlock its economic development opportunities: for example

- Heritage walks (identifying Heritage points/structures of interest)
- Conservation areas - Stanford ranked no 3 in the
- Western Cape
- Harbours, caves (archaeological)
- Traditional roads and pathways
- Shipwrecks
- Museums.

KPA 5 – SOCIAL UPLIFTMEMT AND ECONOMIC DEVELOPMENT

KPA 0S 5 (a)

Development of integrated Human Settlements

HOUSING

1. BACKGROUND

1.1 Introduction

The Overstrand Municipality has aligned its vision with that of the Western Cape Provincial Government which promotes the development of integrated and sustainable human settlements with access to social and economic opportunities for all its citizens. Therefore it is necessary that all spheres of government cooperate in fulfilling this vision.

To address an issue such as integrated and sustainable human settlements, a definite strategy is needed in the approach to housing. A simple definition of strategy is: '*A long term action plan in achieving a goal*', for this reason the Overstrand Municipality has compiled a comprehensive 5-Year Human Settlement Strategy and programme guide / pipeline to improve integrated human settlement development and delivery within the municipality.

The purpose of this document is therefore to provide a link between the IDP (and its related sectoral plans) and the Overstrand Human Settlement Strategy as well as indicate how the strategy via the action plan will be implemented. Various Housing Programmes, each with its own projects that will run over a period of five-years will form the basis of this strategy.

2. Setting the context

In the process of developing a strategic housing plan for the Overstrand Municipality it became clear that an understanding must be developed for the existing legislative and policy guidelines that exist in the National and Provincial spheres of Government and which would inform any strategic planning that is being done by the Municipality.

To fully understand the context of housing in South Africa, a comprehensive legislative background is needed. It should be noted that all the relevant legislation and policy frameworks will not be discussed in this document due to its limited content. It has however been dealt with comprehensively in the Overstrand Housing Strategy.

International drive towards Sustainable Cities (as conducted in Dubai, February 2020) revisits how we undertake settlements as housing has a critical contribution to make.

National and Regional legislation form the basic foundation of how local legislation and policy frameworks are implemented in the housing context in South Africa.

The following will facilitate an understanding of the legislative framework in which Housing is addressed in the different spheres of Government.

The Constitution of the Republic of South Africa
- The Housing Act, 1997
- Local Government Municipal Systems Act, 2000

National Policy guidelines impacting on housing may be found in mainly three sets of documents: firstly, the National Spatial Development Perspective (NSDP), secondly the Comprehensive Plan for the Development of Sustainable Human Settlements – "Breaking New Ground", and thirdly the Housing Code.

In addition to the National Legislative context, a Housing Strategy has to be implemented within the framework, policies and strategies of the Provincial Government of the Western Cape. The following documents outline this foundation:

- The Western Cape's Provincial Spatial
- Development Framework (PSDF)
- Western Cape Sustainable Human Settlement Strategy
- Western Cape Strategic Five Year Plan
- Strategic Objective 6: Developing Integrated and Sustainable Human Settlements
- Project Process Guide for Human Settlements Programmes : Updated 2017

Other important guiding instruments on local level that needs to be taken in account are the Overstrand SDF and the Overstrand Growth Management Strategy.

3. Identifying the issues

3.1 Problem statement

The following issues and problems regarding housing delivery in the Overstrand Municipal area were identified by way of a series of workshops, which included officials from the Municipality and the Provincial Government, consultants involved in the compilation of the Growth Management Strategy and consultants appointed by the Provincial Government to facilitate a Human Settlement Plan for the Municipality:

- The current housing delivery model cannot address the current and future need for housing, as the growing demand continues to exceed supply. Much of this demand consists of families living in informal structures (in informal settlements and backyards).
- Current municipal DORA allocation does not allow the municipality to catch-up with its backlog.
- All the necessary supporting services e.g. social and economic facilities, police and health services do not accompany housing developments.
- The housing code does not make provision for higher density developments where properties are owned by beneficiaries. The code mostly provide for rental stock only in the development of higher density units
- The DORA-allocation needs to be increased if CRU-units are to be built by the municipality. Community Residential Units (CRU) is not currently provided by the Municipality.
- The Overstrand Municipality finds that Provincial Government's strategies are often generic and not practical at ground level. For example, spatial planning problems arise as a result of the tight urban edge. The limited land available in Hermanus proper (the major economic node) may not be suitable in terms of economic growth and opportunities.
- There are a huge number of back-yarders who are currently renting from the main beneficiary.
- Lack of proper functioning "Support Organisations" to commence with Enhanced People's Housing Project (EPHP).
- Ownership is also a problem. There is a historic problem in transferring title deeds to beneficiaries.
- Beneficiary education about ownership responsibilities.
- Housing Projects put an operational burden on the municipality and the normal tax base of the municipality.
  - The Overstrand Municipality is also faced by economic constraints in relative income groups and a gap in the property market. There are many families with a household income that exceeds the upper limit for subsidised housing, however not meeting the minimum to access mortgage finance due to their credit worthiness status. These households fall in the category R3 501 – R22 000. Provision also needs to be made for a category earning less than R3 500 per month on a rental basis.

- One of the key challenges to the development of sustainable human settlements is the limited availability of well-located land if a site and service delivery model is followed. This is especially true for the Zwelihle, Kleinmond and Mount Pleasant areas.
- High cost of the sustainable development with specific reference to energy efficiency in the development of human settlements. The technology used should be sustainable and practical. The housing codes need to consider the operation impact/expense of the technologies used.

3.2 Housing Demand

The Housing demand for Overstrand is notoriously difficult to pin down. Reasons include fluctuating demand, inclusion of households living in backyard dwellings, and inclusion of households living in overcrowded conditions to name a few. The problems are exacerbated by limited availability of suitable land and increasing cost of infrastructure. The housing demand, even the lowest number is simply a target to aim for when satisfying the quantitative aspects associated with the creation of integrated sustainable human settlements.

The total housing demand in the Overstrand municipality mainly consists of the people living in informal settlements as well as the number of backyard dwellers. It is important to note that there is no reliable information available on the number of backyard dwellers, making it increasingly difficult to accurately plan for future housing needs in the Overstrand area. With respect to farm workers, in terms of Provincial Circular 10/2015 (as amended) a total of 5% of housing opportunities in a project must be reserved for farmworkers residing in the catchment area.

A Socio-Economic Study was undertaken by the Department of Human Settlements in conjunction with the Municipality to determine and gain a better understanding of the demand and need for low cost- as well as affordable housing. The study was undertaken for the whole Municipal area in pre-determined survey areas based on agreed upon criteria. The analysis and results of this study has been processed and a final report was compiled by the Consultants at the end of January 2017. The Report was work shopped and presented to Council on 13 April 2017 by the Consultants after which the final report was compiled. A final close out report served before Council at the end of June 2017 where the following findings and recommendations were included:

Finding	Comment / Action as noted by Council
It is recommended that plot sizes are increase in future developments to allow for extension of dwellings to counter overcrowding and negative social impact.	This recommendation must be weighed against cost factors and a policy of densification of development. The recommendation will be considered in future development proposals
The Municipality must take into account the impact of migration and fertility on population growth, when planning future developments.	Will be taken into account during the updating of the Municipal SDF where after the IDP will be adjusted accordingly.
Investing in the upgrade of backyard structures should be considered as this can contribute to the provision of housing.	Dwellings in backyards are privately owned. The recommendation is however supported insofar as what the Municipality can assist in creating an enabling environment (such as the policy of second dwelling units per erf). Checks and balances will also have to be in place ito capacity of services, fire and health protection. The second dwelling policy has been incorporated into the Overstrand Zoning Scheme
Priority should be given to the development of housing Programmes that provide appropriate rental stock for low-income and GAP market beneficiaries.	Agreed. Housing Chapter of IDP already provides for this but the 5-year housing program will have to be adjusted to accommodate this recommendation. This has been done with the

Finding	Comment / Action as noted by Council
	inclusion of Social Housing Programme on the 5 Year Housing Programme.
Affordability of housing programmes focusing on the GAP market should be revisited to align with existing variable income levels of prospective beneficiaries.	Agreed. The Provincial Department of Human Settlements is also attending to this issue. A contribution of R10 million has been approved in order to assist in making the Swartdamweg and Mt Pleasant Gap project more affordable. Principles established with this project will be rolled out to future projects as well. The GAP project was cancelled and funding returned to DOHS. Some of the sites forming part of the project has been made available as serviced sites to beneficiaries falling within the FLISP category.
A detailed investigation should be conducted into systems and processes associated with the waiting list, beneficiary selection and housing allocation.	Agreed. It must however be noted that the waiting list, beneficiary selection and housing allocation is not only the responsibility of the Municipality, but also involves national and provincial policies and controls. An investigation of this nature should be initiated and conducted at those spheres of government.
Cognisance should be taken regarding the perceptions of people in the informal settlements regarding ownership.	Noted.
Formalisation of backyard structures should be investigated as a housing opportunity	See comment above regarding this issue.
Policy must allow the municipality to employ local resources to address housing need, i.e. caravan parks.	Agreed.
The policy (BNG Housing) providing subsidy housing to the low-income co-hort, should be revisited and reconsidered.	Agreed. This study was, as has been stated in the Executive Summary, co-funded by the Department of Human Settlements. Said Department has taken note of this recommendation and will promote it on the relevant levels of government.
Develop a policy pertaining to affordable rental stock as an alternative to the BNG subsidy	Agreed. This recommendation is currently being promoted and implemented at all levels of government. The current Housing Chapter of the IDP will be amended to reflect more detail. The role of the Municipality is however at issue here. Municipalities in general will not be able to fund shortfalls in especially CRU projects and is not in apposition to maintain or manage these projects.
Development of a policy that sees the incorporation of the agricultural sector in the planning of future housing.	Agreed and will be included as part of the IDP.
As a result of the growing pressure of available developable land for housing, the present policies and approaches of protecting fynbos, should be revisited.	This is a very sensitive issue that needs to be addressed with care. Development within protected areas will have to be done with consensus with all interested and affected parties.
Incorporation of skills training centres at Thusong community centres in collaboration with LED offices, NGO's and private sector, should become a focus point.	Agreed.

Table 70: Findings from Socio-Economic study concluded, 2017

The recommendation to Council included the following:

1. that the findings and recommendations made in the final report of the Overstrand Socio-economic Study, **be noted**;
2. that the Housing Chapter within the IDP will have to be reviewed as a result of the findings in the report **be noted**; and
3. that the housing programme as contained in the IDP will have to be reviewed, **be noted**.

The final Socio-Economic Study Report containing more detailed information on demand is available for public viewing on the Municipal Website (www.overstrand.gov.za).

These recommendations will now be incorporated into the Housing Strategy through initiatives such as making available serviced sites to qualifying beneficiaries in terms of the FLISP and IRDP programmes, which will be discussed in more detail later in this Chapter.

The table below indicate the total units per informal area, this specify the demand that originates from people living in informal settlements.

TOWN	INFORMAL SETTLEMENT	TOTAL INFORMAL UNITS PER AREA JUNE 2019	TOTAL INFORMAL UNITS PER AREA JUNE 2020
Stanford	Die Kop	112	180
Gansbaai	Masakhane	1181	1181
Gansbaai	Beverly Hills	91	91
Kleinmond	Overhills	414	414
Zwelihle	Tsepe-Tsepe	186	186
Zwelihle	Serviced Sites	80	80
Zwelihle	Tambo Square	347	351
Zwelihle	Asazani	79	89
Zwelihle	Mandela Square (relocated to TRA)	250	250
Zwelihle	New Camp	49	52
Zwelihle	Transit Camp	210	208
Gansbaai	Buffeljagsbaai	15	15
Hawston	Erf 170	12	10
Emergency Housing (EHP)			
Mount Pleasant	EHP	26	26
Stanford	EHP	150	154
Zwelihle	EHP	230	230
Masakhane	EHP	150	150
Eluxolweni	EHP	38	101
TOTAL		**3 620**	**3 768**

Table 71: Overstrand total informal units, June 2019 & 2020

The total housing need (mainly consisting of informal settlements & backyard dwellers) within the Overstrand Municipality is indicated in the table below. It must be emphasized that the waiting list represents applications of beneficiaries for housing allocations and may exclude people that may qualify in terms of allocation criteria. The figures must therefore be viewed as minimum figures:

SUMMARY OF OVERSTRAND HOUSING DEMAND AS AT DECEMBER 2020				
	AREA	OCT 2020	NOV 2020	DEC 2020
1	Kleinmond	931	932	934
2	Betty's Bay	35	35	35
3	Hawston	876	888	901
4	Mt Pleasant	842	844	844
5	Zwelihle	4431	4438	4438
6	Hermanus	132	132	132
7	Stanford	991	1001	1001
8	Gansbaai	4008	4020	4047
	TOTAL	**12 246**	**12 290**	**12 332**

Table 72: Summary housing waiting list, 2020

It is also important to note that the total figure above, represent the total number of

households/units, not people. A general assumption can be made that the average household consists of between 4-6 individuals per unit.

4. Identifying Resources

4.1 Land

The Town specific spatial strategies and the current Spatial Development Framework highlights certain land use proposals which are significant to Housing proposals:

- Pringle Bay & Rooi Els: Approximately 30% of formal residential erven are vacant therefore there is no need for identification of additional land for housing provision.

- Betty's Bay: Current demand in Betty's Bay too small to warrant a separate low-income housing project.

- Kleinmond: Delivering housing for the low income residents is a priority. Land must still be acquired but poses a huge challenge. No land available outside the Urban Edge due to environmental constraints. An investigation to identify suitable land for integrated development was undertaken during 2017/2018 and is currently still in progress. Public Participation in terms of the report from the consultants regarding the proposals is currently in progress. A survey and enumeration were done of all the backyard structures and informal settlement dwellers as part of the investigation. The survey was required in order to determine the need for various housing typologies within the area to allow for better planning of developments. The information gathered from the survey, will now be incorporated into the report. Once completed, the report will be submitted to Council for approval, where after detailed planning will take place. Potential projects have been included in the housing programme and funding will be requested from DoHS after the report has been finalised and development sites identified and approved by Council.

- Hawston/Fisherhaven: Hawston Planning Unit 4 (Overstrand Growth Management Strategy) is earmarked for service industrial development and Fisherhaven Planning Unit 6 which is earmarked for the development of houses and community facilities will be used to integrate the two towns. The identified portion of land has been included in the Hermanus West Provincial Catalytic Project and planning will be done by the Provincial Department of Human Settlements in conjunction with the Municipality.

- Hermanus West: The Growth Management Strategy identified opportunities for possible inclusionary housing development on Planning Unit 8. The urban edge can also be extended into the Fisherhaven/Hawston area to allow for the establishment of an integrated development area. The identified portion of land has been included in the Hermanus West Provincial Catalytic Project and planning will be done by the Provincial Department of Human Settlements in conjunction with the Municipality.

- Greater Hermanus: Vacant land study was conducted and concluded that the urban edge can be extended in the Fisherhaven/Hawston area to allow for the establishment of an integrated development area, providing a full range of housing types and land uses. The identified portion of land has been included in the Hermanus West Provincial Catalytic Project and planning will be done by the Provincial Department of Human Settlements in conjunction with the Municipality.

- Stanford: The Municipality intends developing an IRDP project on a 30 ha portion of Growth Management Strategy Planning Unit 9 over the next 5 years. The portion of land was acquired during the 2013/14 financial year. Planning approval was received at the end of March 2018 after which the funding application for the installation of civil infrastructure was

subsequently submitted to the Department of Human Settlements. Funding approval for the installation of civil infrastructure on 783 sites was received during April 2019 and construction commenced immediately thereafter. The project was completed at the end of December 2020. Application for top structure funding will be submitted shortly.

- Buffelsjagbaai: Although not currently approved in the Spatial Development Framework, a planning process has been initialized to include this area for housing purposes. Application was made to extend the urban edge to include this area and approval was received during April 2019. Application to register a housing project was submitted to DoHS during May 2019 and at their PPC Meeting (Project Planning Committee) but no decision was taken. A revised and updated application will be submitted shortly to serve at the next PPC Meeting during July / August 2021.

In addition to the above-mentioned initiatives, the municipality is continually investigating all options regarding the availability of land for housing development. This includes public and private land and the possibility of purchasing land through the housing programmes. Initiatives currently underway are in Kleinmond, Hawston and Hermanus (Zwelihle/ Mount Pleasant). The Final reviewed Spatial Development Framework (SDF) served before Council on 27 May 2020.

Negotiations initiated in 2018 by the Western Cape Department of Human Settlements (DoHS) led to the purchase of the Schulphoek land by the Municipality in December 2019. The purchase was funded by the DoHS. The municipality made the land available to the DoHS for the implementation of a mixed-use housing development. This area has also been declared a Priority Housing Development Area (PHDA) by the National Department of Human Settlements.

4.2 Funding

In order to effectively execute the Overstrand Housing Strategy Five- Year Plan, various funding sources are needed. For any strategy to be successfully implemented it should be noted that funding allocations must be well structured according to the different needs and abilities of not only the Local Municipality involved but also the National and Provincial Departments.

Funding for housing development is generated via the three spheres of government. Local-, Provincial- and National Government are all financially accountable and responsible for the overall success of housing delivery.

Funding sources consist of the following

- Housing subsidy: Responsible for internal civil infrastructure and top structures.
- Municipal Infrastructure Grant (MIG):
- Responsible for bulk water, roads, storm water and street lighting.
- Municipality: Special needs
- Department of Energy (DoE): Bulk and internal electricity.

4.3 Human Resources

The Overstrand municipality appointed an Implementing agent to guide and handle the delivery of subsidized housing. This agent manages the planning and implementation of Overstrand housing projects in conjunction with the Municipality and Consulting Engineers. Implementing Agent Tender is linked to the provision of 3000 housing opportunities and once this milestone is reached, the Municipality will have to consider other alternatives.

5. Housing Strategy

The main vision is to not only eradicate the current housing backlog, but to develop and plan for future integrated communities and settlements that would be able to sustain the growing needs for housing in

such a way that all people will benefit from the housing developments. Thus it is imperative for clear and concise goals and objectives to be set out firmly supported by the vision.

The intention is to achieve the following three goals in order to realize the vision of sustainable and integrated human settlements:

- Accelerated delivery of housing opportunities
- A sense of ownership, rights and responsibilities amongst beneficiaries.
- Optimal and sustainable use of resources

Specific objectives need to be set in place to achieve the above mentioned goals:

Objective 1: Upscale provision and implementation of serviced sites.

Objective 2: Increasing densities of new human settlement developments on well-located land.

Objective 3: Reduce bulk infrastructure as a constraint to human settlement development.

Objective 4: Acquiring well-located land for well-planned Integrated Human Settlements.

Objective 5: Provide a fair allocation of housing opportunities.

Objective 6: Increase beneficiary involvement in the development of housing opportunities.

Objective 7: Enhancing supply of new rental housing opportunities and encourage improved property management of rental stock.

Objective 8: Increase sustainable resource use by exploring alternative technologies and building methodologies.

Objective 9: Implement Overstrand Municipal Growth Management Strategy.

This vision will be achieved by implementing different programmes that are relevant to the specific projects undertaken. These programmes are discussed in more detail in the action plan under section 7.2

Since 1995 and up to the end of 2020, a total of **6 202 housing units** have been provided in the Overstrand Municipal area.

6. Action Plan

6.1 Introduction

A detailed action plan has been designed to reduce the backlog and address the current housing need. This Housing Strategy Five- Year Plan incorporates several housing programmes, each addressing different needs and is focused on specific projects.

The housing function within the Municipality has been re-organised, by placing the housing delivery process within the Directorate Infrastructure and Planning, whilst retaining housing administration in the Directorate Community Services. This facilitated a more streamlined process.

The funding sources for each of the projects are also indicated in the strategy and were discussed in section 4.2. The expenditures are allocated in the budget for the next five years. This strategy is designed in such a way that it makes provision to continue after the initial five years.

6.2 Housing programmes and Related Projects

The following housing programmes form part of the strategy:

1. Integrated residential Development Programme (IRDP)

This programme has been introduced to facilitate the development of integrated human settlements in well-located areas that provide convenient access to urban amenities, including places of employment. The Programme is aimed at creating social cohesion.

The IRDP provides for the acquisition of land, servicing of stands for a variety of land uses including commercial, recreational, schools and clinics, as well as residential stands for low, middle and high income groups. The land use and income group mix will be based on local planning and needs assessment.

The projects that will form part of this programme include: Projects in Gansbaai (Blompark), Stanford and Hawston.

2. Upgrading of Informal Settlements

This Programme is aimed at the *in situ* upgrading of informal settlements. In circumstances where the terrain is not suitable for human settlement, residents may be relocated and settled elsewhere.

- The municipality promotes the upgrading of informal settlement programme (UISP) to improve the quality of life of affected residents.
- Various UISP projects are registered in the Five-year Housing Plan for Overstrand Municipality. These include: Projects in Kleinmond, Zwelihle, Gansbaai (Masakhane and Beverley Hills).

Informal Settlement Management

The municipality is following the strategy to manage existing informal settlements in order to promote a safe and healthy environment.

Administration

The informal settlements are being managed by the Department: Housing Administration (Directorate Community Services) in conjunction with the Directorate: Protection Services. The service of an independent service provider was procured to monitor and ensure the maintaining of open spaces amongst informal housing units on a daily basis.

The current number of 3 768 informal housing units exists in 14 informal residential areas/settlements within the Overstrand Municipal area (*June 2020*).

- All informal housing units are numbered with a unique number by the administration. Surveys with regard to the number of informal housing units are conducted on an annual basis. The municipality also performs periodic surveys with residents to update their information for the housing demand databases.
- Residents of informal settlements follow an informal process for the possible extension of their current informal housing unit. Consideration of requests is largely based on ensuring a safe and healthy environment for residents. Available informal housing sites that may become available due to relocation of a family, may also be allocated to a family that may be evicted from a property/ land elsewhere, within the Overstrand municipal area.

Infrastructure and services

- The municipality renders basic services in terms of potable water, sewer infrastructure (toilets), and cleaning services to all informal settlements. Toilet facilities and potable water taps are provided according to the following national ratios, namely:
  - ✓ Toilets: 1:5 families,
  - ✓ Water : 1:25 families
- A programme to provide pre-paid electricity to households in informal settlements is also in progress. At least 99.8 % of affected households received the service thus far. The completion of the programme is based on:
  - ✓ Availability of funding,
  - ✓ The relocation of families into new housing projects. The "Die Kop" informal settlement is for example located in an Eskom service area.

Upgrading of Informal settlement Programme (UISP)

- The municipality promotes the upgrading of informal settlement programme (UISP) to improve the quality of life of affected residents. Various UISP projects are registered in the Five-year Housing Plan for Overstrand Municipality. The project in Eluxolweni, Gansbaai has been completed and the Zwelihle UISP project is ongoing in Hermanus. The Zwelihle UISP project consists of the upgrading of several different informal settlements and will be completed in different phase over different financial years as funding becomes available. In-situ upgrading of Beverly Hills Informal Settlement in Gansbaai commenced during the 2017/2018 financial year and was completed at the end of June 2020. Approval for the Masakhane UISP project is also awaited from DoHS.

3. Provision of Economic & Social Facilities

The Programme deals with the development of primary public, social and economic facilities within existing and new housing areas, as well as within informal settlement upgrading projects, in cases where municipalities are unable to provide such facilities.

Project Hermanus/Zwelihle will form this programme. It will include upgrading of soccer fields, a crèche as well as new housing admin offices and a library.

4. Institutional Subsidies

The Institutional Housing Subsidy Programme has been introduced to provide capital grants to social housing institutions which construct and manage affordable rental units.

There are currently no projects being implemented in terms of this programme. Projects will however be identified by a process to establish restructuring zones as described under the heading of the Social Housing Programme."

5. Enhanced People's Housing Process (EPHP)

This is a government housing support programme that assists households who wish to enhance their houses by actively contributing towards the building of their own homes. The process allows beneficiaries to establish a housing support organisation that will provide them with organisational, technical and administrative assistance.

The projects that will form part of this programme will be identified as the need arises.

6. Emergency Housing Programme (EHP)

During the process of upgrading informal settlements, it may be necessary to temporarily re-locate households while services are being installed or formal houses are being built on sites previously occupied by informal structures. Funding under the Programme will be made available to municipalities as grants for the provision of temporary aid and assistance will be limited to absolute essentials.

A Temporary Relocation Area (TRA) was approved on the Housing Admin Site, Zwelihle, Hermanus, in order to temporarily relocate the families currently living in the various informal settlements in Zwelihle, whilst upgrading of those informal settlements are taking place.

The relocations will be done in phases and over a period of approximately five to eight years, depending on the availability of funding, until such time that all the informal settlements in Zwelihle has been upgraded.

Emergency Housing

In January 2018 council approved a process plan to address the need for emergency housing in the event of unforeseen circumstances, for example, evictions, natural disasters, etc.

Emergency Housing were provided in Kleinmond, Zwelihle, Mount Pleasant, Stanford and Masakhane.

Provides temporary housing relief in stress as a first phase towards a permanent housing solution. The following cases are provided for through the programme, namely:

- Persons living in dangerous conditions,
- The total destitute, and
- Assist households facing the threat of immanent evictions.

Communal toilets and portable water taps are also provided in accordance with the national norms.

7. Social Housing Programme

This programme applies only to "restructuring zones" which are identified by municipalities as areas of economic opportunity and where urban renewal/restructuring impacts can best be achieved. The Programme also aims at developing affordable rental in areas where bulk infrastructure may be under-utilised, therefore improving urban efficiency. The municipality has in collaboration with the Western Cape Human Settlement Department identified Restructuring zones and specific projects in Hermanus, Hawston and Gansbaai. The following restructuring zones have been approved by Provincial and National Departments for the Overstrand municipal area:

No	Location	Ownership	Erf No	Size
1.	Mount Pleasant	Municipality	243	5.6ha
2.	Mount Pleasant	Municipality	243	2ha
3.	Mount Pleasant	Municipality	243	1.09ha
4.	West Cliff	Communic are	7283	1.2ha
5.	Zwelihle	Municipality	243	3.4ha
6.	Gansbaai	Municipality	2430	0.46ha
7.	Gansbaai	Municipality	2430 & 210	3.83ha
8.	Gansbaai	Municipality	210	1.69ha
9.	Hawston	National Department of Public Works	572/8	12.6ha
10.	Hawston	Afdaksrivier Eiendoms Ontwikkelin g	575/6	16.8ha

Table 73: Overstrand restructuring zones

However, as a result of the housing backlog it was resolved with the community that some portions be removed as restructuring zones and be developed as subsidized housing for beneficiaries.

The location of the properties listed in the above table is depicted on the maps below:

The map above shows the properties identified in the Hermanus area. Sites 1, 2 and 3 are located in Mount Pleasant, Site 4 is in West Cliff and Site 5 is in Zwelihle. Descriptions of the sites are depicted in the table above. **Sites 1, 2 and 5 has successfully been removed as restructuring zones, but would be developed for subsidized housing.**

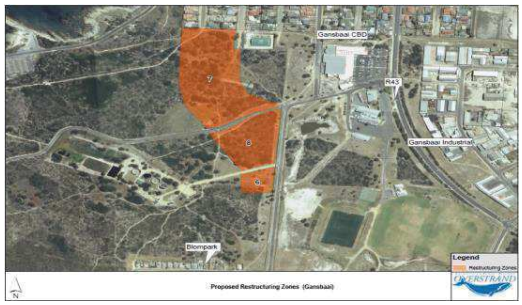


Figure 24: Hermanus area restructuring zone sites



Figure 25: Gansbaai area restructuring zone sites

The map above shows the properties identified in the Gansbaai area. Descriptions of the sites are depicted in the table above.



Figure 26: Hawston restructuring zone sites

The map above shows the properties identified in the Hawston. Descriptions of the sites are depicted in the table above.

Currently all the listed sites are vacant except for infrastructure and a reservoir on Site 1. The first proposed site for development is Erf 7283, West Cliff and discussions with Communicare is planned to start within the next few months, and if successful, the project will be placed onto the Housing Pipeline.

Current Status

Site 1 in upper Mount Pleasant and Site 2 in Lower Mount Pleasant has been identified as IRDP sites as agreed to with the Mount Pleasant community. Planning is currently in progress. Once planning is completed, and proposals have been evaluated, it will be determined what the future use of the site will be, i.e. A portion to be made available as serviced sites, a portion to be made available as rentals in terms of social housing, etc.

Council needs to approve the terms on which land be made available to Social Housing Institutions. Item to serve before Council in March 2019. Thereafter a tender will be put out inviting Social Housing Institutions to tender for provision of rental housing in the Overstrand Municipal Area.

8. Community Residential Units (CRU)

This programme aims to facilitate the provision of secure, stable rental tenure for lower income persons/households. The grant includes funding for the capital costs of project development and future long-term capital maintenance costs. No CRU projects are currently envisaged due to negative implications for the Municipality in terms of administration and maintenance.

7.1 Policy adjustments

Since acceptance of its housing programme and policy in 2010, certain funding and implementation realities led to the Municipality accepting certain policy shifts in its housing strategy. The following measures were decided upon.

1. In situ upgrading of informal settlements was identified as top priority.
2. The provision of serviced sites in IRDP projects will receive priority above top structures.
3. The provision of serviced sites in IRDP projects for FLISP beneficiaries will receive priority.

This does not mean that no top structures will be provided, but rather that the availability of funds will determine when top structures will be provided.

2. a. Age-based prioritisation

Age-based prioritisation is applicable to housing subsidy applicants of green- fields projects for households with head(s) (applicant/ and or spouse/cohabiting partner) are 35 years or older, subject to:

(a) The particular household head(s) must be registered on the municipal demand database for a minimum period of three years prior to selection.

(b) The household head(s) referred to in (a) turn 35 years of age within the calendar year of selection of potential beneficiaries for a particular project.

(c) The following exceptions:
  (i) A household is selected via the "quota for households affected by permanent disability"
  (ii) The household is selected for an Institutional or Finance Linked Individual Subsidy programme (FLISP) subsidy,
  (iii) The municipality's housing demand database no longer contains households head(s) being 35 years or older within the prescribed catchment area that meet the minimum registration period of three years.
  (iv) In the case of (c)(iii) above the younger registered household head(s) from the housing demand database applicable to the catchment area should be selected within increments of five years in registration date order. For example 35 to 39 years of age, 30 – 34 years of age until the available opportunities have been filled.

4. The Municipality accepted the Social Housing Programme as part of its Housing Strategy. The target groups that will be addressed are firstly those people that earn between R1500 and R3500 and who prefer a rental option and secondly those people that earn between R3501 and R7500 who do not qualify for a housing subsidy, but who can also not afford a housing loan in order to acquire GAP housing. As soon as restructuring zones have been accepted and projects identified, the housing programme must be adjusted accordingly.

   It is reiterated that CRU (Community Residential Units) would not be implemented until an appropriate management model is provided which does not require the Municipality to own, administer and maintain such units.

5. The provision of affordable serviced sites for income earners above R3501 to R22 000, who still cannot access a normal housing loan will be promoted by the Municipality and implemented as part of the Integrated Residential Development Programme. Several pockets of land has been identified in Hawston, Mount Pleasant and Gansbaai for this purpose and will be discussed under the projects later in this Chapter.

6. In the light of financial constraints, the current 5 year programme had to be extended to an eight to ten year programme in order to make it more affordable to the Municipality. Policy measures which impact on the 5 year programme had to be incorporated in the programme with immediate effect.

During September 2014 the Provincial Minister of Human Settlements released a Departmental Strategic Plan that impacts on the housing policy of the Municipality. The Goal of the Department is to enable a resilient, sustainable, quality and inclusive living environment. The strategic agenda of the Department to attain this goal is as follows:

(a) Accelerating informal settlement upgrade as core delivery programme with a view to addressing the service backlog by 2016.

(b) Promoting incremental housing through empowering citizens and providing targeted support with a view to facilitating real improvements in formal settlements over time.

(c) Enabling and facilitating major increase in affordable housing opportunities through partnerships to address the challenge that poor household earning between R3 500 and R22 000 experience in being able to access housing opportunities.

(d) Improving inter-governmental settlement planning and management in order to achieve better located higher density settlement patterns and improved service

delivery.

(e) Consolidating an efficient and effective provincial human settlement department able to lead and manage the delivery process.

In an effort to accelerate the informal settlement upgrading programme the Department accepted that an incremental housing process with targeted support for those people that are the most deserving to receive housing assistance will be promoted.

The Municipality fully supports the Strategic Plan as adopted by the Provincial Minister of Human Settlements

Spatial integration of housing developments

Overstrand Municipality approach is to obtain spatial and economic integration in our housing developments. The aim is grow communities and income levels closer together as depicted in the approach per area below.

Kleinmond

Integration of a low cost housing project into existing suburbs



Figure 27: Kleinmond integrated housing development

Low income group integrated into the existing community with access to established schools, crèches, library, sport facilities and job opportunities.

Hermanus

In Hermanus the current housing development aims for spatial and economic integration through affordable housing, social housing and low cost housing.

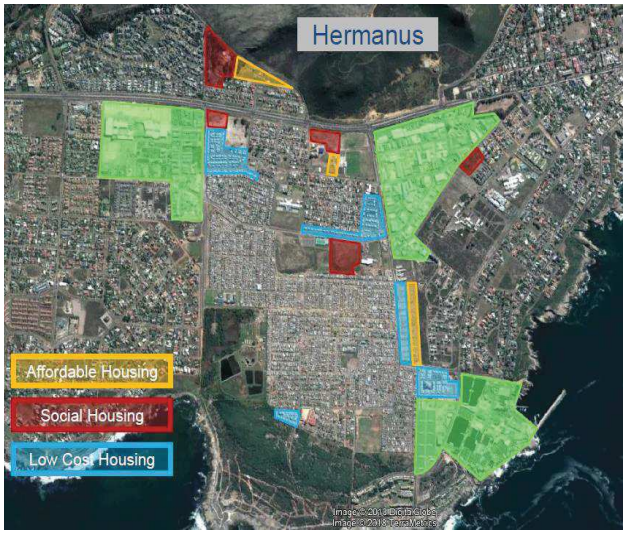


Figure 28: Hermanus three housing type's integration

Gansbaai

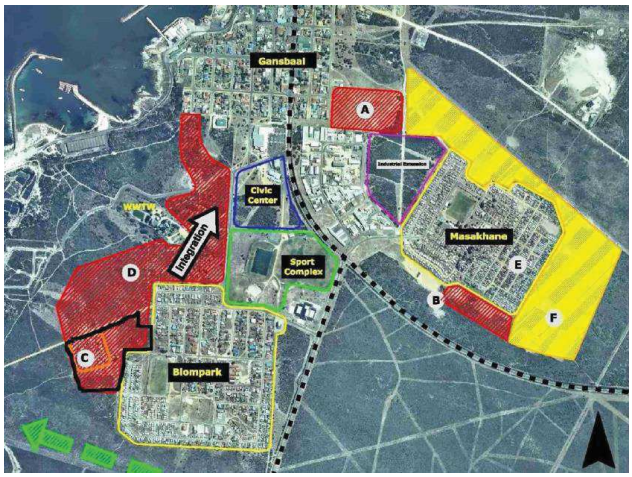


Figure 29: Gansbaai housing planning

In Gansbaai the housing planning also aims to grow communities closer together as depicted in the map above.

PROGRESS

Since July 2012 the following projects were launched in accordance with the 5 year

programme, as well as special initiatives which were funded by the Department of Human Settlements:

No	PROJECT	PROGRESS	STATUS
1.	**Access To Basic Services (ABS) Project**	A total of 511 new toilet structures and 57 taps were installed in informal settlements by the end of April 2014.	**2013/2014** Installation completed
2.	**Eluxolweni, Pearly Beach (183 units & 28 wet cores)**	Installation of civil services on 211 sites were completed at the end of June 2013. Construction of 183 units and 28 enhanced serviced sites were completed at the end of June 2015.	**2013/2014** Services completed **2014/2015** Top structures completed
3.	**Gansbaai GAP Project (155 sites)**	Installation of civil services on 155 sites in Gansbaai commenced during December 2013 and completion was reached at the end of June 2015.	**2014/2015** Services completed
4.	**Zwelihle UISP – 836 sites**		
4.1.	**Garden Site (58 sites & units)**	Installation of civil services was completed at the end of June 2015. Construction of top structures commenced during May 2016 and was completed end of November 2016.	**2014/2015** Service Completed **2016/2017** Top structures completed
4.2	**Admin Site (164 sites)**	Installation of civil services was completed at the end of April 2016.	**2015/2016** Services Completed
4.3	**Admin Site TRA (250 units)**	Construction of 250 TRA units on 125 sites commenced during May 2016 and was completed at the end of December 2016. Installation of 125 wetcores were completed at the end of February 2017.	**2015/2016/2017** 250 TRA units & 125 Wetcores Completed
4.4	**Admin Site (39 units)**	Construction of 39 top structures commenced during January 2018 and was completed at the end of November 2018	**2018/2019** Top structures completed
4.5	**Site C2 (132 sites & units)**	Installation of civil services commenced during September 2015 and was completed at the end of June 2016. Construction of top structures commenced during September 2017 and was completed at the end of October 2018.	**2015/2016** Services Completed **2018/2019** Top Structures completed

No	PROJECT	PROGRESS	STATUS
4.6	**Mandela Square (83 sites)**	Installation of civil services commenced during February 2018 and practical completion was reached during March 2020. Installation of wetcores will commence in March 2020 and was completed during September 2020.	**2020/2021** Services completed during March 2020. Wetcores completed during September 2020
5.	**Hawston IRDP (489 services)**	Installation of civil services commenced during May 2017 and practical completion was reached at the end of July 2019.	**2019/2020** Services completed
6.	**Hawston IRDP (378 units)**	Contractor established on site beginning of February 2019 and construction of top structures commenced during mid-February 2019. Construction has been completed.	Ongoing – to be completed by March 2021
7.	**Swartdamroad IRDP (329 sites)**	Installation of civil services was completed at the end of June 2015.	**2014/2015** Services completed
8.	**Swartdamroad Site A & B (179 units)**	Construction of 48 units on Site A commenced during	**2015/2016** 48 Top structures completed

No	PROJECT	PROGRESS	STATUS
		November 2015 and was completed at the end of March 2016. Construction of 131 units on Site B commenced during May 2016 and was completed at the end of December 2016.	**2016/2017** 131 Top structures completed.
9.	**Mount Pleasant IRDP (200 sites)**	Installation of civil services was completed at the end of June 2015.	**2014/2015** Services Completed
10.	**Mount Pleasant (172 units)**	Construction of 172 units commenced during June 2015 and was completed at the end of March 2016.	**2015/2016** 172 Top structures completed
11.	**Blompark IRDP (544 sites)**	Installation of civil services commenced during November 2017 and practical completion was achieved during December 2019.	**2019/2020** Services completed
12.	**Beverly Hills UISP (100 sites)**	Installation of civil services commenced during November 2017 and practical completion was achieved during May 2020.	**2019/2020** Services completed

No	PROJECT	PROGRESS	STATUS
13.	**Maskhane IRDP (296 sites)**	Installation of civil services commenced during February 2019 and practical completion on 254 sites was achieved during December 2019. Balance of 42 sites to be completed during 2020/2021.	**2019/2020** 254 Services Completed Contractor is on site for completion of the remaining 42 sites – Completion is panned for end of June 2021.
14.	**Stanford IRDP (783 sites)**	Installation of civil services commenced during May 2019.	**2020/2021** – Services completed during December 2020.

Table 74: Status of Human Settlements projects in Overstrand

Human Settlement projects planned for the 2020/2021 financial year:

Zwelihle UISP: Transit Camp (127 sites): Project entails the in-situ upgrading of this informal settlement and development of 127 enhanced serviced sites. The scope entails the provision of A-Grade services and a funding application was submitted to DoHS during June 2019. Approval was received during February 2020. Contracts were finalised during March 2020 but due to the Covid-19 Pandemic, construction could only commence during November 2020 as this is an in-situ project with residents still residing on the site. Completion is planned for end of June 2021.

Site C1 IRDP Top Structures, Zwelihle: The 150 sites previously formed part of the Hermanus Affordable Housing Project in Zwelihle. Following discussions with the Zwelihle community, it was agreed that the sites would be developed as BNG housing for potential beneficiaries on the waiting list from Zwelihle. Approval was received from DoHS during August 2015 under the old subsidy quantum. A funding application was submitted to DoHS in terms of the current subsidy quantum during July 2019 and approval was received during February 2020. Construction will commence once contracts have been finalised. Due to the Covid-19 Pandemic, contracts were only finalised during November 2020 and contractor will establish early in 2021. Completion is planned for October 2021.

Mount Pleasant & Westdene Infill IRDP: Pre-planning studies commenced during 2018/2019. A funding application for more detailed planning and environmental investigations were submitted to DoHS during August 2019. Approval was received during July 2020. The Land Use Planning Application for all the sites excluding Area 8 in Upper Mount Pleasant was submitted during January 2020 and approval was received during November 2020. The funding application for installation of civil infrastructure was submitted to DoHS during December 2020 and approval is now awaited. The Land Use Planning Application for Area 8 was submitted during August 2020 and finalisation thereof is expected before the end of June 2021. Once approval is received, a funding application for installation of civil infrastructure will be submitted to DoHS. The project will be implemented over several financial years due to limited funding available from DoHS.

Masakhane UISP Phase 1 & 2: Funding application for the installation of civil infrastructure was submitted to DoHS at the end of May 2018. Approval was received during November 2019. Due to the Covid-19 Pandemic, construction commenced during May 2020 when Level 4 lockdown restrictions allowed construction again. The first phase of the project entailed installation of civil infrastructure on 201 sites and was completed during December 2020. Commencement of the second phase of 204 sites is planned for early in 2021. The project will roll be completed over a number of financial years due to limited funding from DoHS.

Blompark IRDP Top Structures: The installation of civil infrastructure was completed during December 2019. A funding application was submitted to DoHS during September 2019 for the construction of 539 top structures. Approval is awaited from DoHS and it

is anticipated that the project will commence during the 2020/2021 financial year and that the project will be rolled out over several financial years due to limited funding from DoHS.

Masakhane IRDP Top Structures: Installation of civil infrastructure on 254 sites was completed during December 2019. Due to relocations of families residing on a portion of the site, the remaining 42 sites will be completed at the end of June 2021. An application for the construction of 295 top structures was submitted to DoHS during December 2020 and approval is awaited.

Human Settlement projects planned for the 2021/22 financial year:

Mount Pleasant & Westdene Infill IRDP: The funding application for installation of civil infrastructure was submitted to DoHS during December 2020 and approval is now awaited. Construction will commence once approval is reived.

Masakhane UISP Phase 3: This is a multi-year project of which the first two phases were implemented during the 2020/2021 financial year. The third phase will comprise the installation civil infrastructure on 317 sites.

Masakhane UISP Wetcores: This will entail the construction of wetcores (toilet, tap and washbasin) on the completed phases of the Masakhane UISP project.

Stanford IRDP Top Structure: The installation of civil infrastructure was completed during December 2020. A funding application for construction of top structures will be submitted to DoHS.

Housing Admin Site TRA Refurbishment: During the 2016/2017 financial year, 250 temporary relocation units were constructed on the Housing Admin Site. The units were basically the shell of a normal BNG unit of 40m² further divided into two 20m² units to accommodate the families of Mandela Square whilst the upgrading of the informal settlement was taking place. An application for the refurbishment of these units to complete it as 125 BNG houses was submitted to DoHs during December 2020 and approval is awaited.

Tambo Square & New Camp, Zwelihle UISP: This forms part of the Zwelihle UISP project and will commence once the upgrading of Transit Camp & Asazani has been completed. Planning consultants are in the process of finalising the town planning layouts and preparing the Land Use Planning application. Submission for processing of the application by the Town Planning Department will be done once finalised. After receipt of Council approval, a funding application for the installation of A-grade services will be submitted to DoHS.

Tsepe-Tsepe, Zwelihle UISP: This forms part of the Zwelihle UISP project and is the final phase of the upgrading of the informal settlements in the area. It will commence once the upgrading of Tambo Square & New Camp has been completed. Planning consultants are in the process of finalising the town planning layouts and preparing the Land Use Planning application. Submission for processing of the application by the Town Planning Department will be done once finalised. After receipt of Council approval, a funding application for the installation of A-grade services will be submitted to DoHS.

Kleinmond IRDP: Upon completion of the Kleinmond Investigation and approval of the available identified sites within the investigation by Council, application for pre-planning funding will be submitted to DoHS.

Overhills UISP: Upon completion of the Kleinmond Investigation and approval is obtained by Council for the proposals within the investigation for upgrading of the informal settlements, application for pre-planning funding will be submitted to DoHS.

CONCLUSION

The main objective of this chapter in the IDP is to provide a clear understanding of the Overstrand Human Settlement Strategy and how it engages with the Five-Year Programme to act in accordance with the vision of creating sustainable human settlements.

In the process of achieving the vision, definite problems were identified. The strategy is designed

in such a way that it addresses the problems with specific objectives.

A detailed action plan has been set in place to reduce the backlog and address the current and future housing need. This Housing Strategy Five-Year Plan will incorporate several housing programmes, each focused on and addressing different needs. The Overstrand municipality has compiled a comprehensive 5-Year Human Settlement Programme to guide and improve housing development and is specifically focused on delivery within the Municipality. The Programme is updated and revised on a six-monthly basis due to the rapid changing environment in which it operates. Funding allocations from the Provincial Department of Housing are amended from time to time and subsidy amount are also revised from time to time.

*** 5 year housing programme**
(Version dated 19 March 2021 is attached below)

OVERSTRAND HOUSING STRATEGY: FIVE-YEAR PROGRAM - 19 MARCH 2021 - FINAL

	Housing Programme	Project No	Project	Units	Serviced Sites	Funding Source	Action/ note	2021/ 2022	2022/2023	2023/2024	2024/2025	2025/ 2026	Total 5-Year Cost
				IRDP	FLISP								
1	Integrated Residential Development Programme (IRDP	3021	Stanford	783		Housing Subsidy	Per Site						
						Top Structures (includes house wiring)		R 12,043,970	R 13,000,000	R 26,000,000	R 26,000,000	R 24,830,000	**R 101,873,970.00**
							Amount Top Structures (783)	92	100	200	200	191	
						Transfer Fees				R 184,000	R 200,000	R 400,000	**R 784,000.00**
						MIG		R 5,615,000	R 4,000,000				**R 9,615,000.00**
						Electric (Mun / DoE) 600		R 875,000	R 2,485,000	R 3,500,000	R 3,500,000	R 3,342,500	**R 13,702,500.00**
						Mun Bulk Electr							
													R 125,975,470.00
		3002.02	Hawston IRDP	378	107	Housing Subsidy	Per Site						
						Top Structures (includes house wiring)							
						Transfer Fees		R 756,000					**R 756,000.00**
								378					
						Traffic Signals							
						MIG							
						Electric (Mun / DoE) 489							
						Mun Bulk Electr							

OVERSTRAND HOUSING STRATEGY: FIVE-YEAR PROGRAM - 19 MARCH 2021 - FINAL

	Housing Programme	Project No	Project	Units	Serviced Sites	Funding Source	Action/ note	2021/ 2022	2022/2023	2023/2024	2024/2025	2025/ 2026	Total 5-Year Cost
				IRDP	FLISP								
													R 756,000.00
			Hawston 2 Greater Hermanus	500	200	**Housing Subsidy**	Per Site						
						Indirect Cost		R 1,000,000	R 1,000,000	R 1,000,000			**R 3,000,000.00**
						Direct Cost (Services)					R 5,000,000	R 5,000,000	**R 10,000,000.00**
							Number of sites (700)						
						Top Structures (includes house wiring)							
							Number of top structures (500)						
						MIG							
						Electric (Mun / DoE) (700)	Area supplied by Eskom						
						Eskom Bulk Upgrade							
													R 13,000,000.00
		3090.02	**Blompark, Gansbaai**	539		**Housing Subsidy**							
						Top Structures (includes house wiring)		R 12,500,000	R 13,000,000	R 19,500,000	R 19,500,000	R 11,570,000	**R 76,070,000.00**
							Number of top structures (539)	50	100	150	150	89	
						Transfer Fees & Retention				R 100,000	R 200,000	R 300,000	**R 600,000.00**

OVERSTRAND HOUSING STRATEGY: FIVE-YEAR PROGRAM - 19 MARCH 2021 - FINAL

	Housing Programme	Project No	Project	Units	Serviced Sites	Funding Source	Action/ note	2021/ 2022	2022/2023	2023/2024	2024/2025	2025/ 2026	Total 5-Year Cost
				IRDP	FLISP								
						MIG		R 5,583,000	R 5,000,000				R 10,583,000.00
						Electric (Mun / DoE) 544		R 875,000	R 1,750,000	R 2,625,000	R 2,625,000	R 1,557,500	R 9,432,500.00
						Mun: Electric							R -
													R 96,685,500.00
		3223.02	Swartdam-weg C1	150		Housing Subsidy							
						Top Structures (Includes house wiring)		R 12,308,343					R 12,308,343.00
						Units		150					
						Transfer Fees & Retention			R 93,600	R 101,400			R 195,000.00
						MIG							
						Electric (Mun / DoE)							
						Muni: Electric		R 600,000					R 600,000.00
													R 13,103,343.00
		3641	Mount Pleasant		315	Housing Subsidy							
						Indirect Cost							
						Direct Cost (Services)		R 12,900,000	R 5,100,000				R 18,000,000
							Number of sites	215	100				
						Transfer Fees							R -
						MIG							
						Electric (Mun / DoE)							
						Mun: Elecric			R 1,750,000	R 1,750,000	R 2,012,500		R 5,512,500
													R 23,512,500

OVERSTRAND HOUSING STRATEGY: FIVE-YEAR PROGRAM - 19 MARCH 2021 - FINAL

	Housing Programme	Project No	Project	Units	Serviced Sites	Funding Source	Action/ note	2021/ 2022	2022/2023	2023/2024	2024/2025	2025/ 2026	Total 5-Year Cost
				IRDP	FLISP								
		3090.05	Masakhane	296		Housing Subsidy							
							Number of sites (296)						
						Top Structures (includes house wiring)		R 13,000,000	R 19,500,000	R 5,850,000			R 38,350,000
							Number of top structures (295)	100	150	45			
						Transfer Fees & Retention				R 130,000	R 195,000	R 58,500	R 383,500
						MIG		R 4,000,000	R 7,900,000	R 2,000,000			R 13,900,000
						Electric (Mun / DoE)			R 1,750,000	R 2,625,000	R 787,500		R 5,162,500
						Mun: Elecric							
													R 57,796,000
			Kleinmond IRDP	600		Housing Subsidy							
						Indirect Cost			R 600,000	R 1,000,000			R 1,600,000
						Direct Cost (Services)				R 3,000,000	R 6,000,000	R 6,000,000	R 15,000,000
							Number of sites 650			50	100	100	
						Top Structures (includes house wiring)						R 6,500,000	R 6,500,000
							Number of top structures 450					50	
						Transfer Fees & Retention							
						MIG							

OVERSTRAND HOUSING STRATEGY: FIVE-YEAR PROGRAM - 19 MARCH 2021 - FINAL

	Housing Programme	Project No	Project	Units	Serviced Sites	Funding Source	Action/ note	2021/ 2022	2022/2023	2023/2024	2024/2025	2025/ 2026	Total 5-Year Cost
				IRDP	FLISP								
						Electric (Mun / DoE)				R 875,000	R 1,750,000	R 1,750,000	**R 4,375,000**
						Mun: Elecric							**R -**
													R 27,475,000
			Schulphoek			**Housing Subsidy**							
						Indirect Cost		R 1,000,000					**R 1,000,000**
						Direct Cost (Services)		R 3,000,000	R 15,000,000	R 15,000,000	R 15,000,000	R 15,000,000	**R 63,000,000**
							Number of sites		250	250	250	250	
						MIG							
						Electric (Mun / DoE)							
						Mun: Elecric							
													R 64,000,000
2	**Housing Programme**	**No**	**Project**	**Units**	**Units**	**Funding Source**	**Action/ Note**	**2021/ 2022**	**2022/2023**	**2023/2024**	**2024/2025**	**2025/ 2026**	**Total 5-Year Cost**
			Kleinmond										
	Upgrading of Informal Settlements Programme (UISP)		Overhills Informal Settlements	597		**Programme GRANTS**	Per Site						
						Indirect Cost			R 600,000	R 1,000,000			**R 1,600,000**
						Direct Cost (Services)				R 3,000,000	R 6,000,000	R 6,000,000	**R 15,000,000**
							Number of sites (597)			50	100	100	
						Top Structures (includes house wiring)							
						Amount Top Structures							

OVERSTRAND HOUSING STRATEGY: FIVE-YEAR PROGRAM - 19 MARCH 2021 - FINAL

	Housing Programme	Project No	Project	Units	Serviced Sites	Funding Source	Action/ note	2021/ 2022	2022/2023	2023/2024	2024/2025	2025/ 2026	Total 5-Year Cost
				IRDP	FLISP								
						MIG							**R -**
						Electric (Mun / DoE) 378				R 875,000	R 1,750,000	R 1,750,000	**R 4,375,000**
													R 20,975,000.00
		3005.1	Mandela Square / Garden Site	83		**Programme GRANTS**	Per Site						
							Number of sites	83					
						MIG							
						Mun: Electric		R 1,900,000					**R 1,900,000**
													R 1,900,000
		3005.1	Transit Camp Wetcores	150		**Programme GRANTS**	Per Site						
						Indirect Cost							
						Direct Cost (Services)		R 2,459,085.00					**R 2,459,085**
							Number of wetcores	150					
						MIG							
						Mun: Electric							**R -**
													R 2,459,085
			Tambo Square & New Camp	82		**Programme GRANTS**	Per Site						

OVERSTRAND HOUSING STRATEGY: FIVE-YEAR PROGRAM - 19 MARCH 2021 - FINAL

	Housing Programme	Project No	Project	Units	Serviced Sites	Funding Source	Action/ note	2021/ 2022	2022/2023	2023/2024	2024/2025	2025/ 2026	Total 5-Year Cost
				IRDP	FLISP								
						Indirect Cost							R -
						Direct Cost (Services)					R 7,380,000.00		R 7,380,000
							Number of sites				82		
						MIG							R -
						Mun: Electric					R 1,435,000		R 1,435,000
													R 8,815,000
			Tambo Square & New Camp Wetcores	82		Programme GRANTS	Per Site						
						Indirect Cost							
						Direct Cost (Services)					R 946,690.00		R 946,690
							Number of wetcores				82		
													R 946,690
			Tshepe-Tshepe & Serviced Site	90		Programme GRANTS	Per Site						
						Indirect Cost							R -
						Direct Cost (Services)						R 8,190,000.00	R 8,190,000
							Number of sites					90	
						MIG							R -

OVERSTRAND HOUSING STRATEGY: FIVE-YEAR PROGRAM - 19 MARCH 2021 - FINAL

	Housing Programme	Project No	Project	Units	Serviced Sites	Funding Source	Action/ note	2021/ 2022	2022/2023	2023/2024	2024/2025	2025/ 2026	Total 5-Year Cost
				IRDP	**FLISP**								
						Mun: Electric					R 0	R 1,575,000	**R 1,575,000**
													R 9,765,000
			Tshepe-Tshepe & Serviced Site Wetcores	90		**Programme GRANTS**	Per Site						
						Indirect Cost							
						Direct Cost (Services)						R 1,470,150.00	**R 1,470,150**
							Number of wetcores					90	
													R 1,470,150
				Units									
			Zwelihle green fields			**Programme GRANTS**	**NOTE / Per site**						
		3496	Admin office site	125		Admin Site TRA (Upgrade)		R 4,632,602	R 4,632,603				**R 9,265,205**
							Number of household s (125)	60	65				
							Hard Rock Funding						
							Transfers			R162,500.00			**R 162,500**
						MIG							
						Mun: Electric 125		R 500,000	R 500,000				**R 1,000,000**
													R 10,427,705

OVERSTRAND HOUSING STRATEGY: FIVE-YEAR PROGRAM - 19 MARCH 2021 - FINAL

	Housing Programme	Project No	Project	Units	Serviced Sites	Funding Source	Action/ note	2021/ 2022	2022/2023	2023/2024	2024/2025	2025/ 2026	Total 5-Year Cost
				IRDP	FLISP								
			Gansbaai										
		3090.04	Masakhane UISP	1184		Programme GRANTS	Per Site						
						Indirect Cost							
						Direct Cost (Services)		R 30,000,000	R 24,980,000	R 12,240,000			R 67,220,000
							Number of Sites 1184	500	279	204			
						Top Structures (includes house wiring)				R 13,000,000	R 14,300,000	R 11,700,000	R 39,000,000
							Number of top structures (300)			100	110	90	
						MIG		R 4,834,000	R 5,228,000	R 10,530,000			R 20,592,000
						Electric (Mun / DoE) 1184		R 3,517,500	R 3,570,000	R 5,512,500	R 4,620,000	R 3,500,000	R 20,720,000
													R 147,532,000
			Gansbaai										
		3090.04	Masakhane UISP - Wetcores	1184		Programme GRANTS	Per Site						
						Indirect Cost							
						Direct Cost (Services)		R 6,900,000	R 5,129,190	R 4,083,750	R 3,512,025		R 19,624,965
							Number of Sites 1184	405	314	250	215		
						MIG							R -
						Electric (Mun / DoE) 1184							R -
													R 19,624,965
			Buffeljags-baai	50		Programme GRANTS	Per Site						

OVERSTRAND HOUSING STRATEGY: FIVE-YEAR PROGRAM - 19 MARCH 2021 - FINAL

	Housing Programme	Project No	Project	Units	Serviced Sites	Funding Source	Action/ note	2021/ 2022	2022/2023	2023/2024	2024/2025	2025/ 2026	Total 5-Year Cost
				IRDP	FLISP								
						Indirect Cost			R 57,455.50	R 134,407.50			R 191,863
						Direct Cost (Services					R 3,000,000		R 3,000,000
							Number of Sites (50)					50	
						Top Structures (includes house wiring)	50					R 6,500,000.00	R 6,500,000
						Transfer Fees							
						MIG							R -
						Electric (Mun / DoE) 50						R 875,000	R 875,000
													R 10,566,863
3	Housing Programme	No	Project	Units	Units	Funding Source	Action/ Note	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	Total 5-Year Cost
	Provision of Economic & Social												
	Facilities		Kleinmond Sport Facilities			Programme grant				R 2,000,000	R 2,000,000		R 4,000,000
			Zwelihle Sport Facilities			Programme grant				R 2,000,000	R 2,000,000		R 4,000,000
			Zwelihle			Programme grant				R 1,500,000	R 1,500,000		R 3,000,000
			Admin, Library &										
			Creche										R 11,000,000

OVERSTRAND HOUSING STRATEGY: FIVE-YEAR PROGRAM - 19 MARCH 2021 - FINAL

	Housing Programme	Project No	Project	Units	Serviced Sites	Funding Source	Action/ note	2021/ 2022	2022/2023	2023/2024	2024/2025	2025/ 2026	Total 5-Year Cost
				IRDP	FLISP								
4	Housing Programme	No	Project	Units	Units	Funding Source	Action/ Note	2021/ 2022	2022/2023	2023/2024	2023/2024	2025/ 2026	Total 5-Year Cost
	Emergency Housing Programme (EHP)		EHP			Programme Grant				R 200,000	R 200,000	R 200,000	R 600,000
			Zwelihle (Marikana)										
						Indirect Cost							
						Direct Cost							
													R 600,000
5	Housing Programme	No	Project	Units	Units	Funding Source	Action/ Note	2021/ 2022	2022/2023	2023/2024	2024/2025	2025/ 2026	Total 5-Year Cost
	Social Housing Programme (SHP)								R 4,000,000	R 4,000,000	R 4,000,000	R 4,000,000	R 16,000,000
6	Housing Programme	No	Project	Units	Units	Funding Source	Action/ Note	2021/ 2022	2022/2023	2023/2024	2024/2025	2025/ 2026	Total 5-Year Cost
	Community Residential Units Programme (CRU)												
						TOTALS/ YEAR	Housing Subsidies	R 112,500,000	R 106,692,848	R 115,186,058	R 116,933,715	R 107,718,650	R 559,031,270.50
							MIG	R 20,032,000	R 22,128,000	R 12,530,000			R 54,690,000.00

OVERSTRAND HOUSING STRATEGY: FIVE-YEAR PROGRAM - 19 MARCH 2021 - FINAL													
	Housing Programme	**Project No**	**Project**	**Units**	**Serviced Sites**	**Funding Source**	**Action/ note**	**2021/ 2022**	**2022/2023**	**2023/2024**	**2024/2025**	**2025/ 2026**	**Total 5-Year Cost**
				IRDP	**FLISP**								
							ELECTRICITY (MUN / DoE)	R 5,267,500	R 9,555,000	R 16,012,500	R 15,032,500	R 12,775,000	R 58,642,500.00
							Municipality: electrical contribution	R 3,000,000	R 4,000,000	R 1,750,000	R 2,012,500		R 10,762,500.00
							Other municipal funding						
						GRAND TOTAL/ YEAR		**R 140,799,500**	**R 142,375,848**	**R 145,478,558**	**R 133,978,715**	**R 120,493,650**	**R 683,126,270.50**
								2021/ 2022	**2022/2023**	**2023/2024**	**2024/2025**	**2025/ 2026**	**Total 5-Year Cost**

NOTE: NO GEO-TECH VARIATION COSTS WERE INCLUDED IN THESE CALCULATIONS

KPA 0S 5 (b)

Spatial Planning

Refer to the Spatial Development Framework (SDF) Chapter 10 in this document.

KPA OS 5 (c)

Local Economic Development (LED) and Tourism

Refer to the LED Chapter 9 in this document.

KPA OS 5 (d)

Social Development in a municipal context

Social development can be defined as a planned process, and an approach to the transformation of society that allows holistic development processes to take place towards the reduction or eradication of poverty, inequality and uneven or under development. Social development is thus a multidimensional process to achieve positive social change (Consolidating Developmental Local Government: Lessons from the South African Experience. Van Donk et all: 2008).

Since the goal of social development is to eradicate poverty and inequality it is important to understand what poverty is. Poverty is a multidimensional concept that includes not only income poverty, but also the denial of opportunities and choices most basic to human development to lead a long, healthy, creative life, and enjoy a decent standard of living, freedom, dignity, self-esteem, and respect of others.

In general, when the economy prospers, households tend to enjoy a good standard of living, and when the economy declines so does people's standards of living. The Poverty Trends in South Africa released by Treasury in 2017 shows that the economic downturn has resulted in increased poverty levels. It further highlights African women, children under 12 years and younger, people from rural areas and those with no education as people that are vulnerable to poverty.

For a more nuances picture of poverty in the Overstrand, the *Western Cape Government's Socio-Economic Profile of Overstrand Municipality* for 2020 uses **GDPR per capita**[1], **income inequality**, **human development (as measured by the Human Development Index (HDI))**[2], **indigent households** and **free basic services** as indicators of the living standards of households living in the Overstrand.

Overstrand's population growth has picked-up since 2017 and we need to increase our efforts to ensure that service delivery keeps-up with the increased demand if to ensure that our HDI keep improving and don't regress. Our population is already putting severe pressure on the capacity of educational institutions to accommodate learners. In February our biggest socio-economic risks were (1) increasing levels of inequality, (2) deteriorating education outcomes, and (3) housing demand and service delivery protests.

With a **GDPR per capita** of R50 000 in 2018, Overstrand outperformed the Overberg average (R47 000) but remained well below the Western Cape figure of R59 000. The GDPR per capita growth has been coupled with a steady increase in the **HDI** between 2011 and 2015, rising to 0.744 in 2018. However, **income inequality** or the distribution of wealth among a population as measured by the Gini coefficient has worsened in the Overstrand between 2015 and 2018. In 2018 income inequality levels where higher in the Overstrand (0.61) than in the Overberg District (0.59). The fairly good GDPR and high inequality would suggest that the number of low and no income people in the Overstrand has been increasing. According to the *2020 Municipal Economic Review*

[1] Per capita income is the average income in a population per year i.e. total income divided by the total population.

[2] The HDI assess the relative socio-economic development in a country through a composite of education, housing, access to basic services, health, life expectancy and infant mortality rate as indicators.

and Outlook the majority of the Overstrand's population is aged between 15 – 34 years (35%). In terms of individual age cohort, most of the residents are aged between 30 -34 years which indicates an inward migration of job-seeking young adults to our area.

Overstrand's population growth has picked-up since 2017 and we need to increase our efforts to ensure that service delivery keeps-up with the increased demand if to ensure that our HDI keep improving and don't regress. Our population is already putting severe pressure on the capacity of educational institutions to accommodate learners. In February our biggest socio-economic risks were (1) low economic growth , (2) low skills levels , and (3) low learner retention rate.

The COVID -19 pandemic which has been prevailing since March 2020 has had a significant impact on the socio-economic conditions in the Overstrand. Tourism, a key economic sector in the Overstrand, has been severely affected. Job losses in this sector will increase unemployment and poverty. The second wave which nullified the potential holiday boost traditionally associated with the December holiday season is only subsiding now, and the potential of a third wave is ever present.

Social development must follow an integrated, holistic approach that involves different stakeholders. Local economic development, infrastructure development, health, environmental development housing, access to basic services, social relief, disaster management, public works and employment creation, skills development, improved livelihoods and community services for vulnerable groups are integral to the eradication of poverty.

It is important to understand that social development is not an exclusive local government competency, and welfare support in particular is performed by the national and provincial social development departments. Whilst the three spheres of government have different roles and responsibilities they cannot operate in isolation of each other. Intergovernmental relations are vital to ensure an integrated and holistic social development approach and effective service delivery to communities. Institutional holism between the three spheres of government as well as municipal departments is essential to ensure the roll-out of an integrated local government social development agenda. The District development model, which adopted by Cabinet in August 2019 is intended to provide a framework for a coordinated and integrated alignment of development priorities, and objectives between the three spheres of government.

The municipality has a key social development role to play through facilitating an integrated and holistic approach that recognizes the special needs of vulnerable groups, i.e.: children, youth, women, people with disabilities, the elderly and people infected and affected by HIV/AIDS. Ensuring that these vulnerable groups have access to services and opportunities are particularly important from a social development perspective.

Government, the private sector and civil society are invited to work with the municipality in an open and coordinated approach to alleviate and improve the conditions of the marginalised groups. Efforts to improve their lives must be complemented through collaboration between stakeholders to ensure lasting change. We realise that many valuable NPO's will find it difficult to survive and many will have to change their operations to the changing social conditions. To this end the municipality remains committed to assist these organisations where possible.

In 2019 the Overberg District Municipality established a district social development forum which is convened by the Western Cape Department of Social Development. The forum brings all the municipalities in the district together on a platform where common social challenges across the district can be addressed by the municipalities, the district and the Western Cape government.

Government recognizes Early Childhood Development (ECD) as central to the realization of the national development goals of reducing poverty and inequality. The policy environment for the ECD

sector is undergoing changes and drafting a policy at this stage could be challenging, however we are committed to our stakeholders in working together on a strategy to improve the sector in the Overstrand.

In keeping with the dynamism of social conditions it is important to continuously collect the necessary socio-economic data to monitor and evaluate progress and to ensure that the necessary adjustments are made timeously.

It should be noted that the activities highlighted hereunder do not represent a full spectrum of activities aimed at social development. The Local Economic Development Department assists the youth through the creation of employment opportunities and skills development projects; and the Hawston Thusong also have community outreach programmes.

Some of the major social development initiatives identified and planned by external stakeholders in the municipal area includes:

i. The extension of the existing clinic in Gansbaai at a cost of R15 million by the Western Cape Department of Health.

ii. Boland College has expressed interest in establishing a campus in the Overstrand.

The Overstrand Spatial Development Framework (SDF), 2006 makes provision for future education and recreation facilities in the municipal area. It highlights the shortages of social amenities and supports the establishment of pre-primary and other educational institutions amongst others. These infrastructure developments will require financial investment by the National and Provincial governments and or other funding partners.

In line with our Constitutional mandate to participate in the implementation of National and Provincial government programmes, we successfully submitted an application for capital funding from the Department of Rural Development to upgrade ECD Centres in Kleinmond, Gansbaai and Pearly Beach. Construction will commence during the 2019/20 financial year. Specifications for the construction work has been completed and we now wait for the Department of Rural Development to go ahead with the appointment of contractors (if the department has funds available) for the work. It should be noted that the Department of Rural Development has since been amalgamated with the Department of Agriculture which has changed their mandate. Notwithstanding the municipality and the department is still in communication.

Planned Social Development initiatives for the period 2017/18-2021/22:

Cross cutting between Overstrand's Social Development and Human Resources departments.

Overstrand Department of Social Development

Major Social Development initiatives planned for the short to medium term:

Activity	Target 2017/18	Annual achieved 2017/18	Target 2018/19	Annual achieved 2018/19	Target 2019/20	Annual achieved 2019/20	Target 2020/21	Target 2021/22
Develop social development policy by June 2018	1	0	1	0	-	0	0	-
Develop social development strategy by March 2019			1	1	1	1	1	-

Activity	Target 2017/18	Annual achieved 2017/18	Target 2018/19	Annual achieved 2018/19	Target 2019/20	Annual achieved 2019/20	Target 2020/21	Target 2021/22
Develop Early Childhood Development Policy by December 2017	1	0	1	0	1	0	0	-
Develop Early Childhood Development Strategy by March 2018	1	0	1	0	1	1	0	-
ECD Green Flag Awareness Campaign	1	1	1	0	1	0	0	1
Digitisation of ECD data base and monitoring	-	-	-	0	1	0	1	1
Overstrand Junior Town Council Project	1	1	1	1	1	1	1	1
Overstrand Local Drug Action Committee (LDAC) quarterly meetings	4	1	4	1	4	0	4	4
Elderly rights awareness campaign	1	0	1	0	1	0	1	1
ECD Fire safety at selected municipal facilities	4	4	4	1	4	1	4	4
Substance abuse training	1	1	1	0	1	0	0	1
Disability awareness campaign	1	1	1	1	1	1	1	1
Women and Child abuse awareness	1	1	1	1	1	1	1	1
Establish and maintain a data base of community based organisations and NPO's in the Overstrand	-	-	1	1	1	1	0	1
Social Development Summit	-	-	-	0	1	1 (District Hosted)	0	1
Social dialogues across the municipality	-	-	-	0	4	2	0	4

Table 75: Planned social development initiatives, 2017/18 - 2021/22

Mid-year progress (July 2020 –January 2021) on the Social Development targets for 2020/21:

- Develop social development policy by June 2018. The department does not yet have a policy in place and the legislative and strategic framework for the ECD sector is currently being reviewed with changes expected in the short term.
- Develop social development strategy by March 2019. The only strategy in place is the one that appears in this IDP. The department is actively involved with stakeholders through which engagements we are putting a ECD strategy in place.

- ECD Green Flag Awareness Campaign. The campaign is on hold since a number of facilities are not registered due to documentation required from the municipality.
- Digitisation of ECD data base and monitoring. The National and Provincial Departments of Social Development has been rolling-out the Vangasali Campaign since 2020. In essence the Vangasali Campaign entails a national data base with live data on every ECD facility. It therefore achieves what we hoped to achieve with the digitisation project. Vangasali data is currently not accessible to municipalities but we have submitted a request and would like to reiterate the importance of municipal access to ECD information at local level.
- Overstrand Junior Town Council Project. In 2020 the municipality made a decision not to continue with the Junior Town Council. The 2020 Junior Town Councillors completed their term in October 2020 but their activities were severely for youth participation impacted by COVID 19 and the National Lockdown. No new Junior Councillors were elected in 2020 for the 2021 year. A new model for youth participation that looks at much broader youth participation is being drafted as a municipal lead project. New youth structures will accordingly be established before the end of 2021.
- Overstrand Local Drug Action Committee (LDAC) quarterly meetings. A decision was made to extend the LDAC to include local area based drug action committees. The centralised model is limited and restricted in membership and did not yield the required results. The decentralised committees will enable broader participation of stakeholders in a particular area. The roll-out of this approach was severely delayed due to COVID 19 and other challenges. However, processes are underway, engagements with community organisations has started and these structures will be in place before the end of the 2020/21 financial year.
- Elderly rights awareness campaign. Instead of making the elderly aware of their rights, the department will be hosting elderly outreaches with the community based care centres to enhance the offering of services and opportunities available to the elderly. Some outreaches were hosted in Hawston before COVID-19 and the national lockdown. At this stage the elderly are reluctant to participate in gatherings.
- ECD Fire safety at selected municipal facilities. The department continues to provide ECD facilities operating from municipal buildings with the required fire safety equipment and signage to enable their registration.
- Substance abuse training. The substance abuse training was aimed at broadening the capacity of community members to enable them to be a first point of reference for families and individuals facing substance abuse challenges. However, our focus now remains on strengthening our LDAC structures and stakeholders to enable them to have a bigger impact. A new National Drug Master Plan was also launched in 2020 and the first Western Cape workshop with municipalities, National Government and stakeholders was held earlier this year (2021).
- Disability awareness campaign. During December the department participated with the Overstrand Association for People with Disabilities in a disability awareness an event at the Overstrand Thusong.
- Women and Child abuse awareness. During 16 Days of Activism against the abuse of women and children, the department was involved with the following initiatives to create awareness:
    - All municipal official and councilor received a white ribbon to wear during 16 days, as well as a black bandanna branded with the municipal logo, a message to stop women abuse and to remember the victims of COVID-19;
    - We participated in the opening march and pamphlet distribution with SAPS, local of the Western Cape Department of Social Development (DSD) and Hermanus Child and Family Services;
    - visited Hawston Primary to educate children about Abuse and distribute pamphlets (40 children); and visited a total of 10 ECD's in Hawston and Zwelihle combined to spread the message of "Break the Silence on Abuse";
    - Distributed Christmas packs (sweets) to children from 4 ECD's in Zwelihle while promoting awareness about 16 Days;

- Distributed and handed over material such as toothbrushes, soap, face cloths etc. to all the trauma rooms in the Overstrand.

In collaboration with:

- DSD we visited and distributed pamphlets at the Hawston Taxi rank;
- DSD and Hermanus Child and Family services:

- Establish and maintain a data base of community based organisations and NPO's in the Overstrand. The project is ongoing.
- Social dialogues across the municipality. The department has not facilitated a general social dialogue. However, the department is continuously in dialogue with stakeholders and role-players around specific social development issues.

Overstrand Department of Human Resources

Major Human Resources initiatives planned for the short to medium term:

Activity	Target 2017/18	Annual achieved 2017/18	Target 2018/19	Annual achieved 2018/19	Target 2019/20	Annual achieved 2019/20	Target 2020/21	Target 2021/22
Employment Equity Plan Reviewed as from June 2020 to June 2023	1	1	-	-	1	1	-	-
Employment Equity Committee meetings are held twice per annum	2	2	2	2	2	2	2	2
Convening of Local Labour Forum meetings nine per annum	9	8	9	9	9	7	9	9
Submission of Employment Equity Plan once every five years	1	1	1	0	0	0	1	1
Develop and submit annually comprehensive Employment Equity reports to Department of Labour (DOL)	1	1	1	1	1	1	1	1
Annually submit Workplace Skills Plan (WPSP) to LGSETA	1	1	1	1	1	1	1	1
Review of Sexual harassment policy	1	0	-	-	1	To be reviewed in 03/2021	-	-
Review of Occupational Health and Safety policy	1	0	-	-	1	To be reviewed in 03/2021	-	-
Review of HIV/ Aids policy	1	0	-	-	1	To be reviewed in 03/2021	-	-

Table 76: Planned human resources development initiatives, 2017/18 - 2021/22

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Enhance Sport, Recreation and Culture

The following sport facilities are available in the Overstrand Municipal area:

Area	Number of sport facilities	Type of sport facilities
Kleinmond	4	Rugby, Soccer and Netball Court.
Hawston	14	Rugby, Soccer, Netball, Cricket, Tennis, Athletic field and Swimming pool
Mt Pleasant	7	Rugby, Soccer, Netball Court, and Tennis
Zwelihle	7	Rugby, Soccer, Swimming Pool, and Dual use (Netball, Tennis, Basketball, 5 A soccer)
Stanford	4	Rugby Field, Soccer and Dual use (Netball and Tennis)
Gansbaai	9	Rugby, Soccer, Netball Court, Tennis, Cricket
Blompark	4	Rugby and Netball Court
Masakhane	3	Soccer and Netball Court
Eluxolweni	1	Dual use (Soccer and Rugby)

Table 77: Overstrand sport facilities per area

There has been an addition in Hawston of new athletic field and netball/tennis combi-courts with its clubhouse. A new stand-alone cricket oval has been built. The soccer field was redeveloped towards south eastern side of the whole facility. The projects to the value of R13, 3m are being developed with a MIG, Sport and Recreation of South Africa allocation received for the particular projects.

The municipal sport facilities are generally in a good condition due to the fact that they were not in use for the better part of 2020/2021 season due to Covid-19 regulations. There are pockets of playing surfaces that has been infested by moles.

Other challenges with regard to various facilities will be addressed through implementation of master plans.

The Overstrand Municipality survey on sport infrastructure is revised annually so that information presented remains relevant. The mentioned report is available at the administration for information purposes. Projects from the prioritised list of projects may be funded from internal funding - and/ or external sources, e.g. MIG, LOTTO, National Sports and Recreation of South Africa (SRSA) over a period of time based on the availability of funding.

It is envisaged to complete the installation of club standard floodlights at Mount Pleasant Sports Ground before the end of 2020/21 financial year. Kleinmond Netball Club House extension is still in progress and will be completed by the end of 2020/21 financial year. Equipment for this project has already been bought and will be done internally.

The municipality introduced the use of grey water to water grass surfaces where possible. Subject to purification of water and the installation of pipelines to affected sport grounds. With regard to over-used grass surfaces, the Municipality strives to obtain funding for the installation of synthetic turfs.

Other challenges are:

- vandalism in respect of infrastructure in some areas but in some we have managed to have a significant reduction due to existence of private security company.
- the over use of certain fields, especially soccer fields.

<u>The Annual Overstrand Sport Festival</u>

It is envisaged to host the event during the 2021/2022 financial year subject to Disaster Management Act (no 57 of 2002) Regulations related to the COVID-19 pandemic. The following sport codes from different municipal areas will participate, namely:

- Netball
- Cricket
- Soccer
- Rugby

Objectives of the tournament are:

- To promote participation in sport in Overstrand.

- Using sport as a tool to prevent crime,
- To promote social cohesion in Overstrand,
- To present an opportunity for clubs to compete against each other, and
- To assist clubs and coaches to prepare their teams for next season.

Street Soccer/5-A- side soccer is a regular feature around our communities. It is an activity where young and old come together informally to play this short version of soccer. In 2021/22 the Municipality intent to continue with street soccer programs throughout Overstrand.

Objectives of Street Soccer are:

- Bridge the gap between the formal and non – formal sport.
- To promote social cohesion in Overstrand
- To present an opportunity for everybody to compete amongst each other.
- To promote healthy living lifestyle.
- And using sport as a tool to reduce crime and other social ills.

Whale Festival Boxing Tournament it also an annual event staged during Whale Festival. Top amateur boxers from across South Africa converge in Overstrand to compete against each other. This is the tournament that is organized in collaboration with provincial Department of Cultural Affairs and Sport. Overstrand continues to engage boxing stakeholders on a need to host national Championships in rural communities like Overstrand.

Objectives of the tournament are:

- To promote boxing in Overstrand
- To present an opportunity for young boxers to compete against each other.
- To use boxing to fight crime and other social ills
- To use boxing to reduce poverty.

Better Together Games is an annual event which provides an opportunity for all government officials to participate. Different sports codes namely:

- Touch rugby
- 5 – A- side soccer
- Fun run
- Athletics
- Darts
- Netball
- Golf
- Cricket
- Tug of war

Objectives of the tournament:

- to further interdepartmental co-operation;
- to build the morale of staff members through healthy social interaction;
- to let officers at different levels and from different departments compete together in good sportsmanship;
- To promote the corporate identity of the Western Cape Government.

Annual Aerobic Marathon and fun run is the event that was founded in line with national Sport and Recreation pillar "Active Nation". Its an event that coincide with commemoration of AIDS Day. For 2020/2021 this event was hosted in Zwelihle Sports Grounds on 05 December 2020. These are activities:

- Fun Walk
- Fun Walk
- Cutter box
- Steppers
- Zumba
- Functional

Objectives of the programme:

- To promote participation in healthy living lifestyle in our communities.
- Promoting awareness about Gender Based Violence, AIDS and drug abuse
- To promote social cohesion amongst communities.
- To promote aerobics and participation in athletics.

Youth Day Celebration is an annual event which takes place during the youth month (June 16). This event allows for the youth below the ages of 15 and 10 years to show case their talent. These are activities:

- 5 –A- side soccer
- Mini cricket
- Netball
- Poetry
- Karaoke

The Objective of the event:

- To celebrate youth month
- To promote social cohesion in Overstrand
- Educate youth about the importance of playing sport
- Educate about our youth about and other social ills

- To promote completion amongst youth.

Aquatic programme is the "learn to swim programme" which is designed to skill our youth on water safety programme. This programme is planned to take place in Hermanus and Hawston swimming pool.

Objectives of the programme:

- To create an awareness about water safety.
- To encourage competition amongst the local youth.
- To present an opportunity for establishment swimming clubs.
- To present an opportunity for talent identification.
- To promote healthy life style.
- To equip our youth with necessary skills.

The regional Indigenous Games event will be hosted at Overstrand Municipality (Mt Pleasant Sports Ground) in 2020/21. Each year all relevant stakeholders come together to assess previous event and to determine the next venue for 2021/22 financial year.

Objectives of the programme:

- To promote more participation in physical activities
- To present opportunity for our youth to travel the world.
- To preserve our indigenous or cultural activities.
- To present an opportunity for talent identification.
- To encourage out youth to be role models.
- To equip our youth with necessary skills.

The implementation of all sport and recreational events will be implemented subject to the Disaster Management Act (no 57 of 2002), Regulations related to the COVID-19 pandemic.

CULTURE

Overstrand Municipality is currently working with Sotho and Xhosa traditional communities to provide suitable land for initiation schools within the municipal area. The Municipality is also committed to work together with traditional and cultural communities that are being recognized through legislation.

A future initiative is to have a working forum for arts and culture throughout Overstrand. The forum will represent the needs of people who are interested in activities that encourage preservation of their culture. The formation of a forum is an ongoing process until everybody who is supposed to be part of the forum is on board. The forum formation was delayed due to the 2018 protest action in the Overstrand. However, the Sport Manager have met with the leader (cultural) of Zwelihle Community in order to chant the way forward. Formalizing the structure of the Overstrand will be by the end of April 2020. Unfortunately, due to the Disaster Management Act (no 57 of 2002), Regulations related to the COVID-19 pandemic, the formal structure could not be established.

The implementation of the Traditional and Khoi-San Leadership Act 3 of 2019 (promulgated on 28 November 2019) may also impact in future on the Municipality with regards to the establishment and composition of local houses of Traditional and Khoi-San leaders.

CHAPTER 5

FUNCTIONAL AREAS OF MUNICIPAL ACTIVITIES

The following is an analysis of the respective functional areas of the Municipality in relation to the main priorities, constraints faced and functional strategies. The functional areas are grouped under the relevant strategic priority/objective as set out in the vision and mission statement.

It has been formulated in this manner to demonstrate the linkage between the strategic priorities and the relevant functional area, which underpins that priority.

5.1 Linkage of strategic priorities/ objectives with functional areas/ services with a special focus on Service Delivery and Infrastructure Development.

STRATEGIC OBJECTIVE 1:

PROVISION OF DEMOCRATIC, ACCOUNTABLE AND ETHICAL GOVERNANCE

LINKAGE WITH MUNICIPAL FUNCTIONAL AREAS:

- Strategic Planning
- Human Resources
- Communications
- Gender Equity
- Internal Audit
- Legal Services
- Risk Management
- Information Communication and Technology (ICT)
- Area Management
- Law Enforcement, Traffic, Fire and Disaster Management
- Council Support Services
- Maintenance of municipal services (roads, storm water, water, sanitation, parks, sports grounds and beaches)
- Housing and Community Development
- Solid waste
- Fleet Management
- Electricity distribution and Street lighting
- Economic Development & Tourism
- Town planning/ Spatial Development/ Property Administration
- Building Services
- Infrastructure & Planning
- Elections
- Valuations
- Finance Directorate.

STRATEGIC OBJECTIVE 2:

PROVISION AND MAINTENANCE OF MUNICIPAL SERVICES

LINKAGE WITH MUNICIPAL FUNCTIONAL AREAS:

- Human Resources
- Communications
- Information Communications and Technology
- Area Management
- Council Support Services
- Maintenance of municipal services (roads, storm water, water, sanitation, parks, sports grounds and beaches)
- Solid waste
- Fleet Management
- Electricity distribution and Street lighting
- Town planning/ Spatial Development/ Property Administration
- Infrastructure & Planning
- Corporate Projects
- Finance Directorate.

STRATEGIC OBJECTIVE 3:

THE ENCOURAGEMENT OF STRUCTURED COMMUNITY PARTICIPATION IN THE MATTERS OF THE MUNICIPALITY

LINKAGE WITH MUNICIPAL FUNCTIONAL AREAS:

- Communications
- Area Management

STRATEGIC OBJETIVE 4:

CREATION AND MAINTENANCE OF A SAFE AND HEALTHY ENVIRONMENT

LINKAGE WITH MUNICIPAL FUNCTIONAL AREAS:

- Human Resources
- Communications
- Area Management
- Law Enforcement, Traffic, Fire and Disaster Management
- Maintenance of municipal services (roads, storm water, water, sanitation, parks, sports grounds and beaches)
- Solid waste
- Town planning/ Spatial Development
- Property Administration
- Building Services
- Infrastructure & Planning
- Environmental Management.

STRATEGIC OBJECTIVE 5:

PROMOTION OF TOURISM, ECONOMIC AND SOCIAL DEVELOPMENT

LINKAGE WITH MUNICIPAL FUNCTIONAL AREAS:

- Communications
- Area Management
- Housing and Community Development
- Economic Development, Social Development & Tourism
- Town planning/ Spatial Development
- Property Administration
- Building Services
- Finance Directorate.

CHAPTER 6

SERVICE LEVEL AGREEMENTS

In line with its Vision - to be a centre of excellence for the community - the Overstrand Municipality has developed a comprehensive customer care strategy. This has now rolled out into consumer services charters for the following departments: electricity, water and sanitation, solid waste management and roads and storm water. The IDP process will be used as the main consultation mechanism to fine-tune the charters with the communities.

CONSUMER CARE CHARTER PREAMBLE

As it is our vision to be a centre of excellence for the community and our mission to deliver optimal services in support of sustainable economic, social and environmental goals;

And in acknowledgement of the legal framework in which we have to operate and comply with, amongst others:

- The Constitution of the Republic of South African, 1996; Act 108 of 1996;
- The White Paper on Local Government, March 1998;
- Local Government: Municipal Structures Act, 1998;
- Local Government: Municipal Systems Act, 2000;
- Local Government: Municipal Finance Management Act and Regulations, 2003;
- The Batho Pele Principles;
- Occupational Health and Safety Act 85 , 1993; and
- The Protection of Information Act, 1982;

In compliance with various internal policies to enhance service delivery, such as

- our Telephone Policy;
- our policy to respond to written requests, complaints or queries within 14 working days, and if an investigation is needed to resolve the matter, within 30 working days;
- the review of prescribed fees and tariffs at least annually through a transparent process during which an effort will be made to keep the tariff and fees affordable for our consumers in terms of our Tariff Policy; and
- In case of a planned interruption of a service we will give at least 2 days' notice of such interruption and will also indicate the anticipated duration of the stoppage

And in anticipation that you as client will

- Pay municipal taxes and service accounts in full on the due date as displayed on your bill or let us know as soon as possible should you have any difficulty to pay the account before that date;
- Notify us immediately of any change of address and/or ownership of the property for billing purposes.

We have built and will maintain a sound customer management system focused on good customer relations and customer satisfaction and undertake the following with regard to our service delivery in general.

- To have a customer information officer on call 24 hours a day, 7 days a week to handle your complaints and enquiries;
- To ensure that 80% of all calls are answered within 20 seconds;
- To provide the complainant with information regarding the progress towards the resolution of his or her complaint or enquiry;

- To project a positive approach, focus on solutions and provide a "can do" attitude;
- To do the best to provide a resolution that is to the satisfaction of all parties involved, within the bounds of legislative and policy requirements;
- To treat your complaint in an open and accountable manner and use it as an opportunity to learn and improve our service delivery to you; and
- To render services to our customers in a cost effective manner.

Furthermore we commit ourselves to the following regarding specific services:

ROADS AND STORM WATER INFRASTRUCTURE

Our purpose

To provide well maintained and safe roads and storm water infrastructure in accordance with the standards and specifications for municipal authorities. Due to the historical past of the Overstrand towns, storm water infrastructure is decaying. The Municipality embarked thus in the roll-out of storm water master planning on an annual basis.

Service quality

We commit ourselves to-

- Provide an efficient and safe road and storm water network that best meet the needs and priorities of all communities across the municipal area;
- Minimise disruptions to traffic and ensure the safety of road users as a result of service authorities and others undertaking works on roads;
- Implement a programme to execute planned maintenance of road and storm water infrastructure; and
- Identify and request funding for storm water systems that need to be upgraded to prevent flooding.

Our service standards

We will ensure that –

- Roads are maintained on a sound technical basis through the use of a Pavement Management System (PMS) in order to identify roads that need to be resealed and/or rehabilitated.
- All complaints are recorded and a reference given for further enquiries
- 92% of complaints and enquiries are resolved within 30 days
- Road signs, street markings and street names are maintained
- In case of emergency flooding, have alternative routes in place so that the public is not disrupted for more than 24 hours.
- Repair potholes within 20 working days after they have been reported
- Storm water drainage structures within and outside the road reserve will be maintained 2 X per year in order to prevent flooding of roads and surrounding properties during downpours.

Our agreement with you

- Roads and storm water systems will be upgraded in such a manner that the least inconvenience will be caused during peak traffic periods and adverse weather conditions.
- Roads in the central business area will be swept once a week (*Hermanus, Kleinmond and Gansbaai)*.
- Measures will be taken to minimise disruption during periods of construction or maintenance.
- Road surface and storm water systems will be cleared from any hazardous waste to comply with environmental standards.

- At specified time frames annually we will
  - reseal and patch roads;
  - maintain sidewalks; and
  - maintain gravel roads.

- Road markings will be painted and maintained at all intersections as well as centre lines on primary roads;

- Notice of planned road closures will be given 24 hours before such closures

As an owner, occupier or consumer we request you to:

- Adhere to the relevant acts and regulations when using the road network or disposing of waste water into the storm water system.

- Not dispose of any foreign objects or pour oil, grease, paints, solvents, weed killer, toxic chemicals or garden refuse into the storm water system.

- Not obstruct damage or interfere with any road or storm water system so that is causes inconvenience or danger to any member of the public.

- Notify the Municipality of any defect or potential hazard that may cause damage to property of either the municipality or the public.

ELECTRICITY

Our purpose

To provide electricity and public lighting that satisfy our consumers and communities whilst operating within the required standards set out by the Quality of Service (NRS 047), the Quality of Supply (NRS 048) and required safety standards".

Quality of electricity supply

We commit ourselves to

- Provide electricity of a quality, reliability and safety as stipulated in national legislation, NERSA licensing conditions including national compulsory standards (NRS 041, - 047, - 048, 057, – 082).

- Supply voltage at 230V (± 10% deviation) between phase and neutral for single phase connections, and 400V (± 10% deviation) phase-to-phase on three phase connections.

- Limit planned municipal interruptions to not more than twice per year, with maximum 8 hours interruption per event.

Our service standards

We will:

- Install new connections within

- 20 days of receiving the application, if existing infrastructure is adequate and all requirements are met.

- 30 working days of receiving the application and prescribed fees, or as otherwise agreed, if network extensions/upgrading are required.

- Answer customer calls within 20 seconds and on request provide an enquiry number.

- Respond to complaints on faulty streetlights

  - 95% of complaints to be resolved within 10 working days

  - 100% of complaints to be resolved within 15 working days.

- Respond

- immediately to any reports of unsafe electrical infrastructure or any other urgent unsafe condition;

- within 2 hours to any network faults; and within 10 working days of receiving a request for verification of a meter.

- Provide a quotation for services requested within 10 working days of receiving the request, or if an investigation is needed, within 30 days.

- Read electricity meters at least once in every 3 month cycle.

- Allow at least 14 days after the date for payment stipulated on the account, before any disconnections are done.
- Ensure that reconnections are done within one working day after all outstanding amounts and reconnection fees have been paid in full.
- Provide easily accessible vending points for purchase of pre-payment tokens some of which must be open to the public 24 hours per day, seven days per week.
- Give notice of planned interruptions at least 48 hours in advance.

We are committed to:

- Develop and maintain the electrical infrastructure to ensure all households, including indigents, have access to reliable and safe basic electricity supply.
- Ensure accurate and reliable metering systems, as well as an open and transparent approach to the cost of electricity services.

Our agreement with you:

- Your application for electricity services constitutes an agreement between you and the Municipality in terms of which you pay the prescribed fee to connect to the services and thereafter your monthly invoice based on the tariff charged for the category of service you required.
- All aspects of the rendering of electrical services are governed by the Electricity Services By-law, as promulgated on 21 October 2016 in the Provincial Gazette of the Western Cape (also available on the municipal website).
- Consolidated accounts are rendered monthly to the address on record at the Municipality. It is important, however, to note that not receiving your account does not relieve you of the obligation to pay for the services received. It is your responsibility to enquire from the Municipality if you do not receive your account in order to make timely payment.
- Where a fixed fee is levied you as the owner or consumer must pay it irrespective of whether the electricity services are used or not.
- If you are not satisfied with your account, you may submit a reasoned written objection prior to the payment date but you are still liable for the payment until the matter is resolved through a process set out in the by-law.
- You may terminate your agreement with 5 working days' written notice, or the Municipality may terminate it if you have not used the service for a period of 6 months without arranging for its discontinuation, or you fail to pay for the service, or if you in any other way fail to comply with the by-law or compliance notices issued as per the by-law.
- Full payment of outstanding fees, including interest, a re- connection fee and other conditions as may be determined by the Municipality, apply when terminated services are requested to resume.

Entry to your premises:

- Only authorised officials of the Municipality or its service providers clearly identifiable as such may require entry to your property.
- We will give consumers at least two days' notice if an authorised official needs to gain entry to your property do an inspection or an investigation, unless such person is performing an inspection on unlawful use of electricity, in which case he may enter the premises at any time of the day and unannounced. Such person may request information to perform his duties.
- In case of an emergency an authorised official has the power of entry without prior notice.
- Unless found that the consumer contravened the by-law, we will bear the expenses and restore the premises to its former condition if any work was done by us on your premises.

Restrictions and cut-offs:

- If circumstances so require, we may impose electricity restrictions in the whole or part of the

Overstrand supply area.

- As part of a load shedding programme in an emergency, we may interrupt the supply of electricity to any premises without prior notice.
- If a consumer is in breach of his agreement or the by-law we will give 14 days' written notice and thereafter proceed to cut electricity supply to the premises.

As an owner, occupier or consumer, we request you to:

- Adhere to relevant acts, regulations, the Electricity Services By-Law and electricity reduction notices.
- Ensure your household wiring is properly maintained and engage an appropriately licensed electrician to carry out any new wiring as per SANS 10142-1.
- Let us know promptly of any service difficulties or faults.
- Not tamper with the municipal electricity services and meter and to please report illegal tampering.
- Take adequate steps to protect your electrical appliances against damage due to interruptions and fluctuation in the electricity supply.
- Not redistribute electricity to any third parties.
- Ensure the electricity meter is free from obstruction to allow easy access for reading and maintenance.
- Always treat your electricity supply as alive, even during interruptions.
- Let us know as soon as possible should you have any difficulty to pay your account before the due date.
- Conserve electricity and make saving electricity a way of life.

WATER AND SANITATION

Our purpose

To provide consumers with potable water and appropriate sanitation services.

Water services quality

- We commit ourselves to supply - where the infrastructure allows - water that meets the standards set out for drinking water (SANS 0241) and treat effluent to a standard prescribed by law before disposal thereof back into our water sources.
- We have a water quality management programme in terms of which potable water is frequently sampled at various places and tested by an independent accredited laboratory. The results of our treated water and effluent analyses are reported monthly to the Department of Water and Sanitation and thus monitored nationally.
- We strive to obtain Blue Drop status for all our water supply systems and Green Drop status for all our waste water systems when the National Department continues with these programs.

Our service standards

We will:

- Respond to any reports about poor water quality within 12 business hours;
- Ensure that prolonged water supply interruptions (12 hours) are not more than 3 times per annum;
- Give 2 days prior notice in case of planned interruptions;
- Have an alternative supply of water available to meet basic needs in case of unplanned interruptions that last longer than 24 hours;
- Install new connections within 30 days of receiving the application and all prescribed requirements have been met;
- Clean up sewer overflows due to blockages in our system within 24 hours;

- Report the spillage of sewerage in a watercourse or sea to the relevant authorities within 24 hours of such occurrence;
- Promote the use of alternative water sources for irrigation and industry. Note that the use of grey water is allowed, but we may inspect such use and impose conditions;
- Upgrade and monitor telemetry systems, to act as an early warning system for e.g. pipe failures, reservoir overflows and sewer pump stations failures;
- Replace old consumer water meters in phases.
- Test water meters on request. If the meter complies with the specifications the consumer will be liable for the cost thereof. If the meter is faulty, there will be no cost for the consumer;
- Monitor and investigate individual municipal users, consumption on a monthly basis;
- Monitor and investigate abnormal high or low water consumption of consumers.

We will not be liable for damage to property caused by fittings left open when water supply is reinstated following an interruption.

We are committed to:

- Develop and maintain the water services infrastructure to ensure all households, including indigents, have access to clean and reliable basic water supply and appropriate sanitation services.
- Ensure accurate and reliable metering systems and an open and transparent approach to the cost of water services.

With regard to entry to your premises:

- Only authorised officials of the Municipality or its service providers, clearly identifiable as such, may require entry to your property, unless it is a case of an emergency
- Unless found that the consumer contravened the by-law, we will bear the expenses and restore the premises to its former condition if any work was done by us on your premises.

Restrictions, cut-offs:

- If circumstances require it, we may impose water restrictions in the whole or part of the Overstrand.
- We may interrupt the supply of water to any premises without prior notice in an emergency or where water losses occur.
- If a consumer is in breach of his agreement or the Water Services By-law, we will give 14 days' written notice and thereafter proceed to restrict or cut water supply to the premises.

As an owner, occupier, or consumer, we request you to:

- Adhere to relevant acts, regulations, the Water Services By-law and water restriction notices.
- Conserve water and make saving water a way of life.
- Ensure the water meter is free from obstruction to allow easy access for reading and maintenance.
- Keep your sewer inspection point free of obstruction and ensure the sewer boundary chamber is always accessible to the Municipality.
- Do not drink water where taps are clearly marked as not suitable for drinking purposes.
- Ensure your household plumbing is properly maintained and engage an appropriately licensed plumber to carry out any plumbing tasks.
- Let us know promptly of any service difficulties or faults.
- Do not tamper with the municipal water services system, and please report illegal tampering.
- Maintain pipes and fittings on your side of the water meter and report leaks on the municipal side.
- Do not flush foreign objects or pour oil, grease, paints, solvents, weed killer, toxic chemicals or other harmful materials into the sewer system.

SOLID WASTE MANAGEMENT

Our agreement with you:

1. The Municipality collects business and domestic refuse from built upon premises at a prescribed fee that is annually determined by Council resolution.
2. Even if you contract with an accredited service provider to collect your refuse and make no or limited use of the waste collection services rendered by the Municipality, you are still liable to pay the prescribed fee.
3. As the owner or occupier of premises on which domestic / business waste is generated you must notify the Municipality in writing within 7 days of the commencement of the generation of such refuse that 1) the premises are being occupied; 2) the number of occupants and 3) whether the refuse removal service is required for business or domestic purposes.
4. If the Municipality is of opinion that a property creates a nuisance, health risk, odor or a danger to the public due to insufficient refuse removals the Municipality may instruct the owner to make use of additional refuse removal services at an extra cost.
5. The number of bags / containers to be removed from each residential plot per collection will be determined by the Municipality.
6. Municipal accounts are rendered monthly at the address on record with the Municipality and not receiving your account does not relieve you of the obligation to pay for the services received. It is your responsibility to enquire from the Municipality if not receiving your account in order to make timely payment.
7. The Municipality may charge availability tariffs in respect of vacant plots.
8. The owner/occupier of premises must notify the Municipality in writing if refuse collection services are no longer needed and a full calendar months' notice will apply. Keep in mind that contracting another service provider for refuse removal is not a reason for termination of the municipal refuse removal service—refer to item 2 above.

WE ARE COMMITTED TO:

- An effective, efficient and economically viable waste service and minimization and recycling of waste.
- An affordable and fair tariff for different users based on an open and transparent approach to the cost of solid waste services.
- Ensure regular and accurate accounts, provide adequate facilities accessible to all consumers to pay, query and verify accounts and quick response times to deal with complaints, queries and rectification of accounts should this be necessary.
- Within feasible intervals, provide our consumers with the opportunity to give us feedback in respect of the quality of services and the performance of the Municipality.
- Maintain the existing and further build a sound customer management system focused on good customer relations and customer satisfaction based on the Batho Pele Principles.

MINIMISATION & RECYCLING OF WASTE:

(Note this service in the Gansbaai and Stanford areas are still valid, and will be restarted in the Hermanus area in the 2021/22 cycle, once the new materials recovery facility is up and running).

- The Municipality reduces waste-to-landfill through recycling practices, use of clean small builders rubble as daily cover on the landfills and the chipping and composting of garden waste.
- The Municipality may require residents and businesses to separate recyclable (e.g. paper, plastics, glass and metal) and non-recyclable waste and place the recyclables in a different receptacle, i.e. clear bags (as provided and/or directed) before 07:00 outside the entrance to the premises on the day of the week as specified for collection.
- The Municipality may also request these

recyclable receptacles to be dropped off at places as directed.
- Unless acting according to the Municipality's waste by-laws, no one may temporary accumulate, sort, store or stockpile recyclable waste on any premises without the municipality's permission.

SOLID WASTE SERVICE LEVELS & STANDARDS

We supply:

- An excellent and efficient door-to-door refuse collection service in high density residential areas.
- Bulk receptacles at central communal collection points.
- Drop-off points, transfer stations and landfills that are centrally located and licensed.
- Information and advice on solid waste matters via the municipal newsletter.

We collect:

- Domestic and business waste at least once per week on scheduled dates for different areas.
- Business waste more frequently if the type and/or volume of waste requires it or public health demands it or as requested by businesses.
- Bulk receptacles from communal collection points once per week or within 24 hours after being notified that a receptacle is full.

We will:

- Endeavour to answer 80% of all calls within 20 seconds.
- Return your call within 1 day.
- Investigate and respond to any complaints within 24 hours or on the following business day.
- Respond to written correspondence: a first response within 14 days and if an investigation is needed resolve the matter within 30 working days.
- Inform you of revised collection arrangements reasonably in advance.
- Resume a scheduled refuse collection service that was interrupted, as soon as possible and prioritise addressing backlogs.
- Provide dedicated bins for disposal of poisons, chemicals and electrical / electronic waste and asbestos at transfer stations, Stanford drop off and Gansbaai Landfill.
- Provide baboon proof bins in problem areas upon payment.
- Keep streets, pavements and central business areas clean and litter **free** with the help of street sweepers and private cleaning contractors.
- Take care to avoid damage to containers or other property and to avoid nuisance to other residents or traders.

Waste types that we collect:

The Municipality collects domestic and business waste.

- Domestic waste is waste generated by people living in a dwelling house, flat, boarding house, old age home, group developments, schools, churches, sports and recreation centers.

- Business waste is waste generated on premises used for non-residential purposes and at residential premises where commercial activities take place. These premises are either zoned for commercial activities or received consent use for such activities.

- Excluded from both domestic and business waste and thus not collected by the Municipality are garden waste, bulky waste, building waste, health care waste as well as hazardous, special and industrial waste types that have physical, chemical and/or toxic characteristics that require special handling, e.g. mining liquids, sludge, dead animals, etc. The Municipality will determine if waste items are not suitable for collection because of volume or type.

Refer to our website: www.overstrand.gov.za for the waste collection schedules.

WHERE & WHEN CAN THE PUBLIC DISPOSE OF GENERAL WASTE		
Transfer Station / Drop-off	**Days**	**Times**
Hermanus Transfer Station / New Hermanus Drop-off once operational	Monday - Friday	08:00 - 18:00
	Saturdays	09:00 - 16:00
	Public holidays	09:00 - 14:00
Voëlklip Drop-off Station		
	Mondays - Friday	08:00 - 18:00
	Saturdays	09:00 - 14:00
	Public holidays	09:00 - 16:00
Hawston Drop Off	Monday – Friday	08:00– 18: 00
	Saturdays	09:00 –16:00
	Sundays	10:00 - 17:00
	Public Holidays	09:00 –14:00
Kleinmond Transfer Station	Monday - Friday	07:30 - 18:00
	Saturdays and Sundays & Public holidays	07:30 - 16:00
Betties Bay Drop-off Station	Monday - Saturday	08:00 - 16:00
Gansbaai Landfill	Monday - Friday	08:00 - 18:00
	Saturdays & Public holidays	08:00 - 15:00
Stanford Drop-off Station	Monday - Friday	08:00 - 17:00
	Saturdays & Public holidays	09:00 - 14:00
Pearly Beach	Monday - Friday	08:00 - 17:00
	Saturdays & Public holidays	9:00 - 14:00
Weekend Drop-offs	24 / 7 / 365	

Table 78: Public waste disposal time schedule

Waste receptacles:

- Bins of 240 litre have been approved as containers for business and domestic waste and these can be purchased by consumers at various commercial outlets in Overstrand, baboon proof containers are obtainable from the Municipality or approved service providers at cost. In some areas black refuse bags will be accepted indefinitely.

- The Municipality will only collect approved containers which are not damaged and placed in the correct location and does not accept liability for lost or damaged containers.
- The Municipality may instruct a resident in an animal problem area to obtain one or, if necessary, more baboon proof containers from the Municipality or approved service provider.
- Bins must on your scheduled removal day be placed outside the entrance of your premises before 07h00 and taken back inside before sunset on the same day.

Waste disposal:

The Municipality has a few permitted waste disposal facilities, i.e. the Gansbaai landfill site and the Hermanus and Kleinmond Transfer Stations. All facilities receive general waste including domestic, business and garden waste. The sites also receive industrial waste which results inter alia from manufacturing, processing and maintenance activities but no hazardous waste of any quantity may be disposed of at these sites.

Different tariffs for the disposal of different waste types and volumes are payable but residents are allowed free disposal of general waste at the waste handling and disposal facilities determined by the Municipality.

Farm owners or occupiers are encouraged to also make use of the facilities as directed by the Municipality for the disposal of their domestic waste excluding health care and hazardous waste.

What about the waste types that we do not collect:

- The owner or occupier of premises on which garden or bulky waste (bulky means too heavy or big to fit into an approved container) is generated, shall ensure that such waste is removed and disposed of within a reasonable time which, in the case of bulky waste, is maximum 14 days after generation thereof.

- The owner or occupier of premises on which building waste is generated and / or the person

engaged in any activity which causes such waste to be generated must ensure that all building waste is removed weekly.

- Special industrial, health care and hazardous waste need to be stored, handled, collected, transported and disposed of in specific ways to ensure compliance with health and safety regulations, national standards and the Municipality's by-laws. Businesses and industries generating this kind of waste may only procure service providers that are accredited with the Municipality to collect, transport and dispose of such waste. Any person that will engage in activities which will generate such waste must—prior to the generation of such waste—notify the Municipality in writing of the expected or known composition of such waste and the quantity to be generated, how and where it will be stored, how it will be collected and disposed of and the identity of the accredited service provider who will be responsible for its removal, transportation and disposal. The Municipality will determine to which waste disposal facility such waste may be taken.

- A farm owner or occupier may dispose general household waste which may include **agricultural and farm waste**, on-site but if such waste exceeds the quantity for on-site disposal legislatively allowed or contains any quantity of hazardous waste, he must obtain the prescribed waste management license. The Municipality may request proof of such a license.

Your responsibilities:

- Clearly mark your waste bin with your stand number and place it before 07h00 on your scheduled removal day outside the entrance of your premises or in a location indicated by the Municipality and take it back inside before sunset on the same day.
- Use prescribed containers (baboon proof bins) in problem animal areas.
- Ensure that nothing obstructs or hinders the refuse collectors in the rendering of their service and prevent domestic animals, e.g. dogs from interfering with receptacles on collection day.
- Make sure that your bin is clean, in a good condition, kept closed, does not contain waste that can injure the waste removal crew or complicate removal, e.g. unwrapped glass or liquid or bulky waste and do not place hot ash in your waste bin.
- Do not place anything in the waste container that could damage the refuse compactor because the Municipality will hold a careless owner/occupier liable for the full cost of such damage.
- Hotels, restaurants, etc. ensure that the daily putrescible waste (organic matter) is not placed in a receptacle where it contaminates other types of waste.
- Keep the pavement in front of or abutting your premises clean and free of refuse.
- Do not accumulate waste and cause a nuisance for other residents and if you make compost of your garden waste make sure it causes no bad odours or other environmental or health hazards.
- Minimise the waste you generate, recycle all your plastics, paper, glass and metals by putting them in the clear bags provided by us or dropping it off at the waste facilities we direct you to.
- Pay your municipal bill in full before or on the due date as displayed on your bill and notify us immediately of any change of address and/or ownership of the property for billing purposes.
- Promptly report service problems or faults to us
- If you are absent from your premises on collection day or a visitor to the area, respectively take your refuse to the nearest waste handling facility or place it in the refuse containers for this purpose if such are supplied in your area.

ENTRY TO YOUR PREMISES:

- Only authorised officials of the Municipality or its service providers clearly identifiable as such may require entry to your property.
- We will give a consumer notice if an authorised official needs to gain entry to your property to do an inspection or an investigation and such person may request information as needed to perform his duties.
- An authorised official has the power of entry without prior notice in case of an emergency such as suspected environmental pollution.
- Where, in the opinion of the Municipality, the

collection or removal of refuse is likely to result in damage to the premises or municipal property or injury to refuse collectors or any other person, the Municipality may suspend the service and require the owner or occupier to take measures to rectify the shortcomings where after the service will resume.

Littering and illegal dumping is not allowed and are offences that the perpetrator will be prosecuted for

- No person may drop, throw, deposit, spill, dump or discard in any other way litter or waste in a public place or road, a municipal drain, land, a vacant erf or stream.
- The Municipality will provide sufficient receptacles in towns and other public places for littering not to take place.
- No owner or occupier of land may use his land or allow it to be used for unlawful dumping of waste.
- Protect your land because, if the Municipality must remove litter or waste from your land or premises, the person having control of the land will be held liable for the removal costs and rehabilitation of the environment.

CHAPTER 7

GOVERNMENT POLICIES AND DIRECTIVES

This chapter provides an overview of the government directives that the IDP is aligned to.

7.1 Global directives

7.1.1 Sustainable development goals

Agreed by the 193 Member States of the United Nations (UN) in September 2015, the proposed Agenda, entitled "Transforming Our World: 2030 Agenda for Sustainable Development," consists of a Declaration, 17 Sustainable Development Goals and 169 targets, a section on means of implementation and renewed global partnership, and a framework for review and follow-up.

The Millennium Development Goals (MDGs), which produced the most successful anti-poverty movement in history, serve as a springboard for the new sustainable development agenda adopted by world leaders in September 2015.

The new agenda is people-centred, universal, transformative and integrated. It calls for action by all countries for all people over the next 15 years in five areas of critical importance: *people, planet, prosperity, peace and partnership*. The agenda recognises that ending poverty must go hand-in-hand with a plan that builds economic growth and addresses a range of social needs, while tackling climate change.



7.2 National directives

7.2.1 National development Plan (NDP)

National Development Plan (2012) – Calls for a decent standard of living for all communities by 2030.

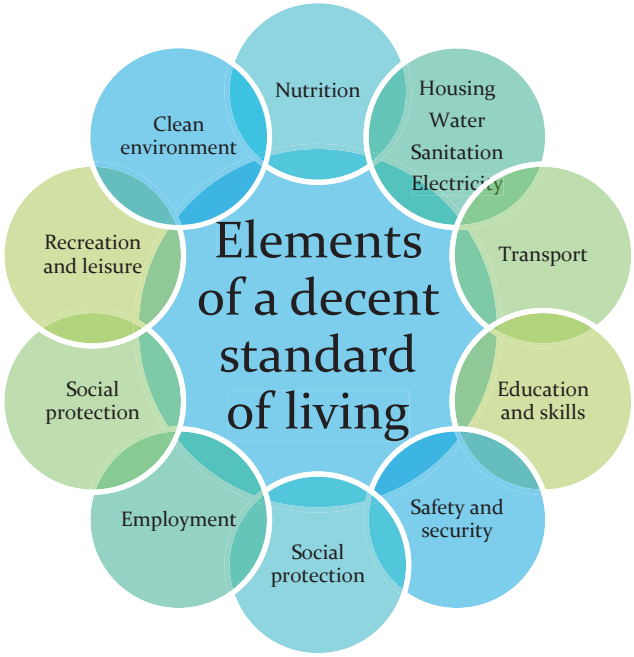


Figure 30: National Development Plan goals

IMPLEMENTING THE NDP

Medium Term Strategic Framework (MTSF)

The implementation of the NDP is being fast-tracked through the Medium Term Strategic Framework, a five-year programme.

CHAPTER 7: GOVERNMENT POLICIES AND DIRECTIVES

The Medium Term Strategic Framework is government's five-year implementation plan of the NDP, covering the period 2019-2024 and has 7 priority outcomes. The outcomes cover the focus areas identified in the NDP and Government's electoral mandate.

The seven (7) priority areas of the 2019-2024 MTSF are:

Priority 1: A capable, ethical and developmental state
Priority 2: Economic transformation and job creation
Priority 3: Education, skills and health
Priority 4: Consolidating the social wage through reliable and quality basic services
Priority 5: Spatial integration, human settlements and local government
Priority 6: Social cohesion and safe communities
Priority 7: A better Africa and world.

The MTSF's structure is therefore the following:

- 7 Priorities
- 81 Outcomes
- 337 Interventions
- 561 Indicators

The monitoring framework monitors the outcomes, indicators and targets towards the achievement of priorities and will be used to enhance and include other monitoring tools such as Frontline Monitoring, Citizen Based Monitoring, Izimbizo, Presidential Hotline amongst others.

7.2.2 Back to Basics (B2B approach)

The 'Back to Basics' approach for Local Government was introduced at a Presidential Local Government Summit held on 18 September 2014 at the Gallagher Estate in Midrand, Johannesburg.

The impetus for the Summit was the need identified to improve the functioning of municipalities to better serve communities by getting the basics right.

To monitor the implementation on the B2B approach each municipality in the Country is required to quarterly submit the performance monitoring and reporting template to COGTA on the work of municipalities as directed by the Back to Basics approach.

Overstrand Municipality submits the quarterly reporting template to the National Department of Cooperative Governance and Traditional Affairs (COGTA).

7.2.3 District Development Model (DDM) and One Plans

Announcing the **District-Based Development Model** during the State of the Nation Address in June 2019, President Ramaphosa said the approach would focus on the 44 districts and eight metros to speed up service delivery, ensuring that municipalities are properly supported and adequately resourced.

This joint work is expressed through the formulation and implementation of a **"One Plan" which is a long-term strategic framework guiding investment, service delivery and development** in relation to each of the district and metropolitan spaces.

According to the Presidency, a pattern of operating in silos was a challenge identified by government that led to lack of coherence in planning and implementation and made monitoring and oversight of government's programme difficult.

7.3 Provincial directives

7.3.1 Provincial strategic goals

The Provincial Strategic Plan (PSP) sets out the Western Cape Government's (WCG) vision and strategic priorities. The PSP 2019-2024 builds on the firm foundations that were put in place during the last two terms of office.

This vision is expressed in the five strategic priorities identified for 2019-2024, Vision-inspired Priorities.



Figure 31: Western Cape Provincial strategic goals, 2019 -2024

The Western Cape Provincial Government developed an economic recovery plan in response to the Covid-19 pandemic. This plan supports the Provincial Strategic Plan (PSP) the Premier tabled at the opening of Parliament earlier this year (2020). The recovery plan focuses on three key areas; jobs, safety and wellbeing.

7.3.2 Western Cape Joint Planning Initiative (JPI's)

With the introduction of the District Development Model (DDM) approach by President Ramaphosa in the latter part of 2019 the Western Cape JPI's initiative ceased and is now incorporated into the Joint District Approach (JDA).

7.3.3 Western Cape Joint District and Metro Approach (JDMA)

In the Western Cape, national government's District Development Model is implemented through the **Joint District and Metro Approach (JDMA).**

The JDMA is a team-based approach in each district and the metro that will result in a single implementation and support plan. Each district and the metro will have a team that includes each local municipality, the district municipality, all provincial departments, and relevant national departments. The JDMA will speed up service delivery and organise support to strengthen the capacity of municipalities. It will ensure that government services respond to the needs that have been identified with local communities. A JDMA Integrated Implementation Plan will be developed for each district/ metro every year *(Source: Western Cape Strategic Plan, 2019-2024)*.

The Overberg Joint District and Metro Approach (JDMA) is functional and championed by the Western Cape Department of Local Government. Furthermore the Overberg District JDMA is administratively supported by the District Municipal Managers forum (DCF tech) and politically by the District Coordinating Forum (DCF) (comprising the Overberg Mayors).

Extracts: Overberg District Joint District/ Metro approach (JDMA) implementation strategy (One Plan), 2020/21 financial year

The Municipal Interface Team (MIT) was constituted in the Overberg and consists of representatives from all municipalities, National and Provincial government departments, other stakeholders and are functioning effectively. Regular meetings are taking place to ensure that projects maintain their momentum and implementation are monitored.

The Team consists of the following members:

Department	Name of Official
National Department and other Partners	
Water and Sanitation	John Roberts
Rural Development & Agriculture	Esmeralda Reid
South African Police Services (SAPS)	Brigadier Donovan Heilbron
Public Works	Nolizwi Hlengwa
Provincial Departments	
Agriculture	Japie Kritzinger (Head Office)
Social Development	Dianne de Bruyn (District)
Public Works	Nicky Brown (Head Office)
Health	Wilhelmina Kamfer (District)
Community Safety	Fuad Davis (Head Office)
Human Settlements	Elmay Pelser (Head Office)
Provincial Treasury	Malcolm Booysen (Head Office)
Economic Development	John Peters/ Fayruz Dharsey/ Mark Lakay (Head Office)
Environmental Affairs & Development Planning	Zaahir Toefy (Primary) Helena Jacobs (Alternate)

Department	Name of Official
	Project specific representatives: August Hoon Lance Mcbain-Charles Eddie Hanekom Keshni Rughoobeer Gerhard Gerber
Municipalities	
Overberg District Municipality	Vanessa Zeeman / Patrick Oliver

Department	Name of Official
Swellendam	Dana du Plessis
Overstrand	Rochelle Louw
Cape Agulhas	Tracey Stone
Tweewaterskloof	Verohne Arendse

JDMA PROJECT STATUS AS AT END OF THE 2020/21 FINANCIAL YEAR

Following the support by the District Coordinating Forum (DCF – comprising Overberg Mayors), the Interface Team commenced with the implementation of the various projects in the Overberg. At the end of the 2020/21 financial year, project implementation status can be reported as follows:

- **Projects Completed (2020/2021)**

Name of Project	Lead Department	Project Status	Next steps
Summary of all available provincial funding to municipalities	PT	Detailed schedule provided to all Municipal Managers	Project Complete Project to be repeated on an annual basis
Expand on Rail Infrastructure	DPW	Upgrade rail from Somerset West to Grabouw	Project Complete
Red tape: Ease of doing business	DEDAT	All municipalities assisted on an individual basis	Project Complete Where a need arises, the team will support individual municipalities.
Water Security	DWS Agriculture DLG	Bore Hole Study: Cape Agulhas Bore Hole Study: Theewaterskloof	Projects Completed – Municipality to fund phase 2 from their own funding Project Complete
Establishment of safe houses	LM DSD	Safe house established in Cape Agulhas – to be introduced in other local municipalities	Project complete Best practice being developed for sharing with other municipalities and other Districts
Safety Strategy & Plans	DM Police	Safety Strategy & Plans In place and operations – excellent support and cooperation from District police structures	Project Complete - ongoing
Upgrade of basic services' infrastructure in Grabouw	DHS	NGO appointed to undertake an assessment of service requirements across the area	Assessment completed and report tabled that will guide further action.
New Technical High School (Sandbaai, Hermanus)	WCED DTPW	Projects approved by all stakeholders and funding secured for the 201/22 year	Planning of the new High Scholl has commenced and under way

Name of Project	Lead Department	Project Status	Next steps
High Mast Lighting	DLG	High mast lighting in Grabow and Hermanus constructed and functional	Project complete

Table 79: Overberg District JDMA implementation strategy, Projects completed 2020/21

- **Projects Commenced & Under Way (2020/2021)**

Name of Project	Lead Department	Project Status	Next steps
Waste Management • **All municipalities**	DEA&DP	DM commenced with consultation with LMs about tariffs and working arrangements <u>Swellendam:</u> Operation of site improved Busy with tender to transport to Karwyderskraal in interim – considering longer term options <u>Cape Agulhas:</u> Decision taken to move to Karwyderskraal Interim arrangements under consideration. <u>TWK:</u> Secured funding from the project from MIG – project in evaluation stage	All stakeholders will continue with the implementation of the project – DEA&DP providing ongoing support
Expand on Rail Infrastructure	DPW PRASA Transnet	Change fruit shed into a container terminal – project approved and SCM process commenced	Ongoing monitoring of progress made
Overberg: Drug Rehab Centre	DSD Police Health	Police support secured for this project Police provided extensive statistics in support of the project Al local municipalities identified land/buildings to be used for the project DSD considering the business case	The support from Brig Heilbron added value to this project Ongoing consultation with DSD
Further Education opportunities	DOE	<u>Grabouw: expansion of existing primary school</u> Negotiations with the local farmers confirmed to commence to confirm potential transfer of land for the project	Meetings with National Public Works to secure land and ongoing consultations with private sector to provide support

Name of Project	Lead Department	Project Status	Next steps
		Additional educational opportunities for Grabouw	
Alien Vegetation	Agriculture DEA&DP	Allocations to all municipalities to implement project – allocations confirmed Development of the following documents commenced: •Catchment Prioritisation Report to guide alien clearing activities •Ecological Infrastructure Investment Framework to guide public and private sector investments •Western Cape Alien Invasive Species Strategy.	Municipalities all started projects – monitoring progress made Reports commenced and awaiting finalization.
Water Security	DWS Agriculture	Optimize water available: Possible new dam Project approved by Agriculture and pre-feasibility study awaiting appointment of service provider Effective multi-department committee established and functional that drives the project	Effective functioning of the steering committee is effectively driving this project Secure funding for the next steps of the project

Table 79: Overberg District JDMA, Projects under way 2020/21

- **Projects not yet started (2020/2021)**

Name of Project	Lead Department	Project Status	Next steps
Establish Provincial Grant Committee	PT	Not yet started	PT requested that project be reconsidered
Explore initiatives to address financial sustainability	PT	Not yet started	PT requested that project be reconsidered
Expand on rail Infrastructure – upgrade passenger services	DPW	In principle support from PRASA and Transnet to present a business case for consideration	Interface team to prepare a business case and application for further consideration
ECD	DSD	Not yet started	Discussions commenced for DSD to support this project

Name of Project	Lead Department	Project Status	Next steps
Water Security: Desalination plant, Hermanus	National and Provincial Public Works	Initial assessment indicted that Departments not in support of the project at the proposed sites	Further consultation to take place with affected partners to consider alternative sites.
Small Harbor: Hermanus	National and Provincial Public Works	Initial consultation did commence	Project discussions remain ongoing

Table 80: Overberg District JDMA, Projects not yet started, 2020/21

FUNDING SECURED FOR THE OVERBERG FROM PROVINCIAL DEPARTMENTS (2021 – 2023 FINANCIAL YEARS) – per municipal area:

Note only Overstrand Municipality information included here:

Overstrand Municipality

Department	Funding Description	Amount Allocated 2020/21	Amount Allocated 2021/22	Amount Allocated 2022/23
Department of Local Government	Water Service Master Plan and WSDP	R3 500 000		
Department of Agriculture	Alien Clearing	R120 000		
Department of Human Settlement	Planning and Implementation of Projects	R99 731 000	R117 358 000	R48 980 000
Department of Community Safety	Support K9 Unit		R1 750 000	
Department of Education	New school – Technical (Sandbaai, Hermanus)		R5 000 000	
Department of Education	New school – Technical (Sandbaai, Hermanus)			R5 000 000



UNDERSTANDING THE NEEDS OF THE COMMUNITY

The Municipal Interface Team members attended the IDP meetings in all the Local Municipalities as part of the JDMA consultation process, to get a better understanding of the needs and requirements of all communities. The Interface Team also met with the respective IDP Managers of Municipalities to further refine the outcomes of the IDP consultation sessions. This information/intelligence was used as a valuable starting point in identifying catalytic projects to be included in the 2021/22 JDMA Implementation Strategy.

JDMA "PROJECT LONG LIST"

Following the community meetings and the meetings that took place with the IDP Managers, municipalities had the opportunity to identify potential projects ("long list") that are of a catalytic nature and will have the greatest potential impact on the Overberg and its people, to be considered for inclusion in the Overberg JDMA Implementation Strategy for the 2021/22 year. The following evaluation criteria was developed to independently evaluate projects. This evaluation criteria aims to facilitate an independent assessment of the proposed projects and enable the team to identify and prioritize the projects for final consideration.

Criteria	Weighting allocated (out of 2)
Does it respond to urbanization and growth requirements?	2
Does it positively contribute to disaster risk and vulnerability resilience?	1
Can it attract other funding/growth/investment/development opportunities?	2
Is it a Strategic non-operational project that have a District wide impact?	2
Collaboration required to implement projects of a transversal nature where no clear driver is identified?	2
Does it have a direct impact on the lives and wellbeing of people?	2
Does it assist small business directly?	1
Does it create sustainable jobs?	2
Does it have a direct impact on Spatial restructuring and transformation?	2
Does it provide access to basic service provision?	2
Sustainable safer collaborative communities?	2

PRIORITY PROJECTS (PER MUNICIPALITY) AFTER COMPLETION OF CRITERIA

The Interface Team agreed that the final selection of projects, from the priority list, will form part of the JDMA Implementation Strategy to be considered and confirmed by the JDMA Lead and the Municipal Managers at a DCF Tech level.

Note: Only Overstrand Municipality information included here.

Overstrand Municipality

Name of Project	Supporting Dept	Provincial Priority	DDM Priority
Upgrading of Kleinmond clinic (Proteadorp) to a day hospital with ambulance facilities	Health	Wellbeing	Integrated Service Provisioning
Zwelihle Youth Centre	DSD TPW Private Sector DLG (Thusong) Human Settlements	Wellbeing	Integrated Service Provisioning
Upgrading and new storm water network in Rooi Els, Pringle Bay, Betties Bay	MIG DLG DWS DBSA	Jobs	Infrastructure Engineering
Highmass Lights for new informal settlement in RSE	DLG	Safety	Infrastructure Engineering
Upgrade Kleinmond Fire station	TPW District JOC Provincial Fire (DLG)	Safety	Integrated Service Provisioning

Table 81: Overstrand Municipality, draft proposed JDMA projects for 2021/22 financial year

OVERBERG JDMA IMPLEMENTATION PLAN: ADOPTION OF THE PLAN

The Draft Overberg Implementation Strategy, complete with a long list of proposed catalytic projects as prepared by the Interface Team, is now ready for consideration by the DCF Tech and endorsement by the District and support by DCF, who will engage submissions made and make a final decision to endorse specific projects. The District Executive Mayor is to sign off the final document, after adoption by the DCF.

7.4 District directives

The Overberg district executes its coordinating role through convening the District IDP Managers Forum and District IDP Representative/Public Participation (PP) Communication Forum meetings.

7.5 Alignment of Global, National, Provincial and District directives

Table 82: Alignment of government initiatives

GLOBAL Sustainable Development Goals (SDG's)	NATIONAL		PROVINCIAL WC Strategic Plan 2019-2024	2016/2021 Local Government Term: "Political" guidance	DISTRICT Overberg District Municipality IDP objective 2017/18 – 2021/22	LOCAL Overstrand Municipality IDP objective 2017/18 – 2021/22	Municipal response (Actions)
	National Development Plan (NDP) (2013)	Medium Term Strategic Framework (MTSF) (2019-2024)					
1: End **poverty** in all its forms everywhere; 2: End **hunge**r, achieve food security and improved nutrition and promote sustainable agriculture	Economy and Employment (chapter 3) Social protection (chapter 11)	Economic transformation and job creation Consolidating the social wage through reliable and quality basic services	Growth and jobs Empowering people	Opportunity: 1.4 Make sure disadvantaged communities have access to more opportunities	To promote local economic development by supporting initiatives in the District for the development of a sustainable district economy	The promotion of tourism, economic and social development	- Create temporary employment through the EPWP program. - Support the informal sector. - Participate in the Community Work Program (CWP) that generates income to households. - Indigent subsidies to qualifying households. - Entrepreneur development and support - Promote early childhood development - Want to support food security programmes. - Promote home food gardening i.e. one hectare per household.

GLOBAL Sustainable Development Goals (SDG's)	NATIONAL National Development Plan (NDP) (2013)	NATIONAL Medium Term Strategic Framework (MTSF) (2019-2024)	PROVINCIAL WC Strategic Plan 2019-2024	2016/2021 Local Government Term: "Political" guidance	DISTRICT Overberg District Municipality IDP objective 2017/18 – 2021/22	LOCAL Overstrand Municipality IDP objective 2017/18 – 2021/22	Municipal response (Actions)
3: Ensure **healthy lives** and promote **well-being** for all at all ages	Health care for all (chapter 10)	Education, skills and health	Safe and Cohesive communities Empowering people	Responsive government: 2.2 Strive to improve the health of residents; 2.3 Facilitate and promote initiatives to address social issues facing our youth and children.	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	The promotion of tourism, economic and social developme nt	- Roll out of an Employment Wellness programme. - Rolling out of annual recreational events; Occupational Health programmes in communities and amongst staff. - Host sport events - Local Drug Action Committee established - Roll out of community cleaning projects engaging local service providers.

4: Ensure inclusive and equitable **quality education** and promote lifelong learning opportunities for all	Improving education, training and innovation *(chapter 9)*	Education, skills and health	Empowering people
			
			Innovation and culture
					To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the principles of employment equity and promote skills development	The promotion of tourism, economic and social development	- Developing youth focused support in partnership with the National Youth Development Agency (NYDA).
							- Participating in a NYDA/ NSFAS student recruitment drive. (Application for free education)
							- Lobby the Department of Education to establish entrepreneur High school.
							- Development of strategies linked to projects for vulnerable groupings
							  - (A special focus on ECD), pilot after school program;
							  - Coordinate

GLOBAL Sustainable Development Goals (SDG's)	NATIONAL National Development Plan (NDP) (2013)	NATIONAL Medium Term Strategic Framework (MTSF) (2019-2024)	PROVINCIAL WC Strategic Plan 2019-2024	2016/2021 Local Government Term: "Political" guidance	DISTRICT Overberg District Municipality IDP objective 2017/18 – 2021/22	LOCAL Overstrand Municipality IDP objective 2017/18 – 2021/22	Municipal response (Actions)
							learnerships for skills development.
5: Achieve **gender equality** and empower all women and girls	Social protection (chapter 11)		Safe and cohesive communities Empowering people		To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	The promotion of tourism, economic and social development	Implement Municipal Employment Equity plan Partake in 16 days of activism campaign
6: Ensure availability and sustainable management of **water and sanitation for all**	Environmental sustainability and resilience (chapter 5)	Spatial integration, human settlements and local government	Growth and jobs Innovation and culture	Service delivery: 3. Basic service delivery	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	The provision and maintenance of municipal services	Effective Development of Municipal Infrastructure - Comprehensive Bulk infrastructure Master Plan (Water & Sanitation) Effective Management, Operation and Maintenance of Municipal Infrastructure Continue to - Implement maintenance plans (roads reseal, potholes, storm water, mechanical, electrical and telemetry installations, parks, amenities, water meters, cemeteries) - Water Services Development plan (including water loss management)
7: Ensure access to affordable, reliable,	Environmental sustainability and resilience	Spatial integration, human	Growth and jobs	Service delivery:	To ensure the health and safety of all in the Overberg	The provision and maintenance	Effective Development of Municipal Infrastructure - Electricity Master Plan

GLOBAL Sustainable Development Goals (SDG's)	NATIONAL National Development Plan (NDP) (2013)	NATIONAL Medium Term Strategic Framework (MTSF) (2019-2024)	PROVINCIAL WC Strategic Plan 2019-2024	2016/2021 Local Government Term: "Political" guidance	DISTRICT Overberg District Municipality IDP objective 2017/18 – 2021/22	LOCAL Overstrand Municipality IDP objective 2017/18 – 2021/22	Municipal response (Actions)
sustainable and modern **energy for all**	(chapter 5)	settlements and local government	Innovation and culture	3. Basic service delivery	through the provision of efficient basic services and infrastructure	of municipal services	Effective Management, Operation and Maintenance of Municipal Infrastructure - Continue to: Implement maintenance plans (roads reseal, potholes, storm water, mechanical, electrical and telemetry installations, parks, amenities, water meters, cemeteries)
8: Promote sustained, inclusive and sustainable **economic growth**, full and productive employment and **decent work** for all	Economy and Employment (chapter 3)	Economic transformation and job creation Spatial integration, human settlements and local government	Growth and jobs Empowering people	Opportunity: 1.1 Create a regulatory business environment that promotes growth and innovation; 1.2 Facilitate job-creating investment and growth;	To promote local economic development by supporting initiatives in the District for the development of a sustainable district economy	The promotion of tourism, economic and social development	- Creation of an environment conducive for LED. - Implement a contractor development programme - Promote and support entrepreneurship and innovation. - Capacity development programmes, mentoring and linkages to grow and develop business skills. - Introduction of a multi-stakeholder programme to access livelihoods and providing information. - Promote Investment in high production sectors.

GLOBAL Sustainable Development Goals (SDG's)	NATIONAL National Development Plan (NDP) (2013)	NATIONAL Medium Term Strategic Framework (MTSF) (2019-2024)	PROVINCIAL WC Strategic Plan 2019-2024	2016/2021 Local Government Term: "Political" guidance	DISTRICT Overberg District Municipality IDP objective 2017/18 – 2021/22	LOCAL Overstrand Municipality IDP objective 2017/18 – 2021/22	Municipal response (Actions)
							- Implement the PPPFA regulations. - Commit to the process of Red Tape reduction for the ease of doing business. - Operating a walk-in centre to access information. - Implement and cooperate on the Youth Accord to create opportunities for young people.
9: Build resilient **infrastructure**, promote inclusive and sustainable industrialization and foster innovation	Economic infrastructure (chapter 5)	Economic transformation and job creation	Growth and jobs Mobility and spatial transformation Innovation and culture	Opportunity: 1.6 Provide more South Africans with access to ICT, particularly access to the internet,	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	The provision and maintenance of municipal services	- Municipality currently has no resources to provide external ICT infrastructure.
10: **Reduce inequality** within and among countries	Nation building and social cohesion (chapter 15)	Economic transformation and job creation A capable, ethical and developmental state	Empowering people	Opportunity: 1.4 Make sure disadvantaged communities have access to more opportunities Honest government:	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community	The promotion of tourism, economic and social development	- Promotion of BBBEE - Entrepreneurship development - Support of local service providers through SCM (Supply Chain Management) process - Skills training offered as part of the EPWP.

GLOBAL Sustainable Development Goals (SDG's)	NATIONAL National Development Plan (NDP) (2013)	NATIONAL Medium Term Strategic Framework (MTSF) (2019-2024)	PROVINCIAL WC Strategic Plan 2019-2024	2016/2021 Local Government Term: "Political" guidance	DISTRICT Overberg District Municipality IDP objective 2017/18 – 2021/22	LOCAL Overstrand Municipality IDP objective 2017/18 – 2021/22	Municipal response (Actions)
		A better Africa and world		4.1 Ensure fair access to local government opportunities	participation through existing IGR structures		- Adopt an empowerment policy to be implemented across directorates. - Engage SMMEs in productive work.
11: Make **cities** and human settlements inclusive, safe, resilient and **sustainable**	Building safer communities (chapter 12)	Spatial integration, human settlements and local government Social cohesion and safe communities	Mobility and spatial transformation Safe and cohesive communities	Service delivery: 3.3 Take active steps to keep public spaces safe and clean where we govern Safety: 6.1 Improve law enforcement; 6.2 Enhance the safety of communities; 6.3 Make sure that residents are protected from disasters;	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	The creation and maintenance of a safe and healthy environment	Effective public safety and disaster management: - The implementation of integrated Law Enforcement operations with SAPS to prevent crime as well as Provincial Traffic to promote traffic safety. - Joint operations between Traffic and Law Enforcement in order to address by-law & traffic violations. - Procedures for both pro-active disaster prevention, and re-active disaster response and mitigation phases
	Transforming Human Settlements (chapter 8)			Opportunity: 1.3 Work to provide increased and diversified housing opportunities Service delivery:	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	The promotion of tourism, economic and social development	Development of sustainable human settlements: - Update and implement the five year housing master plan.

GLOBAL Sustainable Development Goals (SDG's)	NATIONAL National Development Plan (NDP) (2013)	NATIONAL Medium Term Strategic Framework (MTSF) (2019-2024)	PROVINCIAL WC Strategic Plan 2019-2024	2016/2021 Local Government Term: "Political" guidance	DISTRICT Overberg District Municipality IDP objective 2017/18 – 2021/22	LOCAL Overstrand Municipality IDP objective 2017/18 – 2021/22	Municipal response (Actions)
				3.2 Improve the lives of those living in informal settlements			
12: Ensure **sustainable consumption** and **production** patterns	Environmental sustainability and resilience (chapter 5)	A capable, ethical and developmental state	Innovation and culture	Service delivery: 3.4 Prioritise effective service delivery and development; 3.5 Maximise all sources of revenue to build a sustainable funding environment; 3.6 Ensure local government assets are well managed and productive; 3.7 Ensure the efficient use of resources;	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure		Performance Management System in place; Monitor performance of contractors (contract management).
13: Take urgent **action** to combat **climate** change and its impacts	Environmental sustainability and resilience (chapter 5)	A capable, ethical and developmental state	Safe and cohesive communities Innovation and culture Mobility and spatial integration	Redress: 5.2 Promote sustainable, equitable and fair urban development for all	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	The creation and maintenance of a safe and healthy environment	Promote and support recycling Implementation of Overstrand's Small Scale Embedded Generation Guidelines Develop a Climate Change response strategy

GLOBAL Sustainable Development Goals (SDG's)	NATIONAL National Development Plan (NDP) (2013)	NATIONAL Medium Term Strategic Framework (MTSF) (2019-2024)	PROVINCIAL WC Strategic Plan 2019-2024	2016/2021 Local Government Term: "Political" guidance	DISTRICT Overberg District Municipality IDP objective 2017/18 – 2021/22	LOCAL Overstrand Municipality IDP objective 2017/18 – 2021/22	Municipal response (Actions)
14: Conserve and sustainably use the **oceans, seas and marine resources** for sustainable development (Life below water)	Environmental sustainability and resilience (chapter 5)	A capable, ethical and developmental state	Growth and jobs		To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	The creation and maintenance of a safe and healthy environment	Promote and support recycling
15: Protect, restore and promote sustainable use of **terrestrial ecosystems,** sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss (Life on land)	Environmental sustainability and resilience (chapter 5)	A capable, ethical and developmental state	Safe and cohesive communities		To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	The creation and maintenance of a safe and healthy environment	Effective Environmental Management - Implement the Environmental Management Overlay Plan Effective Fire and Disaster Management Implement the Fire and Disaster Management Plan Develop and implement the Fire and Disaster Management Policy
16: Promote peaceful and inclusive societies for sustainable development, provide access to **justice** for all and build effective, accountable and inclusive **institutions** at all levels	Nation building and social cohesion (Chapter 15) Building a capable and developmental state (Chapter 13) Fighting corruption (chapter 14)	Social cohesion and safe communities A capable, ethical and developmental state	Safe and cohesive communities	Responsive government: 2.1 Create a responsive local government that listens; 2.4 Make sure that only the best staff and public representatives serve residents in our governments;	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines To ensure good governance practices by	The provision of democratic, accountable and ethical governance	Sound municipal administration / institutional development - Legal compliance and governance structures - Clean administration. Encourage structured community participation in the matters of the municipality - Public participation

GLOBAL Sustainable Development Goals (SDG's)	NATIONAL National Development Plan (NDP) (2013)	NATIONAL Medium Term Strategic Framework (MTSF) (2019-2024)	PROVINCIAL WC Strategic Plan 2019-2024	2016/2021 Local Government Term: "Political" guidance	DISTRICT Overberg District Municipality IDP objective 2017/18 – 2021/22	LOCAL Overstrand Municipality IDP objective 2017/18 – 2021/22	Municipal response (Actions)
				2.5 Earn the trust of residents; Honest government: 4.2 Ensure that public funds are not wasted and stop corruption.	providing a democratic and pro-active accountable government and ensuring community participation through existing IGR		policy developed - Ward committee rules developed and reviewed as needed.
17: Strengthen the means of implementation and revitalize the **global partnership for sustainable development**	South Africa in the region and the world (chapter 7)	A capable, ethical and developmental state A better Africa and World	Innovation and culture		To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IGR	The encouragement of structured community participation in the matters of the municipality	Effective co-operative government within the Constitutional mandate

7.6 Provincial Government departments investment footprint in Overstrand Municipal area

The Western Cape Government departments will be spending **R2.658 billion or (3.7 per cent**) of the 2021/22 provincial budget in the Overberg District.

Overberg District: 2021/22 Provincial budget in local municipal areas (R'000)

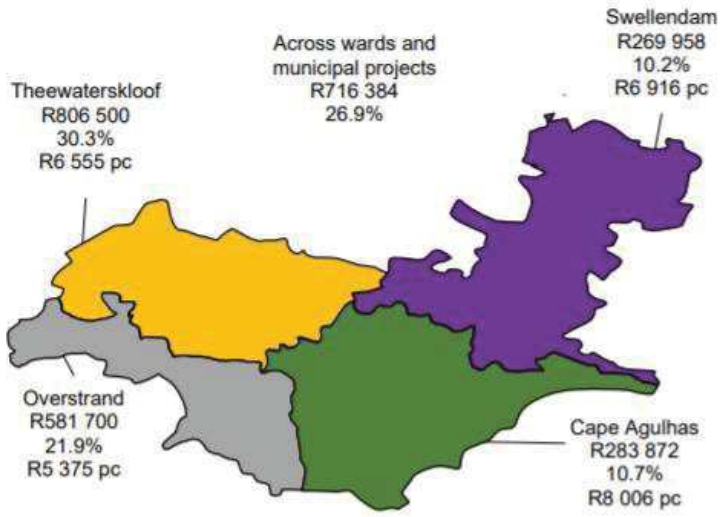


Figure 32: Provincial government investment in the Overberg district, 2021/22

Source: Western Cape Government, Overview of Provincial Revenue and Expenditure, 2021

As per figure 32 above, in 2021/22 the provincial spending in the **Overstrand Municipal area** will amount to **R 581 700 million** and it represents **21.9 per cent** of the total provincial government spending in the Overberg District for the said period.

The outer year provincial government allocations to Overstrand Municipality amounts to R591 352 million in 2022/23 and R595 628 million in 2023/24 respectively.

Over the 2021/22 MTREF period (2021/22 – 2023/24) a total of **R1 768 billion** will be spent by the Western Cape provincial government in the Overstrand municipal area.

Estimated public expenditure on infrastructure over the MTREF (2021/22 – 2023/24)

For Overstrand Municipality the planned infrastructure investment over the three year MTREF period amounts to **R470.8 million** and the per capita spend is R4 495. Of the planned investment, the Department of Transport and Public Works is planning to spend R243.3 million on the refurbishment and rehabilitation of the PRMG Hermanus-Gansbaai road. The Department of Human Settlements will spend an allocated R198.3 million over the 2021 MTEF with Hermanus Masakhane (1 569 sites), which is of its biggest projects in the region with a budget of R59.4 million. *(Source: 2021 Overview of Provincial and Municipal Infrastructure Investment OPMII, Western Cape Provincial Treasury)*

CHAPTER 7: GOVERNMENT POLICIES AND DIRECTIVES

Note: Your attention is drawn to the fact that the infrastructure projects and related capital projects are in various different stages of implementation, with some being in the planning phase, others in implementation with construction happening, and some are in the process of being finalized and therefore in the 'close-out' phase. The information may be subject to change, depending on fiscal constraints and the availability of resources.

Summary of Infrastructure Projects & Programmes in Overstrand Municipality

Department	No of Projects	Value (all amounts rounded to R'000)					
		Infrastructure Transfers - Capital	New or Replaced Infrastructure	Non-Infrastructure	Rehabilitation, Renovations & Refurbishment	Upgrading and Additions	MTEF Total
Education	1		52000				52000
Health	6			2059		5485	7544
Human Settlements	10	198300					198300
Transport and Public Works	3				213000		213000
Grand Total	**20**	**198300**	**52000**	**2059**	**213000**	**5485**	**470844**

Table 83: Summary – Infrastructure projects in Overstrand Municipality over MTEF period 2021/22 – 2023/24

List of Provincial Infrastructure Investment Projects in the Overstrand Municipality for the MTEF period 2021/22 – 2023/24

Department	Nature of Investment	Funding Source	Project Name	Delivery Mechanism	2021-22	2022-23	2023-24	MTEF Total
Education	New or Replaced Infrastructure	Education Infrastructure Grant	Hermanus Technical OBTSS1 Tech S	Individual Project	2000	25000	25000	52000
Health	Non-Infrastructure	Health Facility Revitalisation Grant	Gansbaai - Gansbaai Clinic - HT - Upgrade and Additions	Individual Project	400	0	0	400
Health	Non-Infrastructure	Health Facility Revitalisation Grant	Gansbaai - Gansbaai Clinic - OD QA - Upgrade and Additions (Alpha)	Individual Project	9	0	0	9
Health	Upgrading and Additions	Health Facility Revitalisation Grant	Gansbaai - Gansbaai Clinic - Upgrade and Additions (Alpha)	Individual Project	4729	128	0	4857
Health	Non-Infrastructure	Health Facility Revitalisation Grant	Hermanus - Hermanus Hospital - HT - General maintenance (Alpha)	Individual Project	0	1000	0	1000
Health	Upgrading and Additions	Health Facility Revitalisation Grant	Hermanus - Hermanus Hospital - New Acute Psychiatric Ward	Individual Project	526	102	0	628
Health	Non-Infrastructure	Health Facility Revitalisation Grant	Pearly Beach - Pearly Beach Satellite Clinic - HT - General maintenance (Alpha)	Individual Project	600	50	0	650
Human Settlements	Infrastructure Transfers - Capital	Human Settlements Development Grant	Gansbaai Blompark (544) Top structures	Individual project	6500	13000	0	19500
Human Settlements	Infrastructure Transfers - Capital	Human Settlements Development Grant	Gansbaai Masakhane (296 of 1569)	Individual project	13000	0	0	13000
Human Settlements	Infrastructure Transfers - Capital	Human Settlements Development Grant	Hermanus Mount Pleasant Infills (275)	Individual project	18900	0	0	18900

Department	Nature of Investment	Funding Source	Project Name	Delivery Mechanism	2021-22	2022-23	2023-24	MTEF Total
Human Settlements	Infrastructure Transfers - Capital	Human Settlements Development Grant	Hermanus Zwelihle C1 (150 of 329)	Individual project	18200	0	0	18200
Human Settlements	Infrastructure Transfers - Capital	Human Settlements Development Grant	Overstrand: Hawston - 256 IRDP - Phase 1	Individual project	1000	1000	1000	3000
Human Settlements	Infrastructure Transfers - Capital	Human Settlements Development Grant	Overstrand: Hermanus Masakhane 1569 Sites: UISP	Individual project	33400	25980	0	59380
Human Settlements	Infrastructure Transfers - Capital	Human Settlements Development Grant	Overstrand: Hermanus: Zwelihle - 836 Sites: UISP	Individual project	0	10320	0	10320
Human Settlements	Infrastructure Transfers - Capital	Human Settlements Development Grant	Overstrand: Kleinmond: Overhills - 378 Sites UISP	Individual project	0	6000	0	6000
Human Settlements	Infrastructure Transfers - Capital	Human Settlements Development Grant	Overstrand: Schulphoek	Packaged program	5000	16000	16000	37000
Human Settlements	Infrastructure Transfers - Capital	Human Settlements Development Grant	Stanford West (783)	Individual project	13000	0	0	13000
Transport and Public Works	Rehabilitation, Renovations & Refurbishment	Equitable Share	C1000 Stanford- Gansbaai	Individual Project	0	0	90000	90000
Transport and Public Works	Rehabilitation, Renovations & Refurbishment	Equitable Share	C1000.1 Hermanus -Gansbaai	Individual Project	0	3000	0	3000
Transport and Public Works	Rehabilitation, Renovations & Refurbishment	Provincial Roads Maintenance Grant	C1000.1 PRMG Hermanus-Gansbaai	Individual Project	120000	0	0	120000
TOTAL					**237264**	**101580**	**132000**	**470844**

CHAPTER 8

OVERSTRAND SERVICE ORIENTED SECTOR PLANS- HIGH LEVEL SUMMARIES

A core component of an IDP is the inclusion and integration of the sector plans mentioned in section 26 (e-h) of the Municipal Systems Act (MSA). *(Refer to Chapters 9-12 of this IDP)*

In the revised IDP framework of COGTA (2012) these sector plans are grouped into two main categories, namely sector plans providing **overall development vision** of the municipality and sector plans that are **service oriented.**

a). Sector plans providing for the overall developmental vision of the municipality:

Most of these sector plans provide socio-economic vision and transformation - they are mandatory as required by the Municipal Systems Act. In terms of the MSA (Section 26) the following sector plans must be part of the IDP:

- Spatial Development Framework (SDF);
- Local Economic Development Plan (LED Plan);
- Disaster Management Plan;
- Institutional Plan; and
- Financial Plan.

The compulsory sector plans that must be included in the IDP in terms of section 26 (e –h) of the Municipal Systems Act ***are discussed*** *in* ***Chapters 9-12*** *of this IDP.*

b). Sector plans provided for and regulated by sector specific legislation and policies:

Various national legislations and policies provide for the development of **service delivery related sector plans** to regulate and guide the delivery of certain services in municipalities. These plans include amongst others:

- Water Services Development Plan (WSDP);
- Integrated Waste Management Plan (IWMP);
- Integrated Transport Plan (ITP);
- Environmental Management Plan (EMP);
- Integrated Human Settlement Plan (IHS) / Housing Sector Plan
- (HSP);
- Integrated Energy Plan (IEP);
- Sports and Recreation Plan, etc.

8.1 Overview of Sector and Operational Plans

SECTOR PLAN/ OPERATIONAL PLAN	CURRENT STATUS	IMPLEMEN-TING DIRECTORATE	DUE FOR REVIEW
Water Services Development Plan	1st Adopted, May 2009	Infrastructure & Planning	Reviewed May 2019. Next review May 2021
Integrated Waste Management Plan	1st Adopted, 28 May 2015	Infrastructure & Planning	2024/25
Local Integrated Transport Plan (LITP)	1st Adopted, 2012	Infrastructure & Planning	2019/2020 Review still ongoing, Draft LITP in place

CHAPTER 8: OVERSTRAND SERVICE ORIENTED SECTOR PLANS- HIGH LEVEL SUMMARIES

SECTOR PLAN/ OPERATIONAL PLAN	CURRENT STATUS	IMPLEMEN-TING DIRECTORATE	DUE FOR REVIEW
Overstrand Provincial Sustainable Transport Plan (Overstrand PSTP)	Adopted by Council on 31 October 2018	Infrastructure & Planning	No specific review date
Integrated Human Settlement Plan	1st Adopted, 2012	Infrastructure & Planning	Reviewed annually
Electricity Master Plan	1st Adopted GB- 2005; HER – 2000; Kleinmond-2000	Infrastructure & Planning	Reviewed in 2019and 2019
Strategic Environmental Management Framework	1st Adopted, June 2014	Infrastructure & Planning	Review complete
Air Quality Management Plan	1st Adopted, May 2013	Infrastructure & Planning	Next review in 2022
Spatial Development Framework	1st Adopted, 2006	Infrastructure & Planning	SDF reviewed in 2019/20
LED strategy	1st Adopted, 2007	LED & Social Development & Tourism	Review in 2017/18
Overstrand economic recovery plan	Adopted, 24 February 2021	LED & Social Development & Tourism	-
Disaster Management Plan	Adopted	Protection Services	Next review 2017/18
Long term financial plan	1st Adopted, May 2013	Financial Services	Reviewed annually
Pavement Management System	Updated May 2019	Community Services	Reviewed every 2 years
Storm water master plans	In place	Infrastructure & Planning	No specific review date

Table 84: Overview of Overstrand sector and operational plans, February 2021

*This section will provide **a high level summary** of the status of **service oriented sector plans** to ensure the realisation of integrated development in the IDP*

8.2 Water Services Development Plan (WSDP)

Status

The first WSDP for Overstrand Municipality was approved by Council in May 2009.

The latest version of the Overstrand WSDP was for 2019-2024, and was approved by Council on 29 May 2019. The WSDP will again be updated and submitted to Council for approval in May 2021.

- The overarching objective of the WSDP is to progressively plan and ensure efficient, affordable, economical, and sustainable access to water services to all residents, to promote economic development.

Critical issues addressed in the WSDP are:

- Administration
- Demographic Profile
- Service Level Profile
- Socio Economic Background Profile
- Water Services Infrastructure Profile
- Operation and Maintenance Profile
- Associated Services Profile
- Water Resources Profile
- Water Conservation and Demand Management Profile
- Financial Profile
- Institutional Arrangements Profile
- Social and Customer Services Requirements Profile
- Needs Assessment

CHAPTER 8: OVERSTRAND SERVICE ORIENTED SECTOR PLANS- HIGH LEVEL SUMMARIES

Strategies to be implemented or recommendations from the WSDP for inclusion in the IDP are:

- The WSDP supports the overarching strategic goals of Overstrand Municipality, and all projects listed in the WSDP are therefore linked to a strategic goal of the municipality. The complete list of projects identified in the WSDP is included in the WSDP IDP Sector Input Report annexed to the IDP.

- The phased implementation of the Water and Sewer Master Plans, the continuation and extension of the Water Conservation and Water Demand Management Programme, and the successful continuation of the long term support contract for the operation and maintenance of bulk water services infrastructure are some of the main water services goals.

The Executive Summary of the latest WSDP or Water Services IDP Sector Input Report is available on the Overstrand Municipal Web Site under Strategic Documents.

8.3 Integrated Waste Management Plan (IWMP)

Status of the IWMP

The 2019/20 Overstrand IWMP was adopted on 27 May 2020.

Extract from the 5th generation IWMP of May 2020:

The strategic objectives for integrated waste management in Overstrand Municipality can be summarized as follows:

- To ensure that Waste Management in the Overstrand Municipal Area complies with South African and International environmental standards so that it is beneficial to industrial and agricultural growth and the public's right to a clean and healthy environment.
- To minimize the entrance of material of value into the waste system.
- To reduce all waste so that nothing of value nor anything that can decompose, gets disposed.
- To store, dispose or treat all waste that cannot be avoided nor reduced at licensed facilities with regular operational and environmental monitoring and in accordance with regulatory requirements.

For these strategic objectives to be met, a series of implementation instruments (action plans) will need to be implemented. The instruments are the following:

- Strengthened education, capacity and advocacy towards Integrated Waste Management;
- Improved integrated waste management planning and implementation for efficient waste services and infrastructure;
- Effective and efficient use of resources;
- Improved compliance with environmental regulatory framework.

The latest 5th generation IWMP is available on the Overstrand Municipality website, www.overstrand.gov.za/ strategic documents.

8.4 Integrated Transport Plan (ITP)

Status

The ITP was initially adopted in May 2012 and thereafter reviewed in May 2013. The 2019/20 review is in process. The Provincial Department of Transport and Transport Works is assisting municipalities to review their ITP's.

The 2019/20 review has been hampered by the COVID 19 pandemic and is still in progress. A draft Overstrand LITP is in place.

Transport needs emanating from the ITP include:

- Increase of capacity for main transport routes into, through and around towns and villages;

- Provision of regular and safe public transport on all the routes, including upgraded public transport facilities for commuters;
- A solution to seasonal problems of congestion and parking at popular local tourist destinations;
- Provision of facilities for non-motorised transport and the disabled;
- Increased road rehabilitation and maintenance.

Refer to Chapter 4, section 1.4. Roads, table for progress on the implementation of the ITP.

8.5 Integrated Human Settlement Plan

Status

Refer to the detailed Housing Master Plan discussion in Chapter 4 of this document.

8.6 Electricity Master Plan (EMP)

Status

The Electricity Master Plan is a planning document used to identify risks in the networks and aid in the planning and realizing of budgetary needs.

The first Electricity Master Plan for Gansbaai was compiled in 2005, Hermanus in 2000 and Kleinmond in 2000.

Gansbaai master plan with a period from 2019 to 2029 was updated in December 2019 with new cost estimates. The Hermanus and Kleinmond master plans were updated in December 2019 with a plan period of 2019 to 2039.

Critical issues addressed in EMP are:

- To make provision for future upgrades and improve networks.
- To comply with all relevant legislation.

Strategies to be implemented or recommendations from EMP for inclusion in IDP are:

- Implement the Electricity Master Plans over 25 year period. Implementation will be dictated by budget allocations.

8.7 Strategic Environmental Management Framework (SEMF)

Status

The SEMF was approved in June 2014, with the Integrated Development Framework (IDF).

Purpose

The SEMF was initiated to guide the future planning of the Overstrand region, to strive towards attaining sustainable development. The SEMF is an attachment to the Integrated Development Framework (IDF) Towards 2050 document that has been developed for the Overstrand Municipal Area and informs, inter alia, the policies and associated implementation mechanisms contained therein.

The primary purpose of the SEMF is to inform decision-making by officials regarding development and land-use applications in the geographic area to which the SEMF applies.

In summary, the SEMF is aimed at providing information that can be used by the authorities to support them in making informed decisions that will take development in the "right direction." The idea is to find the best possible match between protecting natural and cultural resources (i.e. preventing their loss or degradation), whilst addressing the need for development to address pressing social needs, such as housing provision and poverty.

SEMF Implementation

The SEMF will be implemented by the Overstrand Local Municipality, with the support of the Overberg District Municipality, the DEA&DP and the DEA, in line with the IDP, SDF, and the Overstrand Towards 2050 IDF documents.

Review of the SEMF

The SEMF is to remain a live document that will need to be updated on a regular basis to ensure that it remains relevant given the changing environmental and socio-economic conditions and availability of new information in the Municipal Area. Changes to the SEMF must be subject to a public participation process as determined by the EMF Regulations of 2010.

8.8 Air Quality Management Plan (AQMP)

Status

The AQMP for Overstrand Municipality was first adopted in May 2013. The plan was reviewed in the 2016/17 financial year and approved by Council on 31 May 2017.

AQMP Implementation Plan

Timeframes

Short term (6 to 12 months)

The Environmental Section has two officials to manage and implement compliance of air quality matters in the Overstrand Region. Currently the section can only react on complaints from the public. These complaint registers are forwarded to the Provincial Air Quality Forum on a monthly basis. The Air Quality Officer attends quarterly Air Quality Forum meetings.

Medium-term (1-2 years)

Appointment of a dedication official to deal with the management of Air Quality matters and the development of an air quality by-law. Appointment of an official to deal with the monitoring and compliance of Air quality matters.

GOAL 1: To ensure effective and consistent air quality management, linked to climate change response

OBJECTIVE 1: Effective air quality management

TARGET	ACTIVITIES	TIMEFRAMES
To strengthen and build capacity in air quality management	Attend and facilitate training and development in air quality management to the staff of the Environmental Management Section	Continuous

GOAL 1: To ensure effective and consistent air quality management, linked to climate change response

OBJECTIVE 2: Develop, implement and maintain an air quality management system

TARGET	ACTIVITIES	TIMEFRAMES
Compilation of an emissions inventory for the Overstrand	Compile an emissions inventory of all industrial sources.	Medium term
Compilation of an emissions inventory for the Overstrand	Compile an inventory of all small boilers.	Long term
Establish an air quality monitoring agreement with District and Province.	Sign Service level agreements with District and Province to assist with air quality monitoring within the Overstrand municipal area.	Long term

GOAL 1: To ensure effective and consistent air quality management, linked to climate change response

OBJECTIVE 3: Establish a climate change response strategy

TARGET	ACTIVITIES	TIMEFRAMES
Compilation and implementation of a climate change response strategy.	To promote environmental best practices and cleaner development technologies amongst all stakeholders	Long term
Compilation and implementation of a climate change response strategy	To reduce ozone depleting substances and greenhouse gas emissions, in line with national and international requirements.	Long term
Compilation and implementation of a climate change response strategy	Establish an emission reduction strategy	Long term

GOAL 1: To ensure effective and consistent air quality management, linked to climate change response

OBJECTIVE 3: Establish an emissions reduction strategy

TARGET	ACTIVITIES	TIMEFRAMES
Biomass burning	Liaise with fire services to assist in air pollution practices.	Medium – Long term
	Obtain information from Fire & Rescue Department with regards approved burning permits, location of veld fires and extent of areas burnt, in order to maintain and update a database.	Medium- Long term
	Develop an emissions inventory of waste burning sources (incinerators,	Medium-Long term

TARGET	ACTIVITIES	TIMEFRAMES
Municipal Waste treatment and Disposal.	sewage and waste water treatment works)	
	Ensure all operating incinerators are permitted.	Medium-Long term
	Maintain a current database of permitted and non-permitted landfill sites.	Medium-Long term

GOAL2: To engage with stakeholders to raise awareness with respect to air quality management and climate change response

OBJECTIVE 1: To promote co-operation amongst all spheres of Government, business, industry and civil society.

TARGET	ACTIVITIES	TIMEFRAMES
To strengthen and build capacity in air quality management.	Attend District Air Quality Officer's Forum to engage in air quality and climate change related matters.	Short term
To strengthen and build capacity in air quality management	Attend Provincial Air Quality Officer's Forum to engage in air quality and climate change related matters.	Short-Medium term
To strengthen and build capacity in air quality management	Attend National Air Quality Lekgotla to engage in air quality and climate change related matters.	Medium term
Provide a mechanism where air quality related complaints can be logged.	Establish and facilitate an air quality complaints register.	Continuous
Improve public awareness with issues related to air quality management and climate change.	Conduct and facilitate environmental education sessions with civil society.	Continuous

GOAL 3: To ensure effective and consistent air quality compliance monitoring & enforcement

OBJECTIVE 1: To improve air quality compliance monitoring and enforcement

TARGET	ACTIVITIES	TIMEFRAMES
Promulgation of an Air Quality by-law.	Compilation, approval and implementation of an air quality by-law for Overstrand Municipality.	Long term
Establish a compliance monitoring system.	Ensure that industries/small businesses adhere to air quality by-law.	Long term

CHAPTER 9

LOCAL ECONOMIC DEVELOPMENT

STRATEGIC DIRECTION FOR THE NEXT FIVE YEARS
2017/18 – 2021/22

2021/22 Review

The negative impact experienced during the pandemic (Covid-19) set the municipal economy on a downward trend. The area is largely depended on tourism and its fledging sectors largely comprise of small businesses. This had potential for a negative collection rate and increase in the indigent people but not at a large scale as anticipated.

Council approved a Covid-19 economic recovery plan for the Overstrand Municipality on 24 February 2021.

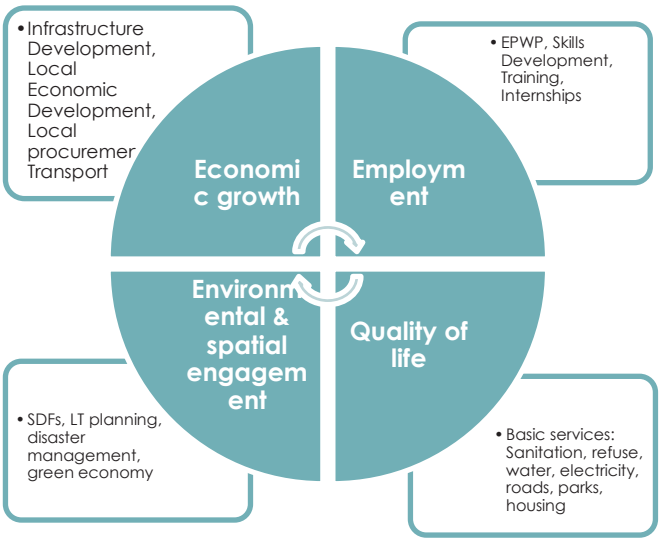


Figure 33: Municipal Levers

1. LED mandate in Local Government

Local Economic Development (LED) gives local government, the private sector and the not for profit sector the opportunity to work together in finding ways of dealing with challenging socio-economic issues and build a sustainable economy. It aims to create jobs by growing the economy and in the process decrease poverty.

Local Government as the closest sphere to the people has a constitutional mandate to undertake a developmental approach when implementing policies. Therefore through LED local government can meet the basic needs of the people by establishing an environment (whether directly or indirectly) that will create jobs and alleviate poverty in a sustainable manner.

Maximum economic growth can be achieved by streamlining LED throughout the municipal efforts in service delivery.

LED must build an attractive investment environment enabling opportunities such as jobs, skills and resources that enable entrepreneurship and supports social change.

2. Status of the local economy

Covid 19 impact on the local economy were:

Job losses due to closing down of businesses in the Overstrand resulted in high numbers of the unemployed.

Some citizens were exposed to job insecurity. LED embarked on Household and Community gardens with the view to deal with food insecurity.

Decline in demand of goods and services slowed down economic growth and created an inability to pay.

2.1 Formal Economy

Economic growth in the Overstrand municipal

area is supported by the three top performing sectors i.e. Finance, Insurance, real estate and business services 23.7%, Wholesale and retail trade, catering and accommodation 19.5%, Manufacturing 15.1%

2.2 Informal Economy

The majority (38.3 per cent or 13 860 workers) of the formally employed workforce operate within the informal sector, which experienced robust growth of 9.5 per cent per annum over the past decade and absorbed most of the job losses from the low and semi-skilled sectors. The skilled sector employed only 4 504 workers, and grew at a moderate rate of 0.9 per cent per annum since 2005 (*Western Cape Provincial Treasury, Socio-Economic Profile, 2016)*.

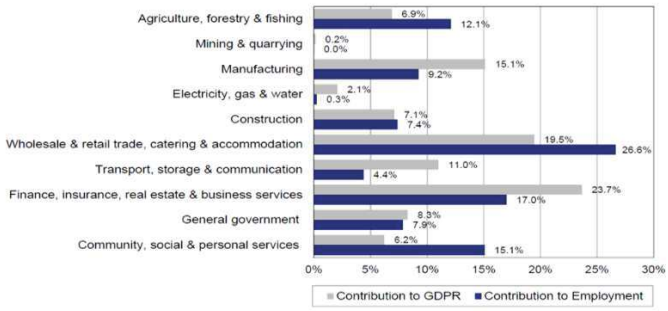
2.3 Main economic challenges in Overstrand

Sector	2019f	2020f	Trend 2019f - 2023f
Primary Sector			
Agriculture, forestry and fishing	2.0	-1.6	-2.3
Mining and quarrying	-0.3	4.0	4.3
Secondary Sector			
Manufacturing	2.9	6.4	8.4
Electricity, gas and water	0.2	1.0	1.0
Construction	-1.4	0.7	1.7
Tertiary Sector			
Wholesale and retail trade, catering and accommodation	1.6	2.6	4.6
Transport, storage and communication	2.1	4.0	6.0
Finance, insurance, real estate and business services	1.7	2.8	4.0
General government	-0.3	-0.7	-1.4
Community, social and personal services	1.3	1.9	2.7
Total	**1.5**	**2.5**	**3.8**

Source: Urban-Econ based on BER, 2019 (f denotes forecast)

Figure 34: Overberg District GDPR forecast per sector, 2019-2020 (%)

Quite a few sectors are expected to grow positively, and these are job creators such as manufacturing and some tourism industries. The municipality must work closely with growing sectors and support those that are struggling to ensure a fair balance towards recovery.

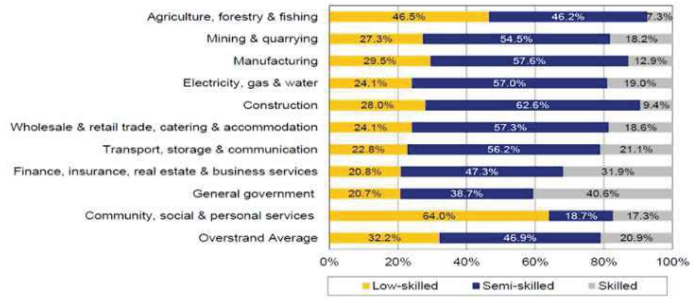


Source: Quantec Research, 2019

Figure 35: Overstrand sectoral GDPR and employment contribution, 2017 (%)

The major contributors to employment are mainly in the Tourism industry, significant of the area as a tourist destination, interesting to note, it not always the high GDPR contribution that signifies high employment – this is illustrated by the graph above.

The Overstrand sectors employment and skills base is majority semi-skilled followed by unskilled labor. There is a need to focus on skills development that matches the demand in the job market. The economy can best recover with a balanced view on skills development. The private sector must ensure appropriate and accredited skills development for staff, to retain jobs.



Source: Quantec Research, 2019

Figure 36: Overstrand skills levels per sector, 2017 (%)

Source: Municipal Economic Review and Outlook 2019

GDPR SECTOR FORECAST – WHO WAS PREDICTED TO HAVE GROWTH POTENTIAL – TOP 5?

RATING	SECTOR	FORECAST 2010 -2023
1	Manufacturing	8.4
2	Transport, storage and communication	6.0
3	Wholesale and retail trade, catering and accommodation	4.6
4	Mining and quarrying	4.3
5	Finance, insurance, real estate and business services	4.0

The above sectors must be supported to make meaning of the jobs now initiative/drive. According to the forecast, these sectors are set to have growth potential and must be harnessed in the recovery stages through a variety of levers.

EMPLOYMENT TO GDPR– WHO EMPLOYS THE MOST PEOPLE RELATIVE TO GDPR– TOP 4?

RATING	SECTOR	CONTRIBUTION TO GDPR	CONTRIBUTION TO EMPLOYMENT
1	Wholesale and retail trade, catering & accommodation	19.5%	26.6%
2	Finance, insurance, real estate & business services	23.7	17%
3	Community, social and personal services	6.2%	15.1%
4	Agricultures, forestry and fishing	6.9%	12.1%

The drive to maintain jobs and bringing people back to productive work can be achieved through the sectors identified above with both growth potential and contribution to employment.

EMPLOYMENT– WHO EMPLOYS THE MOST UNSKILLED AND SEMI-SKILLED LABOUR PEOPLE RELATIVE TO GDPR– TOP 6?

RATING	SECTOR	LOW-SKILLED	SEMI-SKILLED
1	Agriculture, forestry and fishing	46.5%	46.2%
2	Manufacturing	29.5%	57.6%
3	Construction	28%	62.6%
4	Mining & quarrying	27.3%	54.5%
5	Wholesale & retail trade, catering and accommodation	24.1%	57.3%
6	Electricity, gas & water	24.1%	57%

With targeted skills development initiatives, a gradual progression towards low-skilled to other levels can be achieved within the above sectors.

3. Municipal response

3.1 Local Economic Development (LED) Strategy

The LED Strategy was initially adopted in 2007.

3.2 Overstrand Municipal economic response plan to the COVID-19 pandemic

Current status:

The recovery plan was first discussed with Councilors in a workshop then put through the Portfolio committees and then to the MAYCO for approval.

Status of implementation?

The strategies mainly focus of stimulating the economy by supporting entrepreneurial efforts and bringing back people to work so as to nudge the economy forward.

Implementation thereof is reported quarterly to Counil and take into consideration efforts done by the other Directorates. Currently the municipality created over 1500 jobs and provided over 400 permits to the *Informal Sector*. The focus of the plan is to create on environment in an unusual situation for ease of doing business. Destination Marketing to ensure that the tourism products remain in business all the time.

Linkage between current LED strategy and the municipal economic recovery plan?

The recovery strategy drive in a not so usual way the implementation of LED strategies and provides relief to local businesses to continue growing the local economy.

3.3 Municipal economic recovery plan strategies

The creation of jobs will be implemented in consideration of the availability of funding (new and existing resources) including outside resources from the Private Sector and other spheres of government. The following capitals create a conducive environment to explore to the municipal advantage:

Built Capital

Human Capital

Financial Capital

Cultural Capital

Political Capital

Natural Capital

Social Capital

The First Step is to Improve and Expand On Public Employment Programmes (Pep's)

- Existing business plan aligned to the grant and municipal projects shall include opportunities created through the procurement process by specifying local labour requirement including Contractor Development through sub-contracting;
- Community Works Programme currently accommodate more than 400 active participants - the municipality to assist with identifying decent work and accommodate participation in community gardens across the municipal geo-political boundary;
- Provide support to expand programme to achieve full site status of 1000 participants;

The municipality shall proactively lobby other spheres of Government at Provincial and National level with EPWP budget to implement work opportunities which the municipality shall co-ordinate and manage on behalf (the municipality shall consider the availability of PPEs for outside workers and workspaces and other tools of trade for office based workers);

Long Term Strategies:

Strategy	Description	Deliverables
Eco-Tourism	To build cultural and environment awareness and to minimise the impact of tourism on the environment and to create employment opportunities for the local people.	• Municipalities to work together with Cape Nature to market the Kogelberg Biosphere Reserve; • Develop electronic and printable maps of routes of adventure trails (drawing on local technology such as the SOS mobile app as used in (Grabouw and Oak Valley); • Engage with SANParks, Cape Nature and landowners to buy-in for routes; • Roll out signage along routes (drawing lessons from Greyton MTB and hiking route experience)
Agri-Tourism	To grow the touring of agricultural areas in the Overberg	• Get farms to develop and better their tourism offerings; • Municipality to make liquor licenses applications easy for wine farms so that they can offer more tourism products such as wine tasting;
Growth Potential	To match the growth potential of the region to the future growth possibilities	• Impact on human, physical capital; • Acquisition of future skill and health of the people; • Access to public goods; • Capacity of communities and economies to sustain future negative.

Table 85: Overstrand Economic response plan, Long term strategies

Short Term Strategies:

Strategies	Description	Activities
Communication	The roll out of the proposed activities will be communicated positively throughout, in building hope and lasting relationships throughout.	• Stories of hope • Profiling of local businesses; • Amplifying Municipal work (infrastructure projects completed; tenders awarded and capital budget implementation); • Positive stories from the community; • Life and best practices in the townships including life; • Invite other spheres of government in implementation of the plan
Destination connect	No Boundary approach to tourism	• Promote and develop a Culinary Restaurant Route

Strategies	Description	Activities
	ensuring a coordinated and seamless exploration of the District with a view of increasing the number of bed nights spent in the region.	of the Overberg. (offer packages that are not time specific); • Compile events and festivals calendar; • Profile Home of stars and celebrities as ambassadors; • What to do (places to visit); • Route development in partnership with private Sector; • Agro-tourism routes – agro-tourism establishments and expansion;
Mayoral/ Executives business visits	Towards a business retention approach to encourage local business to strive and the creation of a conducive environment for ease of doing business.	• Itinerary for business visits; • Dialogues with key product owners (tourism etc.); • No of issues affecting local businesses resolved; • Virtual platform meetings with businesses outside CBD.
Branding and product development	To create a unified marketing exercise and approach for the Overstrand with one brand.	• Improve signage; • Revamp Cape Country unified tourism information service (marketing each node or town individually. • Strengthen Local Tourism Offices.
Maximise events hosting for tourism development	Attract more sustainable events and reintroduce funding of festivals as key to attracting visitors in the area	• Develop events strategy with complementary measures for easier applications and streamlined municipal support. • Lobby Wesgro for financial support.
Support Local Tourism	To act as a link between businesses	• The Overstrand will assist existing LTO's with

Strategies	Description	Activities
Organizations (LTO's)	and municipality and alignment with health protocols.	governance and administrative support, • Adhere with post COVID 19 requirements; • Develop marketing and PR tools to attract visitors and;
Emerging Farmer support	Equip farmers with skills and equipment through rescue packages.	• Identify all new and existing small farmers; • Link with support agencies and stakeholders; • Provide land for food gardens and support households with food garden start-up kits.
SMME support	Provide support to SMME's to comply and assistance for financial support through rescue plans.	• Establishment of SMME support programme; • Mobilise enterprise development support agencies and stakeholders; • Facilitate access to rescue packages and other relevant support • Keep an updated SMME database and provide permits to trade, • Refugee economic support programme and support to comply, • Collaborate with Home Affairs to confirm correctness of documentation
Informal sector development	Support informal sector and promote informal economy linkages with the formal economy.	• Audit informal trading sector in the Overstrand; • Mobilize and formalise the sector to measure the size and locate the relevant players; • Partner in infrastructure development and

Strategies	Description	Activities
		other investment opportunities; • Provide support programmes to informal traders and emerging contractor/service provider; • Establish informal trading associations and support the existing structures representing informal traders;
Job creation	Effective implementation of Public Employment Programmes in partnership with other spheres of government and promote creation of job opportunities by the private sector.	• Assess the number of jobs created per specific area of opportunity; • Type of jobs created and who benefited from them; • Matching skills need and those available in the local workforce; • Facilitate creation of jobs through the implementation of capital projects and intensify EPWP and CWP gains; • Partner with companies for the establishment of a job placement centre to be able to quickly identify and fill jobs where there is a need; • Explore national and provincial programmes on job incentive scheme that can be partnered with the private sector.
Boost Economic Activity	Identify and take advantage of value chains.	• Focus on the economic multiplier each intervention can deliver; • Local spend to increase the demand of goods and services and nudge the economy forward
Collaborate on SCM/LED business and enterprise development	Procure goods and services within a prescribed Enterprise Development Programme that support local Contractors and Service Providers as much as possible.	• Develop a District database; • Create a platform to share request for quotations and tenders; • Assess business opportunities / gaps in the district;
Ease of Doing Business and Reduction of Red Tape.	Identify areas and issues prohibiting ease of doing business for consideration and implementation by administrative departments. Identify areas of improvement and develop a scorecard to constantly review.	• Engage the Department of Small Business and DEDAT Red Tape Units to assist in: - setting up systems, - Identify ease of doing elements and scorecard and assist with implementation, - Report to the MM, Mayor and EMT on progress.

Table 86: Overstrand Economic response plan – Short term strategies

4. Key programmes to address the economic development goals in Overstrand

4.1 Stakeholder mobilization

The execution of the LED Mandate must be informed by all relevant stakeholders for the desired impact to be achieved. It acknowledges and calls for a realization of key drivers such as effective communication across the spectrum where no effort is spared in ensuring sufficient buy-in from all affected parties; ensuring a broad participation through well democratized processes. Constant community engagements and professional business mobilization are central objectives towards a successful accomplishment of stakeholder mobilization.

The latest initiative embarked upon by LED through the Overberg District Forum is the Jobs Summit. A task team has since been appointed whose main will be to mobilize key stakeholders in the Overberg to engage in Job Creation activities.

4.2 Youth focus initiatives

Youth unemployment is becoming a concern for the municipality, about 35% of 18 000 are unemployed therefore addressing youth unemployment can assist in developing a solid investment into the Youth which can have a direct positive bearing on the current and future economic growth as well as skills retainment that ensures sustainable transformation.

An office space is set aside at the new LED premises to be used by young entrepreneurs as a Business Hub. The initiative is aimed at assisting young entrepreneurs with office equipment necessary to administrate their business.

Discussions are underway to host the NYDA satellite offices in the same space as the Business Hub. The idea is to facilitate closing of the gap between the entrepreneurs and the NYDA services.



Township and Rural Entrepreneur Information session with SEDA, Blampark ,Gansbaai

4.3 Capacity building programme

The major gap identified within the ailing South African economy of which the Overstrand is a microcosmic is that of skills shortage. If the economy has to grow it will be aided by a well-structured capacity building programme. The central objective is the strategic support of SMME's (encouraging the use of local resources in a manner that enhance economic opportunities). Focus on hard and soft skills to meet the demands of the economy.



Launch of the emerging contractors support programme Tusk and Builders Express

4.4 Monitoring and Evaluation

LED must be seen to be adding value in changing people's lives and that it demonstrates positive economic growth that has the ability to offer sustainable jobs and skills that are aligned to the demands of the community. The focus is to assess impact of LED projects with the end goals of ensuring accountability and corporate governance.

4.5 Flagship unit projects

Flagship projects contain a detail and comprehensive scale of employment creation initiatives established to comprehend and contribute immensely in accomplishment socio-economic growth and impact. Flagship projects include:

4.5.1 Oceans and Green Economies (Sustainable Initiatives);
4.5.2 Emerging Contractor Development Programme;
4.5.3 EPWP (Expanded Public Works Projects);
4.5.4 Supply Chain and LED collaboration,
4.5.5 Community Works Programme
4.5.6 AgriParks / AquaHubs
4.5.7 Growing the Informal Economy
4.5.8 BBBEE compliance initiative aimed at

empowering both the emerging contractors development program and supplier development

4.5.9 Community Based LED Projects

4.5.10 Street Car Wash project utilizing Waterless Technology.

4.5.11 Jobs Summit to be executed in collaboration with the Overberg District Forum.

LED Supply Chain Management

The municipality will whenever the procurement of goods and services arises apply the constitutional imperatives governing supply chain management in terms of section 217 of the constitution in relation and alignment to section 152 and 153 of the constitution as well as the 2030 vision outlined in the national development plan.

Enabling the municipality to give effect to sections 152 and 153 of the constitution and in doing so:

- The Overstrand Municipality will explore all possible avenues of procurement strategies before any commitment for any procurement process will be authorized.
- The municipality will ensure that all envisaged expenditure after the budget has been approved will be populated in the various department's procurement plans.
- The LED department will together with the SCM department and user department agree on the proposed procurement strategy after an in depth analysis of the market forces was performed.
- No procurement process will be allowed outside of the authorized signed off procurement plans of the municipality , as this will ensure that all procurement expenditure are aligned to a procurement strategy.
- The LED department and budget office will report quarterly to council all expenditure incurred via its procurement strategies and whether it was compliant with in terms of the alignment of the procurement plans with the procurement strategies.
- The reporting in terms of the above will be in terms of the top layer performance indicators of all senior managers.

As the municipality support to grow the economy the above will be implemented.

The discussions between SCM and LED have culminated in a draft Implementation Guide to assist budget holders in dealing with the Empowerment of Emerging Contractor and Suppliers. Workshops will be held to bring budget holders up to speed within the next two months to ensure implementation beginning of the 2019/2020 financial year.

The challenge with empowering emerging contractors is that of funding. LED is in talks with TUSK organisation to address the gap in terms of funding, procurement of equipment and materials and skills gap. Task has a memorandum of understanding with Standard Bank to provide finance, Builders Warehouse to supply building materials upfront with payment due in 60 days after delivery of goods.

Expanded Public Works Programme

The EPWP program is bearing fruit in terms of the marked drop of the unemployment rate in the Overstrand.

The unemployment rate fell from 2016 where it was at 19.1% to the current where it is sitting at 14.8%. Undeniably the EPWP public works program is playing a significant role in reducing unemployment rate particularly through creation of Full Time Equivalent (FTE) employment opportunities.

Status of Agri-parks

An **Agri-park (AP)** is a networked innovation system (Not only physical buildings located in single locations) of agro-production, processing, logistics, marketing, training and extension services, located in District Municipalities. As a network, it enables the growth of market-driven commodity value chains and contributes to the achievement of rural economic transformation (RETM).

The Overstrand Municipality a recognised historically fishing community with active fishing and Aquaculture activities as providers of major

work opportunities, to take advantage of this sector within the context of AGRIPARKS the Overstrand Municipality is to establish an AQUA HUB. One of the components of an Agri-park is a **Farmer Production Support Unit (FPSU)**, which in the context of this Municipality will be a Fisher Production Support Unit.

Below is a model of an FPSU with its functions.



Figure 37: Farmer Production Support Unit (FPSU)

Hermanus Aqua – FPSU

The FPSU that was earmarked for the new harbour in Hermanus Land acquisition with Public Works is still a challenge.

A portion of Erf 248 Hermanus (Back of Port) has been identified as a potential site for the establishment of the FPSU infrastructure. The formal land availability agreements and necessary planning procedures have not been concluded (*Department of Rural Development and Land Reform (DRDLR), Overberg District Rural Development Plan, Summary March 2017)*.



Figure 38: Preliminary FPSU site- Hermanus

Focus commodities

The Hermanus Aqua Farmer Production Support Unit will support fisher folk that catch wild abalone and fish.

Processing Opportunities

Once at sufficient production levels, the FPSU may include a multipurpose handling facility through phased modular expansion and increased functionality to maximise year-round use. These may include the following:

- Small abalone and fish handling and processing facility with cooling, freezing, drying and packing, dispatch of produce to processing facilities and the RUMC – 500m2
- Local market facility to sell produce locally – 50 m2
- Small meeting and internet facility – 100m2.

Tourism and other opportunities

Individual and community-based enterprises to take up incentivised investment opportunity arising from the following:

- Revitalising of the harbour (i.e. improved access to land and infrastructure) through the Operation Phakisa port revitalisation programme.
- The Hermanus harbour being reserved for marine tourism purposes (i.e. fishing fleet

being relocated to Gansbaai harbour), with increased opportunities for marine eco and adventure tourism (e.g. boat-based whale and dolphin watching, charter fishing, kayak trips, diving etc.) and support services (e.g. restaurants, seafood retail outlets).

The DRDLR has prioritised Agri-park implementation in Suurbraak, **Hermanus**, Struisbaai and Ariston for the 2017/18 financial year. Here the focus will be on the establishment of the necessary Farmer Production Support (FPSU) Infrastructure as well as support to emerging farmers, fisher folk and the local community within the FPSU catchments.

Hermanus FPSU projects

Table- Projects identified for implementation during the 2017/2018 financial year:

Project Name	Project Description	Settlement	Branch	Budget Year	Budget	Status/Progress
FPSU site identification and formalisation	1. Land identification 2. Determine ownership to check municipal by-laws in terms of the land: 3. Formalise agreements	Hermanus	REID	20171/2018	Business plan to determine budget	The site has been identified. Talks are underway to secure the right of use from the Department of Public Works. Feasibility study completed.
Marketing Institution	Establishment of a marketing institution to serve all fruit producers	Hermanus	REID/WCDoA	2017/2018	Business plan to determine budget	Project linked to FPSU
Capacity building and training of emerging farmers/Fisher Folk	SEDA for institutional building and business training for farmers	Hermanus	REID	20171/2018	Business plan to determine budget	Project linked to FPSU
Hermanus Cooling Facility and Marketing area	Establishment of a cooling facility and marketing area	Hermanus	RID	20171/2018	R2 500 000,00 Business plan to determine budget	Project linked to FPSU
Capacity Building and empowerment of women	Active involvement of rural women	Hermanus	REID & Women, children and people with disability	20171/2018	Business plan to determine budget	Project linked to FPSU
Recruitment and training of NARYSEC youth	1. Recruitment of unemployed youth 2. Skills training 3. Deployment of community service	Hermanus	NARYSEC	20171/2018	Business plan to determine budget	The graduates will be deployed in organisations as interns in the second quarter

Table 87: Hermanus FPSU projects 2017/18

Agri-park commitments:

- Infrastructure Development over the 2018/19 and 2019/2020 financial years – R77 million;
- Equipment purchased for the cooperatives to the tune of R4.5 million comprising of a 4x4 bakkie, 2 fishing boats and office equipment.

Challenges of the Agri-park initiative are:

- No clear implementation strategy
- Project approval process
- Cumbersome and complicated reporting structure (changes new rules)
- Funding Model with slow procurement practices that retard the implementation.

5. Tourism

Tourism Marketing Strategy

The impact of the COVID-19 has been devastating to the tourism industry globally. Cape Whale Coast is competing with the best international and local destinations in appealing to a travel market that is caustious and uncertain in an unpredictable environment. The Cape Whale Coast strategy remains focussed on sustained growth through:

- Marketing the Overstrand as a preferred leisure and events destination
- Optimise tourism volume and yield
- Promote an environmentally responsible tourism offering to benefit all communities
- Improving visitor experiences
- Involve residents as tourism ambassadors

The Cape Whale Coast marketing strategy is aimed at the following objectives:

- increasing visitor numbers
- longer stays,
- increase spending
- increased activities during the quieter months of May, June and July.

Actions to achieve these goals:

- Designing travel packages
- Promoting itineraries
- Sharing stories of our special places and interesting locals
- Route development.

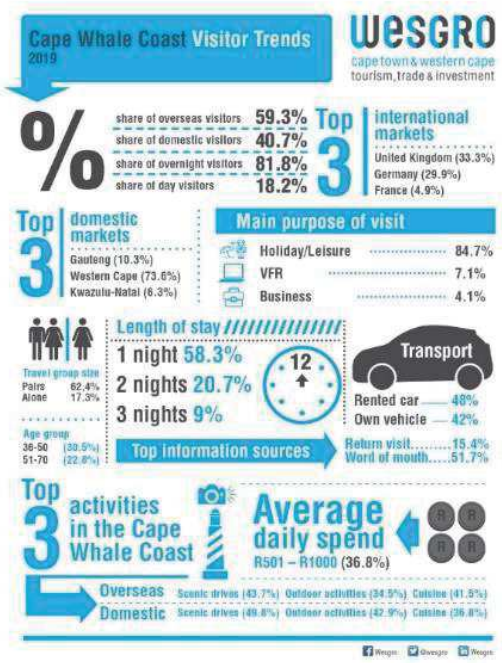
Tourism recovery is focussed on:

- Reviving Supply
- Reigniting Demand
- Strengthening Capacity

Joining the UNESCO Creative Cities Network in October 2019 as a Creative City of Gastronomy – the first in Africa - was one of the Cape Whale Coast's biggest opportunities for setting the destination apart as a culinary hub. Developing routes linking destinations and highlighting the many adventures and experiences on the way remains central to tourism promotion. The themes are:

- Food Tourism
- Responsible tourism
- Cradle of human culture
- Adventure
- Nature
- Romance
- Wellness.

Figure 39:
Info graphics –
Travel patters – Cape Whale Coast



Route development links several activities and attractions under a specific theme such as those mentioned and is a market-driven approach to strengthen the Cape Whale Coast's position as a preferred South African leisure destination. Community tourism remains one of our main development areas and we continue to work with the youth at the schools to unlock community tourism potential.

The Cape Whale Coast has a diverse and busy annual calendar of events which was paused by COVID-19. Established annual events had to be cancelled to avoid the spread of the Corona virus. Updates on regional festivals and events can be found on the Cape Whale Coast website www.whalecoast.info

Overseas visitors made up 60% of travellers to the Cape Overberg during 2019, with traditional markets such as the United Kingdom, Germany, the Netherlands and France ranking as the region's top international source markets.

The tourism industry is important for the benefits it brings to the Overstrand and due to its role as a commercial activity that creates demand and growth for many more industries. Tourism not only contributes towards more economic activities but also generates more employment, revenues and play a significant role in development. Partnerships between the public and private sector are critical in unlocking the value of tourism and Public Private Partnership (PPP) meetings have identified aspects that needs addressing.

Possible initiatives / opportunities for Tourism and economic growth

The Overstrand's perception as a holiday destination has been augmented by the categorisation as a "zoom town", considered for its proximity to Western Cape's economic hubs and the availability of good schools, infrastructure and golf courses.

Business Tourism

Promotion of business tourism will focus mainly at assessing a need for conference facilities that will be establish the destination as a conferencing venue with the ability of attracting people who appreciate nature and businesses wanting to launch new products. The excellent road infrastructure makes the Overstrand accessible and the proximity to an international airport adds to the attractiveness of this destination.
The introduction of a coworking space with share offices in Hermanus has complemented business tourism to the region.

Bleisure (Business and Leisure) tourism was dealt a blow and the signs point to a very slow recovery. Business travel will take longer to recuperate as many companies reverted to online meetings.

Creative and Cultural Activities

The Overstrand attracts visitors from different cultures and backgrounds. Entrepreneurs with cultural tourism product offerings are assisted with access to markets and development. The promotion of cultural activities within the many communities are explored.

Recreational facilities

Recreational facilities catering for youth and families can be supplied through the development of harbours and caravan sites. The introduction of adventure activities such as the mountain biking routes in the Hemel-en-Aarde Valley and events along the Blue Flag facilities (depending on desirability and environmental considerations) attract more tourists. There are a number of markets which provide livelihoods to traders and a space for communities to meet.

Technology

The introduction of advanced technology could lead to establishment of many new smaller companies. This is an opportunity for start-up businesses that are not concerned about geographical location – wanting to venture into a more diverse and less vulnerable economic base. Partnering with relevant associates could facilitate broadband Wi-Fi zones providing reasonable and easy access communication for visitors and residents alike. The continuous upgrade of technological offerings for marketing and branding purposes is needed to make the Overstrand more appealing to visitors via the

touch of a button. This would enable the use of social media as a tool to market and brand the area to potential and existing visitors. It creates awareness about the destination and allows for follow-up on visitor interest.

Film Production Tourism

The Overstrand has seen a growth in filming and has become one of the preferred national and international film destinations in South Africa due to its unrivalled natural beauty and proximity to Cape Town and the Cape Town International Airport.

Filming Advantages:

- Vast diversity of natural and architectural locations within a small geographic area
- Experienced film crew
- Availability of English language talent
- Excellent communication and transport infrastructure
- Long daylight hours in summer which is during the northern hemisphere winter
- Same time zone as Europe
- Value for money

Economic Advantages to the Overstrand:

- Professional Filming and Photography have a strong influence on tourist decision making and
- contributes positively to economic impact.

Marketing the Overstrand as a destination

The marketing of the Overstrand as the Cape Whale Coast is critical in creating a brand name that is appealing to both local and international visitors.



Marketing of the area has to be complemented by highlighting major achievements and communicating these to stakeholders at all time. The following strategies will be followed to market the region:

Supporting the tourism sector through efficient and effective Local Tourism Offices (LTO);

- Developing in partnership with the LTO. Drafting a marketing plan with achievable outcomes to market the destination locally and internationally, through various marketing actions, such as:
  - Tourism shows and exhibitions
  - Hosting of media, film crews and trade
  - Website marketing
  - Media advertising
  - Joint marketing agreements with other tourism organisations
  - Promotion of travel packages during winter period
  - Production of marketing material for the region
  - Collate and provide statistics on the local tourism industry and visitors' preferred activities;
  - Support Festivals and Events in the Overstrand as a means to attract more visitors;
  - Encourage and support tourism entrepreneurship;
  - Development of new tourism routes and projects;
  - Form close partnerships with industry role players, such as WESGRO and SA Tourism.

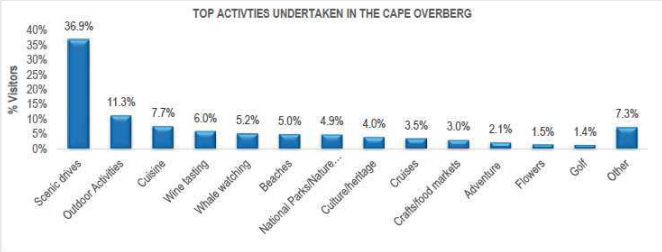
Cape Whale Coast

The branding of Overstrand as the Whale Coast is critical in creating a brand name that is appealing to local and international visitors. The integration of other offerings within the outlying towns complements the brand and its appeal. As a travel brands the Cape Whale Coast is finding success by creating content that emotionally resonates with travellers. Good storytelling-based marketing evoke a feeling, which leads to increased interest, brand loyalty and ultimately, a transaction. Improved activity on digital platforms are employed to have

quality engagement with our visitors and learn about what they do while they are in the region. Social media platforms include the following:

cape whale coast	whalewatchingsouthafrica	whalecoastsa	@whalecoastsa	#capewhalecoast
tourism	Hangklip-Kleinmond-Tourism	kleinmondtourism	@hangklipT	#KleinmondTourism #HangklipT
HERMANUSTOURISM	Hermanus-Tourism_Bureau	hermanustourism	@HermanusTourism	#myhermanus #hermanus
STANFORD stay + explore	stanfordtourism	visitstanford	@HermanusTourism	#visitstanford #stanfordtourism
Gansbaai	Gansbaai-Tourism	gansbaai_tourism	@GansbaaiTourism	#Gansbaai

The Cape Whale Coast is known as an adventure destination with one of only three Western Cape marathons being held here, the annual Walkerbay Xtreme, triathlon Race2Stanford and the annual Wines2Whales. Our scenery remains our biggest attraction.



Source: Wesgro Cape Town Tourism Trends, 2019

Seasonality

To ensure a balanced approach to the spread of marketing efforts, the issue of seasonality must be taken into consideration and special effort put into creating equilibrium between the identified periods.

According to a recent survey conducted in the Overstrand, seasons can be classified under the following months:

High Season-	December – February
Mid-Season -	March – April / September – November
Low Season -	May - August

The objective is to decrease the variance between mid and low season by increasing the number of local and international visitors spending longer periods in the area in a sustained manner.

The objective is to ensure a balanced spread of festivals/events throughout the year, increase tourism spent and duration of visitor's stay and encourage economic activity. Marketing and evaluation of festivals to be based on viability and organisational capacity for inclusion and that duplication is avoided at all times.

The Overstrand's numerous natural assets contribute to its allure as a favourite tourist destination, providing local tourism businesses with excellent opportunities waiting to be utilised to its full potential. The tourism industry therefore has the power to make a substantial difference to local economic development and influence the local economy directly as well as indirectly through a knock-on effect.

Taking a multi-nodal spatial view of the Overstrand area is critical as it builds an appreciation of the need to enhance the economic development potential of towns in a way that appreciates their unique demographic profiles and resource potentials as well as ensuring greater spatial connectivity and inclusive local growth and development in the Overstrand area.

Tourism and development



2020 focused and ensuring that visitors felt safe when frequenting Overstrand hospitality establishments and the Safe Eat Pledge was one such campaign to foster consumer confidence.

Tourism growth is reflected in the general development of the area. This includes the improvement of tourism infrastructure in disadvantaged communities to support emerging enterprises. There has been an increase in entrepreneurs establishing small businesses. These small businesses are incorporating the rich history and culture of the people and the township to make it part of their offering. This is very much in line with the latest tourism trend where tourists are looking for immersive experiences where people focus on experiencing a region, city or particular place by actively and meaningfully engaging with its history, people, culture, food and environment. Tourism businesses are mapped to ensure that visitors can easily move on a route where different activities and products are presented for a multi-faceted experience. Assistance is provided to ensure that the products and services comply with international expectations and complement other nearby products. An increase in demand for cultural dining offerings has been noted. Assistance with marketing and linkage to market are given to ensure business development.

6. Key projects

6.1 Proclaimed small fishing harbours

Strategies adopted by National Public Works through the Small Harbours Unit are expected to be implemented through operation Phakisa process in the 2019/20 (awards) financial year.

The development of small harbours for both Gansbaai as a fishing harbour and Hermanus for both fishing and tourism will make a positive impact throughout the Overstrand as indicated in the map below.

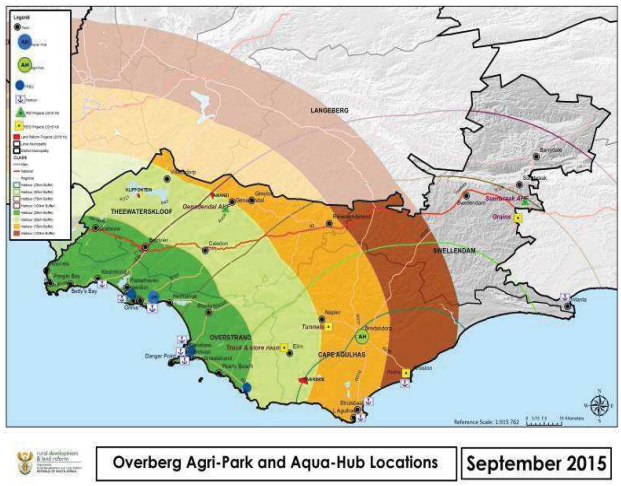


Figure 40: Overberg Agri-parks and hubs locations

Gansbaai harbour is earmarked for development to the tune of R500 million as outlined in the Spatial Economic Development Framework (SEDF).



Figure 41: Map of the proposed Gansbaai harbour development

Hermanus New Harbour development phases as per SEDF financial structure is proposed as follows:

IMPLEMENTATION PHASE	CAPITAL COST ESTIMATE (RM)	%
PHASE 1: 2015-2019 Short Term Improvements	R 121 384 250.00	45%
PHASE 2: 2020-2024 Intermediate Development	R 48 095 400.00	18%
PHASE 3: 2025-2029 - Ultimate Development	R 99 099 900.00	37%
TOTAL	**R 268 579 550.00**	**100%**



Figure 42: Map of the proposed Hermanus harbour development

Progress as at 1 March 2018:

- The clearing of sunken boats is completed and currently busy with other infrastructure development programmes to improve services in harbours.
- Leasing and development is held back due to bureaucratic processes and lack of co-ordination between Public Works and the Department of Agriculture and Fisheries.

Challenges with the Small Harbours project are:

- Slow implementation processes that frustrates local businesses;
- Political climate resulting in changing of Ministers;
- No consideration of ease of doing business; and
- Environment that is not healthy for business.

State of Agriculture in Overstrand

This brief insertion is provided on request of the Western Cape Department of Agriculture.

The information was sourced from the Department of Agriculture, Western Cape Provincial Treasury and Statistics SA 2011 Census.

Contribution to local economic growth

The Agriculture, Forestry and Fishing sector comprised R268.1 million (or 6.4 per cent) of the Municipality's GDP in 2015. It displayed moderate growth of 1.8 per cent for the period 2005 - 2015, but growth has nevertheless slowed marginally in the post-recessionary period (the sector experienced a growth rate of 1.1 per cent over the period 2010 – 2015). This sector is the second smallest sector in Overstrand's local economy.

Agriculture, forestry and fishing employed 10.4 per cent of the Municipality's workforce in 2015. Employment growth over the period 2005 – 2015 has contracted by 0.9 per cent per annum on average. Employment picked up significantly after the recession and grew at a rate of 3.8 per cent per annum on average since 2010. On net employment, 663 jobs have been lost since 2005 - not all of the jobs lost prior to and during the recession have been recovered. The labour force in the primary sector is characterised by a relatively large proportion of low- and semi-skilled labour *(Western Cape Provincial Treasury, 2016 Socio-Economic profile)*.

Agricultural production

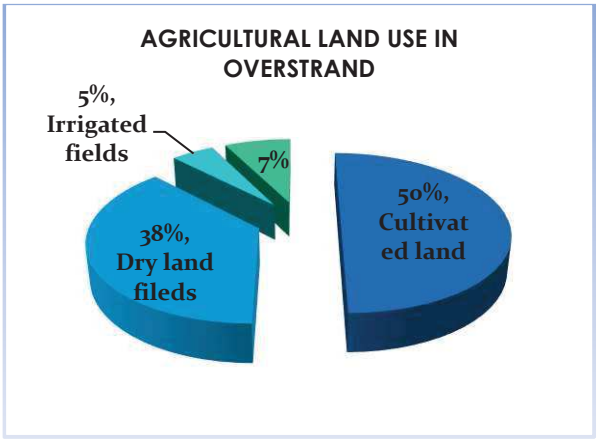


Figure 43: Agricultural land use in Overstrand

50% of the agricultural land in Overstrand is cultivated *(Provincial Department of Agriculture)*.

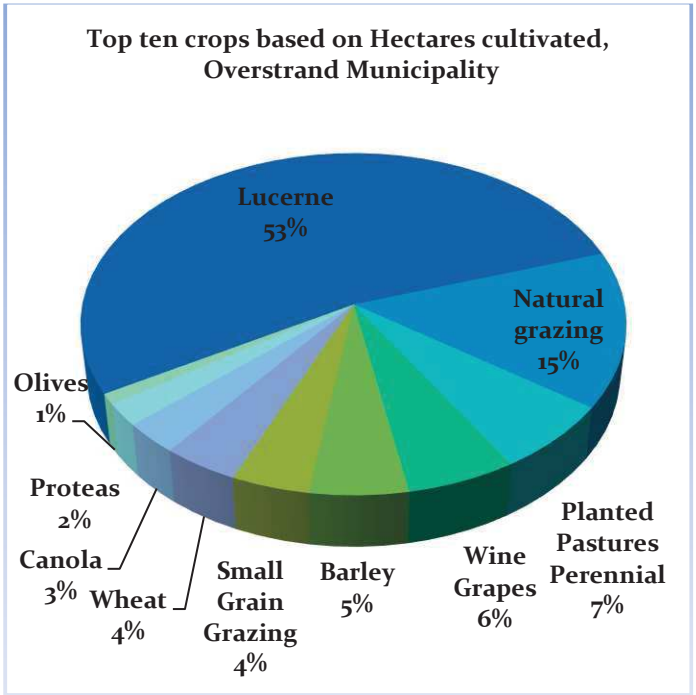


Figure 44: Top 10 crops cultivated in Overstrand

Lucerne, Natural grazing and planted pastures are the top three crops produced in the Overstrand Municipality.

Cattle, sheep and pigs are the top three livestock farmed with in Overstrand. *(Note: Poultry farming is evident in Overstrand, although not reflected in the stats from Department of Agriculture)*

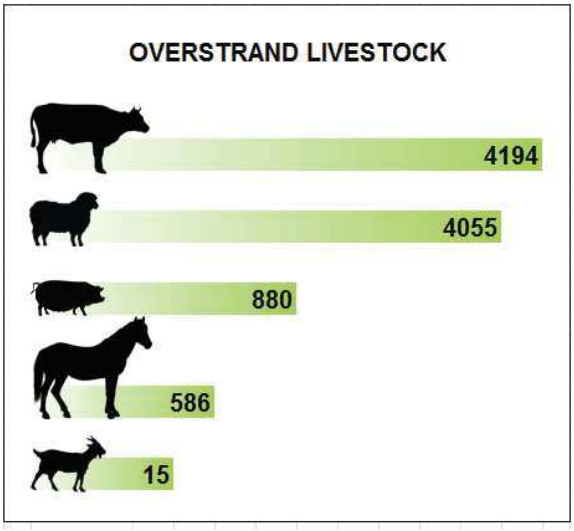


Figure 45: Top livestock in Overstrand

Tourism is a key economic driver in the Overstrand area. The info graph below reflects that accommodation (61 establishments), restaurants (26), wine farms (26), hiking (22) and conference/ function venues (17) are the top 5 agri-tourism activities in Overstrand.

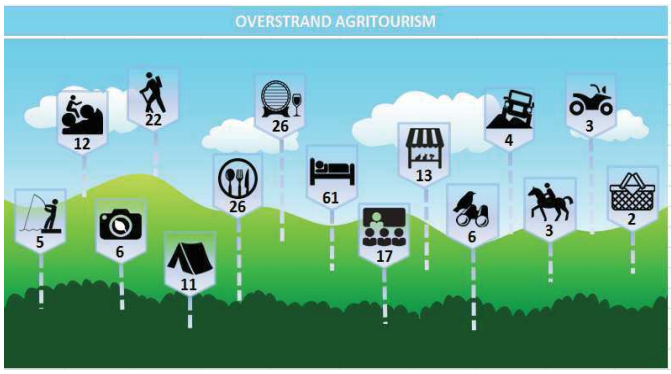


Figure 46: Agri-tourism activities in Overstrand

The number of agriculture households by **type of agricultural activity** in the Overstrand Municipal area is: (2011 Census)

Animals only	Crops only	Mixed farming	Other
338	581	306	180

Agricultural demographics

According to Census 2011 there are **1405 households** involved in agricultural activities in Overstrand.

Agricultural households by population group of household head, Overstrand Municipality	
Black African	420
Coloured	258
Indian/Asian	1
White	713
Other	14

Table 88: Agricultural households in Overstrand, 2011

The male/female composition of the agricultural households in Overstrand is: **1105 males** and **300 females.**

The number of agricultural households by **age group** of household head in Overstrand Municipality is:

Less	1
15-35	281

35-45	343
36-55	257
56- 64	236
64+	286

Table 89: Agricultural households by age group

The majority of the agricultural household heads in Overstrand is aged between 35-45 followed by the 64+ age group.

The number of agricultural households by **education** level of household head in Overstrand Municipality is:

No schooling	40
Grade 1 to grade 11/Std9	613
Grade 12/Std. 10	332
Completed tertiary	409
Other	10

Table 90: Agricultural households by education

The majority of agricultural household heads in Overstrand completed a grade 11 (Std.9) education.

Social needs of Agri-workers in Overstrand

In 2013 the Department of Agriculture commissioned a survey on the social needs of agri-workers *(formally termed farm workers)* in the Overberg district.

The main survey findings for the Overstrand Municipality were:

60% of the 200 farmers sampled in Overstrand, participated in the survey.

Social Participation: The results show that while over 50% of individuals do participate in community organizations if more education could take place around the use of certain organisations such as stokvels this could have a very positive impact on societies in these areas.

Household Service's Needs: Household service needs centered around three major definable areas i.e. health, education and labour. In the case of health a third of all respondents indicated that they needed health check-ups, while other critical services required were immunization of children. In respect to education the bulk of the needs centered in transportation to schools as well the provision of school uniforms, while with respect to "Labour" the bulk of the respondents in this category required help with negotiating compensation for occupational injury, while other areas of concern were acquiring UIF and assistance with settling labour disputes (30%).

- A critical issue that has also been raised is the fact that households do not have access to a market for trading purposes, this has important implications with respect to household income generation and sustainability.

Monthly Household Income: The bulk of farm worker households fell into very low income categories. In total 46% of households earned below R3000, while only 26% earning above R5000. This translated into a per capita income of R600 per individual per household in the lowest income households

Issues of Land Tenure: Three major issues have been outlined through the analysis. The majority of respondents indicated they needed assistance with respect to accessing land for small scale framing ventures, while 27% indicated they needed similar assistance so that they could farm on a subsistence basis. The last issue that was raised was around the formalization of current tenure in this respect 25% of respondents indicated they needed help in this regard.

Role of the Department of Agriculture

The role of the Western Cape Department of Agriculture is to facilitate implementation of the Comprehensive Rural Development Programme (CRDP) through the Rural Development Co-ordination Programme.

Its role is focused on:

- *creating vibrant sustainable rural communities- engaging with the communities and assisting community organisations; and*
- *facilitating the development of farm workers – through training and development initiatives.*

(*Overberg District, Rural Development Plan, October 2016, Dept. of Rural Development and Land Reform)*

Overstrand LED & Tourism Directorate collaboration with Provincial Department of Agriculture

Emerging farmers support to implement the rain water harvesting tanks, technical support in water and land testing, research on land utilization within current farms to promote maximum land use (Tourism).

Overstrand LED & Tourism Directorate collaboration with Commercial farms in municipal area

- Strandveld Farmers Union for the implementation of the Farm Workers study in dealing with socio-economic challenges faced by farmers.
- Collaboration on economic participation of farm workers including employment opportunities and learnerships for skills development.
- The Chairman of the Western Cape Farmers Union resides within the Overstrand – collaborate to deal with potential xhenophobic challenges in employment creation.
- Sustainable farming practices with potential to promote tourism in the Stanford area
- Wine Route Marketing.

CHAPTER 10

REVIEWED MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK (MSDF)

10.1 Background

The formulation of a Spatial Development Framework (SDF) is a core component of the IDP (Section 26 (e), Municipal Systems Act, Act 32 of 2000).

The SDF is:

- A long-term, forward planning instrument.
- Spatially indicates the long-term growth & development path of the municipality.
- Co-ordinates the spatial implications of all strategic sector plans (engineering, housing, community services etc.) of a municipality.
- Gives physical effect to the vision, goals and objectives of the municipal IDP.
- Informs land use management in the Municipality.

The intention of this Chapter is not to duplicate the final reviewed SDF of 2020, but merely to orientate readers regarding its role and function, vision, key policy directives as well as to provide a summary of some of its growth management and spatial proposals. Readers can therefor peruse the full reviewed SDF document (2020) on the municipal website (refer to https://www.overstrand.gov.za/en/documents/town-planning/strategic-documents-1)

The review of the Overstrand MSDF took place by means of a tender process. The tender brief and scope of work can be summarised, as follows:

- To review, align and update the 2006 MSDF to ensure compliance with the new National, Provincial and District Legislation, Policies, Principles and Frameworks.
- To update and merge the MSDF (2006) with the Overstrand Integrated Development Framework (IDF: 2014) and the Overstrand Strategic Environmental Management Framework (EMF: 2014) which informed the aforementioned IDF.
- To strategically, as a separate and consistent exercise, update the Overstrand Growth Management Strategy (OMSGMS).
- To compile the MSDF in such detail, to enable future motivation to the Department of Environmental Affairs and Development Planning (DEADP), for all land within the new urban edge to be approved as urban areas in terms of the National Environmental Management Act, 1988 (NEMA).
- To review the SPC's in accordance with the latest specifications and updated maps that relate to the context of the Spatial Planning Category (SPC) guidelines.

The key deliverables are a strategic MSDF, as well as the strategically reviewed Overstrand Growth Management Strategy *(Source: Overstrand Municipality, final 2020 SDF report)*.

10.2 Status of the Overstrand Municipality's SDF and process of compiling the reviewed MSDF

The Overstrand MSDF (2020) was adopted as part of the 2020/21 IDP review and amendment process on 27 May 2020.

The key steps in the process of compiling the draft MSDF were, as follows:

- Project Inception
  - Convening the Intergovernmental Steering Committee (ISC)
- Situational Analysis
  - Data collation and synthesis
  - Compilation of draft status quo report
  - Comment/ input from ISC
  - Revision of draft status quo report
  - Final draft situational analysis report for inclusion in first draft MSDF
- First Draft MSDF (2020)
- Statutory 60 day commenting period (Feb-April 2020)
- Draft MSDF (2020) was tabled in Council,

25 March 2020

- Final reviewed MSDF adoption by Council on 27 May 2020 together with the 2020/21 IDP review and amendment.

10.3 Overstrand's reviewed MSDF (2020) Vision and Strategic Policy Directives

The Overstrand Municipality is striving to be the most desirable destination to visit, stay and do business in. The MSDF spatial vision is to effect an accountable Overstrand by means of implementing a range of strategic actions, based on the MSDF strategic spatial policy directives. The spatial directives being:

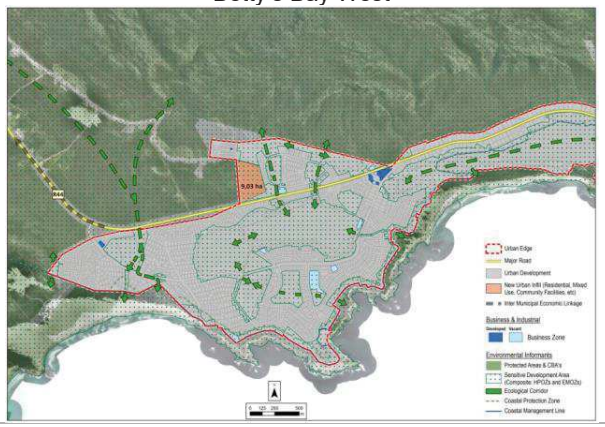
1) A liveable Overstrand
2) An environmentally sustainable and resilient Overstrand
3) A memorable and distinctive Overstrand
4) An Overstrand that enables a prosperous and diverse economy
5) Vibrant and exciting urban areas
6) An accessible and connected Overstrand.

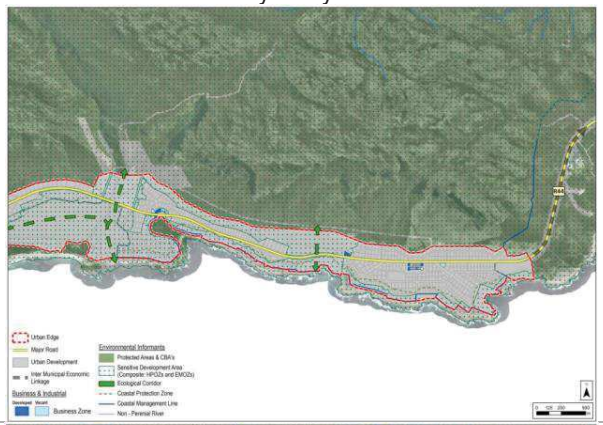
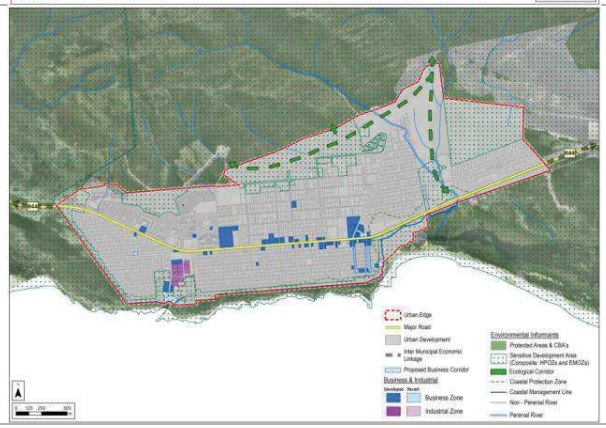
10.4 Summary of the spatial proposals in the reviewed Municipal Spatial Development Framework (MSDF) 2020

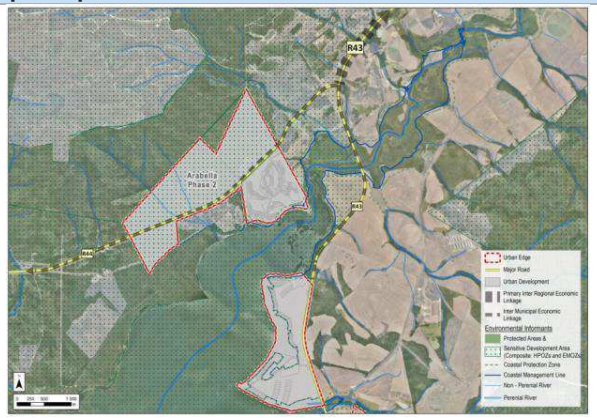
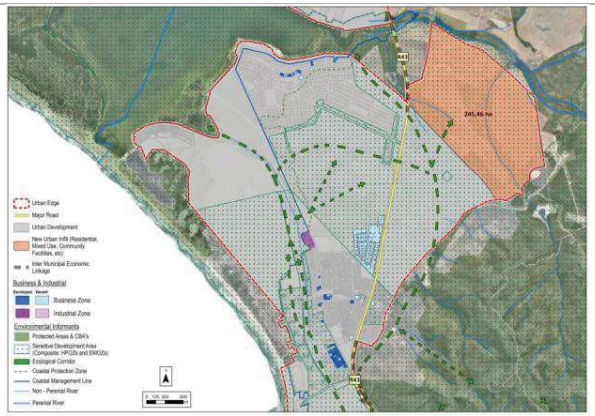
The table is a summary of the MSDF spatial proposals per area. It contains the spatial plans of all settlements as per the MSDF 2020, as well as an emphasis on new urban development/extension areas.

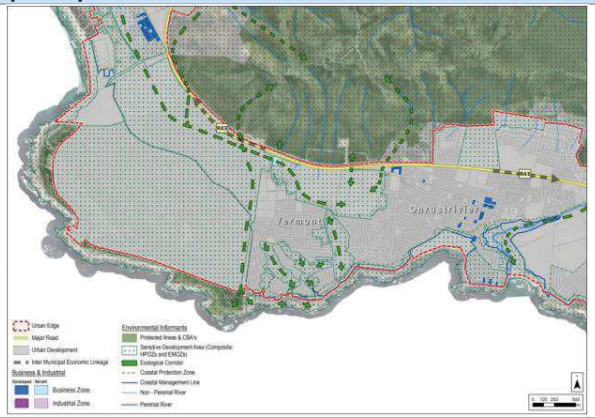
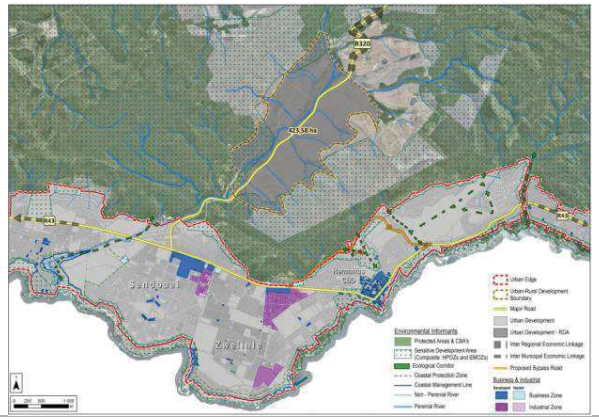
Readers are advised to peruse the complete MSDF and OMSGMS reports on the municipal website for a better understanding of context and detailed relating to the proposals on a per area basis.

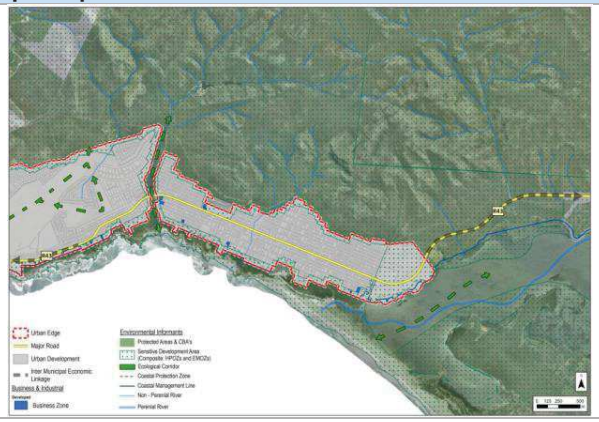
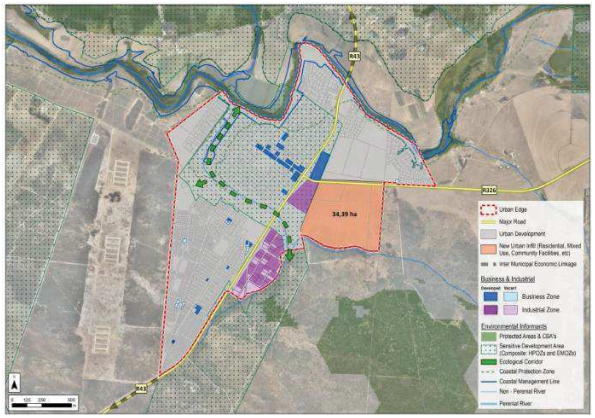
Source: Overstrand 2020 MSDF report informed by the Overstrand Growth Management Strategy (OMSGMS).

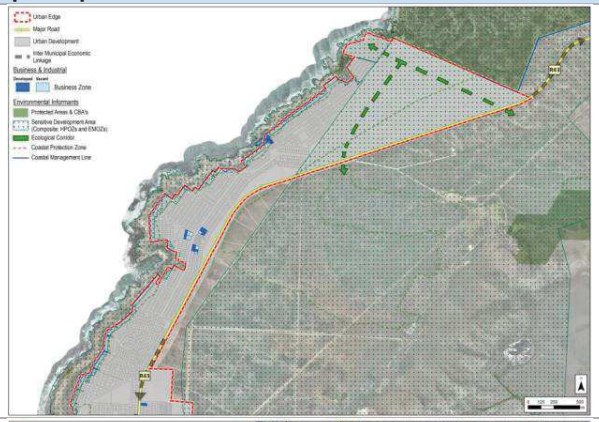
Area	Spatial proposal plans	New urban development areas
Rooiels		Key to the future of Rooi-Els is to protect the vast environmental resources within and surrounding the settlement. The unique characteristics of Rooi-Els include its location along the coastline within a pristine natural setting. The MSDF proposal for this settlement is underpinned by these functions. A New Urban Development area is proposed on the southern periphery of the settlement. The land area is ± 1.12ha in extent and was included by realignment of the urban edge with the coastal management line.
Pringle Bay		Key to the future of Pringle Bay is to protect the vast environmental resources within and surrounding the settlement. Pringle Bay functions as a popular holiday destination and retirement destination. Both Pringle Bay and Rooi-Els also functions as dormitory towns to the town of Kleinmond. No new urban development is proposed for Pringle Bay and the development of the existing vacant erven are prioritised.
Betty's Bay	Betty's Bay West 	Spatial proposal for Betty's Bay west and east, which is predominantly focused on sensitive development related to unique biodiversity areas with a significant inner urban wetland system. The development of the existing vacant erven is prioritised. A New Urban Development area is proposed on the northern periphery of the settlement, directly abutting the R44 to the south. The land area is ± 9.03ha in extent. and is intended for higher density human settlement development as well as potentially mixed-use development, based on the housing need for Betty's Bay identified in the situational analysis of the SDF, 2020.

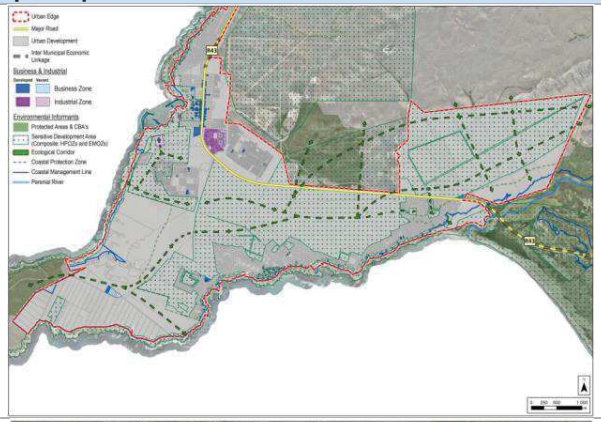
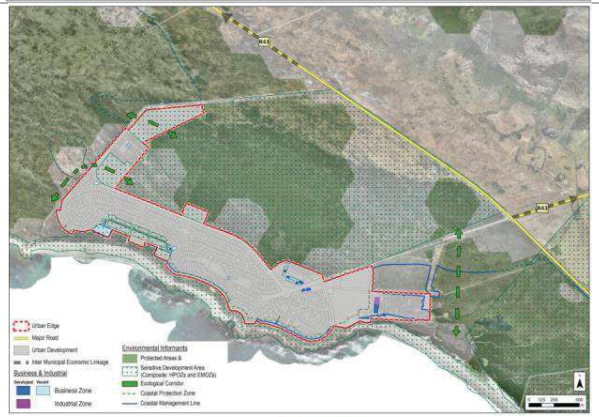
Area	Spatial proposal plans	New urban development areas
	Betty's Bay East 	
Kleinmond		Kleinmond predominantly functions as a retirement, residential and holiday destination. Kleinmond also functions as the higher order service centre to the settlements of Rooi-Els, Pringle Bay and Betty's Bay. In this regard, it is important that adequate provision be made for the expansion of the commercial and service industrial components of Kleinmond. No new urban development areas are proposed for Kleinmond and the urban edges of the settlement are retained. This is mainly due to the extensive amount of vacant land within the settlement as well as the sensitive biodiversity areas surrounding the town. A new housing project is, however, in the process of being established to address the housing need of Kleinmond.

Area	Spatial proposal plans	New urban development areas
Arabella & Benguela Cove		The two settlements of Arablella and Benguela Cove are both urban developments-rural development areas (in the form of rural residential estates) where residential opportunities are provided with high quality amenities within pristine natural settings. Arabella is well known for its golfing facilities and pristine natural setting, whilst the Benguela Cove development concept integrates residential opportunities with planted vineyards and its natural estuarine landscapes. Key to the development concept of these two urban development/rural development areas is that both are secure and enclosed environments. Other than adhering to the aforementioned spatial development principles. The spatial map was updated in the SDF 2020 to indicate and include Arabella Phase 2.
Fisherhaven and Hawston		Fisherhaven and Hawston collectively form the growth point within the Overstrand Municipality. By virtue of land availability, Fisherhaven has the potential to deliver a substantial amount and variety of residential opportunities within the human settlement development context (i.e. including community facilities and economic opportunities). The New Urban Development land area is ± 245.46ha in extent and is subsequently intended for higher density mixed use human settlement development, based on the housing need for the Greater Hermanus. Primary land uses envisioned for the New Urban Development area will include residential development with required community facilities as well as mixed use development required to effect a integrated economically sustainable and spatially just settlement component.
Greater Hermanus	Hermanus West	No new urban development areas or urban edge amendments are proposed for Hermanus West. This is mainly due to the extensive amount of vacant land within the settlement as well as densification proposals for the area.

Area	Spatial proposal plans	New urban development areas
		
	Hermanus Central 	Spatial proposal for Hermanus Central, being the core of the town in terms of economic activity with industrial agglomerations as well as the CBD as the most dominant economic land uses. The high-density residential area of Zwelihle, is also located in this area. No new urban development areas or urban edge amendments are proposed for Hermanus Central with densification as the proposed tool to accommodate population growth as well as the housing need in accordance with the review/update of the OMSGMS. The formalization of Zwelihle should be addressed in the revision of the Human Settlements Plan for the Overstrand.
	Hermanus East	The urban edge for Hermanus East was updated in order to align itself with the boundaries of the Fernkloof Nature Reserve. No new urban development or extension is proposed for the area. This is mainly due to the extensive amount of vacant land within the settlement as well as densification proposals for the area.

Area	Spatial proposal plans	New urban development areas
		
Stanford		Key to the future of Stanford is retaining and enhancing its heritage character and resources. A New Urban Development area is proposed on the eastern periphery of the settlement, directly abutting the R326 to the north and the existing industrial area to the west. The land area is ± 34.39ha in extent and is intended for higher density human settlement development, based on the housing need for Stanford identified in the situational analysis phase of this project. The said 2031 projected housing need for Stanford amounts to 953d.u. which, based on a density of 20du/ha results in a land area requirement of ±48ha. This is obviously in excess of what is required to accommodate the housing need and associated land uses and therefore densification will be required. Primary land uses envisioned will include residential development with required community facilities as informed by the said situational analysis, and mixed-use development.

Area	Spatial proposal plans	New urban development areas
De Kelders		No new development is proposed for De Kelders, it is however recommended that the town be densified in accordance with the OMSGMS, along with the simultaneous upgrading of the and required civil services provision.
Gansbaai		Spatial proposal for Gansbaai, which is predominantly focused on sensitive development related to unique biodiversity areas. No new development areas are proposed for Gansbaai. In order to accommodate the housing need for Gansbaai, densification should be encouraged in accordance with the relevant OMSGMS. In addition to the aforementioned densification will be required in order to accommodate the Overstrand/Greater Gansbaai housing need as well as associated land uses. Primary land uses envisioned for new urban development areas will include residential development with required community facilities as well as potential mixed-use development.

Area	Spatial proposal plans	New urban development areas
Franskraal & Birkenhead		No new development areas are proposed. In order to accommodate the housing need for Franskraal & Birkenhead, densification should take place in accordance with the proposals made in the OMSGMS 2010 or as revised.
Pearly Beach		Spatial proposal for Pearly Beach, which is predominantly focused on sensitive development related to unique biodiversity areas No new urban development is proposed for Pearly Beach. Densification will be required in order to accommodate the Overstrand/Greater Gansbaai housing need as well as associated land uses. Primary land uses envisioned for new urban development areas will include residential development with required community facilities as well as potential mixed-use development.
Baardskeerdersbos		The attributes of Baardskeerdersbos and its environs, warranted the entire inclusion thereof in a local area HPOZ. Most of the privately owned land in the northern part of the settlement consist of biodiversity corridors and was also therefore included in an urban conservation EMOZ. The development footprint will be contained within the defined rural edge of the town.

Area	Spatial proposal plans	New urban development areas
Wolvengat		Wolvengat is a rural settlement similar in nature to Baardskeerdersbos and consists of a prominent biodiversity corridor system. Most of the settlement is therefore included in an urban conservation EMOZ. Wolvengat does not consist of any internal services infrastructure. There is no new development proposed for Wolvengat.
Buffeljagsbaai		Buffeljags is a small residential community associated with abalone farming along the easternmost coastal border of the Overstrand. The settlement is not serviced by any services infrastructure. The urban edges were amended to accommodate future growth (subject to funding approval). The boundaries of the previously bisected urban edges were combined to create a singular rural settlement defined by a single urban boundary.

10.5 Capital expenditure framework (CEF)

10.5.1 Background

The Capital Expenditure Framework (CEF) of a municipality can be defined to "include all the infrastructure requirements (engineering, social and other capital requirements) that falls within the mandate of the municipality and is funded by the municipality and includes own funding, grants received as well as borrowing raised by the municipality itself. It is an important tool in ensuring that long-term infrastructure investment decisions are timeously made in a financially viable way to support the Integrated Urban Development Framework objectives in facilitating transformation." (COGTA Guidelines, 2018).A CEF therefore provides a link between spatial planning and financial planning, and also links to infrastructure planning, which is crucial to accommodate the spatial development strategies and maintain existing services infrastructure.

There is currently no specification for a SPLUMA-compliant CEF. However, the National Department: Cooperative Governance commissioned a guide to aid the public and private sectors in preparing a Capital Expenditure Framework for municipalities. The draft guidelines (TE COGTA/V8) are aimed at the larger Intermediate City Municipalities (ICM). However, Overstrand Municipality, Western Cape Provincial Government and the Development Bank of South Africa (DBSA) is entering into a Memorandum of Understanding to undertake the drafting of a Capital Expenditure Framework (CEF) for Overstrand Municipality.

10.5.2 The Overstrand CEF

10.5.2.1 Capital Revenue

The Municipality provided a break-down of funding sources as budget input to the CEF. The information provided the affordability envelope per financial year for the period 2019-2030. The total affordability envelope for the period amounts to R 1 455 637 971. The revenue sources and total available capital funds are presented in Table 74 below.

Funding Source	Rand Value
Capital grants	**622 937 971**
Financing	**648 000 000**
Cash reserves and funds	**184 700 000**
Total(Affordability Envelope):	**1 455 637 971**

Table 91 Overstrand Revenue Sources for the period 2019 -2030

10.5.2.2 Basic Engineering Services

The Overstrand engineering departments provided estimated costs for the engineering infrastructure that would be required to service the Municipality for the 2019-2030 year period (this included maintenance of existing infrastructure as well as provision of new infrastructure). Engineering infrastructure included (i) waste water infrastructure (ii) electricity, (iii) roads and transport, (iv) stormwater and (vi) solid waste infrastructure.

Detailed costing and prioritisation for each SDF proposal has not yet been undertaken.

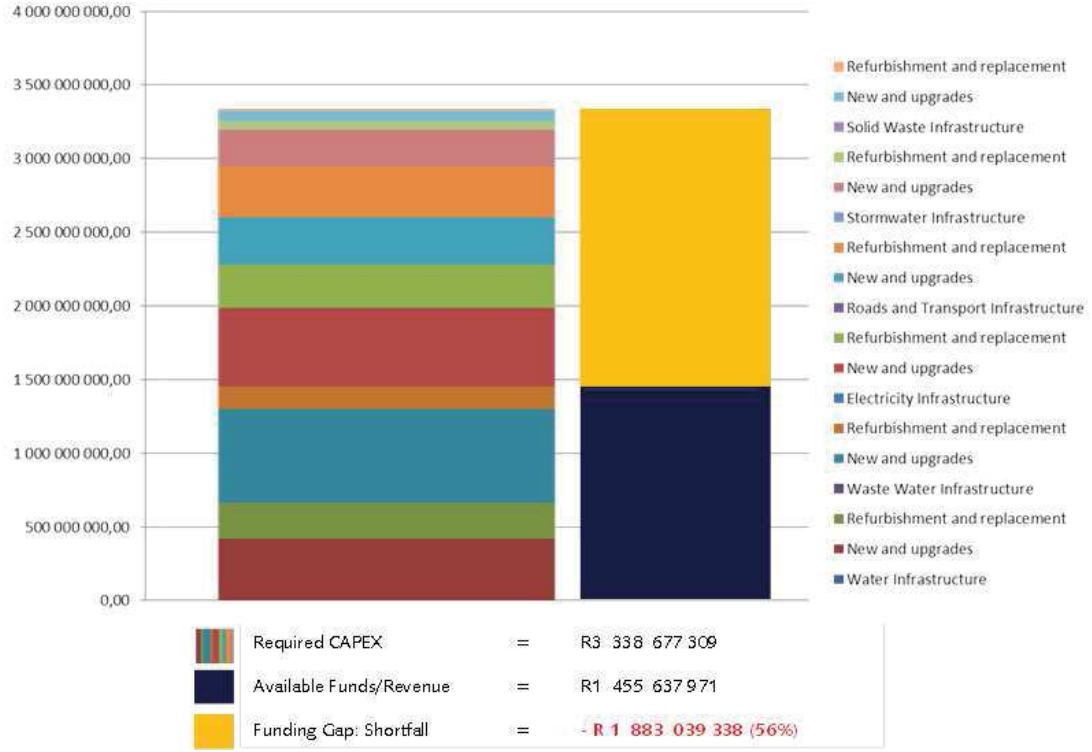
The total engineering costs for the 2019-2030 year period amounts to approximately R 3 338 677 309.

10.5.2.3 Budget Gaps / Surplus

The total available Capital Expenditure (affordability envelope) to Overstrand Municipality for the 2019-2030 amounts to R 1 455 637 971. However, based on available data, approximately R 3 338 677 309 is required for the listed engineering infrastructure required for the same period. It is therefore estimated that the Overstrand will have a shortfall of approximately R 1 883 039 338 over the period 2019-2030 (i.e. a 39,99% shortfall). The breakdown of the total available capital expenditure, infrastructure costs and the shortfall/surplus for the Overstrand is presented in Table 90.

Table 92: Overstrand, total available capital expenditure, infrastructure costs and the shortfall/surplus

SERVICE	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Water Infrastructure											
New and upgrades	19 457 459	34 500 332	36 115 099	48 339 479	46 745 282	31 214 604	38 135 717	40 042 503	44 999 539	47 249 516	31 694 151
Refurbishment and replacement	17 236 193	18 098 002	19 002 902	19 953 048	20 950 700	21 998 235	23 098 147	24 253 054	25 465 707	26 738 992	28 075 942
Waste Water Infrastructure											
New and upgrades	34 575 106	36 303 861	59 066 554	65 492 757	68 767 395	64 548 075	67 775 479	48 650 646	51 083 178	69 150 619	72 608 150
Refurbishment and replacement	10 805 092	11 345 346,41	11 912 614	12 508 244	13 133 657	13 790 339	14 479 856	15 203 849	15 964 042	16 762 244	17 600 356
Electricity Infrastructure											
New and upgrades	59 526 600	50 805 140	36 899 876	44 981 024	38 301 210	38 608 155	42 592 930	52 937 229	44 414 527	62 340 078	61 914 285
Refurbishment and replacement	20 394 981	21 414 730	22 485 467	23 609 740	24 790 227	26 029 738	27 331 225	28 697 786	30 132 676	31 639 310	33 221 275
Roads and Transport Infrastructure											
New and upgrades	13 000 000	13 650 000	19 845 000	23 731 313	24 917 878	29 354 476	30 822 200	39 398 812	41 368 752	43 437 190	45 609 050
Refurbishment and replacement	24 195 469	25 405 243	26 675 505	28 009 280	29 409 744	30 880 231	32 424 243	34 045 455	35 747 728	37 535 114	39 411 870
Stormwater Infrastructure											
New and upgrades	11 375 000	11 943 750	18 053 438	21 850 172	22 942 680	24 089 814	25 294 305	26 559 020	27 886 972	29 281 320	30 745 386
Refurbishment and replacement	3 898 930	4 093 876	4 298 570	4 513 499	4 739 174	4 976 132	5 224 939	5 486 186	5 760 495	6 048 520	6 350 946
Solid Waste Infrastructure											
New and upgrades	10 000 000	11 025 000	5 512 500	8 682 188	9 116 297	6 381 408	4 020 287	-	-	-	16 288 946
Refurbishment and replacement	1 084 182	1 138 391	1 195 310	1 255 076	1 317 830	1 383 721	1 452 907	1 525 553	1 601 830	1 681 922	1 766 018
Total for all basic municipal services	225 549 011	239 723 672	261 062 834	302 925 818	305 132 073	293 254 930	312 652 235	316 800 093	324 425 445	371 864 824	385 286 374
Capital Expenditure / Infrastructure Affordability Envelope	139 148 832	110 322 760	133 992 750	110 983 780	112 542 807	124 195 375	130 947 098	137 803 924	149 772 159	151 858 489	154 069 998
Funding Gaps (shortfall/surplus)	-86 400 179	-129 400 912	-127 070 084	-191 942 038	-192 589 266	-169 059 555	-181 705 137	-178 996 169	-174 653 286	-220 006 336	-231 216 376



10.5.3 Conclusion and Recommendation

The current CEF is not complete when measured against the COGTA methodology and content requirements and represents the best first effort with the available data to date. The items and actions listed above under subsection 7.5.1 of the MSDF(2020) should be undertaken during the next review of the Municipal long term financial planning and IDP to ensure greater alignment with the SDF. The Overstrand engineering Master Plans are currently being updated based on the 2020 MSDF spatial proposals / latest OMSGMS when adopted.

The Overstrand Municipality, together with other role players, will proceed with the drafting of the Capital Expenditure Framework.

10.6 Spatial plans developed beyond the SDF

Overstrand Municipality has compiled a range of spatial plans beyond the legislative requirement of an SDF.

The additional spatial plans adopted by the Municipality are noted below and includes:

- Review of the Overstrand Municipality Spatial Growth Management Strategy, 2010 (OMSGMS, 2010);
- Baardskeerdersbos Precint Plan
- Danger Point Precinct Plan
- Kleinbaai Nodal Plan
- Hermanus CBD Revised Plan
- Housing Plan.

10.6.1 OVERSTRAND MUNICIPAL SPATIAL GROWTH MANAGEMENT STRATEGY (OMSGMS)

The continued outward spread of low density development on the areas of Overstrand towns is leading to significant and rapid increases in the urban footprint of towns. This urban sprawl threatens the long term sustainability of the Overstrand environment and raised the following specific concerns:

- Natural undeveloped area and agricultural land are increasingly being consumed by urban development,
- Low density urban sprawl results in long travel distances. Due to a lack of public transport, this results in more private road transport that leads to increasing traffic congestion and CO2 emissions,
- Low density development increases the cost of infrastructure provision and maintenance. It dissipates the positive effect of agglomeration and economies of scale, causing operational inefficiencies and a wastage of supporting economic resources and infrastructure.

To address these concerns, the municipality developed a Growth Management Strategy (GMS) 2010. The OMSGMS forms part of the current MSDF 2020 and the Municipality has started the review and update process of the OMSGMS in line with the current MSDF 2020.

10.7 Land available for development in Overstrand

Both public and private land is available for development. Whether it be for housing or economic development. Public Private Partnerships (PPP) is found to be the key in unlocking and acquiring land and further to gain capital in order to develop land.

In terms of the type of develop that should occur on the land (public or private) available: Key areas have been identified to address the housing backlog, however in order to create sustainable developments mixed land use must be developed. South Africa's economy is a free market and therefore developments on private land are market driven.

10.8 SDF linkage with the Integrated Urban Development Framework (IUDF), 2016

Purpose of the IUDF

The IUDF is a national government framework that responds to urbanization challenges and opportunities.

"More than half of the world's population lives in cities - it is projected that **70%** will be living in urban areas by **2050".**

"More than 60% of South Africans live in urban areas, and this figure is projected to increase to **70%** and **80%** by **2030** and **2050** respectively".

Cabinet approved the IUDF on 26 April 2016.

Next step:

Implementation of the short term (2016/19) priority actions as identified in the IUDF implementation plan.

Core elements of the IUDF

The IUDF's overall outcome – **spatial transformation:** reversing the inefficient spatial patterns in a way that promotes both social and economic development while protecting the environment.

The IUDF proposes 3C growth model= **compact, connected** & **coordinated** cities and towns as opposed to fragmented development. **Land, transport, housing,** and **jobs** are key structuring elements critical for the attainment of the outcome.

The overall objectives are to create efficient urban spaces by:

- Reducing travel costs & distances
- Aligning land use, transport planning &housing
- Preventing development of housing in marginal areas
- Increasing urban densities &reducing sprawl
- Shift jobs & investment towards dense peripheral townships
- Improve public transport & the coordination between transport modes.

Overstrand SDF response to the Integrated Urban Development Framework (IUDF)

Development of the IUDF started in November 2012 and was finalised in 2016. The Overstrand Municipality's SDF 2020 is aligned with the broad principles of the IUDF of creating **compact**, **connected** and **coordinated** cities and towns as opposed to fragmented development. This is further recognized in the vision of the SDF 2020.

Integrated sustainable human settlements are being implemented in terms of the National Housing Code in partnership with the Department of Human Settlements according to the Housing Strategy in the IDP and further recognised in the SDF 2020.

10.9 HERMANUS CENTRAL BUSINESS DISTRICT (CBD) REVITALISATION PLAN

During 2000 the Municipality undertook a CBD Revitalization study for Hermanus.

This study was completed in 2002. A total of 13 projects/interventions were identified in this study.

In accordance with the above projects/interventions the Overstrand Municipality and the private sector have made considerable investments in the CBD giving effect.

Overstrand Municipality has completed most of the projects proposed in the study, for instance –

- CBD Relief Road
- Upgrade of Cliff Top
- Redevelopment of Market Square
- Gearings Point upgrade
- Implementing the station precinct
- Etc.

The proposal was implemented during the period of 2002 to 2012 at an estimated cost of ±R80 million.

The private sector has also heavily invested into the CBD Revitalization Strategy.

Construction work on commercial, residential, parking and landscaping projects to an estimated amount of ±R225 million has been completed.

Various projects are in an advanced phase of planning and approval. Implementation of these projects have commenced. Projects which are identified in the CBD Revitalization Strategy include the Taxi Rank, Mitchell Street Precinct and the Main Road's traffic calming measuring.

STUDY AREA

The study area is referred to as the Hermanus Central Business District (CBD). In the context of Hermanus, this refers to the central area of town, bounded by the coastline to the south and east, Lord Roberts Street to the north and the municipal precinct to the west of Royal Street. The CBD is located along the R43

coastal route, connecting Betty's Bay, Onrus, Stanford and Gansbaai. Hermanus is the last significant destination on this route, which continues beyond Hermanus, inland to Stanford and along the coast to Gansbaai.

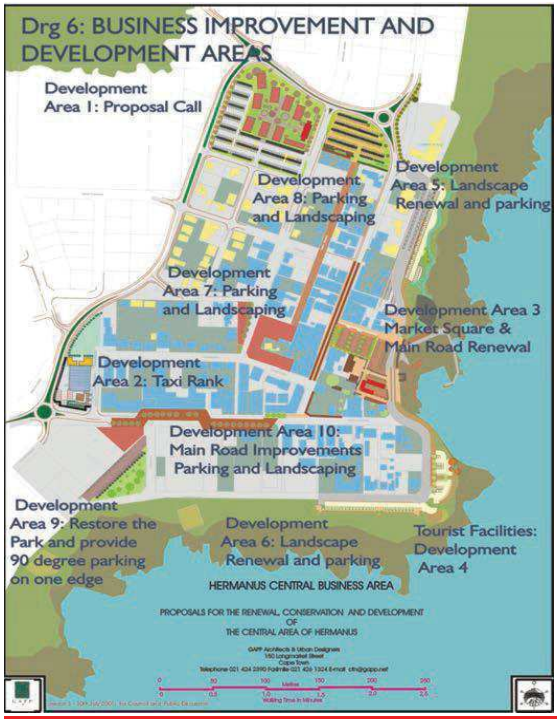


Figure 47: Hermanus CBD - Study Area

REGENERATION THEMES



The above principles inform and drive future regeneration projects and guide the management, conservation and development of the Hermanus CBD.

The themes emerging from these principles are:

- Heritage and Environment
- Access and Circulation
- Retail and Office Development
- Public Spaces

PRIORITY UPGRADING AREAS

Within the overall concept, six Focus Areas have been identified as the most strategic areas for implementation. These focus areas are:

1. Taxi Rank and Municipal Precinct
2. Swallow's Park
3. Mitchell Street Square
4. High Street
5. Lemm's Corner
6. Old Harbour Precinct

Within each Focus Area a set of priority projects were identified.

Status of the projects and focus areas identified are as follow:

The upgrading of High Street (Phase 1) has commenced in 2020 and the project is in an advanced stage of implementation. As part the project the services underneath the street was also upgraded and maintained. Capital budget for the CBD Regeneration is set at R 7 798 467.23 (excl. VAT).

The next project will focus on the Taxi Rank.

10.10 Concluding Remarks

Although Overstrand's original SDF stems from 2006, it has regularly been reviewed and added onto via different Sectoral/Spatial Plans. The Overstrand Municipality adopted the reviewed Overstrand Municipality Spatial Development Framework in May 2020 based on the information and accumulation of the various Spatial Plans and studies conducted for the Overstrand Municipality. The Overstrand SDF is relevant to the current IDP and the Overstrand Municipality's planning initiatives.

CHAPTER 11

DISASTER MANAGEMENT PLAN

The reviewed 2020/21 Disaster Management Plan (DMP) is available on the municipal website www.overstrand.gov.za under strategic documents.

The intention of this Chapter is not to duplicate the reviewed DMP.

The reviewed 2020/21 DM plan comprises the following Annexures:

ANNEXURES

Annexure A	: Veld Fire Management Plan
Annexure B	: Flood Management Contingency Plan
Annexure C	: Public Violence Contingency Plan
Annexure D	: Strategic Risk Register
Annexure E	: Disaster Management Preparedness Plan: Gansbaai
Annexure F	: Disaster Management Preparedness Plan: Stanford
Annexure G	: Disaster Management Preparedness Plan: Hermanus
Annexure H	: Disaster Management Preparedness Plan: Kleinmond
Annexure I	: Emergency Resource Telephone List: Hermanus
Annexure J	: Emergency Resource Telephone List: Gansbaai / Stanford
Annexure K	: Emergency Resource Telephone List: Kleinmond
Annexure L	: Covid-19 Contingency Plan

LEGAL FRAMEWORK

The Disaster Management Act (sec 53) stipulates that each Municipality must prepare a Disaster Management Plan/Framework for its area according to the circumstances prevailing in the area, after consulting with the District Municipality and other Local Municipalities within the area of the District Municipality.

Overstrand Disaster Management Plan:

a. Forms an integral part of the Municipality's Integrated Development Plan;
b. Anticipate the types of disasters that are likely to occur in the municipal area as well as their possible effects.

The Disaster Management Plan place emphasis on measures that reduce the vulnerability of disaster-prone areas, communities and households.

INSTITUTIONAL CAPACITY

Overstrand Municipality has a functional Fire & Disaster Management Department within the Directorate: Protection Services.

A Joint Operation Centre (JOC) is activated as and when the need arises. The JOC is operated from the Fire station in Hermanus.

No Disaster Management Advisory Forum (DMAF) is established because such a committee already exists which plays a similar role.

RISK REDUCTION

- Risk awareness programs
- Risk prevention programs
- Formal and informal training with regard to emergency services and disaster relief
- Research in formal and informal settlements with regard to location, growth and development
- Upgrading of vehicles, equipment and protective clothing.

DISASTER RISK REGISTER / STRATEGIC RISK REGISTER

Annexure D, Overstrand reviewed DMP, Source by WCDM

HAZARD	HAZARD				Vulnerability						CAPACITY								
SCORE	Score: 4. Very Likely 3. Likely 2. Unlikely 1. Rare	Score: 4. Monthly/weekly 3. Every 1 - 2 years 2. Every 2 - 5 years 1. Every 5 - 10 years	Score: 4. Major 3. Serious 2. Minor 1. Negligible	Hazard Rating	Vulnerability Score: 4. Extremely Vulnerable 3. Seriously Vulnerable 2. Slightly Vulnerable 1. Not Vulnerable					Vulnerability Rating	Capacity Score: 4. Very Good 3. Good 2. Poor 1. Very Poor						Capacity Rating	Relative Risk Rating	Relative Risk Priority
	Probability	Frequency	Severity		Political	Economical	Social	Technological	Environment		Physical Planning and Engineering	Societal Capacity	Economic Capacity	People Capacity and Competencies	Management Capacity	Institutional capacity			
Drought	3	3	4	10	1	4	4	3	4	16	2	3	1	3	1	1	11	14.545	extremely high
Wildland fire	4	4	4	12	1	3	3	2	2	11	2	3	2	2	3	2	14	9.429	high
Social conflict	3	4	3	10	1	4	3	2	2	12	2	2	1	2	3	3	13	9.231	high
Tsunami	3	1	3	7	1	4	3	3	3	14	2	2	1	2	2	2	11	8.909	high
Structural fire	4	4	3	11	2	2	2	2	1	9	2	3	2	2	2	2	13	7.615	high
Coastal erosion	3	4	2	9	1	2	2	2	3	10	2	2	2	2	2	2	12	7.500	high
HAZMAT: ocean spill	2	2	4	8	1	2	2	1	4	10	2	2	2	2	2	1	11	7.273	high
Pest infestation	3	4	2	9	1	3	3	1	3	11	3	2	3	2	3	2	15	6.600	tolerable
Nuclear event	1	1	4	6	1	3	3	2	4	13	3	2	1	2	2	2	12	6.500	tolerable
Endemism	3	4	2	9	1	3	3	1	3	11	3	3	2	3	3	2	16	6.188	tolerable
Water supply disruption	3	4	2	9	1	3	3	2	1	10	2	3	2	3	3	2	15	6.000	tolerable
HAZMAT: road	3	2	2	7	1	2	2	2	3	10	2	2	2	2	2	2	12	5.833	tolerable
Disruption of electricity	4	4	2	10	1	2	2	2	1	8	2	3	2	3	3	2	15	5.333	tolerable
Floods	4	3	3	10	1	2	2	2	1	8	2	3	2	2	3	3	15	5.333	tolerable
Shipping incident	2	2	3	7	1	2	2	1	3	9	2	3	2	2	2	1	12	5.250	tolerable
Sea level rise	3	1	2	6	1	2	2	2	3	10	2	2	2	2	2	2	12	5.000	tolerable
Storm surge	3	3	2	8	1	2	2	2	2	9	2	2	2	3	3	3	15	4.800	tolerable
Human diseases	4	4	3	11	1	2	2	1	1	7	3	3	3	3	3	3	18	4.278	tolerable
Severe weather	3	4	1	8	1	2	2	2	1	8	2	2	2	3	3	3	15	4.267	tolerable
Aircraft incident	2	2	2	6	1	2	2	2	2	9	2	2	3	3	3	3	16	3.375	low
Road incident	4	4	1	9	1	1	2	1	1	6	3	3	2	3	3	3	17	3.176	low

DEFINITIONS, TERMINOLOGY AND ABBREVIATIONS

Abbreviations

CAPEX	Capital Expenditure
ICC	Incident Command Centre
IDP	Integrated Development Plan
JOC	Joint Operations Centre
NGO	Non-government Organization
OPEX	Operational Expenditure
SAPS	South African Police Services
WCEMS	Western Cape Emergency Medical Services

- **Disaster:** A progressive or sudden, widespread or localized, natural or human-caused occurrence which causes or threatens to cause death, injury or disease, damage to property, infrastructure or the environment; or disruption of a community; and is of a magnitude that exceeds the ability of those affected to cope using only their own resources.

- **Disaster risk management**: The systematic process of using administrative decisions, organization, operational skill and capacities to implement policies, strategies and coping capacities of the society and communities to lessen the impacts of natural hazards and related environmental and technological disasters. This comprises of all forms of activities, including structural and nonstructural measures to avoid (prevention) or to limit (mitigation and preparedness) adverse effects of hazards.

- **Hazard:** A potentially damaging physical event, phenomenon or human activity that may cause the loss of life or injury, property damage, social and economic disruption or environmental degradation. Hazards can include latent conditions that may represent future threats and can have different origins: natural (geological, hydro meteorological and biological) or induced by human processes (environmental degradation and technological hazards). Hazards can be single, sequential or combined in their origin and effects. Each hazard is characterised by its location, intensity, frequency and probability

- **Risk:** The probability of harmful consequences, or expected losses (deaths, injuries, property, livelihoods, economic activity disrupted or environment damaged) resulting from interactions between natural or human-induced hazards and vulnerable conditions

- **Vulnerability**: The conditions determined by physical, social, economic, and environmental factors or processes, which increase the susceptibility of a community to the impact of hazards.

AMENDMENTS/UPDATES

DATE OF REVIEW	DETAILS OF PAGE(S) AMENDED OR REPLACED
22 March 2013	Par 5: Top 10 risks; Par 9: Population Profile Par 15: Post vacant
7 April 2014	Annexure H, K and L was removed, Appendix I was replaced by strategic risk register
9 April 2015	Par 1.8 Taken out Par 1.9 Taken out Par 3.4 Amended Par 4.3 Amended Par 5 Amended
20 April 2016	Par 8.1 Amended Par 9 Amended Par 10 The Corporate Disaster Management Plan in Context taken out Par 12 Roles and responsibilities replaced with Directorate Directives
2017	Emergency Contact numbers amended
2018	Emergency Contact numbers amended
2019	Rename of Annexures Additional contact persons for Annexure I, J & K
2020	Par 7 updated to figures published in IDP (27 May 2020)

DATE OF REVIEW	DETAILS OF PAGE(S) AMENDED OR REPLACED
	Par 8 updated to figures published in IDP (27 May 2020) Par 9 updated to figures published in IDP (27 May 2020) Par 11 updated, to include Incident Command Centre, Councillors and NGO's Annexure L: new addition Emergency Contact numbers amended

2018/19 Disaster Risk Assessment by Province

The main hazards for **Overstrand Municipality** have been classified as:

- Drought
- Wildland fires
- Social conflict
- Tsunami
- Structural fires
- Coastal erosion
- Hazmat: ocean spill.

The hazards pose a risk to the environment, industry, the economy; livestock and human life.

Top risks of the Overstrand Municipality

Top 10 risks (in no particular order) for Overstrand Municipality are:

- Wildfires
- Alien Invasive Species (Vegetative)
- Hazmat Incidents: Roads
- Civil Unrest
- Road Accidents
- Storm Surge/Coastal Flooding
- Sea-Level Rise
- Floods (Storm water)
- Urban Fires (Informal/Formal)
- Endemism (Loss to Biodiversity)
- Drought.

Disaster Management Analysis for Overstrand Municipality

1. A Hazard, Risk and Vulnerability Assessment (HRAVA) have been performed:

	YES	NO	Comments, if no
1.1 For the Municipal Area		x	Budget and capacity constraints
1.2 For projects identified in the IDP		x	New function – no projects in place. No budget for projects

2. The identified disaster risks have been prevented or mitigated through the implementation of risk reduction programmes:

	YES	NO	Comments, if no
2.1 For the Municipal Area	x		
2.2 For projects identified in the IDP		x	New function – no projects in place. No budget for projects

3. Appropriate disaster preparedness, response and recovery plans have been developed for a risk that cannot be prepared or mitigated:

	YES	NO	Comments, if no
3.1 For the Municipal Area	x		
3.2 For projects identified in the IDP		x	New function – no projects in place. No budget for projects

4. The Municipality has instituted the following disaster management requirements:

	YES	NO	Comments, if no
4.1 Established a functional Disaster Management Centre		x	Budget Constraints
4.2 Appoint a Head of Centre		x	Don't have a Centre
4.3 A functional Disaster Management Advisory Forum		x	DMAF to be established. Provincial Government hosted presentation on importance of DMAF
4.4 A Disaster Management (DM) Plan has been developed	x		
4.5 This DM Plan does include Sectoral Plans	x		

5. Disaster Management has functional systems that comply with the following:

	YES	NO	Comments, if no
5.1 GIS data for disaster management		x	Limited DM capacity
5.2 Risk reduction planning		x	Limited DM capacity
5.3 Early warning system		x	Budget constraints
5.4 Preparedness, response and recovery planning (Generic Plan)	x		

6. These systems are linked to:

	YES	NO	Comments, if no
6.1 Other line functions in the Municipality		x	Overberg District
6.2 Other Municipalities	x		
6.3 Security Forces (SAPS and SANDF)		x	Overberg District DMC
6.4 Provincial MES		x	Overberg District DMC
6.5 Provincial Departments		x	Overberg District DMC
6.6 The National Disaster Management Centre		x	Overberg District DMC

7. The Municipal Disaster Management Plan is completed, submitted and approved by (answer where applicable):

	YES	NO	Comments, if no
7.1 Other Municipalities in District Municipal Area	x		
7.2 District Municipal Disaster Management Centre	x		
7.3 Provincial Disaster Management Centre	x		

Budget allocation for 2021/22

The operating budget for Fire & Disaster Management and Security Services for 2021/22 – 2023/24 are stated below:

Vote description	2021/22 Medium Term Revenue & Expenditure Framework R thousand		
	Budget Year 2021/22	Budget Year 1 2022/23	Budget Year 2 2023/24
Vote 6_ Protection Services	**115,502,269**	**120,408,058**	**125,381,338**
6.1 Director Protection Services	3,859,380	4,001,975	4,118,660
6.2 Traffic	48,481,012	50,330,169	52,117,212

Vote description	2021/22 Medium Term Revenue & Expenditure Framework R thousand		
	Budget Year 2021/22	Budget Year 1 2022/23	Budget Year 2 2023/24
6.3 Law Enforcement	17,778,757	18,419,775	19,117,829
6.4 Vehicle testing	593,425	613,423	634,384
6.5 Fire Brigade	23,481,986	25,077,513	26,839,431
6.6 Vehicle Licensing	1,203,565	1,257,419	1,313,757
6.7 Special Task Team Unit	11,641,388	11,967,199	12,384,664
6.8 Disaster Management	2,322,705	2,323,964	2,325,280
6.9 Security Services	6,140,051	6,416,621	6,530,121

(Note: amounts includes salaries)

In the capital budget for 2021/22 an allocation of R 600 000 was made for Fire & Disaster Management.

Overstrand Municipality's response to the COVID-19 pandemic

Policy guidelines

In responding to the COVID-19 pandemic the Overstrand Municipality has developed the following policy guidelines:

- A COVID-19 Contingency Plan is in place and being implemented. The COVID 19 Contingency Plan will be read in conjunction with the Overstrand Disaster Management Plan.
- A Terms of Reference for the Overstrand Municipality's Relief Committee was developed. The committee comprises of Directors.
- Overstrand Municipality: Plan Food Relief through Food Kitchens was developed and operational until September 2020.
- The Municipality's response is also guided by the various Regulations impacting Local Government issued by National Government since the start of the nationwide lock down on 27 March 2020.

Structure

On 15 March 2020 the Joint Operation Centre (JOC) was activated by the Senior Manager Chief Fire, Rescue and Disaster Management & Security, as a response to mitigating the spread of Covid-19 in the Overstrand Municipal area.

The Overstrand Relief Committee (composing of Directors) was established and is a co-ordinating structure that will ensure collaboration of all internal and external stakeholders to execute the matters listed below as specified in the Regulation dated 25 March 2020:

- Provision of water, sanitation and electricity services,
- Hygiene education, communication and awareness,
- Waste management and cleansing,
- Municipal public spaces, facilities and offices,
- Customary initiations and cultural practises,
- Isolation and quarantine,
- Monitoring and enforcement,
- Municipal operations and governance,
- Institutional arrangements and development of Covid-19 response plans and
- Precautionary measures to mitigate employee health and safety risks.

All actions of the Relief Committee are guided by National Legislation and the Overstrand Municipality Disaster Management Plan.

The Incident Command Centre is open 24/7, the centre is at the Fire Station in Hermanus. Daily conference calls are taking place with the Overberg District Municipality and other role players (SAPS, LEO, Traffic, DSD etc.) for the dissemination of information.

Overstrand Head: Disaster is working closely with Dr. Mostert, the Head of Health Provincial in Hermanus.

Brief overview of the COVID-19 related programmes/ interventions by Overstrand Municipality:

Overstrand Disaster Management has been coordinating a number of activities in conjunction with other departments.

- Facilities have been identified which will be used as **Isolation and Quarantine sites.**
- **Homeless** were housed at the Moffat Hall in Mount Pleasant, Hermanus until the end of August 2020. Meals were provided to them on a daily basis.
- **Awareness raising**
  Continuous communication with the public through Overstrand FB page. Flyers are distributed to communities for educational purposes.
- **Sanitisation**
  Overstrand Fire Services decontaminate premises where active cases of COVID-19 were identified by EMS. Fire Services are decontaminating offices and have assisted the court and SAPS with the same.

  The Municipality deployed staff members (permanent and EPWP workers) to disinfect Taxi ranks, public toilets communal toilets in informal settlements twice per day. Offices, Community buildings used as shelter for the homeless and food kitchens as well as other private buildings used as food Kitchens (based on discretion of the administration) are disinfected on a weekly basis.

  Soap was distributed to vulnerable communities for hygiene purposes.

- **Occupational Health and Safety (OHS)**

  A draft infectious decease plan was developed.

  Essential staff are being issued with personal protective equipment (PPE) (face mask / gloves / hazmat suites etc.)

  A total of 14 health workers were appointed by the OHS department (Human Resources) to screen employees on a daily basis before they commence with their duties.

  The OHS Department also issued hand sanitizers, mask and gloves within the organisation.

  - Public making use of municipal offices are screened, has to adhere to social distancing and must wear a face mask.
  - Overstrand Municipality remains committed to service delivery and **all essential services** continued during the lockdown period.
  - Staff deployment levels occur according to the Regulations and Covid-19 level.

- **Food Relief through Food Kitchens**

The Municipality efforts to provide food relief during the COVID-19 disaster in the country was implemented as a temporary measure, with available funding. The delivery of ingredients to soup kitchens was operationalized between April and September 2020. Overstrand Municipality merely assisted with ingredients.

- **FOOD GARDENS**

This project is to be implemented across the municipality in two forms. The first being the One Garden One Household and community gardens in identified communities. An amount R250 000 was made available in the 2020/21 financial year. The aim is to promote self-reliance and food security for poor communities.

- **Assistance to municipal account holders**

The Overstrand Council implemented a number of measures for a period from April 2020, to assist businesses and residents during the COVID-19 nationwide lockdown period, these included the following COVID-19 relief:

- temporary auto classification status adjustment for holiday accommodation establishments, thus the application of residential rates tariffs;
- extended payment arrangements for businesses and residential customers;
- leased properties rental exemption.

- the deferment of payment of Municipal accounts from April 2020 to August 2020 for those who found themselves financially strapped during this period. Businesses could apply to pay these accounts over six months and individuals over a maximum of twelve months.

In addition to this all residents who had their water reduced to a drip system have had the flow opened for the duration of the lockdown and no auxiliary charges were levied on prepaid electricity purchases up to the end of June 2020. People who rented property from the Municipality and were unable to use it for the purpose for which it was rented, were not be charged rent for a period. While the municipality could not dictate to private landlords, it was hoped that they too would find a way of assisting their tenants, particularly small businesses, who had not been able to use their rented premises because of the lockdown.

- **Economic and Social Development support during COVID 19**

It was envisaged that the proposed actions implemented by the government to combat the spread of the virus will have devastating effect on the both the economic situation and the social well-being of the poor communities. The lockdown exposed the levels of inequality and poverty mainly in disadvantaged communities. Local businesses are hit hard by the lockdown as this impact on the demand of goods and services critical to the survival of local economies.

How is the Municipality assisting local business during the 2nd wave of the pandemic?

- 92 SMME's assisted to apply for the Western Cape Relief Fund in all LED Offices in the Overstrand and 19 were successful.
- More than 20 SMME's participated in a 5 days first virtual training at the LED E-learning Centre on Business Practices and recovery during and post Covid-19 by Nedbank with WIFI services provided by the Overstrand Municipality for SMME's.

SMME SUPPORT ENVIRONMENT

Included in this sector are the following sub-sectors: construction, landscaping, manufacturing and designs, agriculture, services sector etc.

- To ensure that SMME's receive information timeously a WhatsApp group with all SMME's in the Overstrand was created. The purpose of the group is to ensure quick, credible and verified information reaches SMME's as fast as possible. This promoted dialogue and peer support including understanding of each other's businesses. From inception, the SMME WhatsApp group started with 246 SMME's.
- Information on business support regarding operations during Covid-19 critical to business survival therefore LED prepared to tackle queries regarding business-related enquiries, an average of 20 inquiries a day, telephonically, email and WhatsApp can be provided to the business fraternity. Compliance environment SMME's registered with CIPC to apply for essential permits online and more than 30complying businesses were assisted.
- Business rescue environment as announced by government – information made available to as many businesses as possible through Facebook platforms and Tourism offices database by email. The relief fund for distressed small-scale farmers - 12 small scale farmers in the Overstrand were assisted to submit their applications to the Department of Agriculture.

Social relief assistance provided in the 2nd wave of the pandemic (Dec 2020 onwards)

One household one food garden initiatives including the utilisation of municipal land to grow food for the benefit of the community.

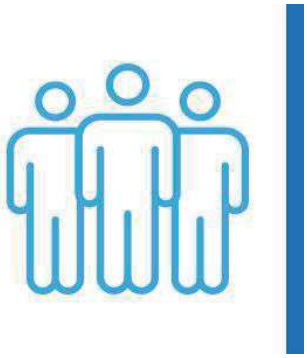
COVID-19 social relief assistance initiatives planned for 2021/22 and beyond

The Municipal Department of Social Development works with all social partners to ensure social related programmes are implemented.

TOURISM FOCUS DURING COVID-19

Tourism is one of the sectors most affected by the Covid-19 pandemic, impacting economies, livelihoods, public services, and opportunities on all continents. All parts of its vast value-chain have been affected. It is one of the world's major economic sectors. It is the **third-largest export category** (after fuels and chemicals) and in 2019 accounted for **7% of global trade.**

Tourism supports one in 10 jobs and provides **livelihoods for many millions more** in both developing and developed economies. In a coastal region such as the Overstrand it is estimated that tourism supports one in 15 to 20 jobs.



100 to **120 MILLON**

- As many as 100 million direct tourism jobs are at risk, in addition to sectors associated with tourism such as labour-intensive accommodation and food services industries that provide employment for 144 million workers worldwide. Small businesses (which shoulder 80% of global tourism) are particularly vulnerable.
- Women, who make up 54% of the tourism workforce, youth and workers in the informal economy are among the most at-risk categories.
- Destinations such as the Overstrand that are most reliant on tourism for jobs and economic growth are likely to be hit hardest. In Africa, the sector represented 10% of all exports in 2019.

The survival of businesses throughout the tourism ecosystem is at risk without continued government support and although government have taken impressive action to cushion the blow to tourism, to minimise job losses and to build recovery in 2021 and beyond, more needs to be done, and in a more co-ordinated way. Cape Whale Coast initiatives to assist recovery include:

- A Safe Eat Pledge was designed and adopted by numerous local eateries to gain consumer confidence.
- Seats on the Streets was initiated to support social distancing at restaurants. This was unfortunately hindered by the alcohol ban. This links to the support given to the pavement economy to stimulate the economy as well as
- Supporting the many Saturday markets to open for trade as soon as regulations allowed.
- A rates reduction for guesthouses during the period when they could not receive travellers.
- The COVID-19 pandemic and the resulting work from home (WFH) culture drove an exodus of the young professionals from cities to smaller towns. Several Overstrand villages have benefitted from this due to proximity to trading hubs such as Cape Town and are now included in the "zoom town" cluster where lifestyle and work can be balanced with wellness benefits.
- Business collaboration to expand market access. Examples include: A work sharing space selling lunch, a garage selling a baker's produce.
- Assistance with Tourism Relief Fund and other government incentive applications.

The Covid-crisis is an opportunity to rethink tourism for the future. Tourism is at a crossroads and the measures put in place today will shape the tourism of tomorrow.

- Industry updates regarding regulations and related requirements through digital platforms as well as a targeted approach with direct WhatsApp communication. Assisting with the interpretation of beach and parks opening and closures, alcohol trading hours and filming allowances provided challenges.
- Dialogue with industry bodies and tourism stakeholders.

- Sector support including assistance with access to business rescue packages available i.e. TERS submissions and BizPortal registration to retrieve permits to trade. Liaising with foreign tourists, SAPS and Disaster Management regarding international flights and transport arrangements.
- Assisting national and provincial government with information regarding tourists and tourism landscape.

  - Indicating where foreign tourists were still staying initially
  - Indicating which will be open to assist with accommodation of emergency workers
  - Indicating which to be inspected by health workers for the testing of staff

- Development of tourism campaigns relevant to the opening of the economy – #WeAreOpen, alignment with Wesgro on provincial tourism campaign – One Day (a virtual tour performed by local tour guides) and other digital spaces such as #VirtualTravelSA and #TravelChatSA.

Assistance provided to the local tourism industry in the 2nd wave of the pandemic (Dec 2020 onwards)

- Media visits and trade appointments are ways to ensure that the Cape Whale Coast remains top of mind when travel plans are made.

- Radio broadcasts and influencer promotion.
- Focus on work from home benefits for proximity to the Cape Town International Airport and availability of good schools, infrastructure, and golf courses.
- Supporting small events to attract weekend visitors
- Assisting small tourism business to comply with regulations such as zoning
- Applications have been made for route development and a Padkos Festival.

Post COVID-19 initiatives planned to assist the local tourism industry for 2021/22 and beyond?

- Professional filming and photography have a strong influence on tourist decision making and contributes positively to economic impact. Because of the commercial and promotional benefits, Cape Whale Coast Tourism aims to position the Overstrand as a competitive filming destination by offering a reduction in tariffs granted that certain criteria are met. A reduction of up to 50% of Professional Filming and Photography Tariffs was approved granted that certain conditions are met.

- CBD revitalization with the creation of economic spaces such as weekend markets to attract more visitors to areas with a low footfall. This addresses the informal sidewalk economy that benefits the formal economy.

Grave site space

The Municipality prepared the land of the Overstrand Regional Cemetery, at Karwyderskraal with basic infrastructure to be utilised for possible mass burials due to the COVID-19 pandemic.

A number of **1920 burial** sites were prepared at the Overstrand Regional Cemetery at Karwyderskraal to date. No burials took place at the last-mentioned cemetery.

A number of **780 burial** sites were developed at the palmiet graveyard in Kleinmond by the Municipality. The graveyard was closed in the past due to a challenge with a high-water table in the area. Burials at the particular graveyard can commence from April 2021.

The Municipality is in process to approve a Cemetery Policy and a By-law.

WAY FORWARD

Analysts predict an uncertain environment for the next 36 months and it therefor requires flexibility in our planning.

The National Treasury projects real economic growth of 3.3 per cent in 2021, following an estimated contraction of 7.2 per cent in 2020. Real GDP growth is expected to moderate to 1.9 per cent in 2022 and 2023.

The outlook remains highly uncertain, and the economic effects of the pandemic are far-reaching. There were 1.7 million fewer jobs by the third quarter of 2020 compared to the same period in 2019. Rising unemployment and income losses have entrenched existing inequalities.

Although growth rates are likely to improve quickly as restrictions are removed, based on current projections, the output is only expected to return to pre-pandemic levels in 2024. Given South Africa's structural constraints, its recovery will be slower than many of its developing-country peers. Industrial sectors (which include mining, manufacturing, construction and utilities) lagged substantially, undermined by structural constraints including unreliable electricity supply and weak public investment that preceded the pandemic. Over the next several years, the country requires the implementation of long-standing structural reforms to sustainably move to a higher growth path.

These economic challenges will continue to exert pressure on municipal revenue generation and collection levels; hence a conservative approach is advised for revenue projections.

It thus remains relevant that for this budget cycle we are faced with an extremely challenging task of balancing the cost of providing basic services to the residents of the Overstrand, as well as tourists to our area, with the income we are able to generate from these services.

CHAPTER 12

FINANCIAL PLAN

The inclusion of a financial plan (FP) in the IDP is a key requirement in terms of section 26 (h) of the Municipal Systems Act (MSA).

12.1 Status of Overstrand's financial position as at end December 2020

In terms of Section 72 of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the budget and performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, he must submit the report to Council by 31 January in terms of Section 54(1)(f) of the MFMA.

No financial problems or risks from a budgetary implementation or financial management perspective reported.

The declaration of a National State of Disaster: COVID-19 resulting in a national lockdown since March 2020. This status has since been extended on a regular basis, and is still in place, although currently at an eased level.

One of the main challenges for the municipality is the subsequent risk of an increase in outstanding debtors. The municipality continues to apply credit control measures in instances where agreements for extended payment periods are not honoured.

In terms of overall performance in implementing its 2019/2020 budget, Overstrand Municipality has met its budget performance targets set for operating revenue.

The capital implementation plan for the first six months of the financial year reflected a spending of 54.43% (inclusive of current commitments of orders in progress) of the Adjusted Capital Budget of R296.1m.

The municipality started the 2019/2020 financial year with a positive cash balance of R653.8 million. The December 2020 closing balance is R684.7 million.

Mid-Year Review

Section 28 of the MFMA prescribes that the municipality must also review the budget performance and may approve a revised budget during the course of the financial year through an adjustments budget.

The budget steering committee, senior officials and managers reviewed the mid-year budget performance during December 2020 and January 2021.

The adjustments budget was approved by Council in January 2021.

A summary of the adjustments budget was also tabled at the Overstrand Municipal Advisory Forum (OMAF) meeting on 10 March 2021.

Impact of the Covid-19 pandemic on the municipal budget in 2019/20 and 2020/21

No financial problems or risks from a budgetary implementation or financial management perspective to be reported. Its however important to note that as a country and as a municipality, we are faced with two major phenomena, firstly, the financial impact of the COVID-19 Pandemic on municipalities, and secondly, the impact of the downgrade on South Africa's credit rating. As a result of the crisis, municipalities are under pressure

to provide certain services to assist in curbing the spread of this virus.

A special COVID-19 Adjustments Budget was approved by Council in September 2020.

The debtors' level increasing trend observed during May to June 2020 has stabilized and the 12-month rolling average payment rate has since increased from 96,95% in June 2020 to 98,62% at the end of December 2020.

Financial ratio's

The assessment of the financial health and performance is an integrated process involving a review of a municipality's audited annual financial statements and audit report using selected financial ratios/norms.

The results of the financial ratios/norms are used to support financial decisions and to identify factors which may influence the financial stability of the Municipality.

It is also to enable timely corrective action where service delivery may be at risk. The assessment is according to the selected key financial ratios/norms as per National Treasury MFMA Circular No. 71

Table 76 below indicates the Overstrand Municipality's performance over the past 3 years, as at 30 June 2020, in terms of the National Key Performance Indicators required in terms of the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and section 43 of the MSA.

Description	Basis of calculation	2017/18	2018/19	2019/20
		Audit outcome	Audit outcome	Audit outcome
Cost Coverage	(Available cash + Investments)/monthly fixed operational expenditure	5,12	6,67	7,62
Total Outstanding Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	10,55%	10,07%	12,33%
Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	19,79	23,38	25,06

Table 93: National KPI's for financial viability and management

Debt Coverage: Refers to financial viability measured in terms of the municipality's ability to meet its service debt obligations within the year.

Service debtors to revenue: Refers to financial viability measured in terms of the total outstanding service debtors, expressed as a percentage of revenue received for Services.

Cost Coverage: Refers to financial viability measured in terms of the available cash to cover monthly fixed operating expenditure.

The key long term financial considerations to consider in order to remain financially sound

- The historic, and still real challenge is to accommodate the divergent needs of the different communities and still promote tourism. This challenge manifests itself in a number of ways, including the need to provide a high level of service and create quality infrastructure which is only used to its full capacity during peak but short holiday periods but also as a challenge

the affordability concern of retirees whose income in real terms is declining, and indigents who cannot afford to pay for the high level of service.

- The municipality has installed infrastructure that provides a high level of service to its residents. This speaks to the relatively low levels of backlogs. It needs to be emphasized however that the high level of service infrastructure does imply that asset management requires significant budgetary allocations to repair and maintain as well as replacement of infrastructure at the appropriate time in future.
- The National State of Disaster: COVID-19 as declared in March 2020 and the subsequent national lockdown since end of March 2020 resulted in a very severe impact on the economy. Municipalities are thus still at risk of an increase in outstanding debtors.
- Given the current economic climate referred to, as well as the completion of housing projects on an ongoing basis, an increase in the number of indigent households is expected over the MTREF.
- As reflected in the budget documentation, indigent households will receive 6 kl of water and 50 units of electricity free per month. The Municipality anticipates that the number of indigents will increase over the next 3 years to at least 8 000 households in 2023/24.
- The Municipality must be mindful of under spending on capital budget on an annual basis; Specific emphasis must be given to grant funded expenditure.
- The affordability of tariff increases for the community at large is of great importance to the municipality and the level of services versus the associated cost is a constant consideration at executive management- and Budget Steering Committee level.
- It thus remains relevant that, with the risk of subsequent waves of the COVID pandemic a reality, an extremely challenging task of balancing the cost of providing basic services to the residents of the Overstrand, as well as tourists to our area, has to be managed with the income we are able to generate from these services.

11.2 Status of the Long Term Financial Plan (LTFP)

The Overstrand Municipality appointed INCA Portfolio Managers in 2014 to prepare a Long Term Financial Plan.

Since 2015 the report was updated as at 30 June annually, with the latest financial information. The latest 2020 update aims to review the conclusions reached in 2014, together with the annual updates and based on the latest available information, in reporting on the findings.

For the recent revision, the summary of the demographic-, economic- and household infrastructure perspective was updated with the latest available information as published by iHS Global Insight. The historic financial analysis was updated with the information captured in the municipality's *unaudited* financial statements of 30 June 2020. In particular, the capital budget assumptions and funding mix assumed by the municipality for the 3 years from 2020/21 to 2022/23 were accommodated in the revision of the model.

Unlike the original assignment, no renewed analysis of the Asset Register, review of municipal documents (viz. IDP, Master Plans, etc.) and conversations with management were undertaken.

Overstrand raised External Long Term Debt of R 40m during 2020/21. The Gearing Ratio amounted to 41% in 2019/20. The overall improvement in the Gearing Ratio over the past few years can mainly be attributed to reduced borrowing and positive growth in Operational Revenue realised during the year.

The level of investment in CAPEX was an increased amount of R211 million 2019/20 compared to R175.1 million the year before.

Overstrand has managed to maintain Collection levels at 98.45% for the past 3 years, up to 2019/20.

The municipality implemented cost containment effectively over the past five years and maintained high collection rates, and a balanced funding mix, thus creating the ability to generate cash from operations which resulted in a stronger cash position and improved the liquidity position of the municipality as at 30 June 2020.

In terms of Liquidity, Overstrand holds sufficient Cash and Investments to provide for all statutory requirements which includes: Cash backed reserves, Short term provisions, Earmarked/Ceded Investments, and Unspent conditional grants.

Purpose of the LTFP

The latest version of IPM's Municipal Financial Model was populated with the latest available financial, demographic and economic data of Overstrand and calibrated against the municipality's MTREF. Due to the incremental adjustments made on the model each year we always place more reliance on the latest outcome, i.e. this 2020 estimate.

With the 2019 revision, the opinion was that, compared to a selection of municipalities in the Western Cape the household bill for a basket of services, Overstrand LM's household bill appears reasonable. The sluggish economy (at 0% growth), the growing number of indigent households, poverty and relatively high unemployment rate, the Municipal Revenue Risk Indicator (MRRI) has increased from "Medium" in the previous update to "Medium to High" in this year's assessment. In the previous year's update the risk was identified that collection rate may deteriorate as a result of the deteriorating socio-economic environment. The 98.3% (98.67% final) collection rate achieved in FY2019 representing a 0.8 (1% rounded) lower rate than FY2018) considered an indication of this risk starting to materialise. It is imperative that the municipality focus its efforts on preventing any further deterioration in the collection rate.

The current 2020 revision provides confirmation that the high population growth rate in Overstrand is still mainly driven by the influx of lower income job seekers. The increase in population density between 2009 and 2019 bears testimony to this phenomenon. This is also reflected in the unemployment rate and the household income distribution in the municipality.

The forecast surplus analysis indicates that operational profits will be under pressure between 2021 and 2029, which is contrary to the operational surpluses posted in the last three years. It is, however, noted that cash generation ability will improve over the longer term as the collection rate increases. Noteworthy, is the expected decline in cash generated from operations over the MTREF period, which calls for increased focus on preservation of liquidity and the maintenance of minimum liquidity requirements over the short term.

The MTREF capex budget of the municipality is financially feasible but reflects a funding mix that is highly reliant on cash. The long-term forecast therefore rebalances the funding mix, by placing a larger reliance on external borrowing. This funding mix, as proposed, will safeguard liquidity and prevent the depletion of cash resources. External borrowings are utilised as part of a balanced funding mix and in a financially responsible manner. The debt and repayment ratios remain healthy over the entire forecast period and Overstrand LM's debt is considered affordable.

By comparing backlogs of sanitation, water, electricity and refuse removal in urban as well as non-urban areas, Overstrand municipality performed better with regards to all four services than the average of all the municipalities in the Overberg district, Overstrand outperformed the average across the province as well in three of the infrastructure categories. Electricity services could still improve compared to the provincial average. Based on these averages, service provision in

Overstrand compares very well with other municipalities in the province.

The overall Municipal Revenue Risk Indicator (MRRI) has increased from the prior year and is now considered to be "High". It is expected that the current trend of lower economic growth and higher population growth, will continue into the next financial period due to the global pandemic (Covid-19) and the lockdown period that resulted in more job losses and a reduction in household income. This increases the risk in Household ability to afford municipal services.

OUTCOME OF THE LTFM FORECAST

The MTREF indicates a long-term view of declining profitability, lower levels of cash generated by operations and a deterioration of the cash balances of Overstrand.

The impact of Covid-19 and implications of the country's and global lockdown period was included in the determination of the optimal case scenario. It is projected that the 2020 97.5% collection rate will decrease to 95% in 2021 and 2022.

OUTCOME OF THE INDEPENDENT FINANCIAL ASSESSMENT

Analysing income by source and expenditure by item, it was noted that the municipality increased revenue from all its main sources of income, with a noticeable increase in conditional operating grants of R 29.09 million.

The staff cost only increased by 4% compared to 11.5% in 2019. This level of increase is reasonable, but still needs to be managed, as staff costs account for 33% of total operating expenses. Electricity services expenditure also increased in line with the increase in electricity income, thus resulting in an offset.

Repairs and maintenance expense decreased by R 26.51 million to a total of R 188.5 million. Repairs and maintenance currently represent 5% of the carrying value of PPE and investment property, down by 1% from 6% during FY2019, this remains below the 8% prescribed by National Treasury. This would normally be a cause for concern, however if taken into account the aggressive capital expenditure in recent years, it is to be expected that repairs and maintenance expenses would be less than the prescribed norm. The decrease in expenditure om repairs and maintenance is also due to the impact of Covid 19, as not all interval based servicing and general maintenance could be performed during the national lockdown period.

Overstrand again proved its ability to translate the accounting surpluses into cash, with R 264.1 million cash generated from operations. This was achieved by maintaining a high collection rate of 97% on its Consumer Debtors, 1% up from FY2019, but still below the near perfect rates achieved between 2014-2017.

Overstrand LM's capital programme for FY2019 came to a more aggressive R 211.06 million for the year, compared to R 175.11 million in FY2019 but still fell short of the budgeted R 275.80 million. The underspending in relation to the budgeted capital expenditure may in part, but not wholly, be attributed to the national lockdown that was enforced due to the Covid-19 pandemic and was enforced very strictly by the South African government.

Overstrand LM's capital expenditure came to 15% of total expenditure, whilst the budgeted amount would have come very close to the 20% threshold, at 19.7%. Thus Overstrand is within the norms and this level should be maintained to keep up with the high level of service delivery demands and to address current backlog challenges.

Continuing the trend from previous years where Overstrand preserved its healthy liquidity levels and funded its capital programme by means of a balanced funding mix, approx. 50% of the R211.1 million was made up by external financing and capital grants, whilst there was a little heavier reliance on Cash and reserves R 103.8 million compared to R 58.9 million in 2019. Despite the heavier reliance on cash and reserves, Overstand

still managed to maintain their historically healthy liquidity levels, although the liquidity ratio did decline from 2019.

The concerted effort to improve the liquidity and cash position of the municipality is evidenced in the healthy liquidity ratio of 2.75 as at FYE2020, which is above the norm of 1.5 to 2. The cash coverage ratio (including 2 months operational expenditure) remained in good standing at 4.02 in FY2020.

Positively, the bulk (74.9%) of current assets is represented by cash and cash equivalents, which highlights this strong liquidity position. Consumer debtors (representing 13.2% of current assets) are managed well, with 59.1% of gross consumer debtors being current. The provision for doubtful debts leaves room for improvement as it only covers 75.7% of debtors older than 90 days currently (context however not taking into account the basis of calculation).

STRENGTHS

- Overstrand LM has a proven ability to generate cash from operations despite experiencing total operating deficits (excl. capital grants) between 2013 and 2016.

- A high liquidity ratio of 2.75 in 2020, supported by an increased cash and cash equivalents balance, suggesting that the municipality will be able to service its liabilities as and when it becomes due. Though it has to be mentioned that the liquidity ratio has declined from the previous year.

- Strong Consumer Debtors aging profile and a high 97% Consumer Debtors Collection Rate, improving the ability of the municipality to translate accounting surpluses into operating cash (however dependent on future COVID impact on outstanding Debtors).

- Low level of grant dependency.

WEAKNESSES

- Absence of a Capital Asset Replacement Reserve to address the risk of unexpected future increases in capital requirements due to low levels of repairs and maintenance and/or capital spend(however, a different approach followed by the municipality).

- The sustained pressure that staff costs is placing on operating expenditure, comprising 33% of total operating expenditure.

- Above National Treasury norm guideline value for debtors' days. Not currently a threat, but if not managed properly may result in potential cashflow challenges.

- Higher reliance on cash and reserves in the capital funding mix contribute to the declining liquidity ratio.

The budget projection for the next three financial years is as follows:

WC032 Overstrand - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 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 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source										
Property rates	214 845	233 274	240 914	262 551	259 241	259 241	217 906	275 637	286 662	298 129
Service charges - electricity revenue	349 284	378 668	415 947	386 294	433 294	433 294	382 080	499 317	559 033	625 910
Service charges - water revenue	111 010	129 971	133 628	128 520	128 520	128 520	111 159	132 168	137 455	142 953
Service charges - sanitation revenue	72 064	77 772	80 871	78 913	78 913	78 913	72 603	87 631	91 137	94 782
Service charges - refuse revenue	57 741	61 788	69 102	69 482	69 482	69 482	60 038	74 741	77 731	80 840
Service charges - other	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	3 547	3 787	3 425	3 627	3 627	3 627	3 266	3 440	3 148	3 273
Interest earned - external investments	30 320	41 767	48 146	31 400	26 400	26 400	23 227	27 456	28 554	29 697
Interest earned - outstanding debtors	3 854	4 193	5 040	4 673	4 650	4 650	3 523	4 681	4 868	5 062
Dividends received	1	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	31 634	24 734	18 211	29 564	29 564	29 564	23 259	28 223	29 348	30 519
Licences and permits	2 527	2 526	1 975	2 385	2 385	2 385	1 980	2 039	2 097	2 164
Agency services	4 149	4 913	4 411	4 938	6 438	6 438	5 656	6 680	6 930	7 189
Transfers and subsidies	116 990	119 598	122 922	131 840	150 774	150 774	144 727	139 692	144 977	148 209
Other revenue	28 167	30 418	137 037	113 998	96 604	96 604	76 538	126 909	91 759	43 063
Gains	39 080	6 124	13 185	7 000	10 500	10 500	2 558	8 225	8 361	8 504
Total Revenue (excluding capital transfers and contributions)	1 065 212	1 119 536	1 294 815	1 255 185	1 300 392	1 300 392	1 128 520	1 416 839	1 472 060	1 520 294
Expenditure By Type										
Employee related costs	294 952	366 356	380 730	435 325	441 242	441 242	352 298	463 804	482 942	504 313
Remuneration of councillors	10 138	10 573	11 282	11 896	11 896	11 896	9 338	12 401	12 905	13 432
Debt impairment	18 599	17 949	23 453	26 263	26 263	26 263	21 886	21 500	21 500	21 500
Depreciation & asset impairment	13 547	131 104	134 556	141 877	141 877	141 877	118 232	145 663	144 047	143 381
Finance charges	46 129	44 921	46 570	51 482	51 482	51 482	28 324	51 804	51 923	52 180
Bulk purchases	225 869	242 656	278 548	270 260	302 440	302 440	241 699	353 707	385 187	419 468
Other materials	38 059	47 091	42 302	47 567	49 830	49 830	31 498	44 845	47 274	48 918
Contracted services	167 065	186 758	177 914	222 414	228 411	228 411	149 946	247 340	251 832	272 718
Transfers and subsidies	1 793	475	500	11 610	8 680	8 680	7 890	12 324	12 557	13 060
Other expenditure	57 036	60 073	91 704	123 315	115 617	115 617	67 806	141 620	124 893	111 643
Losses	–	5	12 054	–	–	–	–	–	–	–
Total Expenditure	873 185	1 107 962	1 199 612	1 342 010	1 377 739	1 377 739	1 028 917	1 495 006	1 535 060	1 600 612
Surplus/(Deficit)	**192 027**	**11 574**	**95 203**	**(86 825)**	**(77 346)**	**(77 346)**	**99 603**	**(78 168)**	**(63 000)**	**(80 318)**
Transfers and subsidies - capital (monetary allocations) (National	**64 263**	**66 060**	**37 611**	**30 619**	**37 228**	**37 228**	**23 918**	**46 354**	**40 828**	**32 568**
Transfers and subsidies - capital (monetary allocations) (N	**3 750**	**2 374**	**5 654**	**1 688**	**9 688**	**9 688**	**2 948**	**14 243**	**1 312**	**1 324**
Transfers and subsidies - capital (in-kind - all)	4 263	25 516	3 730	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	264 304	105 525	142 197	(54 518)	(30 431)	(30 431)	126 469	(17 571)	(20 860)	(46 426)
Taxation	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	**264 304**	**105 525**	**142 197**	**(54 518)**	**(30 431)**	**(30 431)**	**126 469**	**(17 571)**	**(20 860)**	**(46 426)**
Attributable to minorities	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**264 304**	**105 525**	**142 197**	**(54 518)**	**(30 431)**	**(30 431)**	**126 469**	**(17 571)**	**(20 860)**	**(46 426)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**264 304**	**105 525**	**142 197**	**(54 518)**	**(30 431)**	**(30 431)**	**126 469**	**(17 571)**	**(20 860)**	**(46 426)**

WC032 Overstrand-Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

WC032 Overstrand - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 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 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure - Vote										
Multi-year expenditure *to be appropriated*										
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	–	–	–	–	–	–	(2)	3 715	6 065	3 515
Vote 4 - Finance	–	–	–	–	–	–	–	60	60	60
Vote 5 - Infrastructure & Planning	–	63 169	15 575	108 693	82 050	82 050	206 064	181 114	100 328	67 675
Vote 6 - Protection Services	–	4 809	–	–	–	–	–	354	350	350
Vote 7 - Economic and Social Development & Tourism	–	–	–	–	–	–	–	45	45	45
Vote 8 - Community Services	–	66 541	58 300	–	–	–	9	4 297	8 110	5 660
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**–**	**(32 890)**	**(81 521)**	**113 478**	**95 773**	**95 773**	**206 071**	**189 585**	**114 958**	**77 305**
Single-year expenditure *to be appropriated*										
Vote 1 - Council & Mayor's Office	–	–	–	–	461	461	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	6 346	295	3 966	3 015	3 015	3 015	–	–	–	–
Vote 4 - Finance	–	–	22	60	60	60	(48)	–	–	–
Vote 5 - Infrastructure & Planning	16 315	28 195	93 905	117 721	117 560	117 560	19 159	50 206	27 328	18 530
Vote 6 - Protection Services	2 517	–	12 064	13 981	13 018	13 018	448	7 535	–	–
Vote 7 - Economic and Social Development & Tourism	–	–	375	842	842	842	–	–	–	–
Vote 8 - Community Services	80 077	12 100	26 849	59 426	63 081	63 081	(1 879)	27 449	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**–**	**(163 701)**	**(271 947)**	**188 110**	**182 164**	**182 164**	**17 680**	**85 189**	**27 328**	**18 530**
Total Capital Expenditure - Vote	**–**	**(196 591)**	**(353 469)**	**301 589**	**277 937**	**277 937**	**223 751**	**274 775**	**142 286**	**95 835**
Capital Expenditure - Functional										
Governance and administration	**6 342**	**8 659**	**4 049**	**3 075**	**3 536**	**3 536**	**1 752**	**3 775**	**6 125**	**3 575**
Executive and council		295	2	5	466	466	2	5	5	5
Finance and administration	6 342	8 364	4 048	3 070	3 070	3 070	1 749	3 770	6 120	3 570
Internal audit	–	–		–	–	–	–	–	–	–
Community and public safety	**44 222**	**68 172**	**112 758**	**93 694**	**82 780**	**82 780**	**58 462**	**79 999**	**38 068**	**9 377**
Community and social services	2 126	5 164	1 330	18 638	18 084	18 084	8 564	9 991	760	760
Sport and recreation	5 427	23 923	9 981	12 731	8 588	8 588	6 817	7 752	500	5 000
Public safety	2 490	4 809	15 694	14 181	13 168	13 168	3 862	7 897	350	350
Housing	34 180	34 276	85 753	48 144	42 940	42 940	39 220	54 359	36 458	3 267
Health	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**12 071**	**13 407**	**6 865**	**33 589**	**33 423**	**33 423**	**15 491**	**19 511**	**17 090**	**4 865**
Planning and development	45	1 346	1 220	13 594	10 372	10 372	3 063	7 987	415	415
Road transport	12 026	12 061	5 645	19 995	23 051	23 051	12 428	11 524	16 675	4 450
Environmental protection	–	–		–	–	–	–	–	–	–
Trading services	**42 619**	**84 872**	**87 384**	**173 381**	**160 348**	**160 348**	**76 922**	**171 489**	**81 003**	**78 018**
Energy sources	16 268	28 893	21 428	21 119	19 119	19 119	3 800	68 211	19 775	24 450
Water management	3 257	12 270	31 752	52 606	50 036	50 036	23 578	51 982	25 900	22 000
Waste water management	21 523	42 210	26 893	77 217	69 170	69 170	36 112	47 481	35 328	31 568
Waste management	1 572	1 499	7 311	22 439	22 024	22 024	13 432	3 815	–	–
Other	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**152 627**	**274 775**	**142 286**	**95 835**
Funded by:										
National Government	21 786	30 445	31 528	37 369	35 100	35 100	23 151	45 754	40 828	32 568
Provincial Government	42 477	35 615	85 965	2 840	2 127	2 127	1 786	600	–	–
District Municipality				–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	4 414	26 942		46 306	47 296	47 296	38 153	65 201	36 458	3 267
Transfers recognised - capital	**68 677**	**93 002**	**117 493**	**86 516**	**84 523**	**84 523**	**63 089**	**111 555**	**77 286**	**35 835**
Public contributions & donations			3 730	–	–	–	–	–	–	–
Borrowing	19 199	36 495	50 476	92 949	75 228	75 228	35 829	94 066	50 000	50 000
Internally generated funds	17 379	45 613	39 358	124 274	120 335	120 335	53 709	69 154	15 000	10 000
Total Capital Funding	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**152 627**	**274 775**	**142 286**	**95 835**

11.3 Financial strategies

Overstrand Municipality identified the following strategies to ensure sound financial management over the medium to long term.

Strategy	Status of the strategy- update please
Revenue raising strategies	The municipality's revenue streams will be maximised: - Assessment rates; - Revenue from trading services; - Agency fees and fines; - Sundry revenue e.g. property management, and other revenue; - Grants - Donor funding from international agencies - Public Private Partnership - Applying Strict credit control measures;
Asset Management strategies	Asset conservation and supply of basic services as a constitutional obligation; Ensure that assets are properly accounted for and safeguarded, as averaging on the municipal assets will drive the economic growth and sustainable development of the Municipality.
Financial management strategies	Compliance with GRAP Standards; Prepare annual financial statements timeously; Compliance with the municipal Standard Chart of Accounts (mSCOA); Maintain an effective financial management system, to ensure proper reporting; Sustainable multi-year forecasts.
Capital financing strategies	- Municipal infrastructure has a long term economic life and the general principle will be applied that future users of infrastructure should contribute towards the payment for capital expenditure by servicing the loans taken up to provide adequate infrastructure as required; - Overstrand will maintain its process of utilizing the following main sources of financing to fund CAPEX, e.g. Grants, External Borrowing and Internal Revenue generated. - Bulk infrastructure contributions as might be available, to fund applicable capital projects.
Operational Financing strategies	- Business planning links back to priority needs and master planning, and informs the detail operating budget appropriations; - consideration of the economic realities and the subsequent prioritisation criteria for compilation of the Operational budget; - Requirement of Top Management to discuss budget proposals and affordability;
Strategies that would enhance cost-effectives	- Further operational efficiencies to be identified, - reduction in non-core expenditure and consideration of reviewing service level standards.
Strategy	Status of the strategy- update please
Revenue raising strategies	The municipality's revenue streams will be maximised: - Assessment rates; - Revenue from trading services; - Agency fees and fines; - Sundry revenue e.g. property management, and other revenue; - Grants - Donor funding from international agencies

Strategy	Status of the strategy- update please
	- Public Private Partnership - Applying Strict credit control measures;
Asset Management strategies	Asset conservation and supply of basic services as a constitutional obligation; Ensure that assets are properly accounted for and safeguarded, as averaging on the municipal assets will drive the economic growth and sustainable development of the Municipality.
Financial management strategies	Compliance with GRAP Standards; Prepare annual financial statements timeously; Compliance with the municipal Standard Chart of Accounts (mSCOA); Maintain an effective financial management system, to ensure proper reporting; Sustainable multi-year forecasts.
Capital financing strategies	- Municipal infrastructure has a long term economic life and the general principle will be applied that future users of infrastructure should contribute towards the payment for capital expenditure by servicing the loans taken up to provide adequate infrastructure as required; - Overstrand will maintain its process of utilizing the following main sources of financing to fund CAPEX, e.g. Grants, External Borrowing and Internal Revenue generated. - Bulk infrastructure contributions as might be available, to fund applicable capital projects.
Operational Financing strategies	- Business planning links back to priority needs and master planning, and informs the detail operating budget appropriations; - consideration of the economic realities and the subsequent prioritisation criteria for compilation of the Operational budget; - Requirement of Top Management to discuss budget proposals and affordability;
Strategies that would enhance cost-effectives	- Further operational efficiencies to be identified, - reduction in non-core expenditure and consideration of reviewing service level standards.

Table 94: Overstrand financial strategies

11.4 Financial related policies

Overstrand Municipality has the following financial related policies in place:

FINANCIAL RELATED POLICIES IN PLACE
Asset Management Policy
Borrowing policy
Budget policy
Contract management policy
Customer Care, Credit Control and Debt Collection Policy
Funding & Reserves policy
Indigent Policy
Investment Policy
Long term financial planning and implementation policy
Payday Policy
Petty Cash Policy
Rates Policy
Supply Chain Policy
Tariff Policy
Virement policy
Travel- and Subsistence Policy
Special Rating Areas Policy
Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy
Cost Containment Policy

Table 95: Overstrand financial related policies

One of the additions to these policies in 2016, is the Special Rating Areas Policy, aimed at further investment into areas where, through co-operation between municipalities and private business, municipal top-up services could serve to uplift areas to address or prevent degeneration in order to address public safety, and to support and encourage property investment.

The top-up municipal services typically include the provision of additional public safety, public area cleaning services, maintenance and/or upgrading of the urban public environment and/or infrastructure in a Special Rating Area (SRA).

Special Rating Areas (SRA's) is municipal facilitation of an additional rate levied on property, payable by owners in a defined area, to raise funds for the improvement or upgrading of such an area. SRA's thus provide a formal structure through which to finance top-up services can be financed.

The top-up services provided by SRA's enhance and supplement municipal services already provided by the municipality. Services offered within an SRA do not replace the services of the Municipality, but rather complement and supplement those services. Individual SRA's are unique in nature due to geographical settings, population density, zonings and property values.

The cost of the top-up municipal services allows individual property owners to benefit from a well-managed neighbourhood, including a shared sense of communal pride, safety and social responsibility.

The establishment of three (3) SRA's were approved by Council in March 2020. Two(2) of these areas obtained approval for an extension, to implement as from 1 July 2021.

11.5 Status of mSCOA compliance

As from 01 July 2017 the seven mSCOA segments (Funding Segment, Function Segment, Item Segment, Project Segment, Costing Segment, Regional Segment, and Municipal Standard Classification Segment) must be embedded in the Municipal Accountability Reporting Cycle and reviewed and monitored at all municipal budget forums as well reflected in all reporting to all external stakeholders such as National Treasury via a Web-enabled LG database interface.

Overstrand Municipality has been implementing Phase 1 to Phase 4 and piloting mSCOA from 01 July 2015.

During the piloting phase, many lessons have been learnt and documented by National Treasury. New insights and a better understanding of the complexities of the mSCOA implementation resulted in a multiple series changes to the initial system functionalities as envisaged during the piloting implementation phase.

The project plan for the WebEnablement roll-out of the system received from Bytes Universal Systems (service provider of the SAMRAS Financial System) provided an indication of the dates envisaged for the roll-out of the respective modules/core elements.

The service provider advised that the start dates as indicated on the plan, should be regarded as an indication of the release date for further testing by municipalities These dates should however not be regarded as the final successful implementation dates for the respective modules into the live production environment. Communication with the service provider is taking place on a regular basis in this regard.

Virtual sessions and a usergroup meeting took place on 14-15 October 2020, allowing municipalities to obtain feedback from the service provider with regard to progress made with development of the respective Web Modules as well as updates from these municipal sites where specific web module testing is currently underway.

Overstrand Municipality subsequently received correspondence on 31 December 2020 from the service provider (Bytes Systems Integration) for the financial system currently in use (SAMRAS), inclusive of the following notification to National Treasury:

"his letter serves to advise that the service provider for the SAMRAS system has changed from Altron TMT (Pty) Ltd to Solvem Consulting (Pty) Ltd. The effective date of the business transfer is the 1 December 2020. The transfer of the resources will be the 1 January 2021.

The SAMRAS product and service offerings remain the same. The full resource team transfers in a section 197 process and hence continuity of service will be uninterrupted to our current clients.

Council and the administration will thus still find reference to Bytes Systems Integration in documentation providing background/historic context. This development will be closely monitored and any important matters impacting on the Overstrand contract, service rendering levels, etc will be reported to Council, with the continuation quarterly reports, due to the process currently still not leading to a close-out report in the current financial period.

CHAPTER 13

PERFORMANCE MANAGEMENT

This Chapter deals with the implementation and monitoring of the IDP projects and programmes aimed at achieving the vision of the municipality as set out on page 8 and in Chapter 4 of this document. The IDP and Budget are implemented through a Service Delivery and Budget Implementation Plan (SDBIP).

Performance management and integrated development planning are two sides of the same coin:

- the IDP sets out what a municipality intends to achieve, i.e. what the community can expect and
- the Performance Management System (PMS) manages, measures and evaluates the extent of achievement thus assisting the community to inspect what it expected
- Every Municipality depends on the performance of each and every employee in order to succeed in attaining its objectives and meet its performance targets
- Accordingly, the management of performance involves the entire administration.

Performance Management in Overstrand Municipality is guided by the approved Performance Management Framework (PMF) of 25 June 2014. The PMF was reviewed on 30 May 2018.

13.1 Organisational Performance

The overall performance of the municipality is managed and evaluated by a municipal scorecard ***(Top Layer SDBIP)*** at organisational level and through monitoring and evaluation of the detailed Departmental Service delivery budget implementation plan (SDBIP) at directorate and departmental (H.O.D) levels. The municipal scorecard (Top Layer SDBIP) sets out consolidated service delivery targets for senior management and provides an overall picture of performance for the municipality as a whole, reflecting the performance on each strategic objective and service delivery priorities. The SDBIP includes non-financial and financial key performance indicators. The preliminary key performance indicators (KPI's) and performance targets contained in the 2021/22 draft Top Layer SDBIP are stated in section 13.3 below.

13.2 Individual Performance

The performance of a municipality is integrally linked to that of staff. It is therefore important to link organisational performance to individual performance and to manage both simultaneously. Overstrand Municipality monitor and evaluated the performance of its entire workforce (T3 to Municipal Manager).

13.3 Planned delivery for the 2021/22 financial year

Table 96 below indicates the preliminary key performance indicators (KPI's) and targets set for the 2021/22 financial year. The KPI's and Targets are finalised annually with the approval of the Service Delivery and Budget Implementation Plan (SDBIP) in mid-June.

Table 96: KPI's and targets for 2021/22

National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
Municipal Financial Viability and Management	The provision of democratic, accountable and ethical governance	98% of the operational conditional grant (Libraries, CDW's) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries, CDW's)	Director: Community Services	93%	100%	98%	98%	98%	20%	50%	75%	98%
Basic Service Delivery	The provision and maintenance of municipal services	m² of roads patched and resealed according to Pavement Management System within available budget	m² of roads patched and resealed	Director: Community Services	112 932	112,982	104 952	106,000	110,000	0	15,000	65,000	110,000
Basic Service Delivery	The provision and maintenance of municipal services	Quality of effluent comply 75% with general or special limit in terms of the Water Act (Act 36 of 1998)	% compliance	Director: Infrastructure & Planning	93.50%	95.77%	86.34%	90%	75%	75%	75%	75%	75%
Basic Service Delivery	The provision and	Quality of potable water	% compliance	Director: Infrastructu	98%	98.90%	98.45%	95%	95%	95%	95%	95%	95%

National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
	maintenance of municipal services	comply 95% with SANS 241	with SANS 241	re & Planning									
Basic Service Delivery	The provision and maintenance of municipal services	Limit unaccounted water to less than 20% {(Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitre sold x 100)}	% of water unaccounted for	Director: Community Services	18.82%	24.25%	23.04%	19%	18%	-	-	-	18%
Good Governance and Public Participation	The encouragement of structured community participation in the matters of the municipality	Ward committee meetings held to facilitate consistent and regular communication with residents	Number of ward committee meetings per annum	Director: Community Services	117	114	77	78	110	26	14	28	42
Good Governance and Public Participation	The provision of democratic, accountable and ethical governance	Submit quarterly progress reports on the revision of the top 10 risks as a corrective action to the Executive Management Team	Number of progress reports submitted	Municipal Manager	4	3	4	4	4	1	-	2	1
Good Governance and Public Participation	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by the end of July	Number of agreements signed	Municipal Manager	6	6	6	6	6	6	-	-	-

National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
Good Governance and Public Participation	The provision of democratic, accountable and ethical governance	Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit quarterly progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	Municipal Manager	5	6	5	4	4	1	1	1	1
Good Governance and Public Participation	The provision of democratic, accountable and ethical governance	Bi-annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2021 to be completed by Sept 2021 and the current period October-December 2021 to be completed by February 2022	Number of appraisals	Municipal Manager	12	12	12	12	12	6	-	6	-
Good Governance and Public Participation	The provision of democratic, accountable and ethical governance	Submit the final Annual report and oversight report to Council before 31 March 2022 *2020/21 exemption granted ito GG	Final Annual report and oversight report submitted	Municipal Manager	1	1	1	1	1	-	-	1	-

National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
Good Governance and Public Participation	The provision of democratic, accountable and ethical governance	Prepare the final IDP for submission to Council by the end of May	Final IDP submitted	Municipal Manager	1	1	1	1	1	-	-	-	1
Good Governance and Public Participation	The provision of democratic, accountable and ethical governance	Submit the Final MTREF budget by the end of May	Final Budget submitted	Municipal Manager	1	1	1	1	1	-	-	-	1
Good Governance and Public Participation	The provision of democratic, accountable and ethical governance	Draft the annual report and submit to the Auditor-General by the end of August	Draft Annual report submitted	Municipal Manager	1	1	1	1	1	1	-	-	-
Local Economic Development	The promotion of tourism, economic and social development	Provide three progress reports on LED, Social Development and Tourism initiatives to the Portfolio Committee by end June 2022 (Refers to three progress reports for the 2021/22 financial year)	Number of progress reports on LED, Social Development & Tourism initiatives	Director: Economic & Social Development and Tourism	3	3	4	4	3	0	1	1	1
Local Economic Development	The promotion of tourism, economic and social development	Provide a schedule of funded events to the Executive Mayor for sign off by end of July	Number of schedules submitted	Director: Economic & Social Development and Tourism	1	1	1	1	0	0	-	-	-

National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
Local Economic Development	The promotion of tourism, economic and social development	Support 130 SMME's in terms of the SMME Development Programme by 30 June	Number of SMME's supported	Director: Economic & Social Development and Tourism	80	120	160	120	130	-	65	-	65
Local Economic Development	The promotion of tourism, economic and social development	Report on the number of projects/ initiatives in collaboration with other stakeholders for local economic development, social development and tourism	Number of projects / initiatives collaborated on	Director: Economic & Social Development and Tourism	3	14	28	12	28	7	7	8	6
Local Economic Development	The promotion of tourism, economic and social development	The number of job opportunities created through the EPWP programme and as per set targets (grant agreement - FTE's, translates to 1028 work opportunities) (MPPMR Reg. 10 (d))	Number of temporary jobs created	Director: Economic & Social Development and Tourism	994	1048	1060	1018	1028	-	780	-	248
Local Economic Development	The promotion of tourism, economic and social development	Support 60 SMME's in terms of the Emerging Contractor Development Programme by 30 June	Number of Emerging Contractors supported	Director: Economic & Social Development and Tourism	43	52	61	50	60	0	30	0	30

National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
Local Economic Development	The promotion of tourism, economic and social development	Managers LED, Social Development and Tourism report on the hosting of Thusong/Outreach for the financial year to the Director Economic and Social Development and Tourism by 30 June 2022	Report on the Thusong/Outreach programme	Director: Economic & Social Development and Tourism	New kpi	New kpi	New kpi	New kpi	1	-	-	-	1
Municipal Financial Viability and Management	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg. 10 (g))	Ratio achieved	Director: Finance	6.56	6.55	7.63	3	3	-	-	-	3

National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
Municipal Financial Viability and Management	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the municipality's ability to meet its service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year)(MPPMR Reg.10 (g))	Ratio achieved *(note calculation type changed to number in 2019/20)*	Director: Finance	19.96%	22.91%	25.06	15	15	-	-	-	15
Municipal Financial Viability and Management	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPMR Reg. 10 (g))	% achieved	Director: Finance	10.52%	10.02%	12.33%	14%	16%	-	-	-	16%
Municipal Financial Viability and Management	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by 31 August	Financial statements submitted	Director: Finance	1	0	1	1	1	1	-	-	-
Municipal Financial Viability and Management	The provision of democratic, accountable and ethical governance	Submit a reviewed long term financial plan to the CFO by end of October	Reviewed long term financial plan submitted	Director: Finance	1	1	1	1	1	1	-	-	-

National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
Basic Service Delivery	The provision and maintenance of municipal services	Limit electricity losses to 7.5% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100}	% of electricity unaccounted for	Director: Infrastructure & Planning	5.12%	6.45%	6.02%	7.5%	7.5%	-	-	-	7.5%
Basic Service Delivery	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	Director: Infrastructure & Planning	1	1	1	1	1	1	-	-	-
Municipal Transformation and Institutional Development	The provision of democratic, accountable and ethical governance	The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (Actual expenditure divided by the budget allocated) (MPPMR Reg. 10 (f))	% of the training budget spent on implementation of the WSP	Director: Management Services	99.87%	100%	84.54%	100%	100%	20%	40%	60%	100%

National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
Municipal Transformation and Institutional Development	The provision of democratic, accountable and ethical governance	Review the Municipal Organisational Staff Structure by the end of June	Structure reviewed	Director: Management Services	1	1	1	1	1	-	-	-	1
Municipal Transformation and Institutional Development	The provision of democratic, accountable and ethical governance	Revise the Section 14 Access to Information Manual annually by the end of June to ensure compliant and up to date policies	Manual revised	Director: Management Services	1	1	1	1	1	-	-	-	1
Municipal Transformation and Institutional Development	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled {(actual number of posts filled dived by the funded posts budgeted) x100}	% filled	Director: Management Services	93.40%	92.30%	90.64%	92%	92%	92%	92%	92%	92%
Municipal Transformation and Institutional Development	The provision of democratic, accountable and ethical governance	The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (MPPMR Reg. 10 (e))	The number of people from EE target groups employed	Director: Management Services	70	68	71	70	74	74	74	74	74

National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
Basic Service Delivery	The creation and maintenance of a safe and healthy environment	Annually review and submit Disaster Management Plan to Council by the end of October	Reviewed plan submitted	Director: Protection Services	0	1	1	1	1	-	1	-	-
Basic Service Delivery	The creation and maintenance of a safe and healthy environment	Arrange public awareness sessions on Protection Services	Number of sessions held	Director: Protection Services	84	90	103	100	100	15	22	32	31
Basic Service Delivery	The creation and maintenance of a safe and healthy environment	Review Community Safety Plan in three year's cycle, by end of June 2022 in conjunction with the Department of Community Safety	Plan reviewed	Director: Protection Services	No kpi set	No kpi set	0	1	1	-	-	-	1
Basic Service Delivery	The creation and maintenance of a safe and healthy environment	Collect R10,000,000 Public Safety Income by 30 June 2022 (Actual revenue, excluding the fine impairment amount)	R-value of public safety collected income	Director: Protection Services	R 20 167 776	R15, 493,008	R17,347 607	R16,500,000	R10,000,000	R2, 500 000	R2,500 000	R2,500 000	R2,500 000
Basic Service Delivery	The provision and maintenance of municipal services	Provision of water to informal households (excluding invaded state	The number of taps installed in relation to the number	Director: Community Services	253	284	317	300	320	-	-	-	320

National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
		owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg. 10 (a))	of informal households (excluding invaded land unsuitable for housing and private land).										
Basic Service Delivery	The provision and maintenance of municipal services	Provision of water to informal households on invaded land with available funding. (Land Invasion, refers to the illegal occupation of land, with the intention of establishing dwellings /a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of taps installed for informal households on invaded land with available funding.	Director: Community Services	New kpi	88	104	80	70	-	-	-	70
Basic Service Delivery	The provision and maintenance of municipal services	Provision of cleaned piped water to all formal households within 200 m from households (MPPMR Reg. 10 (a))	No of formal households that meet agreed service standards for piped water	Director: Community Services	29,174	29,800	29 946	29 946	30 615	-	-	-	30 615
Basic Service Delivery	The provision and maintenance	Provision of refuse removal, refuse dumps and solid	Number of formal households	Director: Community Services	32, 695	33,105	33 366	33 366	35 121	-	-	-	35 121

National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
	of municipal services	waste disposal to all formal households at least once a week. (A household is a residential unit being billed for the particular services rendered by way of the financial system (SAMRAS) (MPPMR Reg. 10 (a))	for which refuse is removed at least once a week										
Basic Service Delivery	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg. 10 (a))	Number of weekly removal of refuse in informal households (Once per week = 52 weeks per annum	Director: Community Services	52	52	52	52	52	-	-	-	52
Basic Service Delivery	The provision and maintenance of municipal services	Provision of Electricity: Number of metered electrical connections in formal areas (Eskom Areas excluded) (Definition: Refers to residential households (RE) and pensioners (PR) as per	Number of formal households that meet agreed service standards	Director: Infrastructure & Planning	21,048	21,332	21 546	21 332	21 500	-	-	-	21 500

National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
		Finance department's billed households) (MPPMR Reg. 10 (c))											
Basic Service Delivery	The provision and maintenance of municipal services	Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg. 10 (b))	Number of Indigent households	Director: Finance	7,385	7 630	7 595	7750	8000	8000	8000	8000	8000
Basic Service Delivery	The provision and maintenance of municipal services	Percentage of a municipality's capital budget actually spent on capital projects identified for the financial year in terms of the municipality's IDP {(Actual amount spent and commitments on projects as identified for the year in the IDP/Total amount budgeted on capital projects)X100} (MPPMR Reg. 10 (c))	% of the capital budget spent	Municipal Manager	86%	99.39%	76.53%	95%	95%	5%	20%	55%	95%

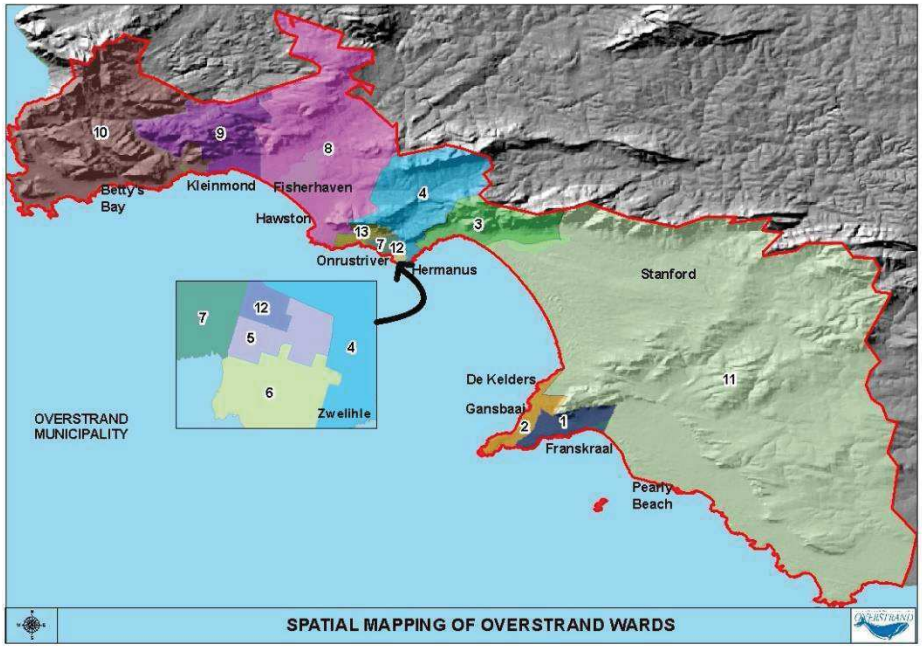
National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
Basic Service Delivery	The provision and maintenance of municipal services	The provision of sanitation services to informal households (excluding invaded state owned land and private land) based on the standard of 1 toilet to 5 households (MPPMR Reg. 10 (a))	The number of toilet structures provided in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Director: Community Services	794	881	885	930	980	-	-	-	980
Basic Service Delivery	The provision and maintenance of municipal services	Provision of sanitation services to informal households on invaded land with available funding. (Land Invasion refers to the illegal occupation of land, with the intention of establishing dwellings /a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of toilets provided for informal households on invaded land with available funding	Director: Community Services	No kpi set	120	137	105	95	-	-	-	95

National KPA	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Actual performance 2017/18 (Year 1)	Actual performance 2018/19 (Year 2)	Actual performance 2019/20 (Year 3)	Annual Target 2020/21 (Year 4)	Annual Target 2021/22 Year 5	QUARTERLY TARGET			
										Sept' 21	Dec'21	Marc'22	June'22
										Targets 2021/22			
Basic Service Delivery	The provision and maintenance of municipal services	Provision of sanitation services to formal residential households. (A household is a residential unit being billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg. 10 (a))	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	Director: Community Services	29,165	29,631	30 060	30 060	31 436	-	-	-	31 436
Basic Service Delivery	The provision and maintenance of municipal services	100% of the Municipal Infrastructure Grant (MIG) spent by 30 June (Actual MIG expenditure/ Allocation received)	% Expenditure of allocated funds	Director: Infrastructure & Planning	79.70%	100%	77%	100%	100%	5%	40%	62.40%	100%
Municipal Financial Viability and Management	The provision of democratic, accountable and ethical governance	Achieve a debt recovery rate not less than 95% (Receipts/total billed for the 12 month period x 100)	% Recovered	Director: Finance	99.35%	98.67%	97.10%	80%	95%	95%	95%	95%	95%

13.4 IDP Delivery per ward (2017/18 – 2020/21)

Overstrand municipality comprises **thirteen (13) wards** and a 14th ward will be demarcated with the 2021 local government elections.

The current 5 year IDP cycle ends 30 June 2022 and this section provides an overview of the IDP delivery per the current 13 wards for the four financial years (i.e. 2017/18 – 2020/21).

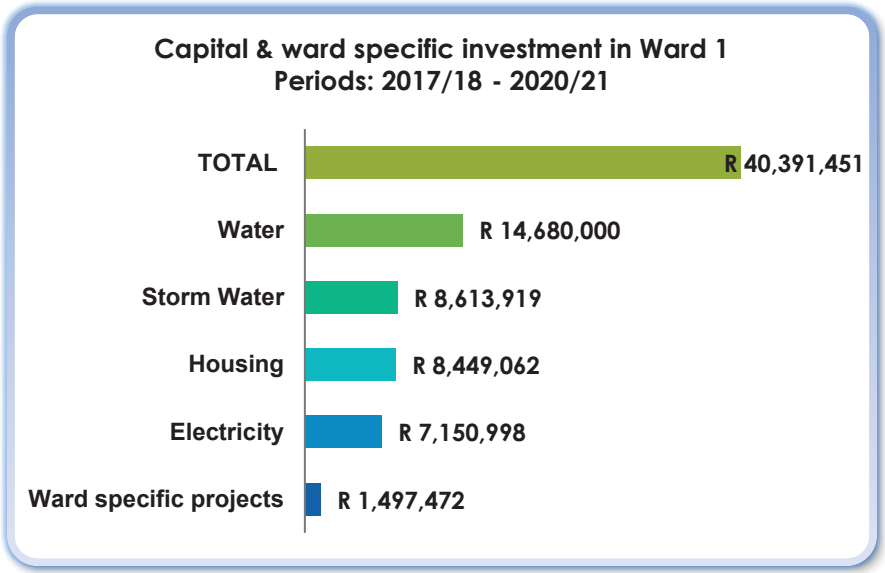


Ward 1

Areas:	Kleinbaai, Franskraal and Masakhane. Forms part of the town, Gansbaai.
Ward Councilor:	Cllr Xolani Msweli

a) Capital and Ward specific investment in Ward 1

For the four financial years (2017/ 18 – 2020/21) a total of R40,3 million will be spent in the ward as detailed in the graph below:



**Note – the 2020/21 financial year ends 30 June 2021*

The capital projects implemented are summarized below:

AREA	WARD	PROJECT	EXPENDITURE 2017/18
Masakhane	1	Upgrade stormwater drainage	2,900,000
TOTAL			**2,900,000**

AREA	WARD	PROJECT	EXPENDITURE 2018/19
Masakhane	1	Masakhane (Housing)	8,449,062
Franskraal	1	Franskraal, Kleinbaai & Birkenhead: MV/LV & minisub upgrade (electricity)	2,500,000
Masakhane	1	Masakhane upgrade stormwater drainage	152,044
TOTAL			**11,101,106**

AREA	WARD	PROJECT	EXPENDITURE 2019/20
Franskraal	1	Franskraal, Kleinbaai & Birkenhead: MV/LV & minisub upgrade	2,248,688
Gansbaai All	01&02	Franskraal, Kleinbaai & Birkenhead: new 66/11kv substation (electricity)	1,304,117
Gansbaai All	01&02	Electricity turn key projects	1,098,193
Masakhane	1	New 4ml reservoir	4,798,256
Gansbaai	Multi-ward projects in Gansbaai Area	Upgrade stormwater network	197,619
TOTAL			**9,646,873**

AREA	WARD	PROJECT	BUDGET 2020/21
Masakhane	1	New 4ml Reservoir (f1/2) (water)	**2,000,000**
Masakhane	1	New 4ml Reservoir(f2/2)	**5,581,744**
Masakhane	1	New 4ml Reservoir(f2/2)	**2,300,000**
Masakhane	1	Masakhane Housing project Bulk stormwater	**5,364,256**
TOTAL			**15,246,000**

b) Spending on roads maintenance in Ward 1

The Pavement Management System is a roads maintenance system used to maintain existing tarred roads (reseal).

Ward 1 Actual expenditure on the Pavement Management System	
2017/18	R 871,203
2018/19	R 760,823
2019/20	R 896,701
TOTAL	**R 2,528,727**

R 2,5 million was spent on roads maintenance in Ward 1 for the past three financial years.

c) Maintenance expenditure on basic services

Maintenance of basic service delivery activities in the disciplines of sewerage (network maintenance), water (network maintenance), solid waste, sewerage tanker services, streets, storm water, parks and beaches are accounted for in the form of works orders in an electronic **Engineering Management Information System (EMIS) system**.

Maintenance on the EMIS system deals with complaints/requests (re-active maintenance) as well as planned/routine maintenance (pro-active maintenance).

Ward 1 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
TANKERS	2,721	3,005	3,243	8,969
BEACHES	111	115	117	343
PARKS	106	72	117	295
SEWER	268	281	245	794
SOLID WASTE	265	244	248	757
STREETS	126	106	78	310
STORM WATER	23	20	29	72
WATER	271	195	223	689
TOTAL	**3,891**	**4,038**	**4,300**	**12,229**

Twelve thousand two hundred and twenty-nine (12 229) maintenance orders were attended to in Ward 1 over the past three financial years (2017/18 – 2019/20).

d) 2021/22 capital and ward specific allocations

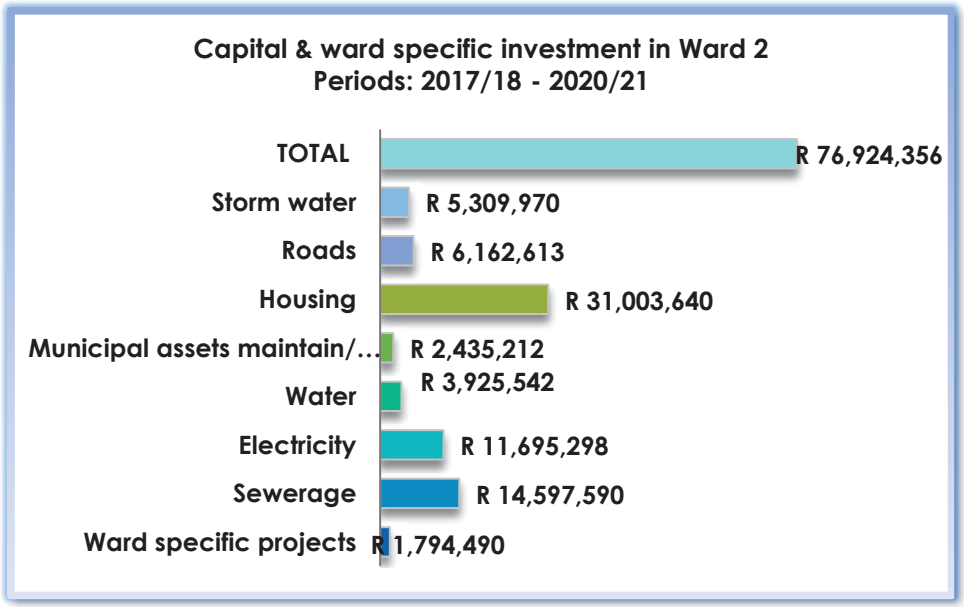
Refer to Chapter 2 (section 2.3.3) and Chapter 14- Financials (Annexure A) for the ward specific projects and capital allocations per ward for the 2021/22 financial year.

Ward 2

Areas:	Blompark, Gansbaai and De Kelders. Forms parts of the town Gansbaai
Ward Councilor:	Cllr Riana De Coning

a) Capital and Ward specific investment in Ward 2

For the four financial years (2017/ 18 – 2020/21) a total of R 76, 9 million will be spent in the ward as detailed in the graph below:



**Note – the 2020/21 financial year ends 30 June 2021*

The capital projects implemented are summarized below:

AREA	WARD	PROJECT	EXPENDITURE 2017/18
Beverly Hills	2	Beverly Hills project (Housing)	2,296,594
Blompark	2	Blompark project (Housing)	12,691,311

AREA	WARD	PROJECT	EXPENDITURE 2017/18
Gansbaai	2	Gansbaai: CCTV, Scada, Minisub and MV/LV upgrade	2,999,987
Gansbaai	2	Replace Franskraal WTW genset	411,542
TOTAL			**18,399,434**

AREA	WARD	PROJECT	EXPENDITURE 2018/19
Gansbaai	2	Fencing of municipal offices-Gansbaai	464,801
Blompark	2	Blompark project (Housing)	13,496,040
Beverly Hills	2	Beverly Hills UISP (Housing)	2,519,695
Blompark	2	Rehabilitate roads - Blompark	2,000,000
Kleinbaai	2	Turnkey projects -Electricity department-Gansbaai/Kleinbaai MS	8,695,311
Blompark	2	Upgrade Bulk Water	2,614,000
Blompark	2	Provision of Bulk Sewer Supply	3,135,000
TOTAL			**32,924,847**

AREA	WARD	PROJECT	EXPENDITURE 2019/20
Gansbaai	Ward 2	Rehabilitate roads - Blompark	1,462,613
Blompark	Ward 2	Provision of bulk sewer supply	126,000
Gansbaai	Ward 2	Gansbaai CBD Sewer network extension (f1/2)	3,850,000
Gansbaai	Ward 2	Gansbaai CBD Sewer network extension (f2/2)	2,724,574
Blompark	Ward 2	Blompark Housing project bulk Stormwater	5,309,970
TOTAL			**13,473,157**

AREA	WARD	PROJECT	BUDGET 2020/21
Blompark	2	Gansbaai tarring of road to waste disposal site	2,700,000
Gansbaai	2	Klipgat Grotte pump stations refurbishment	900,000
De Kelders	2	Upgrade bulk sewer pump station	3,012,017
Blompark	2	Gansbaai CBD sewer network extension	1,750,000
Gansbaai	2	Gansbaai landfill site fence	1,970,411
TOTAL			**10,332,428**

b) Spending on roads maintenance in Ward 2

The Pavement Management System is a roads maintenance system used to maintain existing tarred roads (reseal).

Ward 2 Actual expenditure on the Pavement Management System	
2017/18	R 298,518
2018/19	R 3,845,860
2019/20	R 2,497,909
TOTAL	**R 6,642,287**

R6,6 million was spent on roads maintenance in Ward 2 for the past three financial years.

c) Maintenance expenditure on basic services

Maintenance of basic service delivery activities in the disciplines of sewerage (network maintenance), water (network maintenance), solid waste, sewerage tanker services, streets, storm water, parks and beaches are accounted for in the form of works orders in an electronic **Engineering Management Information System (EMIS) system**.

Maintenance on the EMIS system deals with complaints/requests (re-active maintenance) as well as planned/routine maintenance (pro-active maintenance).

Ward 2 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
TANKERS	5,512	6,110	6,565	18,187
BEACHES	390	401	381	1,172
PARKS	610	534	428	1,572
SEWER	377	302	295	974
SOLID WASTE	1,088	1,056	979	3,123
STREETS	419	433	371	1,223
STORM WATER	68	45	61	174
WATER	704	873	886	2,463
TOTAL	**9,168**	**9,754**	**9,966**	**28,888**

Twenty-eight thousand eight hundred and eighty-eight (28 888) maintenance orders were attended to in Ward 2 over the past three financial years (2017/18 – 2019/20).

d) 2021/22 capital and ward specific allocations

Refer to Chapter 2 (section 2.3.3) and Chapter 14- Financials (Annexure A) for the ward specific projects and capital allocations per ward for the 2021/22 financial year.

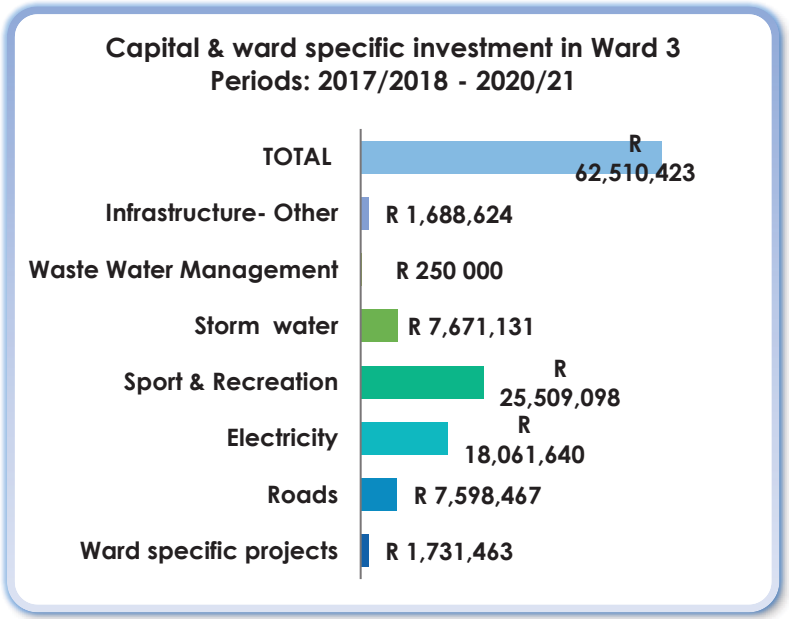
Ward 3

Areas:	Voëlklip, Hermanus CBD, Northcliff, East Cliff and a portion of Westcliff. Forms part of the town, Hermanus,

Ward Councilor:	Ald. Kari Brice

a) Capital and Ward specific investment in Ward 3

For the four financial years (2017/ 18 – 2020/21) a total of R62, 5 million will be spent in the ward as detailed in the graph below:



**Note – the 2020/21 financial year ends 30 June 2021*

The capital projects implemented are summarized below:

AREA	WARD	PROJECT	EXPENDITURE 2017/18
Hermanus	3	Hermanus Sport Complex	1,171,000
Hermanus	3	Hermanus Sport Complex	3,000,000

AREA	WARD	PROJECT	EXPENDITURE 2017/18
Hermanus	3	Hermanus: MV & LV upgrade/replacement (Electricity)	1,999,990
Hermanus	3	Hermanus: MV & LV upgrade/replacement	964,169
TOTAL			**7,135,159**

AREA	WARD	PROJECT	EXPENDITURE 2018/19
Hermanus	3	Fencing of municipal offices- Magnolia and Impala streets, Hermanus.	78,198
Hermanus	3	Hermanus Sports Complex project	21,338,098
Hermanus	3	CBD regeneration program	355,797
Hermanus	3	Hermanus: MV & LV upgrade/replacement (electricity)	6,278,499
Hermanus	3	EXTENSION OF SEWER LINE 12th STREET VOËLKLIP	250,000
Hermanus	3	Stormwater - Phase 1-industrial area	342,816
Hermanus	3	Stormwater - Main Rd & High street	342,336
Hermanus	3	Fencing of municipal offices- Magnolia and Impala streets, Hermanus	78,198
TOTAL			**28,985,744**

AREA	WARD	PROJECT	EXPENDITURE 2019/20
Hermanus	3	Paving blocks at LED offices	47,059
Hermanus	3	Shelter for communities ,Taxi Rank	61,736
Hermanus	3	CBD regeneration program	544,182
Hermanus	3	Hermanus: MV & LV upgrade/replacement (F2/2)	3,818,982
Hermanus	3	Stormwater - Phase 1- Industrial area	1,357,185
Hermanus	3	Stormwater - Main Rd & High street	1,157,665
TOTAL			**6,986,809**

AREA	WARD	PROJECT	BUDGET 2020/21
Hermanus	3	Hermanus- Welcome board	1,063,366
Hermanus	3	Shelter for communities at Taxi Rank	438,264
Hermanus	3	CBD regeneration program	6,698,488
Hermanus	3	Hermanus: MV & LV upgrade/replacement (F1/3)	5,000,000
Hermanus	3	Stormwater - Phase 1-Industrial area	2,100,000
Hermanus	3	Stormwater main Rd & High street	2,371,130
TOTAL			**17,671,248**

b) Spending on roads maintenance in Ward 3

The Pavement Management System is a roads maintenance system used to maintain existing tarred roads (reseal).

Ward 3 Actual expenditure on the Pavement Management System	
2017/18	R 1,474,947
2018/19	R 4,093,626
2019/20	R 906,090
TOTAL	**R 6,474,662**

R6,4 million was spent on roads maintenance in Ward 3 for the past three financial years.

c) Maintenance expenditure on basic services

Maintenance of basic service delivery activities in the disciplines of sewerage (network maintenance), water (network maintenance), solid waste, sewerage tanker services, streets, storm water, parks and beaches are accounted for in the form of works orders in an electronic **Engineering Management Information System (EMIS) system**.

Maintenance on the EMIS system deals with complaints/requests (re-active maintenance) as well as planned/routine maintenance (pro-active maintenance).

Ward 3 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
TANKERS	1,655	1,579	1,600	4,834
BEACHES	311	291	264	866
PARKS	469	454	391	1,314
SEWER	449	506	463	1,418
SOLID WASTE	1,145	1,122	1,161	3,428
STREETS	384	326	340	1,050
STORM WATER	94	126	96	316
WATER	711	705	655	2,071
TOTAL	**5,218**	**5,109**	**4,970**	**15,297**

Fifteen thousand two hundred and ninety-seven (15 297) maintenance orders were attended to in Ward 3 over the past three financial years (2017/18 – 2019/20).

d) 2021/22 capital and ward specific allocations

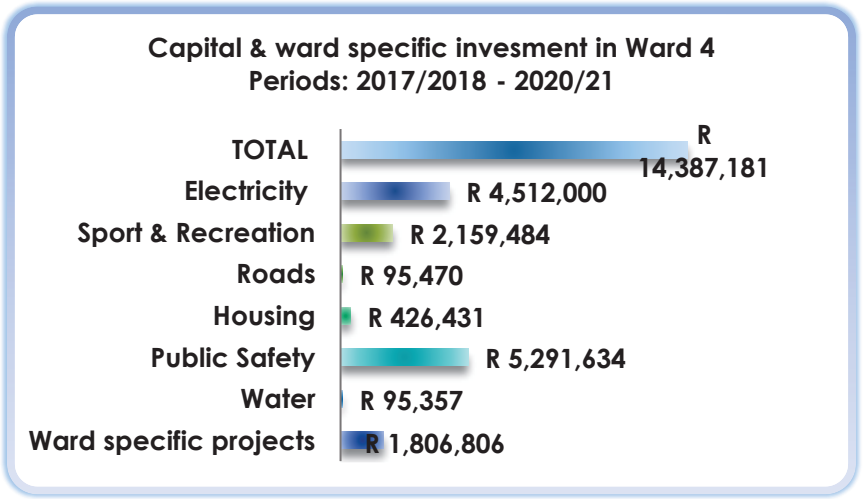
Refer to Chapter 2 (section 2.3.3) and Chapter 14- Financials (Annexure A) for the ward specific projects and capital allocations per ward for the 2021/22 financial year.

Ward 4

Areas:	Westcliff, Mount Pleasant & Hemel and Aarde Valley
Ward Councilor:	Ald. Anton Coetsee

a) Capital and Ward specific investment in Ward 4

For the four financial years (2017/ 18 – 2020/21) a total of R 14,3 million will be spent in the ward as detailed in the graph below:



**Note – the 2020/21 financial year ends 30 June 2021*

The capital projects implemented are summarized below:

AREA	WARD	PROJECT	EXPENDITURE 2017/18
Hemel & Aarde	4	Municipal Farm: Alterations and additions	77,579
Westcliff	4	Traffic calming - Westcliff	95,470
TOTAL			**173,049**

AREA	WARD	PROJECT	EXPENDITURE 2018/19
Mount Pleasant	4	Mount Pleasant – IRDP (Housing)	426,431
Hermanus/ Zwelihle	4,5,6	Electrification of low cost housing areas (INEP)	4,262,000
TOTAL			**4,688,431**

AREA	WARD	PROJECT	EXPENDITURE 2019/20
Hemel & Aarde	4	Law enforcement facilities (vehicles/dogs/firearms) (K9 unit)	2,898,074
Mount Pleasant	4	Upgrading of Mount Pleasant Sportsground Floodlights	120,465
TOTAL			**3,018,539**

AREA	WARD	PROJECT	BUDGET 2020/21
Hemel & Aarde	4	Law enforcement facilities (vehicles/dogs/firearms) (K9 unit)	645,480
Hemel& Aarde	4	Building renovations Farm 585/3	1,420,501
Westcliff	4	CCTV cameras	250,000
Mount Pleasant	4	Upgrading of Mount Pleasant Sportsground Floodlights	1,699,349
Mount Pleasant	4	Upgrading Wall at Mount Pleasant Sportsground	500,000
Mount Pleasant	4	Basic Services for Emergency Housing (Electricity)	250,000
Mount Pleasant	4	Basic Services for Emergency Housing (Water)	100,000
TOTAL			**4,700,356**

b) Spending on roads maintenance in Ward 4

The Pavement Management System is a roads maintenance system used to maintain existing tarred roads (reseal).

Ward 4 Actual expenditure on the Pavement Management System	
2017/18	R 915,829
2018/19	R 733,767
2019/20	R 1,996,315
TOTAL	**R 3,645,911**

R 3,6 million was spent on roads maintenance in Ward 4 for the past three financial years.

c) Maintenance expenditure on basic services

Maintenance of basic service delivery activities in the disciplines of sewerage (network maintenance), water (network maintenance), solid waste, sewerage tanker services, streets, storm water, parks and beaches are accounted for in the form of works orders in an electronic **Engineering Management Information System (EMIS) system**.

Maintenance on the EMIS system deals with complaints/requests (re-active maintenance) as well as planned/routine maintenance (pro-active maintenance).

Ward 4 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
TANKERS	2,696	2,614	2,532	7,842
BEACHES	-	-	26	26
PARKS	177	185	154	516
SEWER	214	256	197	667
SOLID WASTE	275	262	267	804
STREETS	112	147	101	360
STORM WATER	35	38	35	108
WATER	319	337	349	1,005
TOTAL	**3,828**	**3,839**	**3,661**	**11,328**

Eleven thousand three hundred and twenty-eight (11 328) maintenance orders were attended to in Ward 4 over the past three financial years (2017/18 – 2019/20).

d) 2021/22 capital and ward specific allocations

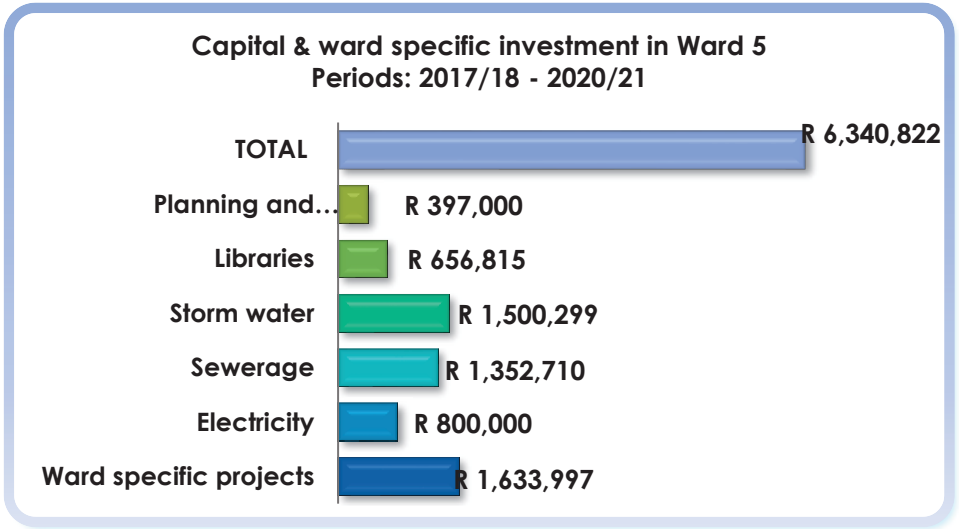
Refer to Chapter 2 (section 2.3.3) and Chapter 14- Financials (Annexure A) for the ward specific projects and capital allocations per ward for the 2021/22 financial year.

Ward 5

Areas:	Zwelihle South
Ward Councilor:	Cllr Valerie Pungupungu

a) Capital and Ward specific investment in Ward 5

For the four financial years (2017/ 18 – 2020/21) a total of R6,3 million will be spent in the ward as detailed in the graph below:



**Note – the 2020/21 financial year ends 30 June 2021*

The capital projects implemented are summarized below:

AREA	WARD	PROJECT	EXPENDITURE 2019/20
Zwelihle	5,6,12	Zwelihle Sewer (f1/2)	352,710
Zwelihle	5	Sewerage-bypass in Sipumelelo Corridor	158,000
Zwelihle	5	Stormwater- Library link & Sipumelelo Corridor upgrade	279,600
TOTAL			**790,310**

AREA	WARD	PROJECT	BUDGET 2020/21
Zwelihle	5	Informal trading stalls Swartdam trading	397,000
Zwelihle	5	Zwelihle library	656,815
Zwelihle	5	Highmast lights	800,000
Zwelihle	5	Sewerage bypass in Sipumelelo Corridor	842,000
Zwelihle	5	Stormwater-library link & Sipumelelo Corridor upgrade	1,220,699
TOTAL			**3,916,514**

b) Spending on roads maintenance in Ward 5

The Pavement Management System is a roads maintenance system used to maintain existing tarred roads (reseal).

Ward 5 Actual expenditure on the Pavement Management System	
2017/18	R 114,812
2018/19	R 18,037
2019/20	R 52,671
TOTAL	**R 185,520**

R 185 520 was spent on roads maintenance in Ward 5 for the past three financial years.

c) Maintenance expenditure on basic services

Maintenance of basic service delivery activities in the disciplines of sewerage (network maintenance), water (network maintenance), solid waste, sewerage tanker services, streets, storm water, parks and beaches are accounted for in the form of works orders in an electronic **Engineering Management Information System (EMIS) system**.

Maintenance on the EMIS system deals with complaints/requests (re-active maintenance) as well as planned/routine maintenance (pro-active maintenance).

Ward 5 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
TANKERS	-	3	4	7
BEACHES	-	-	-	-
PARKS	31	27	18	76
SEWER	404	360	353	1,117
SOLID WASTE	73	73	73	219
STREETS	36	27	32	95
STORM WATER	9	19	15	43
WATER	285	281	310	876
TOTAL	**838**	**790**	**805**	**2,433**

Two thousand four hundred and thirty-three (2 433) maintenance orders were attended to in Ward 5 over the past three financial years (2017/18 – 2019/20).

d) 2021/22 capital and ward specific allocations

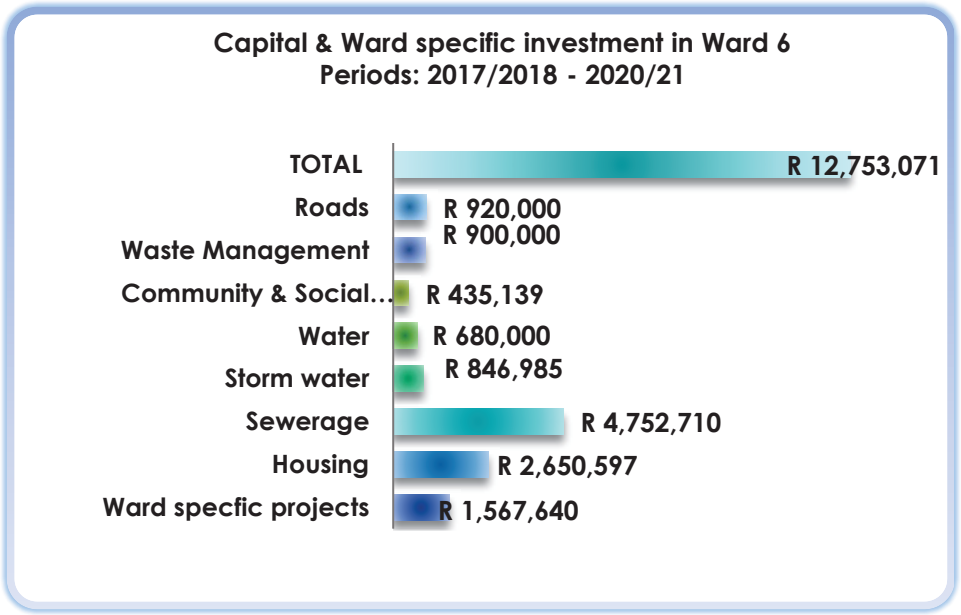
Refer to Chapter 2 (section 2.3.3) and Chapter 14- Financials (Annexure A) for the ward specific projects and capital allocations per ward for the 2021/22 financial year.

Ward 6

Areas:	Zwelihle North
Ward Councilor:	Ald. Michelle Sapepa

a) Capital and Ward specific investment in Ward 6

For the four financial years (2017/ 18 – 2020/21) a total of R12, 7 million will be spent in the ward as detailed in the graph below:



**Note – the 2020/21 financial year ends 30 June 2021*

The capital projects implemented are summarized below:

AREA	WARD	PROJECT	EXPENDITURE 2017/18
Zwelihle	6	Mandela Square/Mshenxiswa Village (Garden Site)	1,186,647
TOTAL			**1,186,647**

AREA	WARD	PROJECT	EXPENDITURE 2018/19
Zwelihle	6	Vibracrete wall	74,646.62
Zwelihle	6	Zwelihle project- Mandela Square	1,463,950
TOTAL			**1,538,597**

AREA	WARD	PROJECT	EXPENDITURE 2019/20
Zwelihle	5,6,12	ZWELIHLE SEWER (F1/2)	352,710
Zwelihle	6	SEWERAGE -PEACH HOUSE PRECINT UPGRADE	444,370
Zwelihle	6	STORMWATER-TAXI RANK TO SIPUMELELO CORRIDOR UPGRADE	20,185
TOTAL			**817,265**

AREA	WARD	PROJECT	BUDGET 2020/21
Zwelihle	6	Upgrading of Zwelihle Taxi Rank Stalls	360,492
Zwelihle	6	Emergency housing project Schulphoek (Roads)	920,000
Zwelihle	6	Emergency housing project Schulphoek (Water	680,000
Zwelihle	6	Emergency housing project Schulphoek (Sewerage)	2,400,000
Zwelihle	6	Sewerage Peach House precint upgrade	1,555,630
Zwelihle	6	Upgrade stormwater network	420,000

AREA	WARD	PROJECT	BUDGET 2020/21
Zwelihle	6	Stormwater-taxi rank to Sipumelelo corridor upgrade	406,800
Zwelihle	6	Hermanus new Waste Management facility(f3/3)	900,000
TOTAL			**7,642,922**

b) Spending on roads maintenance in Ward 6

The Pavement Management System is a roads maintenance system used to maintain existing tarred roads (reseal).

Ward 6 Actual expenditure on the Pavement Management System	
2017/18	R 149,325
2018/19	R 159,565
2019/20	R 753,364
TOTAL	**R 1,062,254**

R1 million was spent on roads maintenance in Ward 6 for the past three financial years.

c) Maintenance expenditure on basic services

Maintenance of basic service delivery activities in the disciplines of sewerage (network maintenance), water (network maintenance), solid waste, sewerage tanker services, streets, storm water, parks and beaches are accounted for in the form of works orders in an electronic **Engineering Management Information System (EMIS) system**.

Maintenance on the EMIS system deals with complaints/requests (re-active maintenance) as well as planned/routine maintenance (pro-active maintenance).

Ward 6 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
TANKERS	-	-	-	-
BEACHES	-	-	-	-
PARKS	31	27	18	76
SEWER	404	360	353	1,117
SOLID WASTE	73	73	73	219
STREETS	36	27	32	95
STORM WATER	9	19	15	43
WATER	285	281	310	876
TOTAL	**838**	**787**	**801**	**2,426**

Two thousand four hundred and twenty-six (2 426) maintenance orders were attended to in Ward 6 over the past three financial years (2017/18 – 2019/20).

d) 2021/22 capital and ward specific allocations

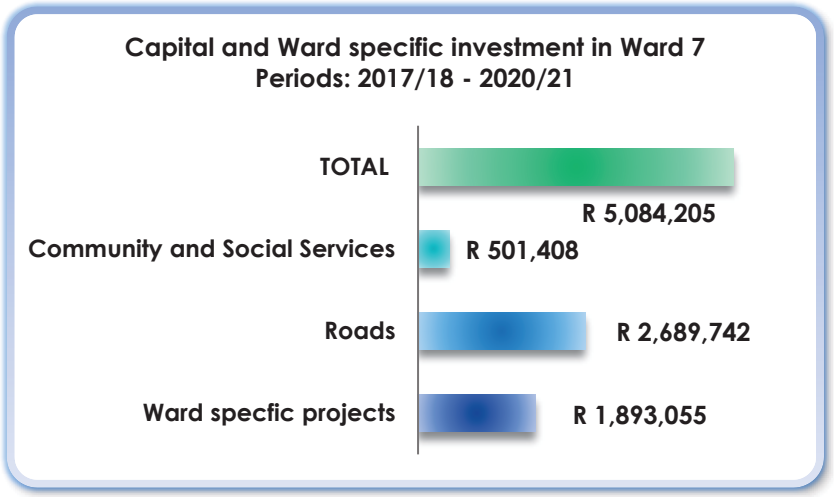
Refer to Chapter 2 (section 2.3.3) and Chapter 14- Financials (Annexure A) for the ward specific projects and capital allocations per ward for the 2021/22 financial year.

Ward 7

Areas:	Sandbaai
Ward Councilor:	Cllr David Botha

a) Capital and Ward specific investment in Ward 7

For the four financial years (2017/ 18 – 2020/21) a total of R5 million will be spent in the ward as detailed in the graph below:



**Note – the 2020/21 financial year ends 30 June 2021*

The capital projects implemented are summarized below:

AREA	WARD	PROJECT	EXPENDITURE 2017/18
Sandbaai	7	Fencing of along Schulphoek Road	501,408
TOTAL			**501,408**

AREA	WARD	PROJECT	EXPENDITURE 2018/19
Sandbaai	7	Tarring of roads -Sandbaai	1,989,742
TOTAL			**1,989,742**

AREA	WARD	PROJECT	BUDGET 2020/21
Sandbaai	7	Tarring of existing gravel roads in Sandbaai Perlemoen/Galjoen street	700,000
TOTAL			**700,000**

b) Spending on roads maintenance in Ward 7

The Pavement Management System is a roads maintenance system used to maintain existing tarred roads (reseal).

Ward 7 Actual expenditure on the Pavement Management System	
2017/18	R 0
2018/19	R 586,002
2019/20	R 1,258,040
TOTAL	**R 1,844,042**

R 1,8 million was spent on roads maintenance in Ward 7 for the past three financial years.

c) Maintenance expenditure on basic services

Maintenance of basic service delivery activities in the disciplines of sewerage (network maintenance), water (network maintenance), solid waste, sewerage tanker services, streets, storm water, parks and beaches are accounted for in the form of works orders in an electronic **Engineering Management Information System (EMIS) system**.

Maintenance on the EMIS system deals with complaints/requests (re-active maintenance) as well as planned/routine maintenance (pro-active maintenance).

Ward 7 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
TANKERS	861	979	1,102	2,942
BEACHES	52	52	54	158
PARKS	39	38	32	109
SEWER	69	116	91	276
SOLID WASTE	108	106	107	321
STREETS	70	101	53	224
STORM WATER	37	38	19	94
WATER	236	190	181	607
TOTAL	**1,472**	**1,620**	**1,639**	**4,731**

Four thousand seven hundred and thirty-one (4 731) maintenance orders were attended to in Ward 7 over the past three financial years (2017/18 – 2019/20).

d) 2021/22 capital and ward specific allocations

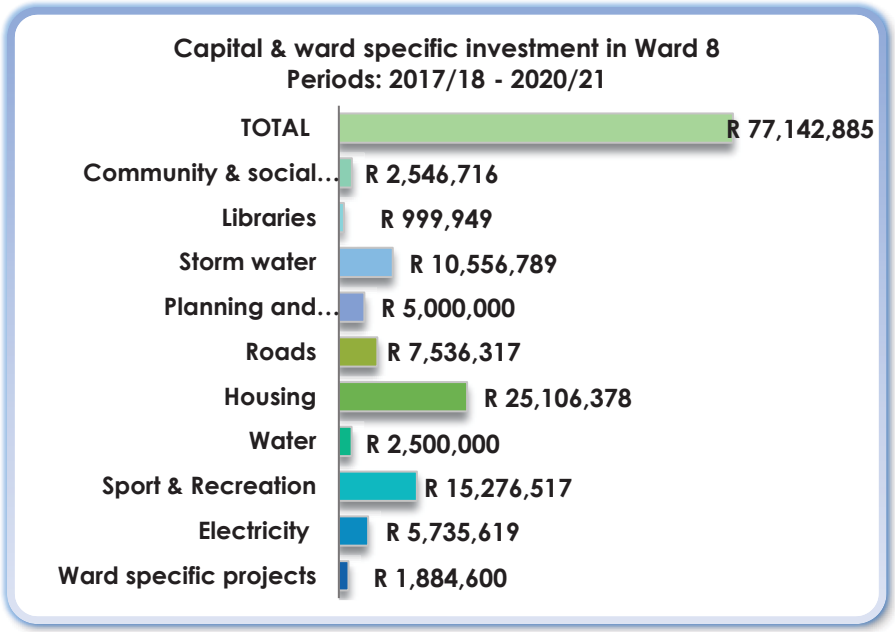
Refer to Chapter 2 (section 2.3.3) and Chapter 14- Financials (Annexure A) for the ward specific projects and capital allocations per ward for the 2021/22 financial year.

Ward 8

Areas:	Hawston, Fisherhaven and Honingklip
Ward Councilor:	Cllr Elnora Gillion

a) Capital and Ward specific investment in Ward 8

For the four financial years (2017/ 18 – 2020/21) a total of R 77, 1 million will be spent in the ward as detailed in the graph below:



**Note – the 2020/21 financial year ends 30 June 2021*

The capital projects implemented are summarized below:

AREA	WARD	PROJECT	EXPENDITURE 2017/18
Hawston	8	Hawston Library upgrade	999,949
Hawston	8	Hawston project- IRDP (housing)	18,005,511
Hawston	8	Hawston housing project bus route	4,865,353
Hawston	8	Hawston: MV & Llv upgrade/replacement	1,999,997

AREA	WARD	PROJECT	EXPENDITURE 2017/18
Hawston	8	Hawston: Bulk water upgrade for housing project	1,744,159
Hawston	8	Hawston housing project bulk stormwater	7,776,647
TOTAL			**35,391,616**

AREA	WARD	PROJECT	EXPENDITURE 2018/19
Hawston	8	Hawston Industrial(business) hub	129,000
Hawston	8	Fencing of Thusong centre	652,761
Hawston	8	Fencing of Hawston camping site	1,893,955
Hawston	8	Upgrade Hawston sport grounds phase 1	700,000
Hawston	8	Storage containers	86,802
Hawston	8	Soccer nets	7,900
Hawston	8	Hawston project- IRDP	2,235,514
Hawston	8	Traffic/speed calming measures	53,507
Hawston	8	Hawston: stormwater in closed and road construction	366,789
Hawston	8	Sidewalks Hawston housing project bulk roads	389,995
Hawston	8	Hawston housing project: access & main collector roads	1,374,647
Hawston	8	Hawston housing project bus route	224,700
Hawston	8	Hawston: MV & LV upgrade/replacement	209,899
Hawston	8	Hawston housing project - upgrade of bulk water	755,841
Hawston	8	Hawston housing project: new stormwater infrastructure	2,413,353
TOTAL			**11,494,662**

AREA	WARD	PROJECT	EXPENDITURE 2019/20
Hawston	8	Upgrade Hawston sport complex (F1/2 & F2/2)	8,758,560
Hawston	8	Hawston extension 3 : upgrade playpark	43,023
Hawston	8	Hawston: upgrade intersection R43/ George Viljoen street	102,160
Hawston	8	Curbing and tarring of sidewalks	147,020
Hawston	8	Hawston: MV & LV upgrade/replacement (Electricity) (F1/2 * F2/2)	3,130,103
TOTAL			**12,180,835**

AREA	WARD	PROJECT	BUDGET 2020/21
Hawston	8	Hawston industrial business hub	4,871,000
Hawston	8	Upgrade Hawston sport complex (F1/2 & F 3/3)	9,324,551
Hawston	8	Hawston: upgrade intersection R43/George Viljoen street	1,000,000
Hawston	8	Hawston paving tarring of circles	600,000
Hawston	8	Hawston: MV & LV upgrade/replacement (F1/2) (electricity)	395,620
TOTAL			**16,191,171**

b) Spending on roads maintenance in Ward 8

The Pavement Management System is a roads maintenance system used to maintain existing tarred roads (reseal).

Ward 8 Actual expenditure on the Pavement Management System	
2017/18	R 71,931

Ward 8 Actual expenditure on the Pavement Management System	
2018/19	R 1,481,144
2019/20	R 2,474,683
TOTAL	**R 4,027,758**

R 4 million was spent on roads maintenance in Ward 8 for the past three financial years.

c) Maintenance expenditure on basic services

Maintenance of basic service delivery activities in the disciplines of sewerage (network maintenance), water (network maintenance), solid waste, sewerage tanker services, streets, storm water, parks and beaches are accounted for in the form of works orders in an electronic **Engineering Management Information System (EMIS) system**.

Maintenance on the EMIS system deals with complaints/requests (re-active maintenance) as well as planned/routine maintenance (pro-active maintenance).

Ward 8 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
TANKERS	1,887	1,975	2,212	6,074
BEACHES	104	103	134	341
PARKS	212	230	177	619
SEWER	241	355	337	933
SOLID WASTE	122	121	115	358
STREETS	147	176	173	496
STORM WATER	46	26	42	114
WATER	409	415	407	1,231

Ward 8 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
TOTAL	**3,168**	**3,401**	**3,597**	**10,166**

Ten thousand one hundred and sixty-six (10 166) maintenance orders were attended to in Ward 8 over the past three financial years (2017/18 – 2019/20).

d) 2021/22 capital and ward specific allocations

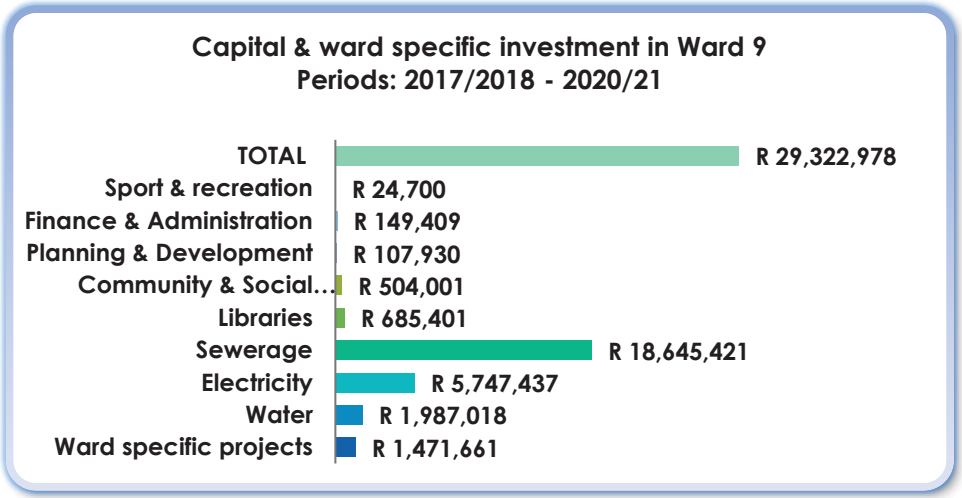
Refer to Chapter 2 (section 2.3.3) and Chapter 14- Financials (Annexure A) for the ward specific projects and capital allocations per ward for the 2021/22 financial year.

Ward 9

Areas:	Kleinmond, Mountain View and Palmiet
Ward Councilor:	Cllr Grant Cohen

a) Capital and Ward specific investment in Ward 9

For the four financial years (2017/ 18 – 2020/21) a total of R29,3 million will be spent in the ward as detailed in the graph below:



**Note – the 2020/21 financial year ends 30 June 2021*

The capital projects implemented are summarized below:

AREA	WARD	PROJECT	EXPENDITURE 2017/18
Kleinmond	9	Graveyard reinstatement/development Kleinmond	191,986
Kleinmond	9	Kleinmond Library upgrade	140,676
Kleinmond	9	Kleinmond: MV & LV network upgrade (electricity_	1,999,997
Kleinmond	9	Rehabilitate main bulk sewer to WWTW PH1 *Waste Water treatment works-WWTW	1,932,460
TOTAL			**4,265,120**

AREA	WARD	PROJECT	EXPENDITURE 2018/19
Kleinmond	9	Fencing at libraries & Kleinmond upgrade	544,725
Kleinmond	9	Fencing of Kleinmond municipal offices	149,409
Kleinmond	9	Cemetery - Kleinmond	312,015
Kleinmond	9	Kleinmond: MV & LV network upgrade (electricity)	1,310,997
Kleinmond	9	Kleinmond - Sewer network extension	3,607,995
TOTAL			**5,925,142**

AREA	WARD	PROJECT	EXPENDITURE 2019/20
Kleinmond	9	Playpark - KM	24,700
Kleinmond	9	Kleinmond: MV & LV network upgrade (F1/2) & F2/2	534,124
Kleinmond	9	Kleinmond Palmiet pump station and bulk pipeline refurbish	887,018
Kleinmond	9	Kleinmond - Sewer network extension	1,106,773
Kleinmond	9	Rehabilitate main bulk sewer to WWTW PH1	538,576
TOTAL			**3,091,191**

AREA	WARD	PROJECT	BUDGET 2020/21
Kleinmond	9	Purchase of erf 8643-Kleinmond (KCIH)-transfer fees	107,930
Kleinmond	9	Kleinmond: MV & LV network upgrade (F1/3) (electricity)	1,902,318
Kleinmond	9	Access roads to Kleinmond Buffels river WTW upgrade	1,100,000
Kleinmond	9	Kleinmond Sewer network extension (F1/2) & F2/2	8,000,000

AREA	WARD	PROJECT	BUDGET 2020/21
Kleinmond	9	Rehabilitate main bulk sewer to WWTW PH1 (Waste water treatment works)	3,459,616
TOTAL			**14,569,864**

b) Spending on roads maintenance in Ward 9

The Pavement Management System is a roads maintenance system used to maintain existing tarred roads (reseal).

Ward 9 Actual expenditure on the Pavement Management System	
2017/18	R 2,851,872
2018/19	R 3,896,942
2019/20	R 213,680
TOTAL	**R 6,962,495**

R 6,9 million was spent on roads maintenance in Ward 9 for the past three financial years.

c) Maintenance expenditure on basic services

Maintenance of basic service delivery activities in the disciplines of sewerage (network maintenance), water (network maintenance), solid waste, sewerage tanker services, streets, storm water, parks and beaches are accounted for in the form of works orders in an electronic **Engineering Management Information System (EMIS) system**.

Maintenance on the EMIS system deals with complaints/requests (re-active maintenance) as well as planned/routine maintenance (pro-active maintenance).

Ward 9 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
TANKERS	10,484	10,642	11,392	32,518
BEACHES	176	169	169	514
PARKS	213	212	245	670
SEWER	175	167	167	509
SOLID WASTE	690	690	720	2,100
STREETS	132	161	197	490
STORM WATER	54	36	56	146
WATER	526	558	507	1,591
TOTAL	**12,450**	**12,635**	**13,453**	**38,538**

Thirty-eight thousand five hundred and thirty-eight (38 538) maintenance orders were attended to in Ward 9 over the past three financial years (2017/18 – 2019/20).

d) 2021/22 capital and ward specific allocations

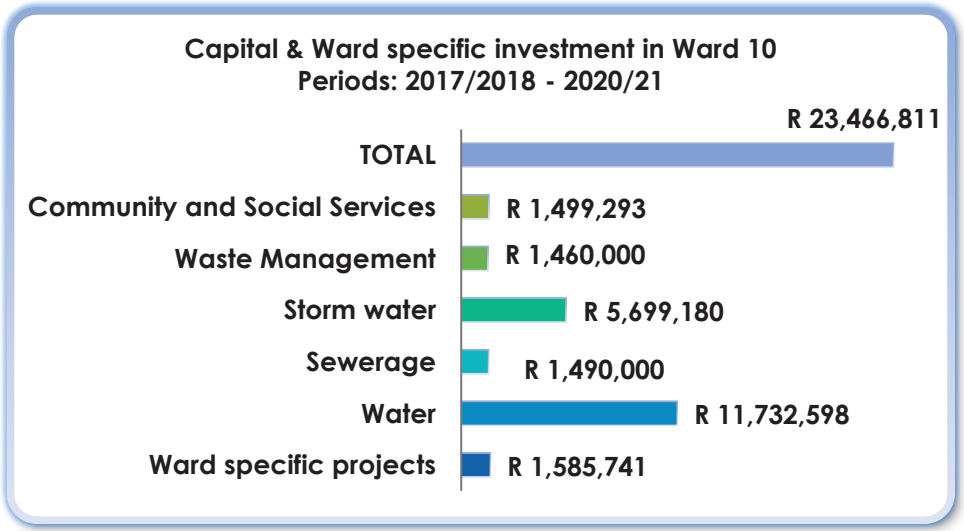
Refer to Chapter 2 (section 2.3.3) and Chapter 14- Financials (Annexure A) for the ward specific projects and capital allocations per ward for the 2021/22 financial year.

Ward 10

Areas:	Betty's Bay, Pringle Bay, Rooiels, Overhills and Proteadorp
Ward Councilor:	Cllr Fanie Krige

a) Capital and Ward specific investment in Ward 10

For the four financial years (2017/ 18 – 2020/21) a total of R23,4 million will be spent in the ward as detailed in the graph below:



**Note – the 2020/21 financial year ends 30 June 2021*

The capital projects implemented are summarized below:

AREA	WARD	PROJECT	EXPENDITURE 2017/18
Pringle Bay	10	New reservoir for Pringle Bay	547,492
TOTAL			**547,492**

AREA	WARD	PROJECT	EXPENDITURE 2019/20
Kleinmond	10	Cemetery infrastructure	207,293
Pringle Bay	10	New reservoir for Pringle Bay (F2/2)	3,050,106
Overhills	10	Stormwater - Overhills	62,702
Betty's/Pringle Bay	10	Stormwater network	172,903
TOTAL			**3,493,003**

AREA	WARD	PROJECT	BUDGET 2020/21
Kleinmond	10	Cemetery infrastructure	1,292,000
Pringle Bay	10	New reservoir for Pringle Bay (F1/2) & F2/2	8,132,000
Kleinmond	10	Kleinmond WWTW refurbish upgrade (waste water treatment works)	1,490,000
Betty's/ Pringle Bay	10	Stormwater network	1,000,113
Overhills	10	Stormwater network	2,315,902
Overhills	10	Stormwater - Overhills	2,147,560
Kleinmond	10	High risk parameter fencing Kleinmond transfer station	460,000
Kleinmond	10	High risk fencing solid waste transfer station	1,000,000
TOTAL			**17,840,575**

b) Spending on roads maintenance in Ward 10

The Pavement Management System is a roads maintenance system used to maintain existing tarred roads (reseal).

Ward 10 Actual expenditure on the Pavement Management System	
2017/18	R 1,576,664
2018/19	R 3,077,711
2019/20	R 5,322,033
TOTAL	**R 9,976,407**

R9,9 million was spent on roads maintenance in Ward 10 for the past three financial years.

c) Maintenance expenditure on basic services

Maintenance of basic service delivery activities in the disciplines of sewerage (network maintenance), water (network maintenance), solid waste, sewerage tanker services, streets, storm water, parks and beaches are accounted for in the form of works orders in an electronic **Engineering Management Information System (EMIS) system**.

Maintenance on the EMIS system deals with complaints/requests (re-active maintenance) as well as planned/routine maintenance (pro-active maintenance).

Ward 10 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
TANKERS	11,535	12,507	13,490	37,532
BEACHES	313	314	338	965
PARKS	112	123	126	361
SEWER	103	189	170	462
SOLID WASTE	472	475	487	1,434
STREETS	109	143	147	399
STORM WATER	47	45	88	180

Ward 10 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
WATER	849	1,001	753	2,603
TOTAL	**13,540**	**14,797**	**15,599**	**43,936**

Forty-three thousand nine hundred and thirty-six (43 936) maintenance orders were attended to in Ward 10 over the past three financial years (2017/18 – 2019/20).

d) 2021/22 capital and ward specific allocations

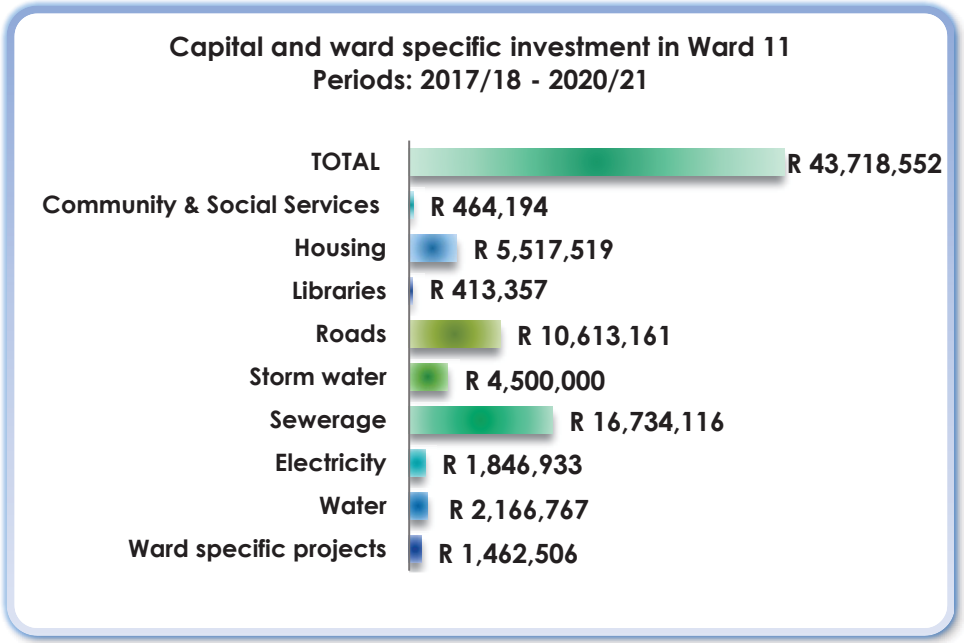
Refer to Chapter 2 (section 2.3.3) and Chapter 14- Financials (Annexure A) for the ward specific projects and capital allocations per ward for the 2021/22 financial year.

Ward 11

Areas:	Stanford, Baardskeerdersbos, Pearly Beach, Viljoenshof, Withoogte and Buffelsjagbaai
Ward Councilor:	Ald. Dudley Coetzee

a) Capital and Ward specific investment in Ward 11

For the four financial years (2017/ 18 – 2020/21) a total of R43, 7 million will be spent in the ward as detailed in the graph below:



**Note – the 2020/21 financial year ends 30 June 2021*

The capital projects implemented are summarized below:

AREA	WARD	PROJECT	EXPENDITURE 2017/18
Stanford	11	WWTW upgrade - Stanford (waste water treatment works)	560,000
TOTAL			**560,000**

AREA	WARD	PROJECT	EXPENDITURE 2018/19
Stanford	11	WWTW upgrade - Stanford	7,735,000
Buffeljachts	11	Upgrading of Buffeljagsbaai creche	464,194
Eluxolweni	11	Eluxolweni library upgrade	413,357
Stanford	11	Stanford IRDP (Housing)	5,517,519
Stanford	11	Rehabilitate roads - Stanford	2,000,000
Stanford	11	Stanford: MV upgrade (electricity)	999,995
Pearly Beach	11	Turnkey projects -electricity department -Pearly Beach	98,181
Stanford	11	Water stabilization plant for Stanford	115,800
Stanford	11	WWTW upgrade - Stanford	6,641,976
TOTAL			**23,986,022**

AREA	WARD	PROJECT	EXPENDITURE 2019/20
Stanford	11	Rehabilitate roads - Stanford	4,713,161
Stanford	11	Stanford: MV upgrade	748,757
Stanford	11	Water stabilization plant for Stanford (F1/2) & F2/2	1,450,967
Stanford	11	WWTW upgrade - Stanford	1,797,140
TOTAL			**8,710,024**

AREA	WARD	PROJECT	BUDGET 2020/21
Stanford	11	Stanford (Markplein, Langmark, Kortmark) (Roads)	1,400,000
Stanford	11	Stanford tarring De Bruyn street	2,500,000
Stanford	11	Refurbish electrical panel Stanford eye fountain	600,000
Stanford	11	Stanford housing project bulk stormwater	4,500,000
TOTAL			**9,000,000**

b) Spending on roads maintenance in Ward 11

The Pavement Management System is a roads maintenance system used to maintain existing tarred roads (reseal).

Ward 11 Actual expenditure on the Pavement Management System	
2017/18	R 913,408
2018/19	R 2,540,337
2019/20	R 4,730,463
TOTAL	**R 8,184,208**

R 8,1 million was spent on roads maintenance in Ward 11 for the past three financial years.

c) Maintenance expenditure on basic services

Maintenance of basic service delivery activities in the disciplines of sewerage (network maintenance), water (network maintenance), solid waste, sewerage tanker services, streets, storm water, parks and beaches are accounted for in the form of works orders in an electronic **Engineering Management Information System (EMIS) system**.

Maintenance on the EMIS system deals with complaints/requests (re-active maintenance) as well as planned/routine maintenance (pro-active maintenance).

Ward 11 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
TANKERS	3,628	2,649	2,349	8,626
BEACHES	111	114	111	336
PARKS	250	230	225	705
SEWER	312	294	221	827
SOLID WASTE	672	672	709	2,053
STREETS	187	189	179	555
STORM WATER	33	38	49	120

Ward 11 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
WATER	654	636	634	1,924
TOTAL	**5,847**	**4,822**	**4,477**	**15,146**

Fifteen thousand one hundred and forty-six (15 146) maintenance orders were attended to in Ward 11 over the past three financial years (2017/18 – 2019/20).

d) 2021/22 capital and ward specific allocations

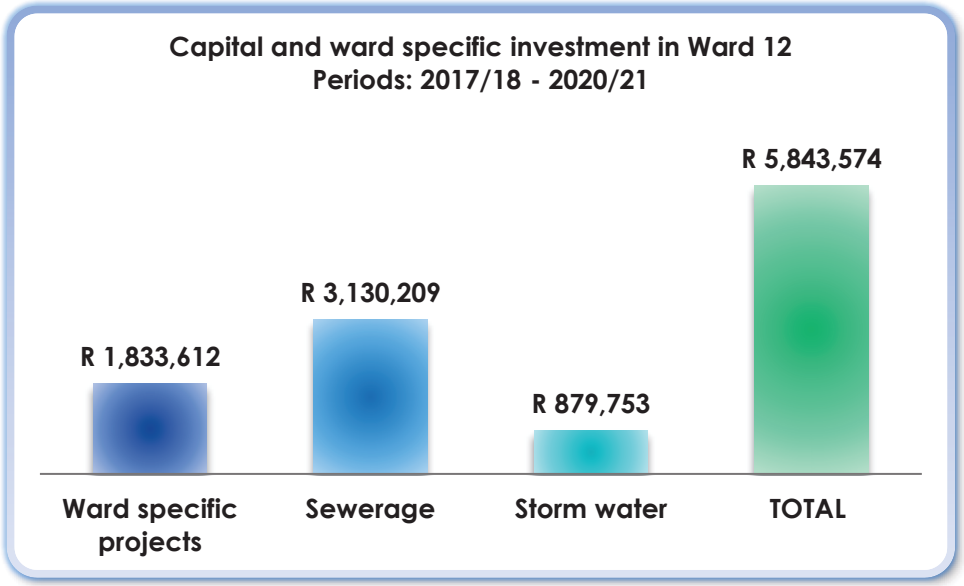
Refer to Chapter 2 (section 2.3.3) and Chapter 14- Financials (Annexure A) for the ward specific projects and capital allocations per ward for the 2021/22 financial year.

Ward 12

Areas:	Zwelihle North West
Ward Councilor:	Cllr Michael Mhana

a) Capital and Ward specific investment in Ward 12

For the four financial years (2017/ 18 – 2020/21) a total of R 5,8 million will be spent in the ward as detailed in the graph below:



**Note – the 2020/21 financial year ends 30 June 2021*

The capital projects implemented are summarized below:

AREA	WARD	PROJECT	EXPENDITURE 2018/19
Zwelihle	12	Upgrade Zwelihle sewer	1,277,499
TOTAL			**1,277,499**

AREA	WARD	PROJECT	EXPENDITURE 2019/20
Zwelihle	5,6,12	Zwelihle sewer (F1/2)	352,710
Zwelihle	12	Sewerage-bypass in Sipumelelo corridor	219,750
Zwelihle	12	Stormwater-Amandla street link to Sipumelelelo corridor	66,153
TOTAL			**638,613**

AREA	WARD	PROJECT	BUDGET 2020/21
Zwelihle	12	Sewerage bypass in Sipumelelo corridor	1,280,250
Zwelihle	12	Stormwater-Amandla street link to Sipumelelelo corridor	813,600
TOTAL			**2,093,850**

b) Spending on roads maintenance in Ward 12

The Pavement Management System is a roads maintenance system used to maintain existing tarred roads (reseal).

Ward 12 Actual expenditure on the Pavement Management System	
2017/18	R 0
2018/19	R 46,397
2019/20	R 203,328
TOTAL	**R 249,726**

R 249 726 was spent on roads maintenance in Ward 12 for the past three financial years.

c) Maintenance expenditure on basic services

Maintenance of basic service delivery activities in the disciplines of sewerage (network maintenance), water (network maintenance), solid waste, sewerage tanker services, streets, storm water, parks and beaches are accounted for in the form of works orders in an electronic **Engineering Management Information System (EMIS) system**.

Maintenance on the EMIS system deals with complaints/requests (re-active maintenance) as well as planned/routine maintenance (pro-active maintenance).

Ward 12 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
TANKERS	-	-	-	-
BEACHES	-	-	-	-
PARKS	31	27	18	76
SEWER	405	360	353	1,118
SOLID WASTE	74	73	73	220
STREETS	36	27	32	95
STORM WATER	10	19	15	44
WATER	256	281	311	848
TOTAL	**812**	**787**	**802**	**2,401**

Two thousand four hundred and one (2 401) maintenance orders were attended to in Ward 12 over the past three financial years (2017/18 – 2019/20).

d) 2021/22 capital and ward specific allocations

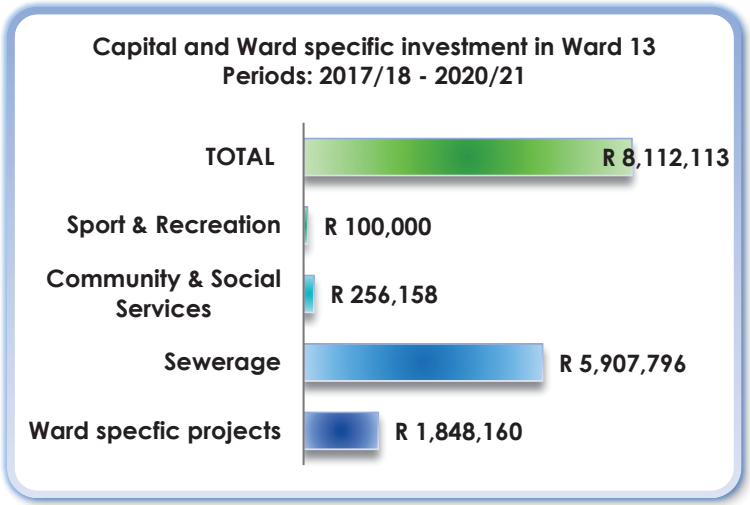
Refer to Chapter 2 (section 2.3.3) and Chapter 14- Financials (Annexure A) for the ward specific projects and capital allocations per ward for the 2021/22 financial year.

Ward 13

Areas:	Onrus and Vermont
Ward Councilor:	Cllr Jean Orban

a) Capital and Ward specific investment in Ward 13

For the four financial years (2017/ 18 – 2020/21) a total of R8,1 million will be spent in the ward as detailed in the graph below:



**Note – the 2020/21 financial year ends 30 June 2021*

The capital projects implemented are summarized below:

AREA	WARD	PROJECT	EXPENDITURE 2017/18
Onrus	13	Upgrading of Kidbrooke pipeline	880,000
TOTAL			**880,000**

AREA	WARD	PROJECT	EXPENDITURE 2018/19
Onrus	13	Upgrading of Kidbrooke pipeline	950,000
TOTAL			**950,000**

AREA	WARD	PROJECT	EXPENDITURE 2019/20
Onrus/ Vermont	13	Ablution facilities - Onrus swimming beach	116,524
Onrus	13	Upgrading of Kidbrooke pipeline	2,019,470
TOTAL			**2,135,993**

AREA	WARD	PROJECT	BUDGET 2020/21
Onrus/ Vermont	13	Ablution facilities Onrus swimming beach phase 2 (f1/2)	139,634
Onrus/ Vermont	13	Fencing dog park	100,000
Onrus	13	Upgrading of Kidbrooke pipeline (F1/4)	1,480,247
Onrus	13	Upgrading of Kidbrooke pipeline (F3/4)	210,000
Onrus	13	Upgrading of Kidbrooke pipeline (F4/4)	368,079
TOTAL			**2,297,960**

b) Spending on roads maintenance in Ward 13

The Pavement Management System is a roads maintenance system used to maintain existing tarred roads (reseal).

Ward 13	
Actual expenditure on the Pavement Management System	
2017/18	R 1,137,169
2018/19	R 1,653,924
2019/20	R 1,724,337
TOTAL	**R 4,515,429**

R4,5 million was spent on roads maintenance in Ward 13 for the past three financial years.

c) Maintenance expenditure on basic services

Maintenance of basic service delivery activities in the disciplines of sewerage (network maintenance), water (network maintenance), solid waste, sewerage tanker services, streets, storm water, parks and beaches are accounted for in the form of works orders in an electronic **Engineering Management Information System (EMIS) system**.

Maintenance on the EMIS system deals with complaints/requests (re-active maintenance) as well as planned/routine maintenance (pro-active maintenance).

Ward 13 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
TANKERS	682	742	900	2,324
BEACHES	1	2	2	5
PARKS	182	180	142	504
SEWER	168	181	173	522
SOLID WASTE	272	270	272	814
STREETS	144	103	111	358

Ward 13 Summary of EMIS work orders				
Department	**2017/18**	**2018/19**	**2019/20**	**Total**
STORM WATER	51	47	55	153
WATER	464	469	427	1,360
TOTAL	**1,964**	**1,994**	**2,082**	**6,040**

Six thousand two hundred and forty (6 040) maintenance orders were attended to in Ward 13 over the past three financial years (2017/18 – 2019/20).

d) 2021/22 capital and ward specific allocations

Refer to Chapter 2 (section 2.3.3) and Chapter 14- Financials (Annexure A) for the ward specific projects and capital allocations per ward for the 2021/22 financial year.

CHAPTER 14

FINANCIALS AND BUDGETARY ANNEXURES

14.1 Budget Summary

Consolidated overview of the 2021/22 MTREF- Overstrand Municipality				
FINAL BUDGET				
R'	Adjusted Budget 2020/21	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Total Revenue	1,300,308,045	1,477,435,355	1,514,199,650	1,554,185,553
Total Expenditure	1,345,558,619	1,495,006,432	1,535,059,753	1,600,611,666
Surplus/ (Deficit) for the year	**-45,250,574**	**-17,571,077**	**-20,860,103**	**-46,426,113**
Total Capital Expenditure	280,086,380	274,774,547	142,286,195	95,835,000

The detailed capital budget for 2021/22 is attached as Annexure A in this chapter.

14.2 Reconciliation of IDP strategic objectives and budget (Revenue) (SA4)

WC032 Overstrand - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1	334,461	328,011	347,612	336,136	337,425	337,425	357,072	370,592	382,268
The provision and maintenance of municipal services	Basic Service Delivery	2	674,417	752,662	804,239	792,445	801,091	801,091	939,483	994,663	1,076,385
The encouragement of structured community participation in the matters of the municipality	Good Governance	3									
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4	52,972	70,070	59,673	58,278	73,257	73,257	56,809	56,256	62,858
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5	79,437	64,318	119,873	100,633	88,536	88,536	124,072	92,689	32,674
Allocations to other priorities											
Expenditure By Type			**1,141,287**	**1,215,062**	**1,331,397**	**1,287,492**	**1,300,308**	**1,300,308**	**1,477,435**	**1,514,200**	**1,554,186**

Table 97: SA 4 - IDP and Budget linkage (Revenue)

14.3 Reconciliation of IDP strategic objectives and budget (Operating expenditure) (SA5)

WC032 Overstrand - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1	185,276	222,134	215,438	268,814	271,503	271,503	283,779	296,304	315,796
The provision and maintenance of municipal services	Basic Service Delivery	2	490,339	576,651	641,935	640,514	644,261	644,261	761,149	800,303	845,364
The encouragement of structured community participation in the matters of the municipality	Good Governance	3	1,486	1,250	725	1,195	1,195	1,195	1,125		
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4	125,449	141,579	171,527	251,675	207,102	207,102	194,170	199,653	208,185
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5	194,606	166,921	159,574	179,813	221,497	221,497	254,784	238,800	231,267
Allocations to other priorities											
Surplus/(Deficit)			**997,156**	**1,108,536**	**1,189,200**	**1,342,010**	**1,345,559**	**1,345,559**	**1,495,006**	**1,535,060**	**1,600,612**

Table 98: SA 5 - IDP and Budget linkage (operating expenditure)

14.4 Reconciliation of IDP strategic objectives and budget (Capital expenditure) (SA6)

WC032 Overstrand - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1	6,346	8,659	4,049	3,075	3,536	3,536	3,775	6,125	3,575
The provision and maintenance of municipal services	Basic Service Delivery	2	42,786	84,872	87,384	173,381	160,813	160,813	179,777	81,003	78,018
The encouragement of structured community participation in the matters of the municipality	Good Governance	3	41,536	5,250	3,531	6,412	5,305	5,305	5,875		
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4	2,517	28,646	27,005	39,137	39,840	39,840	20,048	1,610	6,110
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5	12,070	47,683	89,088	81,733	70,593	70,593	65,300	53,548	8,132
Allocations to other priorities											
Total Capital Expenditure			**105,255**	**175,110**	**211,056**	**303,738**	**280,086**	**280,086**	**274,775**	**142,286**	**95,835**

Table 99: SA 6 - IDP and Budget linkage (Capital expenditure)

14.5 Government allocations for the 2021/22 – 2023/24 MTREF period

The table below reflects the various transfers and grants by the national and provincial governments to Overstrand municipality for the 3 year budget period (MTREF).

Table 100: SA 18- Transfers and grants to Overstrand Municipality

WC032 Overstrand - Supporting Table SA18 Transfers and grant receipts									
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**88,073**	**99,544**	**110,994**	**121,368**	**138,372**	**138,372**	**127,977**	**135,644**	**138,612**
Operational Revenue: General Revenue: Equitable Share	84,223	96,068	106,697	117,318	134,322	134,322	123,897	134,094	137,062
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2,300	1,926	2,635	2,500	2,500	2,500	2,530	–	–
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550
Municipal Disaster Grant [Schedule 5B]			112	–	–	–	–	–	–
Provincial Government:	**38,766**	**23,028**	**10,691**	**10,472**	**10,371**	**10,371**	**10,715**	**9,333**	**9,597**
Capacity Building			148	–	75	75	76	76	76
Capacity Building and Other	38,627	22,891	380	10,327	300	300	–	–	–
Infrastructure	–	–	–	145	145	145			
Libraries, Archives and Museums			7,287	–	7,651	7,651	6,580	6,692	6,806
Other			2,750	–	2,200	2,200	3,914	2,420	2,570
Road Infrastructure - Maintenance	139	137	126	–	–	–	145	145	145
Other Grant Providers:	**–**	**–**	**–**	**–**	**–**	**–**	**55,241**	**35,842**	**19,733**
Households	–	–	–	–	–	–	55,241	35,842	19,733
Total Operating Transfers and Grants	**126,839**	**122,572**	**121,685**	**131,840**	**148,743**	**148,743**	**193,933**	**180,819**	**167,942**

WC032 Overstrand - Supporting Table SA18 Transfers and grant receipts									
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Transfers and Grants									
National Government:	**26,330**	**25,901**	**39,077**	**29,887**	**27,618**	**27,618**	**46,754**	**40,828**	**32,568**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	4,000	4,262	7,000	8,000	6,000	6,000	18,519	7,000	7,000
Municipal Infrastructure Grant [Schedule 5B]	22,330	21,639	32,010	21,887	21,618	21,618	23,053	24,628	25,568
Water Services Infrastructure Grant [Schedule 5B]	–	–	–	–	–	–	5,182	9,200	
Municipal Disaster Relief Grant	–	–	67	–	–	–	–	–	–
Provincial Government:	**42,992**	**25,463**	**1,500**	**732**	**732**	**732**	**600**	**–**	**–**
Capacity Building and Other	800	–		732	732	732	–	–	–
Housing	36,661	25,463		–	–	–	–	–	–
Other	360	–		–	–	–	–	–	–
Public Transport	4,000	–		–	–	–	–	–	–
Road Infrastructure			1,500	–	–	–	–	–	–
Sports and Recreation	1,171			–	–	–	600	–	–
Other Grant Providers:	**–**	**–**	**–**	**–**	**–**	**–**	**52,259**	**36,458**	**3,267**
Households	–	–	–	–	–	–	52,259	36,458	3,267
Total Capital Transfers and Grants	**69,322**	**51,364**	**40,577**	**30,619**	**28,350**	**28,350**	**99,613**	**77,286**	**35,835**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**196,161**	**173,936**	**162,262**	**162,459**	**177,093**	**177,093**	**293,546**	**258,105**	**203,777**

The system of intergovernmental transfers to municipalities is intended to assist them in combating poverty and strengthening their own capacity to provide services. **Between 2021/22 and 2023/24, Overstrand Municipality will receive national and provincial transfers totaling R755 428 000.**

The equitable share is an unconditional grant which is the largest proportions of all the national transfers to Overstrand Municipality accounting for 71 percent of national transfers in 2021/22.

The largest national conditional grant in 2021/22 is the municipal infrastructure grant (MIG) of R23 053 000.

BUDGETARY ANNEXURES

ANNEXURE A

FINAL CAPITAL BUDGET FOR 2021/22

FINAL CAPITAL BUDGET 2021/22 – 2023/24 MTREF

Table 101: Capital Budget 2021/22 – 2023/24, Overstrand Municipality

			-	-	2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
		EXECUTIVE & COUNCIL			**5,000**		**5,000**	**5,000**		**5,000**	**5,000**		**5,000**
Overstrand	Overstrand	MINOR ASSETS COUNCIL	D Arrison	Surplus	5,000		5,000	5,000		5,000	5,000		5,000
		FINANCE AND ADMINISTRATION			**3,770,000**		**3,770,000**	**6,120,000**		**6,120,000**	**3,570,000**		**3,570,000**
Overstrand	Overstrand	EMERGENCY AND OPERATIONAL DIGITAL RADIO SYSTEMS	C Johnson	Surplus	600,000		600,000	600,000		600,000	600,000		600,000
Overstrand	Overstrand	VIDEO CONFERENCE EQUIPMENT	C Johnson	Surplus	250,000		250,000	250,000		250,000	250,000		250,000
Overstrand	Overstrand	MINOR ASSETS ICT ORGANIZATION WIDE	C Johnson	Surplus	1,400,000		1,400,000	3,750,000		3,750,000	1,200,000		1,200,000
Overstrand	Overstrand	UPS REPLACEMENT	C Johnson	Surplus	300,000		300,000	300,000		300,000	300,000		300,000
Overstrand	Overstrand	DR HOST SERVER WITH ATTACHED STORAGE-REPLACEMENT EOL	C Johnson	Surplus	250,000		250,000	250,000		250,000	250,000		250,000
Overstrand	Overstrand	DATA CENTRE VIRTUAL SERVER HOST REPLACEMENT EOL	C Johnson	Surplus	300,000		300,000	300,000		300,000	300,000		300,000
Overstrand	Overstrand	NEW HIGH SITE HAWSTON MOUNTAIN	C Johnson	Surplus	600,000		600,000	600,000		600,000	600,000		600,000
Overstrand	Overstrand	MINOR ASSETS FINANCE	S Reyneke	Surplus	60,000		60,000	60,000		60,000	60,000		60,000
Overstrand	Overstrand	MINOR ASSETS MANAGEMENT SERVICES	D Arrison	Surplus	10,000		10,000	10,000		10,000	10,000		10,000

			-	-	2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
		PUBLIC SAFETY			**7,897,399**		**7,897,399**	**350,000**		**350,000**	**350,000**		**350,000**
Gansbaai	Ward 02	RAISING GANSBAAI FIRE STATION ROOF	L Smith	Surplus - Non tariff	300,000		300,000						
Hermanus	Ward 03	GREATER HERMANUS TRAFFIC DEPT REMOVAL OF OBSOLETE OLD ROOFING AND CEILING AND REPLACE WITH NEW ROOF AND CEILING	R Fraser	Surplus - Non tariff	1,000,000		1,000,000						
Overstrand	Overstrand	CHANGE EXIT OF KLEINMOND FIRE STATION	L Smith	Surplus- Non tariff- R/O	300,000		300,000						
Overstrand	Overstrand	UPGRADING OF FACILITIES ABLUTION BLOCK ICS CENTRE	L Smith	Surplus- Non tariff- R/O	895,314		895,314						
Overstrand	Overstrand	CCTV CAMERAS	L Smith	Surplus- Non tariff- R/O	33,477		33,477						
Gansbaai	Ward 02	CCTV CAMERA- COMMUNAL SPORTSFIELD -GANSBAAI	L Smith	Operating Cash- WSP -R/O	7,772		7,772						
Hermanus	Ward 03	CCTV CAMERAS	L Smith	Operating Cash- WSP -R/O	24,952		24,952						
Mount Pleasant	Ward 04	CCTV CAMERAS	L Smith	Operating Cash- WSP -R/O	64,607		64,607						
Zwelihle	Ward 05	CCTV CAMERAS	L Smith	Operating Cash- WSP -R/O	83,536		83,536						
Zwelihle	Ward 06	CCTV CAMERAS	L Smith	Operating Cash- WSP -R/O	73,928		73,928						

			-	-	2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Fisherhaven	Ward 08	CCTV CAMERAS	L Smith	Operating Cash-WSP -R/O	5,816		5,816						
Proteadorp	Ward 09	SAFETY CAMERAS	L Smith	Operating Cash-WSP -R/O	23,928		23,928						
Gansbaai	Ward 02	CCTV CAMERAS	L Smith	Operating Cash-WSP-R/O	40,231		40,231						
Gansbaai	Ward 02	CCTV CAMERAS	L Smith	Operating Cash-WSP-R/O	4,416		4,416						
Kleinbaai	Ward 02	CCTV CAMERAS	L Smith	Operating Cash-WSP-R/O	2,769		2,769						
Gansbaai	Ward 02	CCTV CAMERAS	L Smith	Operating Cash-WSP-R/O	4,416		4,416						
Hawston	Ward 08	CCTV CAMERAS	L Smith	Operating Cash-WSP-R/O	852		852						
Kleinmond	Ward 09	SAFETY CAMERAS AT ENTRANCES OF TOWN	L Smith	Operating Cash-WSP-R/O	17,746		17,746						
Stanford	Ward 01	CCTV CAMERAS	L Smith	Operating Cash-WSP-R/O	3,595		3,595						
Baardskeerdersbos	Ward 11	CCTV CAMERAS	L Smith	Operating Cash-WSP-R/O	2,778		2,778						
Pearly Beach	Ward 11	CCTV CAMERAS	L Smith	Operating Cash-WSP-R/O	3,282		3,282						

			-	-	2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Westcliff	Ward 04	CCTV CAMERAS	L Smith	Land Sales -Roll Over	3,871		3,871						
Overstrand	Overstrand	CCTV CAMERAS	L Smith	Land Sales -Roll Over	74		74						
Zwelihle	Wards 12	CCTV CAMERAS	L Smith	Operating Cash-WSP-R/O	91,493		91,493						
Kleinmond	Ward 10	CCTV CAMERAS-BETTY'S BAY	L Smith	Operating Cash-WSP-R/O	5,331		5,331						
Overstrand	Overstrand	ADDITIONAL OFFICES LAW ENFORCEMENT AT BESKEMHOUTSKLOOF FARM	R Fraser	Surplus-Non tariff-R/O	500,000		500,000						
Overstrand	Overstrand	CCTV SECURITY AT BESKEMHOUTSKLOOF FARM	R Fraser	Surplus-Non tariff-R/O	300,000		300,000						
Overstrand	Overstrand	ACCESS CONTROL	L Smith	Surplus-Non tariff-R/O	100,000		100,000						
Hemel&Aarde	Ward 04	BUILDING RENOVATIONS FARM 585/3	R Fraser	Surplus-Roll over	1,420,501		1,420,501						
Sandbaai	Ward 07	CCTV CAMERAS	L Smith	Operating Cash-WSP	75,000		75,000						
Gansbaai	Ward 14	ESTABLISHING OF A K53 TEST STATION GANSBAAI	R Fraser	Land Sales	1,052,060		1,052,060						
Overstrand	Overstrand	MINOR ASSETS PROTECTION SERVICES	N Micheals	Surplus	350,000		350,000	350,000		350,000	350,000		350,000
Overstrand	Overstrand	VEHICLES PUBLIC SAFETY	T Steenberg	Surplus	865,652		865,652						
Hermanus	Ward 03	CCTV CAMERAS	L Smith	Operating Cash-WSP	50,000		50,000						

			-		2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	**Ward**	**Project Description**	**Project Manager**	**Funding Source**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**
Mount Pleasant	Ward 04	CCTV CAMERAS MOUNT PLEASANT	L Smith	Operating Cash-WSP	100,000		100,000						
Fisherhaven	Ward 08	CCTV FISHERHAVEN	L Smith	Operating Cash-WSP	40,000		40,000						
Bettiesbay	Ward 10	BETTYS BAY CAMERAS	L Smith	Operating Cash-WSP	50,000		50,000						
		PLANNING & DEVELOPMENT			**7,987,070**		**7,987,070**	**415,000**		**415,000**	**415,000**		**415,000**
Hermanus	Ward 03	FERNKLOOF NATURE RESERVE FACILITIES (F1/2)	L de Villiers	Surplus - Non tariff	2,000,000		2,000,000						
Hermanus	Ward 03	FERNKLOOF NATURE RESERVE FACILITIES (F2/2)	L de Villiers	Land Sales -Roll Over	2,100,000		2,100,000						
Overstrand	Overstrand	BUILDING CONTROL OFFICE EXTENSION	L Coetzee	Surplus - Non tariff-R/O	1,000,000		1,000,000						
Kleinmond	Ward 09	PURCHASE OF ERF 4013 BETTYS BAY	A le Roux	Surplus-Roll over	100,000		100,000						
Overstrand	Overstrand	ECD CENTRE ESTABLISHMENT	H Blignaut	Land Sales -Roll Over	475,000		475,000						
Hawston	Ward 08	HAWSTON LANG ERWE TRANSFERS	A le Roux	Land Sales -Roll Over	147,070		147,070						
Hawston	Ward 08	HAWSTON INDUSTRIAL BUSINESS HUB	D Hendriks	Land Sales -Roll Over	800,000		800,000						
Kleinmond	Ward 09	KLEINMOND COMMUNITY PROJECT OLD KCIH	D Hendriks	Surplus	700,000		700,000						
Overstrand	Overstrand	MINOR ASSETS LED	S Madikane	Surplus	45,000		45,000	45,000		45,000	45,000		45,000
Overstrand	Overstrand	MINOR ASSETS INFRASTRUCTURE &PLANNING	S Muller	Surplus	370,000		370,000	370,000		370,000	370,000		370,000
Overstrand	Overstrand	VEHICLES PLANNING DEVELOPMENT	T Steenberg	Surplus	250,000		250,000						

			-		2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	**Ward**	**Project Description**	**Project Manager**	**Funding Source**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**
		COMMUNITY SERVICES			**5,617,030**		**5,617,030**	**760,000**		**760,000**	**760,000**		**760,000**
Kleinmond	Ward 09	UPGRADE OF MUNICIPAL YARD ABLUTIONS	D Lakey	Surplus - Non tariff	500,000		500,000						
Kleinmond	Ward 09	OFFICE CONTAINER FOR KLEINMOND SLIPWAY	D Lakey	Surplus - Non tariff	145,000		145,000						
Overstrand	Overstrand	MINOR ASSETS COMMUNITY SERVICES	R Williams	Surplus	760,000		760,000	760,000		760,000	760,000		760,000
Overstrand	Overstrand	VEHICLES COMMUNITY SERVICES	T Steenberg	Surplus	347,826		347,826						
Hermanus	Ward 03	HERMANUS-WELCOME BOARD	T Marx	Surplus	756,214		756,214						
Onrus/Vermont	Ward 13	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F1/2)	T Marx	Surplus-Non tariff-R/O	610,366		610,366						
Onrus/Vermont	Ward 13	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F2/2)	T Marx	Land Sales -Roll Over	633,476		633,476						
Kleinmond	Ward 09	BUS SHELTERS MAIN ROAD	D Van Rhodie	Operating Cash-WSP	60,000		60,000						
Kleinmond	Ward 09	UPGRADING OF TOWN HALL	D Van Rhodie	Operating Cash-WSP	110,000		110,000						
Kleinmond	Ward 09	MINOR ASSETS EQUIPMENT FOR TOWN HALL	D La Kay	Operating Cash-WSP	35,000		35,000						
Hermanus	Ward 03	SHELTER FOR COMMUNITIES TAXI RANK	T Marx	Surplus-Non tariff-R/O	265,884		265,884						
Hermanus	Ward 03	SHELTER FOR COMMUNITIES TAXI RANK	T Marx	Land Sales -Roll Over	138,264		138,264						
Zwelihle	Ward 12	NEW ROOF TRADING SWARTDAM ROAD	T Marx	Surplus	875,000		875,000						

			-		2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Masakhane	Ward 02	NEW ROOF MASAKHANE TRADING AT TAXI RANK	F Myburgh	Surplus	80,000		80,000						
Zwelihle	Ward 06	FENCING ZWEHILE TAXI RANK	D Nel	Surplus	300,000		300,000						
		LIBRARIES			**4,373,611**		**4,373,611**						
Zwelihle	Ward 12	ZWELIHLE LIBRARY	A Wyngaard	Surplus(Ins)	4,373,611		4,373,611						
		SPORT & RECREATION			**5,131,225**	**2,621,000**	**7,752,225**		**500,000**	**500,000**		**5,000,000**	**5,000,000**
Hermanus	Ward 03	DEVELOPMENT OF BMX TRACK SKATE PARK	T Marx	Operating Cash-WSP	100,000		100,000						
Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (F1/3)	D Hendriks	Surplus-Non tariff-R/O	600,000		600,000						
Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (F2/3)	D Hendriks	Land Sales -Roll Over	1,431,225		1,431,225						
Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (F3/3)	D Hendriks	MIG		2,021,000	2,021,000						
Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX STADIUM	D Hendriks	MIG					500,000	500,000		5,000,000	5,000,000
Overstrand	Overstrand	OVERSTRAND WIDE SPORT FACILITIES	D Hendriks	Prov-Sport&Rec		600,000	600,000						
Hermanus	Ward 03	HERMANUS SPORT FACILITY IMPROVEMENT	R Kuchar	Surplus	1,900,000		1,900,000						
Stanford	Ward 01	STANFORD FENCE SOCCER RUGBY CLUBHOUSES	F Myburgh	Surplus	400,000		400,000						
Masakhane	Ward 02	CONSTRUCTION OF CONCRETE SITTING PAVILION MASAKHANE SPORTSFIELD	F Myburgh	Operating Cash-WSP	100,000		100,000						
Onrus/Vermont	Ward 13	FENCING DOG PARK	D Nel	Surplus-Non tariff-R/O	100,000		100,000						

					2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Stanford	Ward 01	UPGRADE OF PUBLIC BOAT LAUNCHING SITE ABLUTIONS-DU TOIT STREET	F Myburgh	Operating Cash-WSP	100,000		100,000						
Sandbaai	Ward 07	RESTORATION AND UPGRADE OF BEACH AREA INCLUDING FACILITIES	T Marx	Operating Cash-WSP	150,000		150,000						
Mount Pleasant	Ward 04	MOUNT PLEASANT UPGRADING OF SPORTSGROUNDS	D Nel	Operating Cash-WSP	50,000		50,000						
Zwelihle	Ward 12	UPGRADING SCHULPHOEK OUTDOOR GYM FENCING	D Nel	Operating Cash-WSP	200,000		200,000						
		HOUSING			**2,100,000**	**52,259,085**	**54,359,085**		**36,458,195**	**36,458,195**		**3,267,000**	**3,267,000**
Overstrand	Overstrand	LCH SERVICES CONSTRUCTION CONTRACTS	D Hendriks	Construction Contracts		52,259,085	52,259,085		36,458,195	36,458,195		3,267,000	3,267,000
Hawston	Ward 08	HAWSTON NEW HOUSING DEVELOPMENT R43 WALL	D Hendriks	Surplus	2,100,000		2,100,000						
		ROADS			**5,941,087**	**5,583,000**	**11,524,087**	**3,675,000**	**13,000,000**	**16,675,000**	**2,450,000**	**2,000,000**	**4,450,000**
Overstrand	Overstrand	VEHICLES ROADS	T Steenberg	Surplus	1,306,087		1,306,087	3,675,000		3,675,000	2,450,000		2,450,000
Masakhane	Ward 02	SIDEWALKS	J Solomons	Operating Cash-WSP	100,000		100,000						
Gansbaai	Ward 02	GANSBAAI SIDEWALKS	J Solomons	Operating Cash-WSP	100,000		100,000						
Franskraal	Ward 11	SIDEWALKS	J Solomons	Operating Cash-WSP	100,000		100,000						
Blompark	Ward 14	SIDEWALKS	J Solomons	Operating Cash-WSP	100,000		100,000						

			-	-	2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
De Kleders	Ward 14	SIDEWALKS	J Solomons	Operating Cash-WSP	100,000		100,000						
Gansbaai	Ward 14	SIDEWALKS	J Solomons	Operating Cash-WSP	50,000		50,000						
Hermanus	Ward 03	CONSTRUCTION OF NEW CLIFF PATHS	T Marx	Operating Cash-WSP	100,000		100,000						
Hermanus	Ward 03	TRAFFIC CALMING	T Marx	Operating Cash-WSP	50,000		50,000						
Mount Pleasant	Ward 04	MOUNT PLEASANT SPEEDCALMING	T Marx	Operating Cash-WSP	25,000		25,000						
Mount Pleasant	Ward 04	MOUNT PLEASANT SIDEWALKS	T Marx	Operating Cash-WSP	50,000		50,000						
Westcliff	Ward 04	UPGRADING OF FRONT AREA OF HUIS LETTIE THERON	T Marx	Operating Cash-WSP	50,000		50,000						
Westcliff	Ward 04	WESTCLIFF SIDEWALKS	T Marx	Operating Cash-WSP	75,000		75,000						
Westcliff	Ward 04	VIEWING POINT UPGRADE STILL STREET	T Marx	Operating Cash-WSP	100,000		100,000						
Westcliff	Ward 04	WESTCLIFF SPEEDCALMING	T Marx	Operating Cash-WSP	50,000		50,000						
Zwelihle	Ward 06	CONSTRUCTION OF SIDEWALKS	T Marx	Operating Cash-WSP	200,000		200,000						
Sandbaai	Ward 07	TRAFFIC CALMING	T Marx	Operating Cash-WSP	75,000		75,000						
Fisherhaven	Ward 08	CURBING AND TARRING PAVING OF SIDEWALKS	T Marx	Operating Cash-WSP	180,000		180,000						
Hawston	Ward 08	CURBING AND TARRING OF SIDEWALKS HAWSTON	T Marx	Operating Cash-WSP	100,000		100,000						

			-		2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Hawston	Ward 08	TRAFFIC CALMING HAWSTON	T Marx	Operating Cash-WSP	50,000		50,000						
Rooiels	Ward 10	ANEMONE ROAD PAVING	D Van Rhodie	Operating Cash-WSP	150,000		150,000						
Mooiuitsig	Ward 10	MOOIUITSIG KERBING	D Van Rhodie	Operating Cash-WSP	25,000		25,000						
Proteadorp	Ward 09	PROTEADORP HEIDELAND CRECHE PARKING AREA	D Van Rhodie	Operating Cash-WSP	65,000		65,000						
Hangklip/KM	Ward 10	SPEED CALMING	D Van Rhodie	Operating Cash-WSP	50,000		50,000						
Thembelihle	Ward 01	TRAFFIC CALMING	J Solomons	Operating Cash-WSP	50,000		50,000						
Pearly Beach	Ward 11	TRAFFIC CALMING	J Solomons	Operating Cash-WSP	50,000		50,000						
Buffeljachtsbaai	Ward 11	TRAFFIC CALMING	J Solomons	Operating Cash-WSP	50,000		50,000						
Zwelihle	Ward 12	SIDEWALKS AND SPEED CALMING MEASURES	T Marx	Operating Cash-WSP	150,000		150,000						
Onrus	Ward 13	CONSTRUCTION AND UPGRADING OF ATLANTIC DRIVE WALKWAY	T Marx	Operating Cash-WSP	200,000		200,000						
Vermont	Ward 13	CONSTRUCTION AND EXTENSION OF COASTAL PATH	T Marx	Operating Cash-WSP	200,000		200,000						
Vermont	Ward 13	UPGRADING OF MARINE DRIVE COASTAL AREA AT JAN RABIE POOL STONE WALL ON BOTH SIDES OF ENTRANCE AND EXIT	T Marx	Operating Cash-WSP	70,000		70,000						
Stanford	Ward 01	REVITALISATION OF CBD	F Myburgh	Operating Cash-WSP	200,000		200,000						

			-		2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	**Ward**	**Project Description**	**Project Manager**	**Funding Source**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**
Stanford	Ward 01	REVITALISATION OF CBD	F Myburgh	Surplus - Non tariff	400,000		400,000						
Hawston	Ward 08	EXTENSION OF PLEIN STREET	T Marx	Surplus- Non tariff- R/O	400,000		400,000						
Zwelihle	Ward 06	EMERGENCY HOUSING PROJECT SCHULPHOEK	T Steenberg	Surplus- Non tariff- R/O	920,000		920,000						
Blompark	Ward 14	BLOMPARK HOUSING PROJECT BUS ROUTE	D Hendriks	MIG		5,583,000	5,583,000		5,000,000	5,000,000			
Stanford	Ward 01	STANFORD HOUSING PROJECT BUS ROUTE	D Hendriks	MIG					4,000,000	4,000,000			
Masakhane	Ward 02	MASAKHANE HOUSING PROJECT BUS ROUTE	D Hendriks	MIG					4,000,000	4,000,000		2,000,000	2,000,000
		ELECTRICITY			**37,791,944**	**30,419,000**	**68,210,944**	**12,775,000**	**7,000,000**	**19,775,000**	**17,450,000**	**7,000,000**	**24,450,000**
Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F1/4)	D Maree	EL22/23/24	17,000,000		17,000,000	2,100,000		2,100,000	5,000,000		5,000,000
Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F2/4)	D Maree	DBSA-Public Cont		11,900,000	11,900,000						
Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F3/4)	D Maree	BICL	6,500,000		6,500,000						
Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F4/4)	D Maree	INEP		15,000,000	15,000,000						
Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS (INEP)	K d Plessis	INEP		3,519,000	3,519,000		7,000,000	7,000,000		7,000,000	7,000,000
Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	K d Plessis	Surplus - Non tariff	2,500,000		2,500,000						
Kleinmond	Ward 09	POWER CABLE TO KLEINMOND SLIPWAY FACILITIES	K d Plessis	Surplus - Non tariff	115,000		115,000						
Hermanus	Ward 03	HERMANUS MV LV UPGRADE/REPLACEMENT (F1/2)	K d Plessis	EL23/24				3,000,000		3,000,000	6,000,000		6,000,000

			-		2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Hermanus	Ward 03	HERMANUS MV LV UPGRADE/REPLACEMENT (F2/2)	K d Plessis	EL20 Roll over	4,939,913		4,939,913						
Kleinmond	Ward 09	KLEINMOND MV LV NETWORK UPGRADE(F1/2)	K d Plessis	EL23/24				2,000,000		2,000,000	2,000,000		2,000,000
Kleinmond	Ward 09	KLEINMOND MV LV NETWORK UPGRADE(F2/2)	K d Plessis	EL20 Roll over	1,860,714		1,860,714						
Hawston	Ward 08	HAWSTON MV LV UPGRADE REPLACEMENT(F1/2)	K d Plessis	EL23/24				2,000,000		2,000,000	2,000,000		2,000,000
Hawston	Ward 08	HAWSTON MV LV UPGRADE REPLACEMENT(F2/2)	K d Plessis	EL20 Roll over	372,282		372,282						
Overstrand	Overstrand	VEHICLES ELECTRICITY DISTRIBUTION HM	T Steenberg	Surplus	2,230,435		2,230,435	3,675,000		3,675,000	2,450,000		2,450,000
Zwelihle	Ward 05	HIGHMAST LIGHTS	K d Plessis	Surplus-Non tariff-R/O	743,523		743,523						
Zwelihle	Ward 12	ZITHANDE STREET LIGHTS	K du Plessis	Operating Cash-WSP-R/O	370,077		370,077						
Sandbaai	Ward 07	STREET LIGHTS	K d Plessis	Operating Cash-WSP	100,000		100,000						
Fisherhaven	Ward 08	STREET LIGHTS	K d Plessis	Operating Cash-WSP	30,000		30,000						
Vermont	Ward 13	STREET LIGHTS	K d Plessis	Operating Cash-WSP	30,000		30,000						
Overstrand	Overstrand	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CONTINGENCY	S Muller	EL22	1,000,000		1,000,000						
		WATER			**42,367,119**	**9,615,000**	**51,982,119**	**22,000,000**	**3,900,000**	**25,900,000**	**19,000,000**	**3,000,000**	**22,000,000**

					2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Overstrand	Overstrand	REFURBISHMENT OF BULK WATER PIPELINES	H Blignaut	EL22/23/24	3,000,000		3,000,000	2,000,000		2,000,000	1,500,000		1,500,000
Overstrand	Overstrand	FENCING AT WATER INSTALLATIONS	H Blignaut	EL22/23	700,000		700,000	500,000		500,000			
Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/3)	H Blignaut	EL22/23/24	10,000,000		10,000,000	10,000,000		10,000,000	7,000,000		7,000,000
Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES(F2/3)	H Blignaut	EL21-Infra Levy-Roll Over	8,000,000		8,000,000						
Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES(F3/3)	H Blignaut	EL21 -Roll over	3,622,580		3,622,580						
Overstrand	Overstrand	WATER FACILITIES CONTINGENCY	H Blignaut	EL22/23/24	400,000		400,000	500,000		500,000	500,000		500,000
KM/BB/PB	Multi-ward Kleinmond Area	REFURBISHMENT OF KLEINMOND BUFFELS RIVER WTW	H Blignaut	EL23/24				6,000,000		6,000,000	6,000,000		6,000,000
KM/BB/PB	Multi-ward Kleinmond Area	ACCESS ROADS TO KLEINMOND BUFFELS RIVER WTW UPGRADE	H Blignaut	EL22	2,000,000		2,000,000						
Bettiesbay	Ward 10	NEW VOORBERG BOOSTER PUMP STATION	H Blignaut	EL23				3,000,000		3,000,000			
Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	H Blignaut	EL21 -Roll over	6,691,709		6,691,709						
Masakhane	Ward 02	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VALVES	D Hendriks	MIG		4,000,000	4,000,000		3,900,000	3,900,000			
Stanford	Ward 01	UPGRADE BULK WATER	D Hendriks	MIG		5,615,000	5,615,000						
Buffeljachtsbaai	Ward 11	WATER TREATMENT PLANT FOR BUFFELJACHTSBAAI	D Hendriks	MIG								3,000,000	3,000,000
Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	H Blignaut	EL21-Infra Levy-Roll Over	7,272,830		7,272,830						
Mount Pleasant	Ward 04	BASIC SERVICES FOR EMERGENCY HOUSING	T Steenberg	Land Sales -Roll Over	250,000		250,000						

			-	-	2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	**Ward**	**Project Description**	**Project Manager**	**Funding Source**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**
Zwelihle	Ward 06	EMERGENCY HOUSING PROJECT SCHULPHOEK	T Steenberg	Surplus-Non tariff-R/O	280,000		280,000						
Overstrand	Overstrand	EHP WATER PROVISION FOR INFORMAL SETTLEMENTS	T Steenberg	Surplus-Non tariff-R/O	150,000		150,000						
Gansbaai	Multi-ward Gb Area	NEW BOOSTER PUMP STATION GANSBAAI TO DE KELDERS AND PIPELINE REFURBISH	H Blignaut	EL24							2,000,000		2,000,000
Gansbaai	Multi-ward Gb Area	REFURBISH KRAAIBOSCH PUMP STATION AND PIPELINE	H Blignaut	EL24							2,000,000		2,000,000
		SEWERAGE			**30,874,717**	**10,016,000**	**40,890,717**	**18,900,000**	**16,428,000**	**35,328,000**	**16,000,000**	**15,568,000**	**31,568,000**
Overstrand	Overstrand	SEWERAGE FACILITIES CONTINGENCY	H Blignaut	EL22/23/24	650,000		650,000	700,000		700,000	700,000		700,000
Kleinmond	Ward 09	KLEINMOND SEWER NETWORK EXTENSION	H Blignaut	EL23/24				4,000,000		4,000,000	3,300,000		3,300,000
Kleinmond	Multi-ward Kleinmond Area	KLEINMOND WWTW REFURBISH UPGRADE (F1/3)	H Blignaut	EL22/23/24	3,450,000		3,450,000	8,000,000		8,000,000	3,000,000		3,000,000
Kleinmond	Multi-ward Kleinmond Area	KLEINMOND WWTW REFURBISH UPGRADE (F2/3)	H Blignaut	EL21 -Roll over	1,080,080		1,080,080						
Kleinmond	Multi-ward Kleinmond Area	KLEINMOND WWTW REFURBISH UPGRADE (F3/3)	H Blignaut	MIG					2,000,000	2,000,000		1,538,000	1,538,000
Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION (F1/2)	H Blignaut	EL22	4,000,000		4,000,000						
Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION (F2/2)	H Blignaut	EL21-Infra Levy-Roll Over	3,348,170		3,348,170						
Overstrand	Overstrand	FENCING AT SEWERAGE INSTALLATIONS (F1/2)	H Blignaut	EL22	800,000		800,000						

			-		2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Overstrand	Overstrand	FENCING AT SEWERAGE INSTALLATIONS (F2/2)	H Blignaut	Surplus - Non tariff	1,200,000		1,200,000						
Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS (F1/3)	H Blignaut	EL22/23/24	4,000,000		4,000,000	5,000,000		5,000,000	4,000,000		4,000,000
Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS (F2/3)	H Blignaut	EL21-Roll over	6,877,317		6,877,317						
Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS (F3/3)	H Blignaut	WSIG		5,182,000	5,182,000		9,200,000	9,200,000			
Hermanus	Multi-ward Hermanus Area	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE DEWATERING	H Blignaut	EL22	3,000,000		3,000,000						
Hawston	Ward 08	HAWSTON WWTW REFURBISH AND UPGRADE	H Blignaut	EL24							5,000,000		5,000,000
Zwelihle	Ward 06	EMERGENCY HOUSING PROJECT SCHULPHOEK	T Steenberg	Surplus-Non tariff-R/O	1,400,000		1,400,000						
Overstrand	Overstrand	EHP SEWER PROVISION FOR INFORMAL SETTLEMENTS	T Steenberg	Surplus-Non tariff-R/O	620,000		620,000						
Masakhane	Ward 02	UPGRADE BULK SEWER SUPPLY AREA A&B	D Hendriks	MIG		4,834,000	4,834,000		5,228,000	5,228,000		10,530,000	10,530,000
Zwelihle	Multi-ward HM Area	ZWELIHLE SEWER (F1/2)	D Hendriks	MIG								3,500,000	3,500,000
Zwelihle	Multi-ward HM Area	ZWELIHLE SEWER (F2/2)	D Hendriks	Surplus-Non tariff-R/O	449,150		449,150						
Hermanus	Multi-ward Hermanus Area	REFURBISH HERMANUS WWTW TREATED EFFLUENT IRRIGATION PIPELINE	H Blignaut	EL23				1,200,000		1,200,000			
		STORMWATER			**6,590,000**		**6,590,000**						
Franskraal	Ward 11	STORMWATER AD HOC	J Solomons	Surplus - Non tariff	1,500,000		1,500,000						

			-		2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Betty's/Pringle Bay	Ward 10	STORMWATER NETWORK	D Van Rhodie	Surplus - Non tariff	1,000,000		1,000,000						
Hermanus	Multi-ward Hermanus Area	STORMWATER NETWORK	T Marx	Surplus - Non tariff	1,000,000		1,000,000						
Sandbaai	Ward 07	SANDBAAI STORMWATER PROJECT-LONG STREET	T Marx	Land Sales	1,250,000		1,250,000						
Hawston	Ward 08	EXTENTION OF PLEIN STREET	T Marx	Surplus-Non tariff-R/O	260,000		260,000						
Thembelihle	Ward 01	STORMWATER AD HOC	J Solomons	Operating Cash-WSP	50,000		50,000						
Stanford	Ward 01	STORMWATER AD HOC	J Solomons	Operating Cash-WSP	50,000		50,000						
Gansbaai	Ward 02	STORMWATER	J Solomons	Operating Cash-WSP	100,000		100,000						
Masakhane	Ward 02	STORMWATER AD HOC	J Solomons	Operating Cash-WSP	100,000		100,000						
Franskraal	Ward 11	STORMWATER AD HOC	J Solomons	Operating Cash-WSP	100,000		100,000						
Baardskeerderbos	Ward 11	STORMWATER AD HOC	J Solomons	Operating Cash-WSP	50,000		50,000						
Pearly Beach	Ward 11	STORMWATER AD HOC	J Solomons	Operating Cash-WSP	50,000		50,000						
Eluxolweni	Ward 11	STORMWATER AD HOC	J Solomons	Operating Cash-WSP	100,000		100,000						
Zwelihle	Ward 05	STORM WATER DRAINS	T Marx	Operating Cash-WSP	300,000		300,000						

			-		2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Zwelihle	Ward 05	SUBSOIL DRAINAGE	T Marx	Operating Cash-WSP	200,000		200,000						
Zwelihle	Ward 06	INSTALLATION OF SUBSOIL DRAINAGE	T Marx	Operating Cash-WSP	200,000		200,000						
Hawston	Ward 08	STORMWATER AND TARRING OF CIRCLES HAWSTON	T Marx	Operating Cash-WSP	100,000		100,000						
Rooiels	Ward 10	STORMWATER	D Van Rhodie	Operating Cash-WSP	30,000		30,000						
Zwelihle	Ward 12	STORMWATER DRAINS	T Marx	Operating Cash-WSP	150,000		150,000						
		WASTE MANAGEMENT			**2,773,260**	**1,042,000**	**3,815,260**						
Voelklip	Ward 03	VOELKLIP DROP OFF AND MINI DROP OFF ELECTRIC FENCING	C Mitchell	Surplus - Non tariff	90,000		90,000						
Gansbaai	Ward 02	GANSBAAI LANDFILL SITE FENCE	C Mitchell	Surplus-Non tariff-R/O	463,000		463,000						
Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY(F1/2)	C Mitchell	DBSA-Pub Cont-R/O		1,042,000	1,042,000						
Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY(F2/2)	C Mitchell	Surplus(Ins)-R/O	200,000		200,000						
Zwelihle	Ward 12	HERMANUS TRANSFER STATION UPGRADING OF INFRASTRUCTURE(F1/2)	D Nel	Surplus - Non tariff	1,250,000		1,250,000						
Zwelihle	Ward 12	HERMANUS TRANSFER STATION UPGRADING OF INFRASTRUCTURE(F2/2)	D Nel	Surplus(Ins)	770,260		770,260						
		GRAND TOTAL			**163,219,462**	**111,555,085**	**274,774,547**	**65,000,000**	**77,286,195**	**142,286,195**	**60,000,000**	**35,835,000**	**95,835,000**

FUNDING:	2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
EXTERNAL LOAN 22/23/24 (GENERAL CAPITAL)	50,000,000		50,000,000	50,000,000		50,000,000	50,000,000		50,000,000
EXTERNAL LOAN 20 (ROLL OVER)	7,172,909		7,172,909						
EXTERNAL LOAN 21 (ROLL OVER)	18,271,686		18,271,686						
EXTERNAL LOAN-INFRA LEVY 21 (ROLL OVER)	18,621,000		18,621,000						
SURPLUS	17,411,214		17,411,214	15,000,000		15,000,000	10,000,000		10,000,000
SURPLUS (ROLL OVER)	1,520,501		1,520,501						
SURPLUS -NON TARIFF INFRASTRUCTURE	13,000,000		13,000,000						
SURPLUS -NON TARIFF INFRASTRUCTURE(ROLL OVER)	10,390,714		10,390,714						
LAND SALES	1,250,000		1,250,000						
LAND SALES(ROLL OVER)	7,031,040		7,031,040						
SURPLUS- INSURANCE	770,260		770,260						
SURPLUS INSURANCE(ROLL OVER)	4,573,611		4,573,611						
BULK CONTRIBUTIONS INFRASTRUCTURE LEVY(BCIL)	6,500,000		6,500,000						
OPERATING CASH (WSP)	5,875,000		5,875,000						
OPERATING CASH (WSP) (ROLL OVER)	831,527		831,527						
DBSA-PUBLIC CONTRIBUTION		11,900,000	11,900,000						
DBSA-PUBLIC CONTRIBUTION (ROLL OVER)		1,042,000	1,042,000						
CONSTRUCTION CONTRACTS		52,259,085	52,259,085		36,458,195	36,458,195		3,267,000	3,267,000

FUNDING:	2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
PROV-SPORT & RECREATION GRANT		600,000	600,000						
MIG		22,053,000	22,053,000		24,628,000	24,628,000		25,568,000	25,568,000
INEP		18,519,000	18,519,000		7,000,000	7,000,000		7,000,000	7,000,000
WATER SERVICES INFRASTRUCTURE GRANT		5,182,000	5,182,000		9,200,000	9,200,000			
GRAND TOTAL	**163,219,462**	**111,555,085**	**274,774,547**	**65,000,000**	**77,286,195**	**142,286,195**	**60,000,000**	**35,835,000**	**95,835,000**

ANNEXURE B

CONSOLIDATED OPERATIONAL PROJECTS FOR 2021/22 – 2022/23

WC032 Overstrand - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Program/Project description	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand				
Vote 1 - Council				
	Municipal Running Cost	37,047	37,680	38,583
Vote 2 - Municipal Manager				
	Municipal Running Cost	8,040	8,240	8,551
Vote 3 - Management Services				
	Municipal Running Cost	49,291	51,297	53,231
	Repairs and Maintenance	8,951	9,398	9,870
	Typical Workstreams	2,499	2,472	2,472
Vote 4 - Finance				
	Municipal Running Cost	74,989	79,023	91,739
	Repairs and Maintenance	1,693	1,693	1,693
	Typical Workstreams	19,002	19,765	20,560
Vote 5 - Infrastructure & Planning	Municipal Running Cost	573,529	611,454	654,229
	Repairs and Maintenance	42,680	44,573	45,761
	Typical Workstreams	55,241	35,842	19,733
Vote 6 - Protection Services	Municipal Running Cost	109,391	114,396	119,319
	Repairs and Maintenance	1,492	1,442	1,493
	Typical Workstreams	4,620	4,570	4,570
Vote 7 - Local Economic Development	Municipal Running Cost	14,999	12,551	13,097
	Repairs and Maintenance	253	253	253
	Typical Workstreams	2,059	1,759	1,759
Vote 8 - Community Services				
	Municipal Running Cost	271,827	273,123	279,937
	Repairs and Maintenance	196,634	204,950	212,260
	Typical Workstreams	20,770	20,579	21,501
Parent operational expenditure		**1,495,006**	**1,535,060**	**1,600,612**